

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld	Total U.S. - source income	Interest	Dividends	Principal types of U.S.-source income Rents and royalties	Social Security and railroad retirement payments	
	(1)	U.S. tax withheld [1]	Total U.S.- source income					(2)
Total	3,567,045	10,168,549	646,548,452	376,623,363	134,005,320	27,549,995	1,500,306	
RECIPIENT TYPES								
Individuals, total	3,014,351	1,286,614	17,553,079	5,948,016	3,198,180	550,551	1,500,291	
Corporations, total	367,544	5,002,976	472,005,605	274,252,548	86,825,608	24,207,276	16	
Partnerships/trusts, total	97,607	795,447	19,478,645	10,952,081	5,844,065	485,443	0	
U.S. branch treated as U.S. person, total	659	487	4,039,483	2,910,404	187,057	3	0	
Governments and international organizations, total	5,781	20,958	41,872,683	29,370,939	6,905,250	7,776	0	
Tax-exempt organizations, total [1]	7,395	20,523	7,141,206	4,625,346	2,145,682	146,805	0	
Private foundations, total	1,052	5,554	229,052	108,885	79,615	9,732	0	
Artists and athletes, total	9,996	84,712	418,190	0	0	0	0	
Qualified intermediary pools, total	18,941	2,347,379	60,021,853	41,087,356	17,576,829	136,971	0	
Other/unknown, total	43,719	603,899	23,788,657	7,367,789	11,243,034	2,005,438	0	
COUNTRIES OR GEOGRAPHIC AREAS, RECIPIENT TYPES								
Anguilla	1,083	16,978	244,916	180,809	55,416	5	666	
Individuals	344	315	1,532	267	468	2	666	
Corporations	493	320	165,745	164,213	1,350	3	0	
Qualified intermediary pools	0	0	0	0	0	0	0	
Argentina	62,638	20,191	425,569	337,798	42,947	4,550	8,838	
Individuals	59,695	11,065	298,835	248,296	22,089	874	8,838	
Corporations	2,238	4,870	89,692	71,817	13,204	3,483	0	
Qualified intermediary pools	18	9	2,111	2,080	31	0	0	
Australia	154,416	393,828	11,299,470	2,987,927	4,973,401	462,381	19,049	
Individuals	110,016	19,521	139,262	15,009	41,954	11,861	19,049	
Corporations	21,883	216,147	8,067,177	1,511,055	4,009,877	312,770	0	
Qualified intermediary pools	24	1,963	16,106	3,345	12,411	0	0	
Austria	40,706	58,642	1,383,030	1,022,331	240,537	30,421	7,764	
Individuals	36,651	4,925	58,234	5,607	9,102	13,754	7,764	
Corporations	898	21,028	497,452	391,992	81,320	10,689	0	
Qualified intermediary pools	1,778	28,454	516,876	381,486	130,898	56	0	
Bahamas	21,383	105,405	3,554,878	3,148,858	348,045	5,154	682	
Individuals	3,947	3,962	58,621	32,260	19,451	300	682	

