

Front side of the Moore Blank Form

Back side of the Moore Blank Form

U.S. Income Tax Filing Requirements

Every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or a foreign corporation if such person was not engaged in a trade or business in the United States at any time **during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source** (Corporations file Form 1120-F; all others file Form **104ONR (or Form 104ONR-EZ if eligible)**.) You may get the return forms and instructions at any United States Embassy or consulate or by writing to, Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

Tout étranger non-résident, tout organisme fiduciaire étranger non-résident et toute Société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit soumettre aux Etats-Unis une déclaration d'impôt sur le revenu. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident d'un organisme fiduciaire étranger non-résident, ou d'une société étrangère si, au moment pris par elle, aucun commerce ou affaire aux Etats-Unis n'a aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables ont été entièrement acquittés par une retenue à la source, de leur montant. (Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 104ONR (ou 104ONR-EZ si éligible).) On peut se procurer formulaires de déclarations d'impôts et instructions dans toutes les Ambassades et tous les Consultats des Etats-Unis. On peut également s'adresser pour tous renseignements à, Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

Todo extranjero no residente todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos deberá presentar una declaración estadounidense de impuestos sobre ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario, extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. (Las sociedades anónimas envían la Forma 1120-F, todos los demás contribuyentes envían la Forma 104ONR (o la Forma 104ONR-EZ si le corresponde).) Se podrán obtener formas e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a, Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

Jede ausländische Einzelperson, jede ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten einschließlich des Einkommens welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, müssen eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. (Gesellschaften reichen den Vordruck 1120-F ein, alle anderen reichen das Formblatt 104ONR oder wenn passend das Formblatt 104ONR-EZ ein.) Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

Explanation of Codes

Box 1. Income code.

Code Interest Income
 01 Interest paid by U.S. obligors-general
 02 Interest on real property mortgages
 03 Interest paid to controlling foreign corporations
 04 Interest paid by foreign corporations
 05 Interest on tax-free covenant bonds
 29 Deposit interest
 30 Original issue discount (OID)
 31 Short-term OID

Dividend Income
 06 Dividends paid by U.S. corporations-general
 07 Dividends qualifying for direct dividend rate
 08 Dividends paid by foreign corporations

Other Income
 09 Capital gains
 10 Industrial royalties
 11 Motion picture or television copyright royalties
 12 Other royalties -e.g., copyright, recording, publishing)
 13 Real property income and natural resources royalties
 14 Pensions annuities alimony and/or insurance premiums
 15 Scholarship or fellowship grants
 16 Compensation for independent personal services
 17 Compensation for dependent personal services
 18 Compensation for teaching

19 Compensation during studying and training
 20 Earnings as an artist or athlete
 24 Real estate investment trust (REIT) distributions of capital gains
 25 Trust distributions subject to IRC section 1445
 26 Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
 27 Publicly traded partnership distributions subject to IRC section 1446
 20 Gambling winnings
 32 Notional principal contract income
 30 Other income

Box 6. Exemption code (applies if the tax rate entered in box 5 is (f)-)

Code Authority for Exemption
 01 Income effectively connected with a U.S. trade or business
 02 Exempt under an Internal Revenue Code section (income other than portfolio interest)
 03 Income is not from U.S. sources
 04 Exempt under tax treaty
 05 Portfolio interest exempt under an Internal Revenue Code section
 06 Qualified intermediary that assumes primary withholding responsibility
 07 Withholding foreign partnership or withholding foreign trust
 08 U.S. branch treated as a U.S. person
 09 Qualified intermediary represents income is exempt

Box 12. Recipient code.

Code Type of Recipient
 01 Individual
 02 Corporation
 03 Partnership other than withholding foreign partnership
 04 Withholding foreign partnership or withholding foreign trust
 05 Trust
 06 Government or international organization
 07 Tax-exempt organization (IRC section 501(a))
 08 Private foundation
 09 Artist or athlete
 10 Estate
 11 U.S. branch treated as U.S. person
 12 Qualified intermediary
 13 Private arrangement intermediary withholding rate pool -general
 14 Private arrangement intermediary withholding rate pool -exempt organizations
 15 Qualified intermediary withholding rate pool -general
 16 Qualified intermediary withholding rate pool -exempt organizations
 17 Authorized foreign agent
 20 Unknown recipient

It compensation that otherwise would be covered under Income Codes 16-19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.
 If Income Code 20 is used Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partner-hip).
 Use appropriate Interest Income Code for embedded interest in a notional principal contract.
 Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.
 -May be used only by a qualified intermediary.