

Instructions to 1042-S Classifications Template

Requirements: Issuers making payments that have multiple classifications for 1042-S tax withholding and reporting purposes can utilize this template to provide the classification information to DTC. The breakdown of the classification must be provided to DTC prior to record date and must not be subject to change. By providing DTC with this template, issuer certifies that the information provided here-in is not subject to change. DTC reserves the right not to accept classification information from issuers that do not abide by this requirement.

Column	Mandatory / Optional	Description	Definition
Column B	Mandatory	CUSIP	CUSIP of the security subject to multiple tax classifications for 1042-S reporting purposes.
Column C	Mandatory	Record Date	Record Date of the primary cash distribution with multiple classifications. <u>Example</u> : Cash Dividend
Column D	Mandatory	Payable Date	Payable Date of the primary cash distribution with the multiple classifications. Example: Cash Dividend
Column E	Mandatory	Cash Rate	Total portion of the gross cash rate from the primary cash distribution.
Column G	If applicable	Comments	Please use when necessary to explain the distribution breakdown in column H-R when needed.
Column H-R	Optional	1042-S IRS Income Code Classification Breakdown	Applicable primary rate distribution breakdown per the appropriate 1042-S IRS Income Code and Income Description. This will be used to determine the 1042-S tax classification of the income paid to the Non-U.S. Holder. If portion of the distribution is not subject to any of these codes and is not subject to withholding and reporting, please select "0".

Email completed Template to QualifiedNotice@dtcc.com

Date:

Enter Date

