

Foreign Recipients of U.S. Income, 2009

by Scott Luttrell

U.S. income payments to foreign persons are reported on Form 1042-S, *Foreign Persons' U.S.-Source Income Subject to Withholding*. Unlike U.S. citizens and entities, foreign persons (i.e., nonresident aliens) generally pay U.S. income tax only on income earned from U.S. sources. Additionally, foreign persons are generally not required to file U.S. tax returns, making it impossible to tax them at ordinary graduated rates on their consolidated U.S. income.¹ Therefore, U.S. income paid to foreign persons is subject to a flat, statutory tax rate of 30 percent. However, this rate is frequently reduced or eliminated by an income tax treaty or statutory exemption. Income that is exempt from taxation because of a tax treaty or certain other exemptions must generally still be reported (see Table 1 for the amount of income exempt from taxation).

U.S. individuals, corporations, or other entities paying U.S.-source income to foreign persons are required to withhold taxes on this income (except where statutory or treaty exemptions apply) or to appoint a withholding agent (normally a U.S. financial institution) to do so. Foreign financial institutions that enter into an agreement with the Internal Revenue Service, known as qualified intermediaries (QIs), may also serve as withholding agents. A withholding agent or qualified intermediary is fully liable for all taxes owed by a foreign beneficial owner and also reports the income paid to each recipient on a Form 1042-S. Without this withholding requirement, there would be no effective way to enforce taxpayer compliance because foreign recipients are generally not required to file U.S. tax returns to report this income.

As shown in Table 2, the most commonly reported types of income reported on Form 1042-S are interest, dividends, notional principal contract income, rents, royalties, Social Security and railroad retire-

ment payments, as well as personal services income. Other types of income include capital gains, scholarships, pension and annuities, gambling winnings, and certain real estate distributions. Bank deposit and certain other interest payments on specific types of financial obligations are generally not reported on Form 1042-S.²

Data Highlights

U.S.-source income payments to foreign persons and taxes withheld declined across nearly all categories of income in Calendar Year 2009, as the U.S. economy was in the midst of the Great Recession.³ Some \$546.5 billion in U.S. source income payments were made to foreign recipients in 2009, a decrease of 20.7 percent from the 2008 total. Taxes withheld on U.S.-source income paid to foreign persons experienced a similar decline to \$7.2 billion, down 21.4 percent from 2008. The income types which typically account for the most U.S. income paid to foreign persons decreased the most in 2009, both in terms of dollars, percentage change, and share of total income. Interest payments to foreign recipients (\$260.7 billion) fell 26.6 percent compared to 2008 levels. The 2009 interest income amount also represents a 30.8 percent decrease from the amount paid to foreign persons in 2007. Interest payments in 2009 were still the largest category of payment to nonresident aliens by far, accounting for 47.7 percent of all payments. However, interest payments made up larger shares of total U.S.-source income payments in 2008 (53.8 percent) and 2007 (58.3 percent).

Notional principal contract income continued its ascendancy in terms of share of total U.S.-source income paid to foreign persons in 2009. After accounting for 10.7 percent and 16.7 percent of total income in 2007 and 2008, respectively, notional principal contract income payments rose to 19.9 percent of total U.S. payments to foreigners for 2009. This occurred despite a 1.3-percent decrease in notional principal contract income in 2009 compared with 2008. A notional principal contract is a contract in-

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¹ An exception to this general rule exists in some cases for personal services income.

² U.S. Department of the Treasury, Internal Revenue Service, Instructions for Form 1042-S. Bank deposit interest is generally excluded from Form 1042-S reporting, although an exception exists for Canadian residents who are not U.S. citizens. Bank deposit interest paid to Canadian residents is subject to Form 1042-S reporting but is exempt from withholding tax. In addition to bank deposit interest, other payments to foreign persons that are not subject to reporting on Form 1042-S include: interest and original issue discount (OID) from short-term obligations, registered obligations targeted to foreign markets, bearer obligations targeted to foreign markets, notional principal contract payments that are not effectively connected income, and accrued interest and OID. These types of income are not available from other sources.

³ *Economic Report of the President*, February 2009. Washington: Government Printing Office, 2009. See http://www.gpoaccess.gov/eop/2009/2009_erp.pdf.

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volving two parties who agree contractually to pay each other amounts at specified times, based on the underlying notional amount. The underlying amount is notional because neither party to the notional principal contract is required to actually hold the property comprising the underlying amount. Notional principal contracts are used by financial institutions to reduce the risk of changes in interest rates, commodity prices, and currency exchange rates. Interest rate swaps, currency swaps, and equity swaps are examples of notional principal contracts.⁴

Dividends and rents and royalties, the third and fourth largest categories of payment made to foreign persons, respectively, also decreased in 2009. U.S.-source dividend payments to foreign persons fell from \$122.9 billion to \$101.5 billion, or 21.1 percent, from 2008. Dividends accounted for 18.6 percent of payments to foreigners in 2009, unchanged from 2008. Payments of rents and royalties to foreign persons fell from \$30.6 billion in 2008 to \$28.6 billion in 2009, or 7.1 percent. Rents and royalties accounted for 5.2 percent of total U.S.-source income payments in 2009, up from 4.6 percent of the total in 2008.

The personal services income and social security and railroad retirement income categories actually saw growth in U.S.-source income payments to foreign persons during 2009. Personal services income rose by 32.9 percent in 2009 and the share of total income accounted for by this category increased to nearly 1.0 percent compared with 0.5 percent in 2008. Social security and railroad retirement payments rose by 8.2 percent in 2009.

U.S.-source payments to foreign persons are frequently exempt from withholding tax. The primary reasons for withholding exemptions are that the income is exempt from withholding due to a tax treaty between the U.S. and the recipient's country of residence, or the specific type of income (commonly portfolio or bank deposit interest) is exempt under an Internal Revenue Code section. Other reasons why income paid to foreign persons and reported on Form 1042-S may be exempt from withholding include: it is effectively connected with a U.S. trade or business or it is being paid to a withholding foreign partnership or withholding foreign trust.

For 2009, \$53.2 billion (9.7 percent) of total U.S. source income payments to foreign persons was

subject to tax. Figure A presents the percentages of U.S.-source income paid to foreign persons and income subject to withholding by category of the income in 2009. This figure illustrates the differences which exist with respect to the taxation of certain types of income reported on Form 1042-S. For example dividends comprised a majority (63.0 percent) of income subject to tax, despite accounting for only 18.6 percent of total income. Dividend income subject to withholding was taxed at an effective rate of 14.9 percent. While dividends are taxed at comparatively high rates, interest is much more likely to be exempt from withholding. For 2009, interest payments constituted the largest share of total income (47.7 percent) but only 15.6 percent of interest income was subject to withholding. Interest income subject to withholding was taxed at an average rate of 8.1 percent. As mentioned previously, notional principal contract income accounts for almost 20 percent of U.S.-source income paid to foreign persons; however, it is not generally subject to withholding tax. Rents and royalty payments are more likely to be taxed as evidenced by the fact they account for just 5.2 percent of all income yet make up 12.7 percent of income subject to withholding.

