



What is backup withholding?  
 Backup withholding is required if you do not have a correct tax identification number (TIN) on file with the payer. Backup withholding is required if you do not have a correct TIN on file with the payer. Backup withholding is required if you do not have a correct TIN on file with the payer.

**Ca** What is backup withholding

**B**

**FATCA Reporting**

**N**

**D** a U.S.

**E** ab U.S. a

**3 a e a 4**

If you are a U.S. person, you must file a return with the IRS. If you are a U.S. person, you must file a return with the IRS. If you are a U.S. person, you must file a return with the IRS.

Nonresident alien decedent. If you are a nonresident alien decedent, you must file a return with the IRS. If you are a nonresident alien decedent, you must file a return with the IRS.

Form T (resident alien) Form T (nonresident alien) Form T (resident alien) Form T (nonresident alien)

If you are a nonresident alien decedent, you must file a return with the IRS. If you are a nonresident alien decedent, you must file a return with the IRS.



☒ n e e f r n r e f n i r n k e n e f  
 r n k e e r e f r r n n e r n n e r e e r  
 r n k e n f r n n r n r e f r e i a f n f n f  
 | r r e n  
 n e e e f e k e r r a r e r f k e n e  
 e e r  
 i e i f n f r f f n n f k e e e r r e  
 | k e n k e n e k e  
 n k e n e f k e e e f n f e e n n e  
 | r n e k e n r e a a n j n f e n  
 | n n n k e e n f n n n f e n  
 k e r n n n n n e n k e n r n e f n r n r  
 | e k e v e r e v n f e n r i a n f e n  
 ☒ r r n f e f r f e f r n f e e a v f k e  
 r a j e r f r n f ☒ e f e e v e f k e

IF a ...	THEN a ...
.. n k e n n n f	r v e f v e
.. r j e n f e n f	e r f e n r f n n f e r r e n f k e n e n n v e e r r f f r e n r n r f e f
.. e v n f e n f e n f	v e f e r f
.. r e n e f r e r	n v e f e r f
.. n f e n f e n r	v e f e r f
n e r j e n f e n f e	

i r -- f n r f n r e n n e f n k e e n f  
 r e e n r n f n f e r r r e n n  
 e r a f n n n e n e v n f e n f f r f f  
 r f r f n n r e a n f e n n  
 n f r f a v e n f n

**E FATCA** e . ☒ r r n f r f  
 f e e a v e r e n f n | ☒ f r f  
 e r f n f e n f e r n r n f a r e f  
 r e n e e f a s n r f n n n a k e e n f ☒ r  
 r n a n n e f r r n r n f n f e e e e e r ☒ f e e f r a ☒ n ☒ f r e e e e

Pa II. C ea

**Exempt payee**  
 code

S a

1. I a ba e a aee  
 b 1984 a b aee e ae 1983.

2. I a b a ba e a aee  
 a 1983 a b aee e ae  
 1983.

3. B a a a ae

4. O a

5. M a a b ae aba  
 e ea e a b a a  
 a ( e 529), ABLE aee ( e 529A),  
 IRA, C ESA, A e MSA HSA e b  
 b a b

W a N a N b T G R

F aee :	G a a SSN :
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

