

Foreign Recipients of U.S. Income, 1998 and 1999

Data Release

For 1999, United States-source income paid to “foreign persons” increased more than 27 percent to \$158.8 billion. Payments to residents of Japan and the United Kingdom were responsible for nearly 44 percent of the \$34-billion increase. Overall, residents of those countries received 35.0 percent of all U.S.-source income paid to foreign persons and paid 32.8 percent of all tax withheld. Interest and dividend payments continued to lead the way as the most significant types of U.S.-source income. Interest payments accounted for 69 percent of all income paid to foreign persons while dividends made up 16 percent of the total. Corporations remained the most significant entity in terms of total U.S.-source income received and tax withheld, accounting for 70 percent and 69 percent, respectively. Tax withheld on U.S.-source income paid to foreign persons jumped 51 percent from 1998 to 1999. However, the effective withholding tax rate on payments made to foreign recipients (defined for purposes of this data release as U.S. tax withheld divided by total U.S.-source income) rose to only 2.3 percent for Tax Year 1999.

Background

U.S.-source income of nonresident alien individuals and other foreign persons is reported on Form 1042S, *Foreign Persons’ U.S.-Source Income Subject to Withholding*. This income in general is subject to a flat, statutory tax rate of 30 percent. However, this rate is frequently reduced or eliminated by way of a bilateral income tax treaty or statutory exemption (see Table 1 for the amount of income exempt from taxation). Income that is exempt from taxation because of a tax treaty or a statutory exemption is still required to be reported. The principal types of income are interest (other than that from bank deposits), dividends, rents, royalties, Social Security and railroad retirement payments, and personal services income, shown separately in Table 2. Other types of income include capital gains, scholarships, pensions and annuities, and certain real estate distributions. Certain types of income that are “effectively connected” with a U.S.

trade or business, as well as bank deposit interest, are not subject to the withholding tax and are generally not reported on Form 1042S. The tax liability on effectively connected income is reported on other forms (see *Explanation of Selected Terms*).

U.S. individuals or businesses distributing 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 financial institution) to do so. A payer or designated agent is fully liable for all taxes owed by a recipient and also reports the income paid to each recipient on a Form 1042S.

During 1998 and 1999, the United States had tax treaties in force with 57 of its trading partners (Table 1) [1]. For 1999, persons resident in treaty countries received 80.4 percent of total U.S.-source income payments to foreign persons, while accounting for 77.3 percent of the total U.S. tax withheld on these payments. There were seven non-treaty countries, the residents of which received over \$1 billion of U.S.-source income in 1999: the Bahamas, Bermuda, the British Virgin Islands, the Cayman Islands, Hong Kong, Jersey, and Netherlands Antilles (Table 4).

Data Highlights

The total number of Forms 1042S filed for 1999 reached 2.4 million, a slight increase from 1998 (2.39 million). For 1999, the total U.S.-source income payments to foreign persons as reported on these forms increased by 27.3 percent to \$158.8 billion. The average payment increased nearly 27 percent from 1998, to \$66,131. The average U.S. tax withheld per payment, not including tax withheld by foreign governments and foreign withholding agents (see *Data Sources and Limitations*), rose 52.2 percent from 1998 to \$1,528. In 1999, the effective withholding tax rate rose from 1.9 percent to 2.3 percent. Of the \$158.8 billion of total U.S.-source income reported on Forms 1042S, about 80.9 percent (or \$128.5 billion) was exempt from taxation. The effective withholding tax rate on the \$30.3 billion of income subject to withholding tax was 12.1 percent; however, this was substantially less than the 30-percent statutory rate. Because of tax treaties and statutory exemptions, only \$3.6 billion of the \$30.3 billion of income subject to taxation were taxed at the statutory rate. This represents just 1.9 percent of the total U.S.-source income paid to foreign persons.

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For 1999, interest payments reported on Form 1042S, which excludes bank deposit interest, increased 15.2 percent to \$109.6 billion, accounting for 69.1 percent of total U.S.-source income paid to foreign persons. Dividends, the second largest type of payment, increased 37.3 percent, to \$25.7 billion. Dividends comprised 16.2 percent of total U.S.-source income. Rents and royalties amounting to \$9.4 billion accounted for 5.9 percent of the total.

U.S.-source income paid to foreign corporations totaled \$111.8 billion, an increase of \$25.8 billion from 1998. Foreign corporations received 70.4 percent of U.S.-source income paid in 1999, while accounting for 68.6 percent of the U.S. tax withheld. Tax withheld on corporations is low in relation to the income they receive because such a large proportion of their income is comprised of interest that is exempt from taxation. In 1999, about 78.6 percent (\$87.9 billion) of income paid to corporations was exempt from taxation. Interest comprised 83.4 percent of the tax-exempt income paid to corporations, while accounting for 67.2 percent of the total income distributed to corporations.

Foreign individuals received \$5.9 billion in U.S.-source income, a decrease of \$1.9 billion from 1998. Compared to corporations, individuals have a higher percentage of tax withheld relative to total income (see Figure A). Individual recipients accounted for 3.7 percent of the U.S.-source income paid in 1999, while paying 9.1 percent of the total taxes. Additionally, individuals received 37.6 percent of their incomes in the form of Social Security benefits, railroad

retirement benefits, and dividends, three of the income types taxed at the highest effective rates, and that generally received limited treaty benefits.