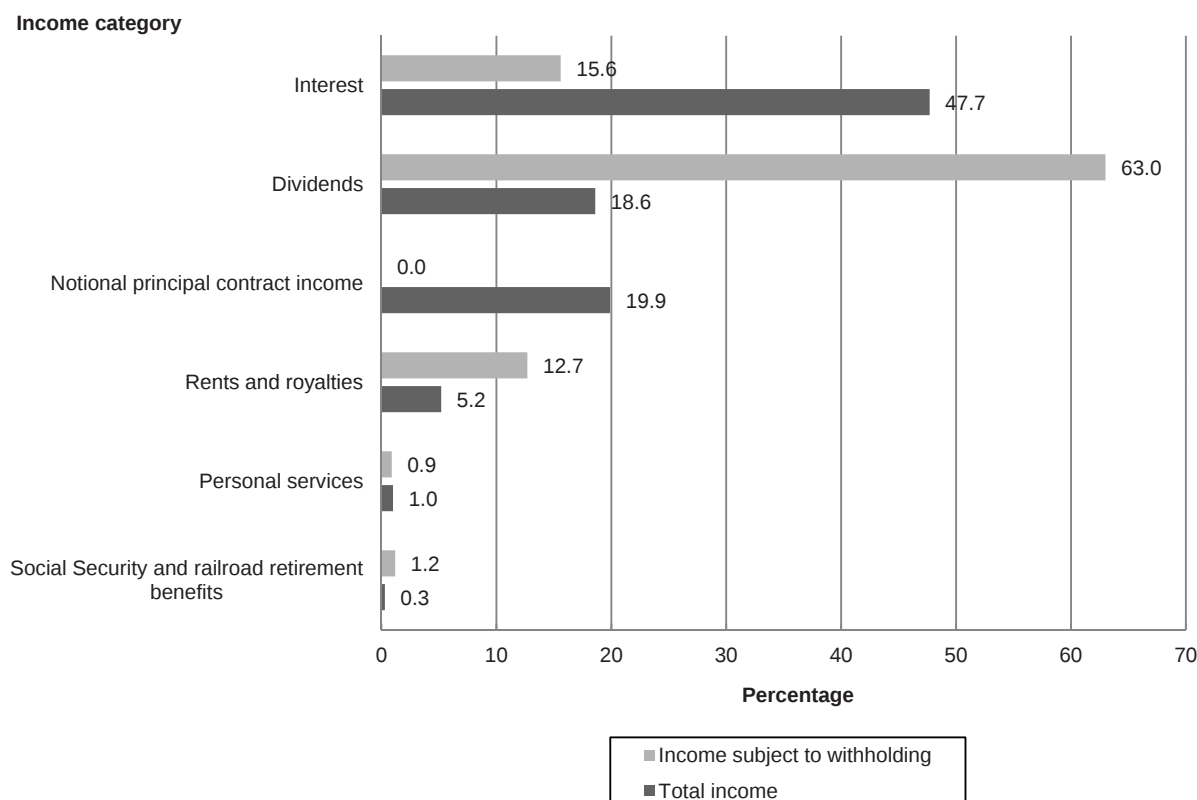
One of the primary contributors to reduced withholding taxes on U.S.-source income paid to foreign persons is tax treaties. Table 1 presents data on 64 countries with treaties in force with the United States during 2009. Nearly 75.7 percent (2.4 million) of all payments go to recipients in treaty countries. Foreign recipients from tax treaty countries received 79.7 percent of total U.S. income paid to foreign persons and paid 64.7 percent of all withholding taxes. The average withholding tax rate on income subject to tax made to persons in treaty countries is 11.0 percent, compared with 23.9 percent on payments made to residents of nontreaty countries.

Figure B, Part 1, shows nine countries whose residents received the largest amounts of U.S.-source gross income in 2009, as well as the 2008 income. These nine countries combined to account for 65.5 percent of total U.S.-source gross income paid to foreign persons in 2009. Recipients in the United Kingdom collected the largest shares of gross income in 2008 and 2009 and their share of the total grew from 14.6 percent to 17.6 percent during that time. Payments to Japanese recipients rose from 8.6 percent in

⁴ Blaisi, Ronald W., *U.S. Master Bank Tax Guide*. CCH, Inc. 2009.

Figure A

Percentage of U.S.-Source Income Paid to Foreign Persons and Income Subject to Withholding, by Income Category, 2009



2008 to 11.0 percent in 2009. U.S.-source payments to both Germany and the Cayman Islands declined from 2008 levels and accounted for 8.8 percent and 7.9 percent of all payments, respectively, in 2009.

Part 2 of Figure B shows nine countries whose residents paid the largest amounts of tax withheld on U.S.-source gross income paid to foreign persons in 2009. Together these countries paid 57.6 percent of taxes withheld in 2009. Some \$959.1 million in taxes (13.3 percent of the total) were withheld on payments to the Cayman Islands, the most of any country for 2009. Canadian recipients paid 8.9 percent of all withholding taxes in 2009, despite receiving just 4.6 percent of total gross income. Over half of all income paid to recipients in Canada were dividends, from which taxes were withheld at an average rate of 13.1 percent. Luxembourg was one of very few

countries whose residents paid more taxes in 2009 (\$591.8 million) than in 2008 (\$532.1 million).

Additional Foreign Income and Withholding Data

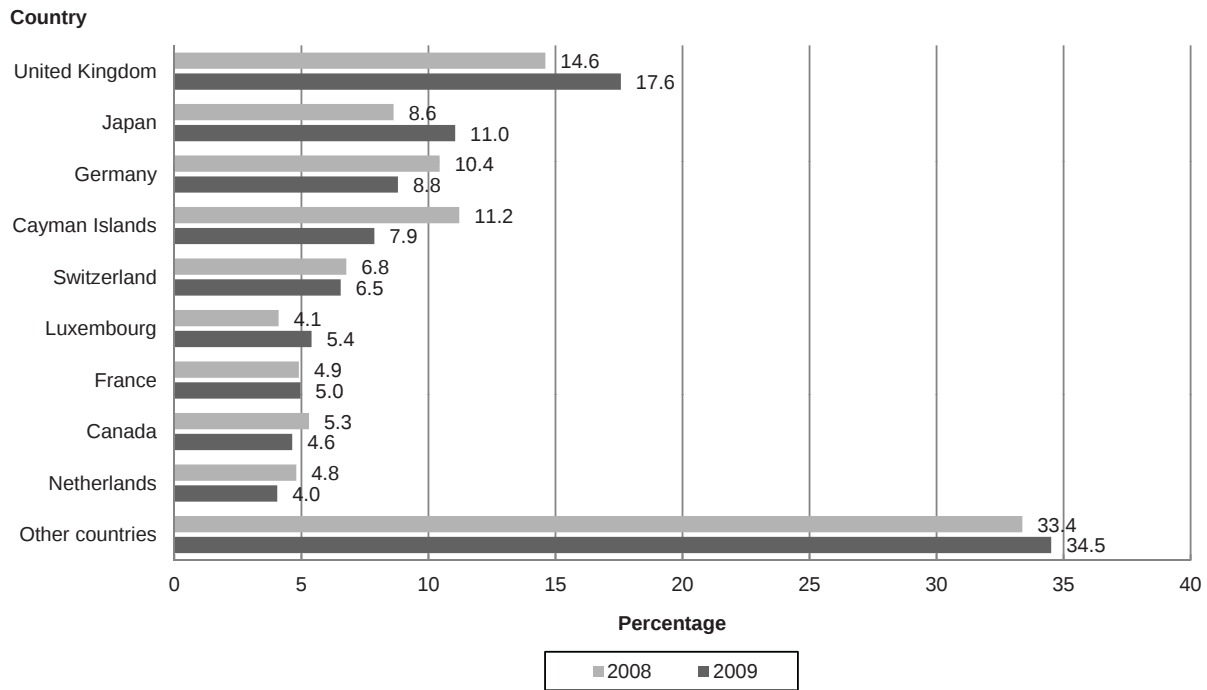
While income reported on Form 1042-S represents the majority of U.S.-source income payments to foreign persons, data reported on two other tax forms help provide a more complete picture of withholding on foreign persons' U.S. income. U.S. partnership income that is allocable to foreign partners is reported on Form 8805, *Foreign Partner's Information Statement of Section 1446 Withholding Tax*. Domestic partnerships are required to withhold income tax on effectively connected taxable income deemed allocable to foreign partners. A U.S. partnership files

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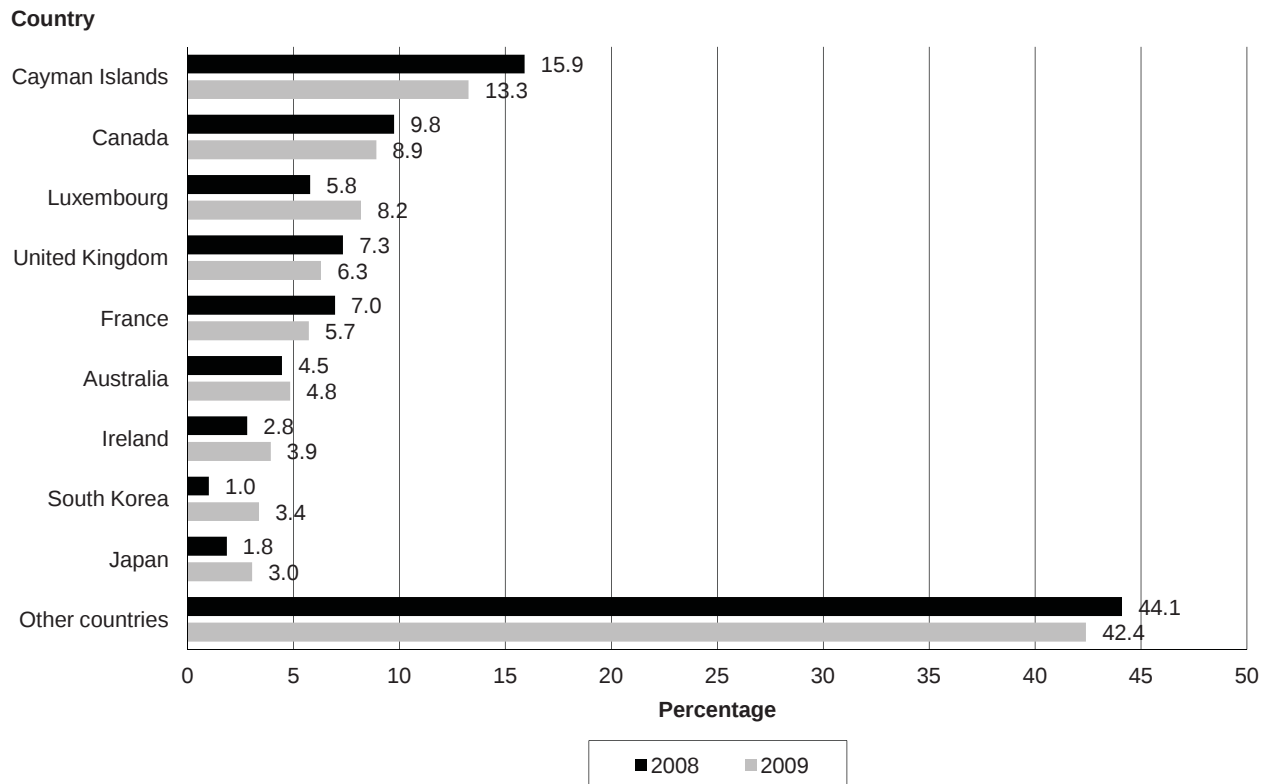
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Figure B