Corporations	16,402	75,609	3,045,110	2,758,632	241,498	4,682	0
Qualified intermediary pools	150	10,839	161,102	121,901	36,469	101	0
Bahrain	1,641	4,828	528,171	512,157	9,973	11	11
Individuals	1,299	466	2,774	455	668	9	11
Corporations	254	3,028	449,335	440,483	6,575	1	0
Qualified intermediary pools	5	99	1,232	791	365	0	0
Barbados	2,462	9,911	345,538	295,852	27,325	3,013	1,406
Individuals	1,287	655	15,207	10,762	1,940	44	1,406
Corporations	882	8,437	270,690	232,050	22,477	2,937	0
Qualified intermediary pools	9	363	50,747	49,611	1,137	0	0
Belgium	22,896	113,008	3,089,779	2,168,631	230,009	367,445	5,710
Individuals	20,195	9,220	83,529	11,583	35,384	4,518	5,710
Corporations	1,371	41,858	2,378,873	1,784,551	64,644	351,210	0
Qualified intermediary pools	402	16,040	309,694	202,575	101,515	10	0
Bermuda	22,381	333,401	29,408,951	27,855,161	1,036,054	19,330	886
Individuals	6,245	5,970	127,938	94,651	17,839	643	886
Corporations	13,738	274,983	27,984,167	26,705,984	847,581	17,645	0
Qualified intermediary pools	33	10,855	407,662	369,969	36,038	27	0
Brazil	30,271	49,601	705,674	492,116	24,900	5,492	5,587
Individuals	27,940	16,690	167,653	93,537	22,226	1,016	5,587
Corporations	1,296	30,951	256,153	241,140	2,216	3,265	0
Qualified intermediary pools	5	0	166	166	0	0	0
British Virgin Islands	62,216	281,457	7,390,367	6,242,310	907,292	19,121	348
Individuals	2,948	3,858	60,950	43,662	14,033	1,064	348
Corporations	58,013	260,600	7,129,176	6,060,602	842,957	14,069	0
Qualified intermediary pools	11	51	5,803	5,632	39	0	0
Canada	460,448	819,374	26,923,015	12,752,208	6,729,059	1,123,498	377,134
Individuals	414,435	192,924	1,540,528	140,555	147,002	63,233	377,134
Corporations	21,096	306,553	16,807,282	8,878,113	2,508,344	958,038	0
Qualified intermediary pools	640	244,911	4,340,052	1,808,222	2,453,958	46	0
Cayman Islands	78,813	1,366,635	84,664,516	78,319,074	4,641,494	32,196	534
Individuals	10,574	109,351	1,569,125	1,138,162	418,322	166	534
Corporations	62,072	1,000,362	77,498,851	72,624,649	3,296,517	15,444	0
Qualified intermediary pools	141	4,899	80,506	59,721	18,815	10	0
Chile	21,980	27,202	787,465	678,742	75,186	1,845	4,042
Individuals	16,357	5,073	67,199	42,692	8,069	206	4,042
Corporations	5,234	21,353	513,189	434,295	62,809	1,505	0
Qualified intermediary pools	d	d	d	d	d	d	d
China	89,069	18,217	6,607,778	5,308,976	801,866	28,859	431
Individuals	86,477	7,409	428,174	40,698	18,894	1,456	431
Corporations	1,227	7,881	2,940,874	2,859,421	53,724	5,192	0
Qualified intermediary pools	9	17	79	22	4	0	0