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 the Internal Revenue Code. Form 1042S, *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 release were tabulated by calendar year, using all Forms 1042S filed with the Internal Revenue Service for 1998 and 1999. The data reflect the income that was paid and U.S. tax that was withheld for 1998 and 1999, except for U.S. tax withheld by foreign governmental organizations and their withholding agents. In a few countries, under treaty provisions, foreign governmental organizations (or other authorized entities) withhold tax for income paid to foreign nominees and fiduciaries if the ultimate recipient is unknown or is not a resident of the other country and may not qualify for treaty benefits. The purpose of such tax withholding is to prevent third-country residents from reaping treaty benefits by indirectly channeling their incomes through a treaty country. When the ultimate recipient is not entitled to the treaty benefits, the foreign governmental organization (or withholding agent) remits the tax withheld back to

Figure A

Forms 1042S: U.S.-Source Income and U.S. Tax Withheld, by Recipient Type, Selected Years, 1990-1999

[Money amounts are in thousands of dollars]

Recipient type	1990	1992	1994	1996	1998	1999
	(1)	(2)	(3)	(4)	(5)	(6)
Total U.S.-source income.....	79,386,842	77,515,771	84,181,918	112,909,193	124,680,023	158,757,159
Individuals.....	3,747,401	3,943,931	4,745,895	9,814,309	7,756,037	5,856,553
Corporations.....	42,554,196	57,382,406	62,346,969	81,331,305	86,005,104	111,841,467
All other recipient types ¹	33,085,245	16,189,434	17,089,054	21,763,579	30,918,882	41,059,139
Total U.S. tax withheld ².....	1,950,256	2,024,814	1,917,876	2,580,574	2,403,278	3,667,924
Individuals.....	257,608	275,743	301,807	466,500	405,192	333,309
Corporations.....	1,226,482	1,408,092	1,243,674	1,655,739	1,423,088	2,515,607
All other recipient types ¹	466,166	340,979	372,395	458,335	574,998	819,008

¹ List includes all other types shown in Table 2.

² Excludes small amounts of U.S. tax withheld by foreign governments and withholding agents.

NOTE: Form 1042S is entitled *Foreign Person's U.S. Source Income Subject to Withholding*.

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the United States. This additional tax, therefore, is not generally attributable to specific income years. For this reason, the statistics in this data release generally do not include tax withheld by foreign governments and foreign withholding agents (except for Canada, which remits its tax payments during the same calendar year in which the U.S. income is paid). These amounts, however, are shown in column 7 of Table 1 for Tax Year 1998 and column 7 of Table 3 for Tax Year 1999.

Because all Forms 1042S were used for the statistics, the data are not subject to sampling error. However, the data are subject to nonsampling error, such as computer data entry error and taxpayer reporting error. Although the data were subjected to testing the data for certain basic numerical relationships, including the calculation of the correct tax withheld, the possibility of error was not completely eliminated. However, as a further check, Forms 1042S with income amounts greater than \$3 million were manually verified.

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. Also, individuals residing, and organizations created or organized in Puerto Rico and U.S. possessions are considered foreign persons.

Income Effectively Connected with a U.S. Trade or Business.--Income that is "effectively connected" with a U.S. trade or business is exempt from the withholding tax requirements. Most of this

income is taxed at the ordinary graduated U.S. rates, in the same manner as any other income paid to U.S. citizens and residents. Foreign corporations must report such income on Form 1120F, *U.S. Tax Return of a Foreign Corporation*, and individuals must report such income on Form 1040NR, *U.S. Nonresident Alien Income Tax Return* [2]. Effectively connected real estate distributions are reported on Form 8288A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests*. Effectively connected income may be erroneously reported on Forms 1042S, but the extent of its inclusion in the statistics, while unknown, is believed to be insignificant.

Notes and References

- [1] U.S. Department of the Treasury, Internal Revenue Service, *U.S. Tax Treaties*, Publication 901. The U.S. income tax treaty with the former Union of Soviet Socialist Republics (U.S.S.R.) remains in effect for the following members of the Commonwealth of Independent States (C.I.S.): Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. That treaty will remain in effect until new treaties with these individual countries are negotiated and ratified. New treaties with Russia, Kazakhstan, and Ukraine entered into force in 1994, 1996, and 2000, respectively.
- [2] For information on Forms 1120F, see *Statistics of Income, Corporation Income Tax Returns*, Publication 16, published annually. The Statistics of Income program does not produce data from Forms 1040NR.

Source: IRS Statistics of Income Bulletin, Summer 2002, Publication 1136 (Rev. 08-2002.)