Percentage of Total Income Paid, by Country of Foreign Recipient, 2008 and 2009



Percentage of Total Taxes Withheld, by Country of Foreign Recipient, 2008 and 2009



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a Form 8805 to show the amount of taxable income and total tax allocable to the foreign partner for the partnership's tax year.⁵ The statutory withholding rate for partnership income allocable to foreign partners is 35 percent. Reduced withholding rates may apply if the foreign partner is an individual and the specific type of income is among those subject to preferential rates. These types of income include capital gains, depreciation recapture, and collectibles gains.

The other tax form that provides information about withholding on foreign persons' U.S. income is the Form 8288-A. The Foreign Investment in Real Property Tax Act of 1980 (FIRPTA) was introduced to ensure that the U.S. collected a portion of the capital gains realized by foreigners from the sales of U.S. real property interests. The sales price of U.S. real property sold by the foreign person and the tax withheld on that sales price is reported on Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests*.⁶ Typically, the sales price is subject to 10-percent withholding, although corporations may be taxed up to 35 percent in certain circumstances. When a foreign person sells real property interests in the United States, the buyer of the property is responsible for collecting and remitting to the IRS the appropriate amount of withholding and filing the necessary tax forms.

As one might expect, the sales of U.S. real property interests account for a relatively small amount of U.S.-source income paid to foreign persons. Income from the sale of U.S. real property interests, as reported on Form 8288-A, accounted for 0.4 percent of U.S.-source income paid to foreign persons in 2009. Income reported on Form 8288-A is not eligible for reduced withholding rates under tax treaties and is typically subject to 10-percent withholding. Therefore, the effective withholding rate of 9.9 percent, shown in Figure C, is well within expectations. Taxes on income from the sales of U.S. real property made up 1.8 percent of withholding taxes on U.S.-source income paid to foreign persons, while the total number of reportable transactions of U.S. real property sales made up less than 1.0 percent of all U.S. payments to foreign persons for 2009.

Figure D shows the number of U.S. real property interest sales, total sales revenue, and tax withheld, by the U.S. State where the real property interest is located. The largest volume of sales occurred in Florida, which accounted for 36.5 percent of all sales of U.S. real property interest by foreign persons in 2009. The four States shown in Figure D with the most U.S. real property interest sales in 2009 made up 56.7 percent of all transactions, 67.6 percent of the total sales revenue, and 67.6 percent of taxes withheld. While Florida had by far the most sales in 2009, the average sales revenue per transaction was less than \$216,000. By comparison, the highest average sales revenue was found in New York, with an average of \$1.37 million per U.S. real property interest transaction.

The effective withholding rates vary widely among the types of income reported on tax Forms 1042-S, 8805, and 8288A. As shown in Figure C, U.S. partnership income allocable to foreign partners was subject to significantly higher rates of withholding than other types of U.S. income payments to foreign persons during Tax Year 2009. In fact, the effective withholding rate on income reported on Form 8805 was 31.1 percent, compared with 9.9 percent for income reported on Form 8288-A and 13.6 percent for income reported on Form 1042-S. Nearly 30.0 percent of all withholding taxes on U.S. income paid to foreign persons were reported on Form 8805, while only 15.6 percent of the income subject to tax was reported on this form. Higher effective tax rates exist for Form 8805 income, because income paid to foreign partnerships is not typically reduced by tax treaties and is far more likely to be taxed near the statutory 35-percent tax rate.

Data Sources and Limitations

Payers (or their authorized withholding agents) of most U.S.-source income to foreign persons must withhold tax in accordance with Internal Revenue Code section 1441. Form 1042-S, *Foreign Persons' U.S.-Source Income Subject to Withholding*, is filed by the payer to report this income and the U.S. tax withheld. Often a financial institution acts as the payer's withholding agent. The statistics in this data

⁵ A withholding credit for the tax withheld by the partnership can be claimed by the partner when the partner attaches Form 8805 to his or her U.S. income tax return.

⁶ For purposes of this article and the accompanying data tables, the terms "sales price" and "income" are used interchangeably to refer to the sales price of disposed U.S. real property interests reported on Form 8288-A. See Figure C, columns 2 and 4.

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Figure C

U.S.-Source Payments to Foreign Persons: Number of Forms, Income, and Tax Withheld, by IRS Form Type and Selected Country, 2009

[Money amounts are in thousands of dollars]

Form and selected country	All payments		Payments subject to tax			
	Total number of forms	Income (less loss)	Number of forms [1]	Income [2]	U.S. tax withheld	Effective tax rate [3]
	(1)	(2)	(3)	(4)	(5)	(6)
All forms	3,455,477	555,839,623	2,001,175	65,399,295	10,601,563	16.2
Form 1042-S: All countries	3,233,289	546,537,710	1,885,940	53,217,876	7,230,510	13.6
United Kingdom	335,394	96,032,770	192,219	2,810,694	455,103	16.2
Japan	128,697	60,390,555	45,372	2,270,421	220,120	9.7
Germany	302,902	48,071,603	175,446	1,496,915	182,292	12.2
Cayman Islands	82,444	43,028,523	27,352	3,399,939	959,123	28.2
Switzerland	46,274	35,777,582	27,250	1,968,593	171,373	8.7
Luxembourg	7,785	29,322,547	3,092	4,194,790	591,824	14.1
France	60,287	27,126,662	37,140	8,422,388	414,175	4.9
Canada	487,747	25,349,833	268,277	6,077,167	643,896	10.6
Netherlands	48,837	22,132,356	25,244	745,219	124,698	16.7
Belgium	25,231	15,395,280	18,131	2,755,166	145,481	5.3
Australia	180,610	13,446,789	135,639	2,724,372	350,060	12.8
Ireland	47,146	12,777,273	29,914	1,281,921	283,775	22.1
Bermuda	18,563	9,207,782	7,864	1,112,397	215,370	19.4
Gabon	500	7,986,309	163	2,677	777	29.0
Hungary	4,785	7,801,394	2,954	265,664	16,719	6.3
China	112,657	6,350,480	35,140	169,416	25,501	15.1
British Virgin Islands	55,414	5,367,010	24,185	895,136	203,682	22.8
Norway	9,657	4,964,572	6,881	101,630	17,053	16.8
Mexico	150,246	4,877,500	115,194	1,564,630	196,059	12.5
Form 8805: All countries [4]	215,754	7,330,986	108,801	10,210,492	3,174,977	31.1
United Kingdom	6,217	1,630,627	3,839	1,789,948	622,202	34.8
Sweden	267	1,089,024	137	1,091,562	381,578	35.0
Germany	162,097	575,879	74,355	1,799,860	290,915	16.2
France	1,111	303,365	612	311,916	114,276	36.6
Netherlands	1,389	19,276	881	73,212	21,715	29.7
Switzerland	1,280	-1,602	694	29,910	9,459	31.6
Canada	7,752	-68,248	4,357	241,227	73,174	30.3
Form 8288-A: All countries	6,434	1,970,927	6,434	1,970,927	196,076	9.9
Canada	1,520	321,659	1,520	321,659	31,995	9.9
Germany	1,450	207,242	1,450	207,242	20,696	10.0
United Kingdom	835	181,017	835	181,017	18,000	9.9
Australia	41	150,656	41	150,656	15,065	10.0

[1] Number of forms in this column include returns with income subject to taxation for Form 1042-S; positive income (excluding losses) for Form 8805; sales revenue for Form 8288-A.