Colombia	26,131	13,723	646,418	528,282	68,853	2,781	8,274
Individuals	23,508	7,330	66,530	23,906	8,038	872	8,274
Corporations	2,244	5,900	266,011	240,171	12,581	1,802	0
Qualified intermediary pools	d	d	d	d	d	d	d
Czech Republic	5,863	3,125	294,463	137,114	7,507	762	508
Individuals	4,824	1,575	13,102	718	2,240	329	508
Corporations	442	442	6,693	3,893	2,122	384	0
Qualified intermediary pools	12	130	2,908	2,089	812	0	0
Denmark	9,452	81,978	1,448,645	772,514	525,296	53,906	4,293
Individuals	6,589	3,621	23,909	1,917	2,790	1,491	4,293
Corporations	1,953	30,049	692,468	384,744	201,803	51,348	0
Qualified intermediary pools	124	44,001	666,470	371,089	290,057	2	0
Egypt	5,042	2,889	677,133	35,667	10,515	222	185
Individuals	4,790	2,415	643,416	6,831	7,415	187	185
Corporations	101	353	20,670	16,878	2,447	15	0
Qualified intermediary pools	d	d	d	d	d	d	d
Finland	4,454	18,382	3,255,755	405,676	1,052,849	91,627	2,547
Individuals	3,463	1,157	9,059	652	776	665	2,547
Corporations	531	7,345	2,882,048	177,164	934,410	90,342	0
Qualified intermediary pools	15	6,362	44,864	2,430	42,418	0	0
France	52,664	668,184	24,173,690	11,684,637	4,835,961	4,467,147	29,892
Individuals	43,911	22,029	279,120	14,689	49,320	24,604	29,877
Corporations	4,972	443,852	19,823,604	8,859,085	3,939,324	4,128,184	15
Qualified intermediary pools	641	143,298	2,395,368	1,624,369	729,791	189	0
Germany	812,683	307,304	58,435,077	18,224,422	5,121,031	2,692,917	106,692
Individuals	794,259	52,815	1,189,128	57,854	416,199	90,794	106,692
Corporations	9,162	155,446	51,760,521	15,005,169	3,552,331	2,513,864	0
Qualified intermediary pools	2,833	68,703	3,121,689	2,564,433	471,019	35,097	0
Greece	16,144	16,453	2,935,802	47,386	46,756	5,059	37,046
Individuals	15,493	13,229	98,577	10,397	37,074	349	37,046
Corporations	404	1,959	2,828,597	35,965	6,162	3,659	0
Qualified intermediary pools	41	319	1,915	841	1,065	0	0
Guatemala	7,903	3,406	171,682	157,069	3,711	244	2,027
Individuals	6,853	2,821	25,002	13,198	1,996	228	2,027
Corporations	933	438	8,460	6,308	1,660	3	0
Qualified intermediary pools	0	0	0	0	0	0	0
Guernsey	3,215	33,213	1,103,601	961,018	116,380	1,642	0
Individuals	419	528	290,181	287,547	1,736	7	0
Corporations	1,947	21,227	664,209	576,428	68,390	1,583	0
Qualified intermediary pools	80	5,723	85,891	62,844	20,230	0	0
Hong Kong	42,082	213,776	2,751,228	1,910,065	638,893	46,772	1,808
Individuals	36,778	21,017	166,972	61,859	67,952	1,023	1,808

Corporations	3,861	30,249	983,048	822,776	60,987	8,997	0
Qualified intermediary pools	145	9,824	158,025	121,344	35,084	2	0
Hungary	4,161	56,095	3,761,658	1,773,741	1,096,010	104,524	1,304
Individuals	3,592	970	76,269	16,638	689	561	1,304
Corporations	399	54,841	3,578,506	1,667,764	1,094,724	103,754	0
Qualified intermediary pools	6	0	10	7	2	0	0
Iceland	2,339	2,088	1,071,145	1,036,411	15,324	2,099	500
Individuals	1,886	429	4,763	196	346	149	500
Corporations	360	1,014	1,054,072	1,028,990	11,204	913	0
Qualified intermediary pools	14	384	2,641	69	2,566	0	0
India	30,528	26,285	855,870	103,906	13,797	34,515	2,425
Individuals	27,669	11,010	109,549	3,373	10,341	3,306	2,425
Corporations	564	14,095	651,708	52,026	2,872	27,485	0
Qualified intermediary pools	d	d	d	d	d	d	d
Indonesia	7,973	1,665	778,653	142,659	4,771	201	187
Individuals	7,697	1,310	641,028	7,596	3,390	155	187
Corporations	181	327	131,919	130,256	1,096	38	0
Qualified intermediary pools	4	0	7	6	1	0	0
Ireland	40,398	238,722	17,042,652	14,618,133	1,635,801	295,822	21,036
Individuals	31,194	19,913	2,353,411	1,660,989	646,996	10,631	21,036
Corporations	5,781	150,662	13,374,224	12,179,962	567,299	231,469	0
Qualified intermediary pools	87	37,143	654,265	457,094	196,710	1	0
Isle of Man	1,392	69,456	268,477	48,099	214,647	317	202
Individuals	325	228	3,020	2,031	656	43	202
Corporations	830	67,764	250,022	36,232	209,020	214	0
Qualified intermediary pools	63	739	3,920	924	2,818	0	0
Israel	37,370	63,951	1,328,611	875,307	87,603	197,287	9,234
Individuals	34,324	11,366	138,271	38,812	21,198	26,467	9,234
Corporations	1,782	37,956	904,401	642,741	17,560	165,131	0
Qualified intermediary pools	155	8,466	128,801	89,299	33,571	11	0
Italy	57,505	218,110	3,717,558	2,016,972	898,704	112,565	101,633
Individuals	52,577	90,765	498,968	28,699	16,017	12,154	101,633
Corporations	1,988	48,844	1,327,215	766,916	364,027	87,352	0
Qualified intermediary pools	921	69,020	1,438,336	975,852	455,687	171	0
Japan	115,781	291,080	47,277,715	24,642,864	8,195,498	6,733,250	137,428
Individuals	104,352	14,042	514,760	51,055	55,137	38,521	137,428
Corporations	5,896	86,982	26,843,829	10,704,927	3,402,078	6,034,356	0
Qualified intermediary pools	627	175,811	11,285,678	7,343,740	3,914,341	0	0
Jersey	5,279	111,389	3,082,004	2,710,153	295,250	19,654	0
Individuals	498	853	7,359	4,357	2,888	0	0
Corporations	2,667	62,944	2,699,497	2,538,956	128,338	598	0
Qualified intermediary pools	958	36,005	271,847	130,593	122,142	4	0

