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?

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| 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.

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| Box | Description |
| **Box 1** | **Income code** - represents the type of income reported. The types currently used at UCLA:10 – Industrial Royalties11 – Motion Picture and Television Royalties12 – Copyright Royalties15 - Scholarship or fellowship grant16 - Compensation for independent personal services17 – Dependent Personal Services18 - Compensation19 - Student Employment20 – Earnings as an Artist or Athlete50 – 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 withholding14 - nonresident with an F or J visa and has a scholarship30 - all other nonresident |
| **Box 6** | **Exemption code** - the reason for the tax rate. The codes used at UCLA:00 - tax rate is above zero01 – Income effectively connected with business in the US02 - exempt under IRS code04 - 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 – Individuals02 – Corporation03 – Partnership05 – Trust06 – Government or International Organization07 – Tax Exempt Organization (IRC Section 501a) 08 – Foundation09 – Artist or Athlete10 - 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. |

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