[2] Amounts in this column represent income subject to taxation for Form 1042-S; positive income (excluding losses) for Form 8805; sales price for Form 8288-A.

[3] U.S. tax withheld (column 5) divided by income (column 4)

[4] Income for all payments (column 2) is less than income on payments subject to tax (column 4) because column 2 includes forms with negative income.

release were tabulated by calendar year, using all Forms 1042-S filed with the Internal Revenue Service for 2009. The data reflect the income that was paid and U.S. tax that was withheld for 2009.

Domestic partnerships (or their authorized withholding agents) must withhold tax in accordance with Internal Revenue Code section 1446 on distributions

made to foreign partners. Form 8805, *Foreign Partner's Information Statement of Section 1446 Withholding Tax*, is filed by the payer to report income paid by U.S. partnerships to their foreign partners and the U.S. tax withheld. The statistics in this data release were tabulated by calendar year, using all Forms 8805 filed with the Internal Revenue Service

Figure D

Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, 2009: Sales Price and Tax Withheld as Reported on Form 8288-A, by Selected U.S. State

[Money amounts are in thousands of dollars]

U.S. State location of real property	Total number of forms	Total sales revenue	U.S. tax withheld
	(1)	(2)	(3)
Total	6,434	1,970,927	196,076
Florida	2,349	506,708	50,211
New York	322	442,294	43,978
California	394	261,365	26,035
Hawaii	584	122,598	12,280
All others	2,785	637,962	63,572

for 2009. The data reflect the income that was paid and U.S. tax that was withheld for 2009.

Purchasers of U.S. real property held by foreign persons must withhold tax in accordance with Internal Revenue Code section 1445. Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests*, is filed by the buyer of U.S. real property sold by foreign persons. The statistics in this data release were tabulated by calendar year using all Forms 8288-A filed with the Internal Revenue Service with a date of transfer occurring during 2009.

Because the population of Forms 1042-S, 8805, and 8288-A were used for the statistics, the data are not subject to sampling error. However, the data are subject to nonsampling error, including data entry and taxpayer reporting errors. Although the data were subjected to tests for certain basic mathematical relationships, including the calculation of the correct tax withheld, the possibility of error cannot be completely eliminated.

Explanation of Selected Terms

Foreign persons—For purposes of this data release, foreign persons include: (a) individuals whose residence is not within the United States and who are not U.S. citizens (i.e., nonresident aliens); and (b) corporations and other organizations (including partnerships, private foundations, estates, and trusts) created or organized outside the United States. Individuals residing, and organizations created or organized, in Puerto Rico and U.S. possessions are also considered foreign persons.

Notional principal contract income—Notional principal contracts involve two parties who agree contractually to pay each other amounts at specified times, based on the underlying contract. The notional amount is an amount specified in the contract and, based on that amount, certain calculations are made. Generally, when amounts under the contract are due at the same time, they are netted, and only one payment is made. Notional principal contract income is not subject to withholding but must be reported on Form 1042-S, if the income is effectively connected with the conduct of a trade or business in the United States.

Qualified intermediary pool—Payments made by a qualified intermediary directly to beneficial owners may generally be reported on the basis of reporting pools. A reporting pool consists of income that falls within a particular withholding rate and within a particular income type, exemption type, or recipient type.

U.S. branch treated as U.S. person—The following types of U.S. branches (of foreign entities) may reach an agreement with a withholding agent to treat a branch as a U.S. person: (a) a U.S. branch of a foreign bank subject to regulatory supervision by the Federal Reserve Board or (b) a U.S. branch of a foreign insurance company required to file an annual statement on a form approved by the National Association of Insurance Commissioners with the Insurance Department of a State, Territory, or the District of Columbia.

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Table 1. Foreign Recipients of U.S. Income Forms 1042-S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 2009

[Money amounts are in thousands of dollars]

Treaty status and country	Number of Forms 1042-S	U.S.-source income			U.S. tax withheld
		Total	Exempt from withholding	Subject to withholding	
	(1)	(2)	(3)	(4)	(5)
Total	3,233,289	546,537,710	493,319,834	53,217,876	7,230,510
Tax treaty countries, total	2,446,669	435,380,505	392,834,220	42,546,291	4,676,657
Armenia	665	5,921	4,745	1,176	233
Australia [1]	180,757	13,451,711	10,724,835	2,726,876	350,801
Austria	21,876	926,030	772,889	153,142	28,132
Azerbaijan	528	5,752	5,361	392	64
Bangladesh	1,729	20,416	18,771	1,645	280
Barbados	2,639	301,722	270,482	31,240	6,270
Belarus	674	4,783	2,123	2,660	286
Belgium	25,231	15,395,280	12,640,114	2,755,166	145,481
Canada	487,747	25,349,833	19,272,666	6,077,167	643,896
China	112,657	6,350,480	6,181,064	169,416	25,501
Cyprus	1,822	358,172	95,732	262,441	26,674
Czech Republic	6,166	102,144	91,687	10,457	2,212
Denmark	12,278	2,673,071	2,435,013	238,059	35,253
Egypt	6,047	57,489	33,688	23,801	3,049
Estonia	1,840	50,622	48,338	2,284	447
Finland	5,680	1,151,645	1,098,763	52,882	7,671
France [2]	60,546	27,127,730	18,704,827	8,422,903	414,303
Georgia	687	3,990	3,359	632	101
Germany	302,902	48,071,603	46,574,688	1,496,915	182,292
Greece	16,630	199,563	69,028	130,535	36,905
Hungary	4,785	7,801,394	7,535,729	265,664	16,719
Iceland	1,598	807,179	788,267	18,912	1,798
India	40,258	1,946,887	1,691,789	255,098	38,650
Indonesia	8,192	23,977	16,960	7,017	1,385
Ireland	47,146	12,777,273	11,495,353	1,281,921	283,775
Israel	36,549	1,334,509	832,357	502,152	85,067
Italy	58,163	2,316,120	1,696,313	619,807	72,504
Jamaica	4,998	121,390	107,451	13,939	2,994
Japan	128,697	60,390,555	58,120,134	2,270,421	220,120
Kazakhstan	1,007	205,113	201,449	3,664	528
Korea, Republic of (South)	30,886	3,489,600	1,853,129	1,636,470	244,147
Kyrgyzstan	479	2,002	1,660	342	53
Latvia	1,072	23,535	20,416	3,119	695
Lithuania	1,032	6,102	3,364	2,738	346
Luxembourg	7,785	29,322,547	25,127,758	4,194,790	591,824
Mexico	150,246	4,877,500	3,312,870	1,564,630	196,059
Moldova	423	2,239	1,735	504	94
Morocco	1,135	10,498	7,867	2,631	459
Netherlands	48,837	22,132,356	21,387,137	745,219	124,698
New Zealand	23,173	792,063	612,984	179,079	24,039
Norway	9,657	4,964,572	4,862,942	101,630	17,053
Pakistan	3,841	17,781	9,732	8,049	1,454
Philippines	21,460	544,273	449,332	94,942	23,624
Poland	11,836	381,480	322,994	58,485	10,316
Portugal	9,903	244,735	157,168	87,567	14,954
Romania	3,188	15,268	8,473	6,795	1,102
Russia	14,277	101,915	74,315	27,601	5,530

Footnotes at end of table.

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Table 1. Foreign Recipients of U.S. Income Forms 1042-S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 2009—Continued

[Money amounts are in thousands of dollars]

Treaty status and country	Number of Forms 1042-S	U.S.-source income			U.S. tax withheld
		Total	Exempt from withholding	Subject to withholding	
	(1)	(2)	(3)	(4)	(5)
Slovak Republic	1,697	19,328	14,293	5,035	1,264
Slovenia	4,385	21,073	9,516	11,557	2,783
South Africa	8,733	285,385	243,452	41,932	7,989
Spain	36,901	1,808,665	1,343,786	464,880	54,998
Sri Lanka	753	2,446	650	1,796	272
Sweden	21,094	4,521,304	3,982,249	539,055	69,130
Switzerland	46,274	35,777,582	33,808,990	1,968,593	171,373
Tajikistan	366	1,635	1,278	357	46
Thailand	9,840	86,892	56,604	30,288	5,318
Trinidad and Tobago	4,603	160,106	149,181	10,925	2,947
Tunisia	413	27,807	26,624	1,182	242
Turkey	6,549	43,731	26,667	17,064	2,892
Turkmenistan	335	1,143	999	144	22
Ukraine	3,264	12,398	7,692	4,706	920
United Kingdom	335,394	96,032,770	93,222,077	2,810,694	455,103
Uzbekistan	426	2,637	2,084	553	102
Venezuela	45,918	314,783	190,227	124,555	11,418
Non-tax treaty countries, total [3]	786,620	111,157,205	100,485,614	10,671,585	2,553,853

[1] Includes Ashmore and Cartier Islands, Christmas Island, Cocos (Keeling) Islands, Coral Sea Islands Territory, and Norfolk Island.