Foreign Recipients of U.S. Income, 1998 and 1999

Table 1.--Forms 1042S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 1998

[Money amounts are in thousands of dollars]

Country or geographic area	Number of Forms 1042S	U.S.-source income			U.S. tax withheld		
		Total	Exempt from withholding	Subject to withholding	Total	By domestic withholding agents ¹	By foreign governments and withholding agents
		(1)	(2)	(3)	(4)	(5)	(6)
Total	2,394,233	124,680,023	108,806,854	15,873,169	2,508,615	2,403,278	105,337
Treaty countries, total	1,938,706	88,928,584	75,162,046	13,766,537	1,908,919	1,803,582	105,337
Armenia.....	558	4,418	3,836	582	79	79	--
Australia ²	34,762	903,919	611,579	292,339	44,374	44,374	--
Austria.....	22,521	770,556	687,801	82,755	13,138	13,138	--
Azerbaijan.....	257	1,506	1,346	160	21	21	--
Barbados.....	2,082	332,401	267,148	65,253	6,424	6,424	--
Belarus.....	398	2,627	2,037	590	125	125	--
Belgium.....	19,648	1,219,466	822,236	397,230	43,626	39,722	3,904
Canada.....	488,864	7,796,662	6,586,468	1,210,194	168,780	168,780	--
China.....	69,077	636,066	611,812	24,254	3,072	3,072	--
Cyprus.....	1,619	7,078	5,492	1,586	317	317	--
Czech Republic.....	2,562	41,383	39,015	2,368	634	634	--
Denmark.....	5,098	350,990	288,603	62,387	9,979	9,979	--
Egypt.....	4,567	61,705	56,380	5,325	818	818	--
Finland.....	2,735	237,989	209,124	28,865	2,380	2,380	--
France ³	42,940	7,131,499	6,027,929	1,103,570	94,918	93,688	1,230
Georgia.....	452	3,039	2,793	247	31	31	--
Germany.....	363,742	7,591,254	6,878,186	713,068	96,009	96,009	--
Greece.....	18,755	280,806	231,598	49,208	12,545	12,545	--
Hungary.....	2,613	24,279	21,960	2,319	365	365	--
Iceland.....	938	5,923	3,854	2,069	411	411	--
India.....	21,838	110,873	94,839	16,034	2,708	2,708	--
Indonesia.....	6,922	57,010	50,673	6,337	999	999	--
Ireland.....	23,564	1,365,423	1,262,905	102,518	20,008	19,909	99
Israel.....	15,362	172,986	151,206	21,780	4,629	4,629	--
Italy.....	44,468	2,557,125	2,336,211	220,914	31,406	31,406	--
Jamaica.....	3,887	15,942	5,751	10,191	2,306	2,306	--
Japan.....	167,487	21,188,136	17,972,419	3,215,717	392,323	392,323	--
Kazakhstan.....	488	2,829	2,659	170	31	31	--
Korea, Republic of (South).....	17,316	202,146	189,783	12,363	2,200	2,200	--
Kyrgyzstan.....	215	1,153	1,010	144	16	16	--
Luxembourg.....	4,526	2,468,949	1,869,347	599,602	126,816	116,257	10,559
Mexico.....	104,526	1,070,183	759,043	311,141	65,447	65,447	--
Moldova.....	256	1,145	956	189	21	21	--
Morocco.....	896	3,427	2,261	1,166	187	187	--
Netherlands.....	22,881	4,265,219	3,873,930	391,289	62,504	62,324	180
New Zealand.....	8,777	67,422	38,695	28,726	4,357	4,357	--
Norway.....	9,910	618,741	574,348	44,394	8,551	8,551	--
Pakistan.....	4,481	44,099	41,317	2,782	641	641	--
Philippines.....	22,386	253,784	196,260	57,524	14,754	14,754	--
Poland.....	6,263	49,955	36,147	13,808	3,428	3,428	--
Portugal.....	10,614	265,158	228,290	36,867	8,731	8,731	--
Romania.....	2,704	13,896	12,756	1,141	241	241	--
Russia.....	9,481	54,183	46,002	8,181	1,652	1,652	--
Slovak Republic.....	752	15,240	13,469	1,771	466	466	--
South Africa.....	6,976	63,669	26,469	37,199	8,171	8,171	--
Spain.....	20,787	847,689	780,507	67,182	12,260	12,260	--
Sweden.....	11,764	847,979	437,440	410,539	49,525	49,525	--
Switzerland.....	50,168	5,365,459	3,679,097	1,686,362	270,907	184,374	86,533

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 1.--Forms 1042S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 1998--Continued

[Money amounts are in thousands of dollars]

Country or geographic area	Number of Forms 1042S	U.S.-source income			U.S. tax withheld		
		Total	Exempt from withholding	Subject to withholding	Total	By domestic withholding agents ¹	By foreign governments and withholding agents
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Treaty countries--continued							
Tajikistan.....	136	400	357	43	6	6	--
Thailand.....	5,600	33,806	29,563	4,242	952	952	--
Trinidad and Tobago.....	16,778	31,540	26,462	5,078	1,320	1,320	--
Tunisia.....	251	712	505	206	37	37	--
Turkey.....	5,115	30,362	23,644	6,718	1,227	1,227	--
Turkmenistan.....	416	5,053	4,951	102	19	19	--
Ukraine.....	2,269	14,107	12,703	1,404	239	239	--
United Kingdom.....	223,911	19,417,368	17,019,269	2,398,099	311,753	308,921	2,832
Uzbekistan.....	347	1,850	1,605	245	35	35	--
Nontreaty countries, total ⁴	455,527	35,751,439	33,644,808	2,106,632	599,696	599,696	--

¹ Canada remits to the United States tax payments during the same calendar year in which the U.S. income is paid. Therefore, these payments are included in column 6, rather than column 7. For other countries, tax payments remitted to the U.S. are generally not attributable to specific income years.

