Form 1042-S - Foreign Person's U.S. Source Income

**What types of income are reported on Form 1042-S?**

Form 1042-S reports taxable federal income and the corresponding federal tax withholding relating to the following types of income received by U.S. nonresidents:

* Wage payments made to employees who have claimed tax treaty benefits
* Tax reportable Fellowship/Scholarship income
* Service payments made to independent contractors for work performed in the U.S.
* Royalty payments issued to individuals or entities.
* Non-employee Prize or Award payments

Where do I enter this form in TurboTax?

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Information on the 1042-S form will vary for each foreign individual. The table below provides an explanation of the information that may be contained in each box on the 1042-S form.   |  |  | | --- | --- | | Box | Description | | **Box 1** | **Income code** - represents the type of income reported. The types currently used at UCLA:  10 – Industrial Royalties 11 – Motion Picture and Television Royalties 12 – Copyright Royalties 15 - Scholarship or fellowship grant 16 - Compensation for independent personal services 17 – Dependent Personal Services 18 - Compensation 19 - Student Employment 20 – Earnings as an Artist or Athlete 50 – Other Income | | **Box 2** | **Gross income** - reportable gross amount paid. | | **Box 3** | **Withholding allowances** - amount of allowance for individuals claiming a personal withholding allowance on the W-4. Amounts entered are only for income codes 15 and 16. Currently, not in use at UCLA. | | **Box 4** | **Net income** - the difference between Gross Income Paid and the Withholding Allowance. Only used when an amount appears in Box 3. | | **Box 5** | **Tax rate** - the rate applicable for the type of income. The rates at UCLA are:  00 - amount is exempt from tax withholding 14 - nonresident with an F or J visa and has a scholarship 30 - all other nonresident | | **Box 6** | **Exemption code** - the reason for the tax rate. The codes used at UCLA:  00 - tax rate is above zero 01 – Income effectively connected with business in the US 02 - exempt under IRS code 04 - Exempt under a tax treaty | | **Box 7** | **Federal tax withheld** - amount of federal tax withholdings. | | **Box 8** | **Withholding by other agents** - not applicable to UCLA | | **Box 9** | **Total withholding credit** - not applicable to UCLA | | **Box 10** | **Amount repaid to recipient** - not applicable to UCLA | | **Box 11** | **Withholding agent's EIN** - Employer Identification Number assigned to UCLA by the IRS. | | **Box 12a** | **Withholding Agent’s name** - UCLA and Payroll Services. | | **Box 12b** | **Address** (number and street) - not applicable to UCLA | | **Box 12c** | **Additional address line** (room or suite no.) - not applicable to UCLA | | **Box 12d** | **City or town, province or state, country, ZIP or foreign postal code** - not applicable to UCLA | | **Box 13a** | **Recipient’s Name** - Name of the recipient for which income is reported. | | **Box 13b** | **Recipient Code** - type of recipient/entity receiving payment. Most common at UCLA are:  01 – Individuals 02 – Corporation 03 – Partnership 05 – Trust 06 – Government or International Organization 07 – Tax Exempt Organization (IRC Section 501a)  08 – Foundation 09 – Artist or Athlete 10 - Estate | | **Box 13c** | **Address** (number and street) - not applicable to UCLA | | **Box 13d** | **Additional address line** (room or suite no.) - not applicable to UCLA | | **Box 13e** | **City or town, province or state, country, ZIP or foreign postal code** - not applicable to UCLA | | **Box 14** | **Recipient's U.S. TIN, if any** - Recipient’s U.S. Tax Payer Identification Number. • Individuals - this is the Social Security Number or ITIN number • Entities - this is the Employer Identification Number (EIN) | | **Box 15** | **Recipient's foreign tax identifying number, if any** - not applicable to UCLA | | **Box 16** | **Country Code** - Corresponding code of the individual’s country of residence | | **Box 17** | **NQI's/Flow-Through Entity's Name, if any** - not applicable to UCLA | | **Box 18** | **Country Code** - Corresponding code of the NQI's country of residence | | **Box 19a** | **NQI's/Entity's address** (number and street) - not applicable to UCLA | | **Box 19b** | **Additional address line** (room or suite no.) - not applicable to UCLA | | **Box 19c** | **City or town, province or state, country, ZIP or foreign postal code** - not applicable to UCLA | | **Box 20** | **NQI's/Entity's U.S. TIN, if any** - not applicable to UCLA | | **Box 21** | **Payer's name and TIN** (if different from withholding agent's) - not applicable to UCLA | | **Box 22** | **Recipient account number** (optional) - not applicable to UCLA | | **Box 23** | **State income tax withheld** - Amount of state tax withholdings. UCLA does not include the state income tax withholding on Form 1042-S. Instead, state income tax is reported as follows:  • For employees – reported on Form W-2 • For independent personal service payments over $1,500 – reported on Form 592-B | | **Box 24** | **Payer's state tax no.** - California state identification number assigned to UCLA. | | **Box 25** | **Name of state** - State location of withholding agent. | |