Kazakhstan	568	104	258,922	225,713	31,289	0	0
Individuals	487	94	1,975	35	37	0	0
Corporations	52	7	13,705	13,678	27	0	0
Qualified intermediary pools	d	d	d	d	d	d	d
Korea, Republic of (South)	31,749	90,014	3,772,974	2,848,401	108,275	391,225	3,206
Individuals	29,809	9,129	103,084	6,675	6,263	1,070	3,206
Corporations	722	76,824	950,515	470,180	47,484	378,563	0
Qualified intermediary pools	44	316	400,148	397,976	2,080	0	0
Kuwait	3,722	5,244	1,161,737	694,869	401,443	121	0
Individuals	2,709	1,187	8,101	1,579	2,672	96	0
Corporations	654	3,831	42,351	25,777	12,304	17	0
Qualified intermediary pools	0	0	0	0	0	0	0
Liechtenstein	1,047	15,493	155,132	79,415	54,429	4,747	44
Individuals	253	314	3,638	2,194	1,270	0	44
Corporations	458	2,334	40,720	28,786	5,504	4,014	0
Qualified intermediary pools	73	7,965	86,931	44,966	30,085	5	0
Luxembourg	7,560	630,638	26,026,236	21,144,291	4,053,059	61,128	454
Individuals	1,598	626	8,954	4,149	2,471	20	454
Corporations	4,685	352,636	13,677,306	9,930,655	3,056,865	60,811	0
Qualified intermediary pools	667	250,200	11,692,522	10,723,650	839,083	255	0
Malaysia	28,452	20,099	205,137	120,979	59,715	539	106
Individuals	27,819	2,075	14,211	4,235	4,607	145	106
Corporations	279	17,630	111,868	38,701	54,421	298	0
Qualified intermediary pools	d	d	d	d	d	d	d
Mexico	158,589	297,027	5,668,598	3,056,556	617,288	269,952	179,128
Individuals	149,673	213,254	1,356,652	329,207	202,642	10,934	179,128
Corporations	4,455	68,326	1,816,053	1,229,943	253,971	248,576	0
Qualified intermediary pools	4	0	32	30	2	0	0
Netherlands	42,004	154,552	61,824,273	17,703,659	40,038,700	959,524	15,126
Individuals	26,575	14,894	127,419	21,367	44,137	4,106	15,126
Corporations	8,325	81,646	53,187,974	12,181,900	37,529,279	942,551	0
Qualified intermediary pools	962	29,006	923,622	734,851	176,399	40	0
Netherlands Antilles	5,184	45,340	769,765	410,362	189,268	9,057	330
Individuals	2,275	806	19,290	15,404	2,174	10	330
Corporations	2,531	41,491	600,801	355,876	170,758	9,043	0
Qualified intermediary pools	17	621	7,689	4,325	3,346	0	0
New Zealand	17,736	21,256	542,502	257,453	172,179	20,299	1,128
Individuals	13,615	2,732	19,748	1,987	5,166	3,378	1,128
Corporations	1,645	14,547	229,880	66,929	91,090	16,092	0
Qualified intermediary pools	5	14	98	6	91	0	0
Norway	6,512	22,933	6,223,035	4,827,919	1,069,967	147,280	10
Individuals	5,343	2,086	20,644	902	3,435	3,251	10