[2] Includes Guadeloupe, French Guiana, Martinique, and Reunion.

[3] Includes Puerto Rico and U.S. possessions. The U.S. and Bermuda have had a tax treaty in effect since 1986; however, this treaty provides no reduction of withholding rates.

NOTES: Detail may not add to totals because of rounding. Form 1042-S is entitled *Foreign Person's U.S. Source Income Subject to Withholding*.

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Table 2. Foreign Recipients of U. S. Income Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2009

[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income	
				Interest	Dividends
	(1)	(2)	(3)	(4)	(5)
Total	3,233,289	7,230,510	546,537,710	260,698,724	101,482,223
RECIPIENT TYPES					
Individuals, total	2,656,106	796,563	10,923,300	3,058,736	1,597,838
Corporations, total	363,997	4,667,377	388,103,542	158,292,991	63,405,856
Partnerships and trusts, total	129,495	483,836	17,416,451	8,610,780	6,296,925
U.S. branch treated as U.S. person, total	709	511	2,731,831	1,826,791	267,214
Governments and international organizations, total	8,299	19,424	42,453,968	29,347,204	8,348,049
Tax-exempt organizations, total [1]	9,653	11,945	3,252,304	2,504,825	643,557
Private foundations, total	1,346	4,516	157,976	43,668	103,084
Artists and athletes, total	12,243	103,417	506,103	0	0
Qualified intermediary pools, total	21,245	971,255	75,633,665	53,779,901	19,784,595
Other and unknown, total	30,196	171,666	5,358,570	3,233,828	1,035,105
COUNTRIES AND RECIPIENT TYPES					
Anguilla	846	21,578	107,722	35,327	69,950
Individuals	194	188	862	90	90
Corporations	501	360	29,831	28,318	1,325
Qualified intermediary pools	0	0	0	0	0
Argentina	64,636	25,691	373,967	276,833	42,700
Individuals	61,854	18,048	261,528	196,439	27,221
Corporations	1,773	3,374	71,190	59,887	3,689
Qualified intermediary pools	24	2	10,713	10,241	470
Australia	180,610	350,060	13,446,789	2,864,280	5,219,512
Individuals	122,586	19,062	150,810	20,518	34,310
Corporations	22,671	251,680	11,402,654	1,769,435	4,512,008
Qualified intermediary pools	52	6	23,282	5,612	16,528
Austria	21,876	28,132	926,030	630,952	143,965
Individuals	17,518	4,472	56,998	3,430	6,245
Corporations	1,211	5,441	407,430	290,413	49,282
Qualified intermediary pools	1,534	15,874	271,348	196,033	74,378
Bahamas	16,983	52,502	1,118,816	870,303	203,122
Individuals	5,148	5,049	42,182	19,908	9,442
Corporations	10,836	38,640	803,460	658,511	126,719
Qualified intermediary pools	234	6,127	249,948	179,230	57,223
Barbados	2,639	6,270	301,722	256,388	21,175
Individuals	1,200	723	6,072	2,274	833
Corporations	1,280	5,060	288,812	249,891	18,160
Qualified intermediary pools	d	d	d	d	d
Belgium	25,231	145,481	15,395,280	12,208,051	1,421,367
Individuals	22,353	8,463	86,442	15,760	30,926
Corporations	1,587	39,742	2,238,940	1,386,084	193,238
Qualified intermediary pools	261	88,560	12,942,419	10,701,752	1,188,733

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income	
				Interest	Dividends
	(1)	(2)	(3)	(4)	(5)
Bermuda	18,563	215,370	9,207,782	8,100,560	880,639
Individuals	5,955	4,396	138,583	115,989	15,131
Corporations	10,535	196,641	8,585,001	7,651,813	741,286
Qualified intermediary pools	37	18	203,353	179,261	23,306
Brazil	33,816	38,468	596,345	360,828	117,134
Individuals	31,561	21,104	136,503	64,225	13,680
Corporations	1,153	15,089	270,070	133,153	100,019
Qualified intermediary pools	10	1	48	45	3
British Virgin Islands	55,414	203,682	5,367,010	3,856,919	968,511
Individuals	2,403	2,435	42,181	33,283	6,785
Corporations	51,554	190,820	4,449,048	3,144,826	815,002
Qualified intermediary pools	3	0	576,224	576,216	7
Canada	487,747	643,896	25,349,833	11,604,466	7,018,787
Individuals	436,417	109,574	1,226,000	106,528	168,751
Corporations	26,761	246,865	15,883,970	7,028,924	3,621,942
Qualified intermediary pools	846	246,154	4,490,871	2,029,885	2,356,486
Cayman Islands	82,444	959,123	43,028,523	38,563,574	3,244,155
Individuals	10,274	14,070	479,795	428,633	41,747
Corporations	66,288	845,197	39,433,384	35,730,117	2,849,969
Qualified intermediary pools	129	1,181	74,282	34,919	30,338
Chile	20,746	75,201	840,002	538,317	245,117
Individuals	15,840	6,684	61,743	33,400	13,060
Corporations	4,625	68,264	422,982	160,251	222,596
Qualified intermediary pools	12	0	10,790	2,021	8,768
China	112,657	25,501	6,350,480	3,009,486	2,764,913
Individuals	110,413	10,138	499,579	25,618	18,151
Corporations	1,190	13,642	1,312,310	657,579	555,446
Qualified intermediary pools	8	0	4,954	4,500	454
Colombia	25,749	18,602	427,730	350,540	41,699
Individuals	23,589	7,179	54,532	20,555	5,226
Corporations	1,673	11,057	199,841	161,102	32,842
Qualified intermediary pools	0	0	0	0	0
Cyprus	1,822	26,674	358,172	303,717	35,079
Individuals	1,323	512	5,101	465	796
Corporations	414	26,098	351,758	302,626	34,043
Qualified intermediary pools	11	0	238	205	33
Czech Republic	6,166	2,212	102,144	68,799	8,285
Individuals	5,227	1,367	18,984	587	2,268
Corporations	264	304	33,464	23,334	4,020
Qualified intermediary pools	12	0	291	159	121
Denmark	12,278	35,253	2,673,071	1,293,820	1,064,953
Individuals	7,793	3,321	98,592	76,246	2,217
Corporations	2,341	23,862	1,678,477	574,545	826,428
Qualified intermediary pools	143	5,997	717,788	521,695	195,062

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income	
				Interest	Dividends
	(1)	(2)	(3)	(4)	(5)
Finland	5,680	7,671	1,151,645	262,762	687,420
Individuals	4,211	1,375	10,714	459	762
Corporations	942	4,445	937,384	152,626	608,858
Qualified intermediary pools	70	1,623	29,709	8,198	21,465
France	60,287	414,175	27,126,662	7,365,975	6,332,872
Individuals	49,957	26,591	462,776	105,589	62,180
Corporations	5,396	368,849	24,140,191	5,298,797	5,787,117
Qualified intermediary pools	1,543	7,715	1,723,011	1,298,850	408,146
Gabon	500	777	7,986,309	51,263	79
Individuals	312	650	4,234	169	50
Corporations	133	17	7,981,493	51,042	9
Qualified intermediary pools	0	0	0	0	0
Germany	302,902	182,292	48,071,603	11,509,328	3,074,663
Individuals	282,960	32,823	707,074	82,358	214,884
Corporations	10,684	90,187	43,582,062	8,839,245	2,364,058
Qualified intermediary pools	2,651	52,503	2,561,234	2,160,759	368,203
Greece	16,630	36,905	199,563	41,218	101,472
Individuals	15,785	12,239	66,951	8,881	8,481
Corporations	580	22,583	102,346	19,616	76,563
Qualified intermediary pools	30	1,876	19,343	12,688	6,399
Guatemala	6,624	2,641	101,356	89,858	3,081
Individuals	5,956	2,133	19,880	10,036	1,550
Corporations	575	443	7,386	5,967	1,321
Qualified intermediary pools	0	0	0	0	0
Guernsey	3,515	43,077	1,446,854	1,262,764	170,517
Individuals	230	335	1,866	676	973
Corporations	2,407	21,098	997,460	916,284	73,004
Qualified intermediary pools	103	6,154	147,164	102,594	42,880
Hong Kong	39,298	77,588	2,761,808	1,466,335	299,567
Individuals	34,848	14,398	88,341	29,354	35,055
Corporations	2,889	23,386	1,625,313	629,400	48,591
Qualified intermediary pools	214	20,014	482,392	370,139	96,469
Hungary	4,785	16,719	7,801,394	3,660,295	2,687,113
Individuals	3,892	1,153	16,262	552	1,016
Corporations	594	15,240	7,756,314	3,643,074	2,683,746
Qualified intermediary pools	4	0	5	0	5
Iceland	1,598	1,798	807,179	757,808	17,624
Individuals	1,132	405	3,018	119	203
Corporations	244	1,158	792,165	748,625	15,418
Qualified intermediary pools	34	35	5,029	4,098	845
India	40,258	38,650	1,946,887	152,272	21,332
Individuals	36,835	11,172	136,913	2,488	6,267
Corporations	868	26,436	1,723,008	95,765	13,516
Qualified intermediary pools	0	0	0	0	0