² Includes Christmas Island.

³ Includes Guadeloupe, French Guiana, Martinique, and Reunion Island.

⁴ 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: Form 1042S is entitled *Foreign Person's U.S. Source Income Subject to Withholding*. Detail may not add to totals because of rounding.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 2.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1998

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All countries, total.....	2,394,233	2,403,278	124,680,023	95,198,519	16,132,103	4,288,632	1,025,879	900,393
Individuals, total.....	2,001,270	405,192	7,756,037	3,744,402	1,040,261	180,313	1,025,879	482,802
Corporations, total.....	177,262	1,423,088	86,005,104	65,468,743	11,037,320	3,853,002	--	391,229
Partnerships, total.....	3,372	22,483	1,916,114	1,612,598	73,202	63,666	--	1,616
Fiduciaries, total.....	22,225	140,920	5,266,144	4,339,598	902,776	2,512	--	--
Nominees, total.....	4,468	26,307	500,392	396,678	101,869	10	--	--
Governments and international organizations, total.....	8,285	36,092	3,483,639	2,738,605	616,873	62,763	--	--
Tax-exempt organizations, total ².....	12,219	24,376	662,232	355,701	303,236	609	--	1,145
Private foundations, total.....	644	1,487	56,118	33,136	22,736	43	--	--
Artists and athletes, total.....	5,387	24,768	109,360	--	--	--	--	--
Other, total.....	59,952	95,307	2,210,478	1,657,055	500,532	8,631	--	170
Unknown, total.....	99,149	203,258	16,714,406	14,852,003	1,533,297	117,081	--	23,431
Argentina.....	22,975	6,489	873,755	804,523	43,357	2,052	7,039	2,705
Individuals.....	17,005	4,570	96,611	59,903	16,137	508	7,039	1,981
Corporations.....	932	769	746,539	718,849	24,675	1,155	--	709
Australia.....	34,760	44,374	903,918	554,444	289,637	15,335	49	4,972
Individuals.....	26,723	2,934	33,388	5,215	8,115	2,352	49	3,934
Corporations.....	4,900	20,905	562,823	400,150	130,354	10,464	--	794
Austria.....	22,521	13,138	770,556	646,869	75,355	5,317	5,069	1,552
Individuals.....	19,648	2,760	64,502	34,507	7,694	1,572	5,069	1,361
Corporations.....	1,736	6,104	556,688	492,563	40,868	3,602	--	177
Bahamas.....	14,015	33,662	1,693,241	1,480,066	192,314	378	787	139
Individuals.....	3,387	2,371	31,654	20,640	6,233	309	787	74
Corporations.....	8,625	25,486	1,327,628	1,159,216	155,464	37	--	58
Bahrain.....	1,113	1,500	154,692	147,430	5,962	23	12	285
Individuals.....	716	135	1,388	521	401	23	12	233
Corporations.....	266	820	107,838	104,325	2,711	--	--	52
Barbados.....	2,082	6,424	332,401	295,568	30,664	3,540	1,612	93
Individuals.....	1,341	516	4,503	1,329	645	163	1,612	8
Corporations.....	484	1,481	110,383	100,004	6,805	3,377	--	85
Belgium.....	19,648	39,722	1,219,466	887,222	278,159	10,777	3,446	9,937
Individuals.....	16,491	3,242	35,511	5,850	9,703	1,854	3,446	8,332
Corporations.....	1,111	32,444	1,057,993	782,750	244,154	7,030	--	1,587
Bermuda.....	10,133	84,908	3,814,791	3,392,219	299,136	584	691	62,420
Individuals.....	3,848	2,005	152,811	143,193	6,985	137	691	191
Corporations.....	3,453	45,172	1,785,923	1,511,795	161,977	394	--	62,228
Brazil.....	23,961	7,127	156,133	108,549	13,460	2,361	4,616	5,829
Individuals.....	17,078	4,982	48,197	16,984	7,755	1,094	4,616	4,129
Corporations.....	791	858	76,795	68,921	2,246	637	--	1,610
British Virgin Islands.....	25,263	38,740	2,855,726	2,429,025	373,566	123	472	67
Individuals.....	1,854	1,093	15,622	10,887	3,576	7	472	--
Corporations.....	19,945	29,849	2,203,115	1,810,074	342,454	115	--	66