Corporations	620	10,207	773,176	533,369	67,754	17,296	0
Qualified intermediary pools	d	d	d	d	d	d	d
Oman	621	1,947	263,102	238,064	23,288	129	0
Individuals	476	433	2,340	1,140	437	57	0
Corporations	54	103	1,751	1,157	282	59	0
Qualified intermediary pools	0	0	0	0	0	0	0
Panama	22,419	35,250	771,805	553,963	151,973	1,964	1,731
Individuals	4,571	6,151	40,972	18,461	16,119	129	1,731
Corporations	17,556	27,533	656,780	467,466	134,155	1,112	0
Qualified intermediary pools	11	13	239	170	43	0	0
Peru	8,970	2,781	201,171	186,973	5,105	372	1,823
Individuals	8,408	2,156	21,489	10,883	2,113	337	1,823
Corporations	414	544	148,343	146,497	1,678	35	0
Qualified intermediary pools	d	d	d	d	d	d	d
Philippines	27,147	20,936	976,157	842,649	38,069	23,709	35,511
Individuals	25,892	14,693	318,342	247,693	7,895	376	35,511
Corporations	449	4,617	88,627	61,117	4,792	21,725	0
Qualified intermediary pools	d	d	d	d	d	d	d
Poland	9,471	8,686	190,543	136,182	10,080	3,988	18,268
Individuals	9,052	7,252	45,139	1,515	2,103	3,583	18,268
Corporations	160	1,167	114,784	106,554	7,675	332	0
Qualified intermediary pools	6	0	4	2	1	0	0
Portugal	10,103	16,095	5,780,759	5,652,322	50,608	1,882	25,735
Individuals	9,380	7,266	40,112	4,640	3,323	343	25,735
Corporations	343	4,656	5,623,949	5,559,000	21,921	1,524	0
Qualified intermediary pools	73	2,905	47,578	32,146	14,372	6	0
Puerto Rico	8,351	6,287	1,776,698	1,688,180	74,827	97	867
Individuals	2,391	580	20,703	16,843	1,025	27	867
Corporations	4,781	5,263	1,411,096	1,372,931	32,659	47	0
Qualified intermediary pools	0	0	0	0	0	0	0
Russia	10,875	4,079	269,784	208,908	4,740	6,366	47
Individuals	9,860	2,681	40,878	3,434	4,012	870	47
Corporations	482	122	53,904	46,321	581	5,087	0
Qualified intermediary pools	7	1	12	6	6	0	0
Saudi Arabia	7,315	10,206	3,101,370	1,604,474	429,975	519	35
Individuals	6,500	6,480	27,130	4,495	18,366	400	35
Corporations	505	2,775	125,804	101,133	8,987	17	0
Qualified intermediary pools	d	d	d	d	d	d	d
Singapore	44,442	49,402	5,166,357	2,773,046	1,770,326	10,259	161
Individuals	38,631	11,295	74,568	23,764	37,254	615	161
Corporations	3,108	18,255	587,339	510,306	49,738	7,066	0
Qualified intermediary pools	156	6,388	101,282	74,302	24,488	101	0