Footnotes at end of table.

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Table 2. Foreign Recipients of U. S. Income Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2009—Continued

[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income	
				Interest	Dividends
	(1)	(2)	(3)	(4)	(5)
Ireland	47,146	283,775	12,777,273	8,632,160	2,155,874
Individuals	36,651	8,775	204,380	51,716	93,763
Corporations	7,161	246,875	11,236,097	8,146,240	1,272,774
Qualified intermediary pools	176	3,176	878,637	268,298	600,000
Isle of Man	1,381	15,994	104,257	82,619	18,713
Individuals	338	297	2,621	1,320	816
Corporations	802	13,268	74,447	63,520	9,167
Qualified intermediary pools	44	139	5,374	3,014	2,180
Israel	36,549	85,067	1,334,509	559,258	235,499
Individuals	32,987	13,744	146,007	32,959	17,008
Corporations	2,083	56,061	779,587	260,073	101,680
Qualified intermediary pools	209	13,616	280,811	175,221	99,340
Italy	58,163	72,504	2,316,120	1,358,883	463,792
Individuals	53,197	10,950	235,571	27,237	15,468
Corporations	1,926	48,036	751,299	342,165	181,880
Qualified intermediary pools	976	7,651	1,040,284	787,331	240,135
Jamaica	4,998	2,994	121,390	100,643	1,839
Individuals	4,516	2,641	29,179	11,169	804
Corporations	338	269	89,948	88,679	878
Qualified intermediary pools	0	0	0	0	0
Japan	128,697	220,120	60,390,555	30,604,389	14,284,526
Individuals	116,685	13,978	460,992	30,851	32,161
Corporations	7,539	183,528	31,041,301	9,855,295	7,655,536
Qualified intermediary pools	640	11,050	20,070,906	13,636,660	6,410,758
Jersey	4,108	52,933	1,138,105	885,912	197,922
Individuals	375	801	5,941	3,077	2,598
Corporations	2,397	41,825	909,691	815,446	84,435
Qualified intermediary pools	201	4,421	92,413	56,381	34,914
Kazakhstan	1,007	528	205,113	172,745	30,125
Individuals	809	132	3,044	827	97
Corporations	61	304	4,691	2,696	1,978
Qualified intermediary pools	0	0	0	0	0
Korea, North	454	249	163,027	28,983	53
Individuals	408	169	797	141	30
Corporations	16	49	2,549	2,119	22
Qualified intermediary pools	0	0	0	0	0
Korea, Republic of (South)	30,886	244,147	3,489,600	1,758,228	116,645
Individuals	27,985	7,874	106,033	8,169	4,876
Corporations	1,111	232,939	1,846,180	391,551	33,456
Qualified intermediary pools	22	600	6,167	1,848	4,147
Kuwait	3,196	7,041	1,725,901	828,065	695,276
Individuals	2,036	846	4,781	1,157	1,725
Corporations	662	5,947	60,607	39,595	19,139
Qualified intermediary pools	d	d	d	d	d

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income	
				Interest	Dividends
	(1)	(2)	(3)	(4)	(5)
Liechtenstein	911	16,765	157,011	72,290	77,635
Individuals	169	152	1,675	648	819
Corporations	454	2,619	17,725	8,171	4,485
Qualified intermediary pools	102	7,007	104,278	53,814	49,722
Luxembourg	7,785	591,824	29,322,547	19,164,576	4,839,218
Individuals	1,280	2,728	23,204	2,814	14,585
Corporations	5,437	440,464	19,222,408	11,026,691	3,209,388
Qualified intermediary pools	663	89,710	9,348,645	7,664,255	1,403,025
Malaysia	31,388	6,770	141,872	124,693	8,949
Individuals	30,452	2,071	13,172	3,312	4,868
Corporations	265	2,714	33,238	29,225	1,088
Qualified intermediary pools	5	1	11	0	11
Mexico	150,246	196,059	4,877,500	2,148,310	969,100
Individuals	143,720	110,744	842,886	213,077	74,534
Corporations	3,495	77,478	2,106,933	360,761	859,691
Qualified intermediary pools	5	0	6	1	5
Monaco	1,196	4,591	135,867	82,081	47,300
Individuals	865	1,289	22,743	2,840	16,967
Corporations	136	2,717	22,325	13,168	8,917
Qualified intermediary pools	105	17	72,973	54,410	17,499
Netherlands	48,837	124,698	22,132,356	13,340,694	4,626,796
Individuals	32,058	13,934	114,585	9,215	46,343
Corporations	9,446	75,168	14,255,206	7,899,478	2,651,455
Qualified intermediary pools	442	4,375	148,154	72,082	74,430
Netherlands Antilles	4,164	12,655	453,838	380,053	45,176
Individuals	1,956	651	6,900	4,245	1,330
Corporations	1,666	10,540	400,827	346,965	27,827
Qualified intermediary pools	36	733	12,273	9,293	2,947
New Zealand	23,173	24,039	792,063	203,151	117,605
Individuals	16,045	2,349	23,296	1,880	7,793
Corporations	2,611	17,309	582,148	114,020	36,517
Qualified intermediary pools	d	d	d	d	d
Norway	9,657	17,053	4,964,572	3,168,735	1,525,112
Individuals	7,793	2,054	24,423	2,255	3,029
Corporations	900	11,146	578,796	312,181	66,378
Qualified intermediary pools	5	2,876	60,347	43,870	16,477
Oman	636	1,763	766,063	573,535	20,249
Individuals	444	202	1,592	473	298
Corporations	37	1,046	3,714	170	3,408
Qualified intermediary pools	d	d	d	d	d
Panama	19,685	35,693	682,496	501,112	155,228
Individuals	4,593	6,690	42,501	17,876	16,806
Corporations	14,864	28,143	626,810	472,386	136,335
Qualified intermediary pools	8	6	130	63	67

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income	
				Interest	Dividends
	(1)	(2)	(3)	(4)	(5)
Peru	8,761	12,600	563,562	517,169	36,197
Individuals	8,277	2,408	21,504	10,148	2,084
Corporations	326	10,045	140,567	107,263	32,780
Qualified intermediary pools	d	d	d	d	d
Philippines	21,460	23,624	544,273	412,598	19,351
Individuals	20,534	13,748	72,582	6,552	5,068
Corporations	325	2,881	28,392	11,753	3,849
Qualified intermediary pools	3	1	8	0	8
Poland	11,836	10,316	381,480	304,101	15,196
Individuals	10,942	8,060	46,006	2,247	1,384
Corporations	237	1,984	330,591	300,557	13,476
Qualified intermediary pools	6	4	37	8	29
Portugal	9,903	14,954	244,735	118,626	46,783
Individuals	8,855	7,402	38,790	3,022	5,125
Corporations	468	4,500	158,706	93,363	18,176
Qualified intermediary pools	73	792	20,360	10,901	9,233
Puerto Rico	8,419	4,297	2,010,607	1,941,470	56,136
Individuals	2,824	401	16,189	13,940	495
Corporations	4,325	3,515	1,380,941	1,359,714	14,174
Qualified intermediary pools	0	0	0	0	0
Russia	14,277	5,530	101,915	15,689	9,999
Individuals	11,730	3,608	45,211	3,191	3,685
Corporations	424	783	46,968	12,483	5,238
Qualified intermediary pools	5	0	4	1	2
Saudi Arabia	5,847	12,499	3,878,442	2,764,974	360,906
Individuals	5,114	2,275	20,020	9,910	6,650
Corporations	412	8,862	118,783	84,853	13,984
Qualified intermediary pools	0	0	0	0	0
Singapore	52,318	48,512	4,225,132	2,147,364	1,725,403
Individuals	46,497	7,963	53,475	19,518	21,131
Corporations	2,976	28,806	711,143	389,501	82,539
Qualified intermediary pools	142	1,045	160,207	123,514	34,757
South Africa	8,733	7,989	285,385	30,953	31,933
Individuals	7,682	2,876	28,592	1,171	4,425
Corporations	397	3,411	241,631	27,128	21,289
Qualified intermediary pools	8	268	1,824	30	1,795
Spain	36,901	54,998	1,808,665	931,093	286,809
Individuals	32,695	13,787	108,499	24,347	20,558
Corporations	2,241	36,781	1,168,724	493,478	180,006
Qualified intermediary pools	202	1,951	242,102	185,039	56,896
Sweden	21,094	69,130	4,521,304	1,650,984	1,709,582
Individuals	18,139	9,690	66,616	1,583	26,530
Corporations	1,401	35,018	3,592,923	1,284,071	1,286,094
Qualified intermediary pools	127	22,385	243,994	65,280	177,285