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 2.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1998--Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Canada.....	488,864	168,780	7,796,662	5,370,604	1,319,157	211,895	220,898	96,776
Individuals.....	421,368	31,029	694,944	194,710	64,886	24,765	220,898	32,817
Corporations.....	26,356	76,998	5,201,451	3,906,754	723,868	155,876	--	55,975
Cayman Islands.....	16,595	71,919	12,053,562	11,452,159	565,412	895	363	25
Individuals.....	1,427	6,127	147,856	111,635	33,696	36	363	--
Corporations.....	12,075	48,643	4,332,098	3,857,222	445,921	857	--	25
Chile.....	7,928	2,922	217,165	193,560	13,389	280	2,563	478
Individuals.....	6,252	1,949	22,690	11,638	3,636	86	2,563	238
Corporations.....	705	532	176,143	165,189	9,096	154	--	240
China.....	69,077	3,072	636,066	303,855	6,610	623	451	154,585
Individuals.....	66,812	2,038	330,603	4,810	5,696	273	451	153,714
Corporations.....	452	903	235,656	230,404	284	202	--	871
Colombia.....	12,559	4,501	208,583	186,360	5,292	2,078	5,090	1,267
Individuals.....	10,807	2,626	29,264	11,145	3,144	906	5,090	1,160
Corporations.....	614	1,591	49,061	46,355	1,224	980	--	98
Comoros.....	430	99	69,884	68,623	110	745	--	11
Individuals.....	380	75	773	10	31	345	--	6
Corporations.....	44	24	69,109	68,613	80	400	--	5
Costa Rica.....	5,389	2,389	100,284	74,839	14,709	116	4,172	497
Individuals.....	3,933	1,689	15,613	5,899	1,372	95	4,172	221
Corporations.....	931	551	80,541	65,407	12,828	21	--	276
Croatia.....	1,614	20,680	72,622	140	231	65,224	3,117	35
Individuals.....	1,558	1,002	7,005	109	202	87	3,117	35
Corporations.....	8	19,546	65,168	**	15	65,136	--	--
Denmark.....	5,098	9,979	350,990	259,570	55,964	18,962	3,769	1,395
Individuals.....	4,436	1,928	12,164	1,098	2,389	375	3,769	1,162
Corporations.....	341	7,254	314,448	244,008	48,466	18,310	--	223
Finland.....	2,735	2,380	237,989	173,020	24,218	22,724	2,019	1,117
Individuals.....	2,347	791	16,191	10,958	492	56	2,019	49
Corporations.....	199	1,251	167,484	131,120	787	22,546	--	1,068
France.....	42,580	93,550	7,130,506	4,710,507	1,166,327	625,694	19,874	57,667
Individuals.....	35,679	14,616	211,531	74,270	42,463	6,771	19,874	41,074
Corporations.....	3,498	71,853	6,330,990	4,163,613	1,070,583	595,458	--	16,562
Gabon.....	433	82	23,324	22,169	253	702	--	93
Individuals.....	303	41	1,065	60	111	702	--	93
Corporations.....	87	40	21,323	21,187	132	--	--	--
Germany.....	363,742	96,009	7,591,254	5,822,352	727,836	366,023	57,668	42,805
Individuals.....	348,245	31,122	475,664	103,320	191,326	13,968	57,668	31,415
Corporations.....	5,359	55,026	6,509,106	5,252,111	476,866	306,452	--	11,373
Gibraltar.....	426	8,782	120,165	74,808	44,340	**	20	596
Individuals.....	86	18	528	116	53	**	20	--
Corporations.....	246	8,691	111,118	66,443	44,045	--	--	596
Greece.....	18,755	12,545	280,806	217,533	9,780	135	38,006	3,909
Individuals.....	17,611	11,761	78,887	21,812	4,548	96	38,006	3,792
Corporations.....	500	673	199,242	193,678	4,872	7	--	7
Guernsey.....	1,910	9,972	342,327	308,748	31,386	13	--	--
Individuals.....	173	292	2,585	1,541	935	7	--	--
Corporations.....	1,239	7,729	237,187	211,491	24,072	6	--	--
Hong Kong.....	30,544	28,750	1,887,691	1,661,605	159,800	2,405	2,648	17,603
Individuals.....	23,236	6,099	93,377	57,347	22,965	619	2,648	902
Corporations.....	3,473	10,568	904,491	783,387	72,096	870	--	16,486