South Africa	8,472	11,723	125,899	39,271	42,452	4,128	1,123
Individuals	7,446	3,103	25,938	1,631	4,856	729	1,123
Corporations	416	6,852	63,853	25,092	32,546	3,201	0
Qualified intermediary pools	25	175	706	76	630	0	0
Spain	32,790	65,706	2,845,934	2,084,947	302,432	122,676	27,336
Individuals	28,785	12,286	115,342	26,600	18,609	3,151	27,336
Corporations	2,304	28,431	2,070,247	1,683,374	124,868	115,910	0
Qualified intermediary pools	467	14,131	290,887	194,145	93,478	0	0
Sweden	20,147	81,511	6,257,570	2,862,544	1,255,795	1,517,877	11,831
Individuals	17,428	6,525	50,942	2,380	10,206	3,106	11,831
Corporations	1,048	37,166	4,178,645	1,858,200	589,500	1,505,996	0
Qualified intermediary pools	81	34,834	366,049	77,754	282,812	303	0
Switzerland	46,035	712,643	51,945,483	26,798,551	14,070,944	3,998,548	15,259
Individuals	33,637	17,020	253,757	46,051	150,762	10,006	15,259
Corporations	5,988	334,027	38,899,652	23,692,328	5,122,953	3,712,728	0
Qualified intermediary pools	2,352	279,709	3,487,486	1,683,845	1,464,804	531	0
Taiwan	85,761	90,738	7,367,384	5,816,444	306,315	29,346	309
Individuals	79,122	21,359	254,138	134,665	60,485	1,052	309
Corporations	3,149	34,699	3,298,932	2,846,106	101,566	13,072	0
Qualified intermediary pools	0	0	0	0	0	0	0
Thailand	8,375	4,417	121,267	85,829	12,294	1,940	2,466
Individuals	8,000	2,708	26,603	4,132	5,781	254	2,466
Corporations	192	1,577	43,593	34,014	3,651	1,661	0
Qualified intermediary pools	5	0	6	5	2	0	0
Trinidad and Tobago	4,599	3,144	136,802	115,780	7,578	119	2,058
Individuals	3,943	1,472	17,421	4,354	1,333	83	2,058
Corporations	511	1,446	32,005	26,137	4,773	11	0
Qualified intermediary pools	0	0	0	0	0	0	0
United Arab Emirates	7,710	9,527	1,941,864	1,165,851	523,946	7,700	11
Individuals	6,774	1,685	10,139	3,201	3,995	271	11
Corporations	468	6,818	417,063	321,549	13,436	1,841	0
Qualified intermediary pools	3	3	13	4	9	0	0
United Kingdom	293,441	595,817	77,086,468	35,113,644	17,154,890	2,810,938	106,899
Individuals	244,927	79,773	1,455,351	425,774	298,522	174,910	106,899
Corporations	23,866	239,172	60,815,687	27,359,677	12,169,992	1,944,157	0
Qualified intermediary pools	918	87,674	3,720,786	2,693,047	801,529	99,316	0
Uruguay	13,345	57,638	386,571	187,810	10,937	221	908
Individuals	8,977	55,255	239,508	53,005	3,029	182	908
Corporations	4,180	2,125	137,561	126,880	7,736	31	0
Qualified intermediary pools	8	8	7,118	7,091	27	0	0
U.S. Virgin Islands	512	781	148,470	135,068	8,354	64	117
Individuals	242	96	582	107	38	19	117

Corporations	185	393	99,141	96,341	1,055	45	0
Qualified intermediary pools	0	0	0	0	0	0	0
Venezuela	45,528	21,267	481,538	233,434	200,348	8,270	1,265
Individuals	42,326	9,758	177,782	127,008	14,932	2,137	1,265
Corporations	2,733	11,023	293,984	99,732	185,180	6,017	0
Qualified intermediary pools	7	1	114	109	5	0	0

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

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

NOTES: Detail may not add to totals because of rounding. Form 1042S 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 2007 were selected for this table.

Source: IRS, Statistics of Income Division, October 2009.