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income	
				Interest	Dividends
	(1)	(2)	(3)	(4)	(5)
Switzerland	46,274	171,373	35,777,582	14,203,637	3,567,292
Individuals	32,797	13,029	879,210	590,509	46,826
Corporations	6,382	102,718	29,931,332	10,920,389	1,694,024
Qualified intermediary pools	2,617	43,083	3,398,832	1,875,037	1,491,873
Taiwan	76,701	73,608	3,935,382	3,561,459	227,284
Individuals	71,541	15,583	148,684	75,717	47,048
Corporations	2,224	36,915	1,961,209	1,800,195	67,187
Qualified intermediary pools	11	0	5,270	4,261	893
Trinidad and Tobago	4,603	2,947	160,106	142,676	8,497
Individuals	3,910	1,747	10,997	1,223	1,596
Corporations	494	1,102	33,419	29,250	3,517
Qualified intermediary pools	0	0	0	0	0
United Arab Emirates	8,959	9,132	2,144,508	537,927	1,307,105
Individuals	7,784	2,201	12,622	3,472	3,229
Corporations	548	6,412	217,316	80,864	21,705
Qualified intermediary pools	7	0	20	7	14
United Kingdom	335,394	455,103	96,032,770	26,423,752	20,110,626
Individuals	285,632	52,559	1,097,191	173,010	215,625
Corporations	23,225	231,512	83,028,498	19,181,737	16,716,912
Qualified intermediary pools	1,017	48,483	5,707,418	4,655,301	787,968
Uruguay	13,219	5,375	252,375	226,261	17,052
Individuals	9,362	1,836	50,916	41,725	4,634
Corporations	3,739	3,364	106,892	91,273	11,571
Qualified intermediary pools	21	0	10,330	9,844	475
Venezuela	45,918	11,418	314,783	175,217	112,281
Individuals	43,213	5,457	159,173	125,138	15,676
Corporations	2,085	5,617	142,340	44,305	95,435
Qualified intermediary pools	6	0	201	191	9

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Principal types of U.S.-source income			
	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(6)	(7)	(8)	(9)
Total	28,586,209	1,629,765	5,192,930	108,610,313
RECIPIENT TYPES				
Individuals, total	692,658	1,629,765	1,187,781	174,973
Corporations, total	27,110,591	0	3,933,673	106,122,769
Partnerships and trusts, total	221,280	0	39,163	686,620
U.S. branch treated as U.S. person, total	42	0	613	578,717
Governments and international organizations, total	37,513	0	14,712	998,567
Tax-exempt organizations, total [1]	38,243	0	878	0
Private foundations, total	6,023	0	1,301	0
Artists and athletes, total	0	0	0	0
Qualified intermediary pools, total	111,519	0	0	0
Other and unknown, total	368,340	0	14,809	48,667
COUNTRIES AND RECIPIENT TYPES				
Anguilla	101	627	3	0
Individuals	1	627	3	0
Corporations	100	0	0	0
Qualified intermediary pools	0	0	0	0
Argentina	4,356	9,096	16,087	0
Individuals	577	9,096	12,914	0
Corporations	3,423	0	3,168	0
Qualified intermediary pools	0	0	0	0
Australia	393,479	23,895	30,084	4,016,007
Individuals	14,591	23,895	11,684	0
Corporations	340,288	0	17,059	4,003,414
Qualified intermediary pools	0	0	0	0
Austria	47,923	8,601	30,926	3,303
Individuals	24,166	8,601	2,016	0
Corporations	23,189	0	28,699	3,303
Qualified intermediary pools	78	0	0	0
Bahamas	4,353	762	441	0
Individuals	42	762	367	0
Corporations	4,226	0	65	0
Qualified intermediary pools	0	0	0	0
Barbados	2,587	1,480	333	2,360
Individuals	88	1,480	300	0
Corporations	2,496	0	32	2,360
Qualified intermediary pools	d	d	d	d
Belgium	148,229	6,335	46,648	139,499
Individuals	3,920	6,335	16,486	0
Corporations	144,204	0	28,918	137,525
Qualified intermediary pools	15	0	0	0

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Principal types of U.S.-source income			
	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(6)	(7)	(8)	(9)
Bermuda	18,692	957	20,994	215
Individuals	1,031	957	339	0
Corporations	17,572	0	18,991	112
Qualified intermediary pools	10	0	0	0
Brazil	11,120	5,769	29,601	32
Individuals	2,102	5,769	21,584	0
Corporations	8,209	0	7,964	32
Qualified intermediary pools	0	0	0	0
British Virgin Islands	21,688	314	280	0
Individuals	98	314	5	0
Corporations	18,111	0	262	0
Qualified intermediary pools	0	0	0	0
Canada	1,040,779	392,944	746,210	1,606,858
Individuals	62,867	392,944	105,929	4
Corporations	906,534	0	616,159	1,599,482
Qualified intermediary pools	54	0	0	0
Cayman Islands	37,402	548	215,224	7,754
Individuals	533	548	403	0
Corporations	16,477	0	212,217	6,089
Qualified intermediary pools	5	0	0	0
Chile	1,795	4,832	3,120	27,312
Individuals	171	4,832	1,882	0
Corporations	1,590	0	543	27,312
Qualified intermediary pools	0	0	0	0
China	29,446	360	374,256	738
Individuals	4,573	360	322,158	0
Corporations	24,509	0	51,854	738
Qualified intermediary pools	0	0	0	0
Colombia	4,152	8,684	6,036	0
Individuals	904	8,684	5,403	0
Corporations	3,144	0	597	0
Qualified intermediary pools	0	0	0	0
Cyprus	5,738	783	1,434	0
Individuals	27	783	360	0
Corporations	5,658	0	821	0
Qualified intermediary pools	0	0	0	0
Czech Republic	3,416	745	11,962	0
Individuals	296	745	10,063	0
Corporations	2,926	0	1,388	0
Qualified intermediary pools	0	0	0	0
Denmark	142,353	5,152	34,269	0
Individuals	3,013	5,152	4,171	0
Corporations	135,905	0	29,920	0
Qualified intermediary pools	9	0	0	0

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Principal types of U.S.-source income			
	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(6)	(7)	(8)	(9)
Finland	124,753	2,751	3,483	0
Individuals	726	2,751	1,157	0
Corporations	123,788	0	2,327	0
Qualified intermediary pools	0	0	0	0
France	4,378,327	33,701	196,873	7,715,196
Individuals	30,087	33,701	56,640	0
Corporations	4,325,592	0	137,439	7,697,399
Qualified intermediary pools	25	0	0	0
Gabon	451	0	2,988	7,929,030
Individuals	57	0	2,267	0
Corporations	372	0	582	7,929,030
Qualified intermediary pools	0	0	0	0
Germany	3,019,279	120,726	278,229	28,171,271
Individuals	108,484	120,726	53,110	0
Corporations	2,873,010	0	223,030	27,645,139
Qualified intermediary pools	1,656	0	0	0
Greece	6,330	37,401	4,319	0
Individuals	733	37,401	4,128	0
Corporations	5,510	0	102	0
Qualified intermediary pools	0	0	0	0
Guatemala	975	2,149	595	0
Individuals	957	2,149	536	0
Corporations	18	0	59	0
Qualified intermediary pools	0	0	0	0
Guernsey	2,487	0	134	0
Individuals	0	0	134	0
Corporations	1,318	0	0	0
Qualified intermediary pools	0	0	0	0
Hong Kong	7,987	1,638	24,694	896,775
Individuals	2,681	1,638	1,858	0
Corporations	5,210	0	22,774	896,775
Qualified intermediary pools	8	0	0	0
Hungary	389,660	1,413	5,745	0
Individuals	1,652	1,413	4,398	0
Corporations	384,848	0	1,345	0
Qualified intermediary pools	0	0	0	0
Iceland	937	538	769	0
Individuals	412	538	712	0
Corporations	523	0	58	0
Qualified intermediary pools	0	0	0	0
India	111,315	2,965	1,080,414	5,306
Individuals	2,009	2,965	37,464	0
Corporations	107,563	0	1,040,448	5,306
Qualified intermediary pools	0	0	0	0