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 2.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1998--Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
India.....	21,838	2,708	110,872	10,455	3,679	374	1,118	17,587
Individuals.....	20,765	2,352	97,092	1,868	2,718	155	1,118	14,495
Corporations.....	124	85	10,025	6,084	131	116	--	3,092
Ireland.....	23,564	19,909	1,365,423	1,136,849	133,976	44,817	8,323	6,190
Individuals.....	19,823	1,215	27,575	6,077	5,754	1,630	8,323	1,149
Corporations.....	1,897	16,338	1,058,486	867,563	119,443	37,424	--	5,041
Isle of Man.....	1,634	4,897	88,559	71,989	15,317	386	--	--
Individuals.....	336	143	1,088	382	602	16	--	--
Corporations.....	921	3,220	78,051	67,729	9,622	326	--	--
Israel.....	15,362	4,629	172,986	117,291	13,947	5,919	5,753	12,590
Individuals.....	12,329	2,812	46,047	10,770	7,270	1,324	5,753	8,395
Corporations.....	907	1,129	95,691	81,412	3,224	4,379	--	3,995
Italy.....	44,468	31,406	2,557,125	2,198,459	173,266	30,208	98,874	15,166
Individuals.....	41,353	4,872	906,277	747,998	16,528	9,665	98,874	11,539
Corporations.....	1,512	17,770	1,116,300	975,992	102,306	18,052	--	3,617
Japan.....	167,487	392,323	21,188,136	15,800,221	2,062,174	617,028	21,765	47,700
Individuals.....	141,465	23,004	826,029	590,842	115,219	25,849	21,765	25,233
Corporations.....	8,859	329,963	18,301,042	13,429,081	1,684,103	588,533	--	22,428
Jersey.....	2,865	21,976	1,239,109	1,018,665	218,131	94	--	--
Individuals.....	383	983	23,962	19,961	3,873	39	--	--
Corporations.....	1,609	15,240	1,023,216	831,337	189,959	13	--	--
Korea, Republic of (South).....	17,316	2,200	202,146	123,745	2,601	1,847	421	23,104
Individuals.....	16,593	1,452	63,726	2,920	2,027	162	421	17,201
Corporations.....	300	646	97,810	83,629	476	1,668	--	5,903
Kuwait.....	2,469	23,947	866,460	371,108	433,202	1,116	3	563
Individuals.....	1,899	316	5,435	1,412	891	1,116	3	560
Corporations.....	264	4,245	149,362	115,400	29,577	--	--	3
Liberia.....	1,237	10,311	450,607	363,016	86,959	16	4	**
Individuals.....	260	149	2,083	1,229	430	4	4	--
Corporations.....	868	2,197	403,972	343,904	59,883	12	--	**
Liechtenstein.....	2,487	10,336	84,983	47,680	33,051	1,131	37	--
Individuals.....	647	741	9,401	6,737	2,440	80	37	--
Corporations.....	1,282	6,652	49,308	24,947	21,135	1,050	--	--
Luxembourg.....	4,526	116,257	2,468,949	1,835,613	595,842	7,461	232	131
Individuals.....	1,023	1,201	12,484	5,054	6,602	23	232	37
Corporations.....	1,623	66,241	1,502,156	1,126,022	349,073	7,438	--	94
Mexico.....	104,526	65,447	1,070,183	667,840	77,184	68,258	187,157	18,975
Individuals.....	99,116	57,294	413,470	151,468	24,990	5,654	187,157	5,952
Corporations.....	1,770	6,837	400,150	273,648	49,276	55,817	--	12,732
Netherlands.....	22,881	62,324	4,265,219	2,854,243	760,404	257,568	9,988	26,055
Individuals.....	18,179	4,970	64,897	15,628	11,975	1,472	9,988	7,623
Corporations.....	2,095	36,282	3,235,371	2,244,946	392,428	255,140	--	6,706
Netherlands Antilles.....	4,280	49,087	2,539,309	2,284,938	204,876	3,351	--	23,954
Individuals.....	1,666	4,906	111,835	92,918	16,782	31	--	192
Corporations.....	1,789	30,824	2,027,864	1,851,949	129,403	3,314	--	23,762
New Zealand.....	8,777	4,357	67,422	29,423	22,898	2,285	698	466
Individuals.....	7,213	695	10,238	1,877	1,667	605	698	451
Corporations.....	524	1,345	30,985	17,789	7,592	1,084	--	14
Niue.....	108	10	155,790	155,694	17	5	--	11
Individuals.....	78	9	152,532	152,446	12	**	--	11
Corporations.....	19	1	1,887	1,885	2	--	--	--

