

Form **1042**  
Department of the Treasury  
Internal Revenue Service

# Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

OMB No. 1545-0096

# 2014

Information about Form 1042 and its separate instructions is at [www.irs.gov/form1042](http://www.irs.gov/form1042).

If this is an amended return, check here

Name of withholding agent		Employer identification number		<b>For IRS Use Only</b>			
Ch. 3 Status Code		Ch. 4 Status Code		CC	FD		
Number, street, and room or suite no. (if a P.O. box, see instructions)				RD	FF		
City or town, province or state, country, and ZIP or foreign postal code				CAF	FP		
				CR	I		
				EDC		SIC	

If you do not expect to file this return in the future, check here  Enter date final income paid

Check here if you made quarter-monthly deposit using the 90% rule (see Instructions for deposit requirements)

### Section 1 Record of Federal Tax Liability (Do not show federal tax deposits here)

Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)
1			21			41		
2	Jan. 7		22	May 15		42	Sept. 15	
3	15		23	22		43	22	
4	22		24	31		44	30	
5	31							
6	Jan. total		25	May total		45	Sept. total	
7			26			46		
8	Feb. 7		27	June 15		47	Oct. 15	
9	15		28	22		48	22	
10	22		29	30		49	31	
11	28		30	June total		50	Oct. total	
12	Feb. total		31			51		
13			32	July 7		52	Nov. 7	
14			33	15		53	15	
15			34	22		54	22	
16			35	31		55	30	
17	Mar. 7			July total			Nov. total	
18	15		36			56		
19	22		37	Aug. 7		57	Dec. 7	
20	30		38	15		58	15	
21	31		39	22		59	22	
22	Apr. total		40	31		60	31	
23				Aug. total			Dec. total	

Internal Use Only  
DRAFT AS OF  
March 7, 2013

61 No. of Forms 1042-S filed: a On paper \_\_\_\_\_ b Electronically \_\_\_\_\_

62 Total gross amounts reported on all Forms 1042-S and 1000:

a Total U.S. source FDAP income (other than U.S. source substitute payments) reported	62a	
b Total U.S. source substitute payments reported:		
(1) Total U.S. source substitute dividend payments reported	62b(1)	
(2) Total U.S. source substitute payments reported other than substitute dividend payments	62b(2)	
c Total gross amounts reported (Add lines 62a-b)	62c	
d Enter gross amounts actually paid if different from gross amounts reported	62d	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete the following.  No

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.

Your signature	Date	Capacity in which acting
		Daytime phone number

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

<b>63</b>	Total tax reported as withheld or assumed on all Forms 1042-S and 1000:	
<b>a</b>	Taxes withheld by withholding agent . . . . .	<b>63a</b>
<b>b</b>	Taxes withheld by other withholding agents:	
	(1) For payments other than substitute dividends . . . . .	<b>63b(1)</b>
	(2) For substitute dividends . . . . .	<b>63b(2)</b>
<b>c</b>	Reimbursements . . . . .	<b>63c</b> ( )
<b>d</b>	Tax assumed by withholding agent . . . . .	<b>63d</b>
<b>e</b>	<b>Total tax reported as withheld or assumed</b> (Add lines 63a-d) . . . . .	<b>63e</b>
<b>64</b>	Total net tax liability	
<b>a</b>	Adjustments of underwithheld tax on corporate distributions made during the calendar year . . . . .	<b>64a</b>
<b>b</b>	Total net tax liability under chapter 3 . . . . .	<b>64b</b>
<b>c</b>	Total net tax liability under chapter 4 . . . . .	<b>64c</b>
<b>d</b>	Excise tax on specified federal procurement payments (Total payments made x 2%) . . . . .	<b>64d</b>
<b>e</b>	<b>Total net tax liability</b> (Add lines 64 a-d) . . . . .	<b>64e</b>
<b>65</b>	Total paid by electronic funds transfer (or with a request for extension of time to file) . . . . .	<b>65</b>
<b>66</b>	Enter overpayment applied as credit from 2013 Form 1042 . . . . .	<b>66</b>
<b>67</b>	Credit for amounts withheld by other withholding agents:	
<b>a</b>	For payments other than substitute dividend payments . . . . .	<b>67a</b>
<b>b</b>	For substitute dividend payments . . . . .	<b>67b</b>
<b>68</b>	<b>Total payments.</b> Add lines 65 through 67 . . . . .	<b>68</b>
<b>69</b>	If line 64e is larger than line 68, enter balance due here . . . . .	<b>69</b>
<b>70</b>	If line 68 is larger than line 64e, enter overpayment here . . . . .	<b>70</b>
<b>71</b>	Apply overpayment on line 70 to <b>(check one)</b> :	
	<input type="checkbox"/> Credit on 2015 Form 1042 or <input type="checkbox"/> Refund	

<b>Section 2 Reconciliation of Payments of U.S. Source FDAP Income</b>		
<b>1</b>	Total U.S. source FDAP income required to be withheld upon under chapter 4 . . . . .	<b>1</b>
<b>2</b>	Total U.S. source FDAP income <b>not</b> required to be withheld upon under chapter 4 because:	
<b>a</b>	Amount of income paid to recipients whose chapter 4 status established no withholding is required . . . . .	<b>2a</b>
<b>b</b>	Amount of excluded nonfinancial payments (see instructions) . . . . .	<b>2b</b>
<b>c</b>	Amount of income paid with respect to grandfathered obligations . . . . .	<b>2c</b>
<b>d</b>	Amount of income effectively connected with the conduct of a trade or business in the U.S. . . . .	<b>2d</b>
<b>e</b>	Total U.S. source FDAP income <b>not</b> required to be withheld upon under chapter 4 (Add lines 2a-d) . . . . .	<b>2e</b>
<b>3</b>	Total U.S. source FDAP income reportable under chapter 4 (Add lines 1 and 2e) . . . . .	<b>3</b>
<b>4</b>	Total U.S. source FDAP income reported on all Forms 1042-S (from line 62a, (b)(1), and (b)(2)) . . . . .	<b>4</b>
<b>5</b>	Total variance, subtract line 3 from line 4, if amount other than 0 provide explanation on line 6 . . . . .	<b>5</b>
<b>6</b>	_____	
	_____	
	_____	

**Section 3 Notional principal contract payments and other payments on derivative contracts that reference (in whole or in part) a U.S. security**

Check here if any payments (including gross proceeds) were made by the withholding agent under notional principal contracts or other derivatives contracts that reference (in whole or in part) a U.S. security (see instructions)