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Principal types of U.S.-source income			
	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(6)	(7)	(8)	(9)
Ireland	1,013,089	23,708	113,335	244,577
Individuals	15,435	23,708	5,704	0
Corporations	994,171	0	107,244	244,577
Qualified intermediary pools	452	0	0	0
Isle of Man	213	323	197	0
Individuals	65	323	17	0
Corporations	148	0	180	0
Qualified intermediary pools	0	0	0	0
Israel	257,490	10,468	45,370	141,809
Individuals	38,158	10,468	21,959	0
Corporations	215,826	0	22,523	138,715
Qualified intermediary pools	18	0	0	0
Italy	111,943	105,215	50,393	62,831
Individuals	9,538	105,215	35,932	0
Corporations	97,463	0	14,417	62,831
Qualified intermediary pools	66	0	0	0
Jamaica	2,432	5,586	6,118	0
Individuals	1,047	5,586	6,093	0
Corporations	312	0	19	0
Qualified intermediary pools	0	0	0	0
Japan	5,279,384	159,698	108,038	7,151,477
Individuals	31,328	159,698	38,778	0
Corporations	5,101,266	0	69,038	6,166,828
Qualified intermediary pools	2	0	0	0
Jersey	32,652	0	582	0
Individuals	28	0	70	0
Corporations	80	0	503	0
Qualified intermediary pools	26	0	0	0
Kazakhstan	30	0	34	0
Individuals	20	0	33	0
Corporations	0	0	0	0
Qualified intermediary pools	0	0	0	0
Korea, North	296	0	170	0
Individuals	9	0	4	0
Corporations	284	0	123	0
Qualified intermediary pools	0	0	0	0
Korea, Republic of (South)	1,370,796	5,613	48,454	793
Individuals	1,049	5,613	40,920	0
Corporations	1,367,809	0	7,495	793
Qualified intermediary pools	172	0	0	0
Kuwait	120	0	167	0
Individuals	118	0	165	0
Corporations	1	0	2	0
Qualified intermediary pools	d	d	d	d

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Principal types of U.S.-source income			
	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(6)	(7)	(8)	(9)
Liechtenstein	1,402	53	90	0
Individuals	3	53	90	0
Corporations	1,347	0	0	0
Qualified intermediary pools	8	0	0	0
Luxembourg	70,011	504	2,655	1
Individuals	4,175	504	682	0
Corporations	65,615	0	1,746	1
Qualified intermediary pools	210	0	0	0
Malaysia	356	145	601	0
Individuals	116	145	362	0
Corporations	199	0	208	0
Qualified intermediary pools	0	0	0	0
Mexico	410,495	196,437	60,489	111
Individuals	10,400	196,437	40,685	35
Corporations	393,414	0	9,321	76
Qualified intermediary pools	0	0	0	0
Monaco	827	145	716	0
Individuals	711	145	715	0
Corporations	83	0	1	0
Qualified intermediary pools	1	0	0	0
Netherlands	600,066	16,756	86,110	1,793,336
Individuals	5,053	16,756	12,084	0
Corporations	585,030	0	72,326	1,793,336
Qualified intermediary pools	182	0	0	0
Netherlands Antilles	11,826	279	132	0
Individuals	75	279	127	0
Corporations	11,736	0	6	0
Qualified intermediary pools	0	0	0	0
New Zealand	23,914	1,248	5,420	404,716
Individuals	2,174	1,248	1,000	0
Corporations	20,915	0	4,420	404,716
Qualified intermediary pools	d	d	d	d
Norway	49,517	0	48,157	0
Individuals	2,749	0	9,571	0
Corporations	46,652	0	38,564	0
Qualified intermediary pools	0	0	0	0
Oman	167	0	76	0
Individuals	28	0	20	0
Corporations	79	0	56	0
Qualified intermediary pools	d	d	d	d
Panama	2,493	1,867	6,322	0
Individuals	332	1,867	2,299	0
Corporations	2,156	0	4,022	0
Qualified intermediary pools	0	0	0	0

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Principal types of U.S.-source income			
	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(6)	(7)	(8)	(9)
Peru	482	2,029	1,966	0
Individuals	307	2,029	1,632	0
Corporations	143	0	170	0
Qualified intermediary pools	d	d	d	d
Philippines	12,667	35,781	8,843	0
Individuals	243	35,781	8,605	0
Corporations	10,652	0	223	0
Qualified intermediary pools	0	0	0	0
Poland	12,887	22,542	9,149	0
Individuals	4,260	22,542	8,123	0
Corporations	7,998	0	1,003	0
Qualified intermediary pools	0	0	0	0
Portugal	21,071	23,614	3,813	0
Individuals	348	23,614	2,581	0
Corporations	20,689	0	1,228	0
Qualified intermediary pools	1	0	0	0
Puerto Rico	99	0	868	29
Individuals	45	0	111	0
Corporations	44	0	740	29
Qualified intermediary pools	0	0	0	0
Russia	15,231	72	13,422	0
Individuals	1,820	72	10,150	0
Corporations	11,686	0	3,208	0
Qualified intermediary pools	0	0	0	0
Saudi Arabia	236	43	220	0
Individuals	190	43	105	0
Corporations	27	0	113	0
Qualified intermediary pools	0	0	0	0
Singapore	21,974	196	6,427	121,589
Individuals	878	196	1,247	0
Corporations	20,753	0	5,055	121,496
Qualified intermediary pools	33	0	0	0
South Africa	12,536	1,398	5,167	0
Individuals	1,576	1,398	3,201	0
Corporations	10,730	0	1,907	0
Qualified intermediary pools	0	0	0	0
Spain	140,296	28,883	24,071	233,818
Individuals	4,592	28,883	8,944	6
Corporations	134,198	0	14,731	233,812
Qualified intermediary pools	2	0	0	0
Sweden	833,361	13,291	16,403	2,715
Individuals	2,921	13,291	5,220	0
Corporations	825,605	0	11,088	2,715
Qualified intermediary pools	9	0	0	0

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

Selected country and selected recipient type	Principal types of U.S.-source income			
	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(6)	(7)	(8)	(9)
Switzerland	4,891,844	17,802	55,975	6,163,977
Individuals	5,737	17,802	9,035	174,924
Corporations	4,774,139	0	46,869	5,865,534
Qualified intermediary pools	463	0	0	0
Taiwan	41,770	420	41,560	1,343
Individuals	1,178	420	2,724	0
Corporations	40,579	0	38,445	0
Qualified intermediary pools	0	0	0	0
Trinidad and Tobago	137	1,966	1,156	0
Individuals	105	1,966	1,128	0
Corporations	18	0	28	0
Qualified intermediary pools	0	0	0	0
United Arab Emirates	1,432	6	2,134	0
Individuals	295	6	1,858	0
Corporations	995	0	263	0
Qualified intermediary pools	0	0	0	0
United Kingdom	3,181,185	118,602	713,067	41,728,564
Individuals	256,404	118,602	78,431	0
Corporations	2,716,550	0	624,386	41,094,983
Qualified intermediary pools	107,599	0	0	0
Uruguay	120	1,081	600	0
Individuals	67	1,081	302	0
Corporations	42	0	270	0
Qualified intermediary pools	0	0	0	0
Venezuela	2,457	1,080	6,005	697
Individuals	2,224	1,080	5,292	5
Corporations	123	0	504	692
Qualified intermediary pools	0	0	0	0

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Unrelated business income paid to foreign tax-exempt organizations is subject to U.S. withholding tax.

NOTES: Detail may not add to totals because of rounding. Form 1042-S is entitled *Foreign Person's U.S. Source Income Subject to Withholding*. All countries with total U.S.-source income over \$100 million for Tax Year 2009 were selected for this table.