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 2.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1998--Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Norway.....	9,910	8,551	618,741	515,555	46,099	5,198	15,473	2,064
Individuals.....	9,038	4,577	24,895	426	1,451	1,374	15,473	2,018
Corporations.....	441	3,472	276,600	219,786	23,310	3,671	--	46
Panama.....	12,215	12,652	720,988	558,655	144,801	146	1,277	42
Individuals.....	3,574	1,573	31,333	21,321	4,380	35	1,277	35
Corporations.....	7,117	9,250	635,240	490,463	133,942	110	--	7
Philippines.....	22,386	14,754	253,784	179,771	10,020	495	49,254	2,671
Individuals.....	21,512	14,490	194,019	127,699	5,226	487	49,254	1,212
Corporations.....	304	83	48,194	41,131	4,493	2	--	1,459
Portugal.....	10,614	8,731	265,158	224,776	4,711	95	31,404	1,325
Individuals.....	10,148	8,405	45,213	9,003	1,454	73	31,404	766
Corporations.....	214	166	45,143	43,506	784	1	--	559
Puerto Rico.....	13,792	1,093	164,792	158,970	3,694	1,043	3	28
Individuals.....	9,744	296	3,133	948	819	396	3	26
Corporations.....	746	444	135,051	132,976	1,330	647	--	1
Saudi Arabia.....	8,719	27,043	631,165	515,026	108,699	425	22	2,929
Individuals.....	7,423	25,520	133,038	39,071	90,028	381	22	18
Corporations.....	538	1,173	183,715	175,797	7,559	25	--	33
Singapore.....	19,109	9,228	737,688	680,793	31,360	380	72	20,037
Individuals.....	16,614	1,691	47,106	34,699	7,489	245	72	282
Corporations.....	878	3,528	304,296	273,272	10,648	46	--	19,755
Spain.....	20,787	12,260	847,689	735,735	43,009	7,285	20,661	10,568
Individuals.....	18,891	7,086	66,290	16,423	7,350	1,199	20,661	7,344
Corporations.....	886	3,158	435,061	392,721	20,483	3,543	--	3,224
Sweden.....	11,764	49,525	847,979	390,981	405,043	21,505	9,632	5,021
Individuals.....	10,413	3,904	33,985	8,058	3,878	1,740	9,632	2,617
Corporations.....	541	44,270	758,290	348,795	385,516	17,779	--	2,331
Switzerland.....	50,168	184,374	5,365,459	2,944,163	1,750,045	355,541	8,608	15,348
Individuals.....	24,278	11,110	116,715	31,873	56,973	6,592	8,608	3,672
Corporations.....	10,240	117,121	4,372,556	2,482,819	1,320,797	283,904	--	11,601
Taiwan.....	45,332	14,878	698,521	602,770	34,353	3,025	131	30,818
Individuals.....	40,303	9,478	90,101	39,710	21,472	273	131	3,272
Corporations.....	1,795	2,355	304,655	270,031	2,797	2,732	--	27,525
United Arab Emirates.....	3,394	745	688,926	669,352	18,719	133	7	5
Individuals.....	2,839	396	33,839	28,611	4,566	64	7	4
Corporations.....	177	222	291,228	288,488	2,672	--	--	1
United Kingdom.....	223,911	308,921	19,417,368	14,666,464	2,558,275	1,468,161	70,246	87,541
Individuals.....	184,454	19,754	795,483	482,065	105,822	47,803	70,246	38,256
Corporations.....	16,106	194,987	13,735,307	10,329,552	1,743,490	1,363,611	--	47,628
Venezuela.....	31,251	6,227	358,299	309,945	23,812	1,315	1,381	2,339
Individuals.....	25,607	4,246	77,696	48,210	10,486	883	1,381	2,160
Corporations.....	2,344	993	267,853	253,197	11,543	316	--	170

¹ Excludes small amounts of U.S. tax withheld by foreign governments and withholding agents. See Table 1.

² Unrelated business income paid to foreign tax-exempt organizations is subject to the withholding tax.

**Indicates amount less than \$500.

NOTES: Form 1042S is entitled *Foreign Person's U.S. Source Income Subject to Withholding*. Detail may not add to totals because of rounding. All countries with total U.S.-source income over \$100 million for 1998 or 1999 were selected for this table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 3.--Forms 1042S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 1999

[Money amounts are in thousands of dollars]

Country or geographic area	Number of Forms 1042S	U.S.-source income			U.S. tax withheld		
		Total	Exempt from withholding	Subject to withholding	Total	By domestic withholding agents ¹	By foreign governments and withholding agents
		(2)	(3)	(4)	(5)	(6)	(7)
Total.....	2,400,639	158,757,159	128,481,517	30,275,642	3,794,256	3,667,924	126,332
Treaty countries, total.....	1,878,267	127,566,411	100,149,793	27,416,618	3,036,402	2,910,070	126,332
Armenia.....	734	5,501	4,721	780	96	96	--
Australia ²	46,045	1,373,133	954,222	418,911	61,380	61,380	--
Austria.....	24,188	903,534	811,317	92,216	14,396	14,045	351
Azerbaijan.....	343	2,260	2,099	161	23	23	--
Barbados.....	2,012	708,885	486,436	222,449	15,723	15,723	--
Belarus.....	581	3,457	2,907	551	106	106	--
Belgium.....	22,010	1,561,306	807,879	753,427	81,851	78,139	3,712
Canada.....	440,498	11,057,654	9,106,927	1,950,726	271,745	271,745	--
China.....	84,399	1,276,608	1,251,431	25,177	3,556	3,556	--
Cyprus.....	1,927	11,051	9,698	1,354	209	209	--
Czech Republic.....	3,353	95,305	89,198	6,107	1,655	1,655	--
Denmark.....	5,001	788,083	316,442	471,641	31,634	31,634	--
Egypt.....	5,539	77,196	72,998	4,197	681	681	--
Finland.....	2,852	757,398	237,512	519,887	27,332	27,332	--
France ³	42,536	9,076,222	6,754,634	2,321,589	174,465	173,895	570
Georgia.....	607	4,127	3,868	259	27	27	--
Germany.....	421,383	10,810,830	9,181,456	1,629,373	163,472	163,472	--
Greece.....	10,299	67,147	54,977	12,169	3,282	3,282	--
Hungary.....	2,950	63,487	58,826	4,661	521	521	--
Iceland.....	1,532	21,091	18,083	3,009	385	385	--
India.....	27,958	177,135	147,921	29,214	5,020	5,020	--
Indonesia.....	7,864	28,429	22,200	6,230	897	897	--
Ireland.....	26,171	3,033,586	2,809,961	223,624	27,419	27,419	--
Israel.....	17,321	332,420	261,711	70,709	12,104	12,104	--
Italy.....	26,516	2,429,165	1,932,507	496,657	60,123	60,123	--
Jamaica.....	3,579	14,016	9,593	4,424	704	704	--
Japan.....	125,010	29,892,543	22,051,309	7,841,234	856,968	856,968	--
Kazakhstan.....	602	5,580	5,370	211	43	43	--
Korea, Republic of (South).....	22,533	469,446	331,866	137,580	19,135	19,135	--
Kyrgyzstan.....	233	1,266	1,191	76	7	7	--
Luxembourg.....	5,095	4,917,215	4,288,032	629,183	146,030	137,625	8,405
Mexico.....	54,495	935,329	692,528	242,801	36,088	36,088	--
Moldova.....	246	1,143	1,047	96	14	14	--
Morocco.....	1,688	5,676	4,010	1,665	270	270	--
Netherlands.....	23,926	8,179,054	6,217,752	1,961,303	155,576	155,178	398
New Zealand.....	10,634	117,231	71,422	45,808	6,018	6,018	--
Norway.....	7,218	775,579	738,136	37,443	6,076	6,076	--
Pakistan.....	6,047	17,578	14,753	2,825	689	689	--
Philippines.....	16,729	231,830	218,405	13,425	3,261	3,261	--
Poland.....	4,212	39,873	35,868	4,005	954	954	--
Portugal.....	4,119	358,621	344,403	14,218	1,762	1,762	--
Romania.....	3,705	19,220	17,586	1,634	342	342	--
Russia.....	12,380	68,251	54,633	13,618	2,718	2,718	--
Slovak Republic.....	869	32,305	29,258	3,047	831	831	--
South Africa.....	7,949	81,597	39,952	41,646	6,445	6,445	--
Spain.....	19,069	830,079	731,022	99,056	17,201	17,201	--
Sweden.....	11,077	1,479,865	883,684	596,181	64,829	64,829	--
Switzerland.....	50,256	8,570,341	5,137,293	3,433,048	360,663	249,612	111,051

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 3.--Forms 1042S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 1999--Continued

[Money amounts are in thousands of dollars]

Country or geographic area	Number of Forms 1042S	U.S.-source income			U.S. tax withheld		
		Total	Exempt from withholding	Subject to withholding	Total	By domestic withholding agents ¹	By foreign governments and withholding agents
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Treaty countries--continued							
Tajikistan.....	183	719	665	54	9	9	--
Thailand.....	6,550	27,059	21,569	5,490	1,014	1,014	--
Trinidad and Tobago.....	24,772	19,920	16,664	3,256	870	870	--
Tunisia.....	356	4,793	4,636	157	25	25	--
Turkey.....	5,883	95,326	88,541	6,785	1,090	1,090	--
Turkmenistan.....	545	3,054	2,661	393	232	232	--
Ukraine.....	2,809	16,097	14,302	1,796	321	321	--
United Kingdom.....	220,444	25,688,276	22,679,362	3,008,913	388,088	386,243	1,845
Uzbekistan.....	435	2,517	2,349	169	27	27	--
Nontreaty countries, total ⁴	522,372	31,190,748	28,331,724	2,859,024	757,854	757,854	--

¹Canada remits to the United States tax payments during the same calendar year in which the U.S. income is paid. Therefore, these payments are included in column 6, rather than column 7. For other countries, tax payments remitted to the U.S. are generally not attributable to specific income years, and, therefore, are shown separately in column 7.

² Includes Christmas Island.

³ Includes Guadeloupe, French Guiana, Martinique, and Reunion Island.

⁴ 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: Form 1042S is entitled *Foreign Person's U.S. Source Income Subject to Withholding*. Detail may not add to totals because of rounding.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 4.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1999

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All countries, total.....	2,400,639	3,667,924	158,757,159	109,622,581	25,729,690	9,439,577	160,562	1,582,059
Individuals, total.....	1,964,985	333,309	5,856,553	1,837,444	980,280	236,108	160,557	825,557
Corporations, total.....	203,762	2,515,607	111,841,467	75,154,061	19,679,649	8,464,923	3	428,168
Partnerships, total.....	5,201	64,091	1,461,758	1,108,889	279,248	17,180	--	12,550
Fiduciaries, total.....	41,408	193,389	7,057,647	5,699,848	1,279,038	9,040	--	189
Nominees, total.....	4,828	33,792	3,329,829	3,189,066	120,945	190	--	581
Governments and international organizations, total.....	3,061	3,530	5,207,280	4,652,625	535,475	1,681	--	95
Tax-exempt organizations, total ².....	5,855	43,316	1,067,840	685,454	374,500	886	--	468
Private foundations, total.....	620	1,312	49,984	31,963	17,588	151	--	13
Artists and athletes, total.....	9,033	69,637	276,104	--	--	--	--	--
Other, total.....	49,646	113,640	2,645,222	1,966,989	552,761	17,906	--	610
Unknown, total.....	112,240	296,301	19,963,475	15,296,242	1,910,209	691,511	2	313,828
Argentina.....	23,420	7,556	955,823	906,431	18,806	5,874	181	2,661
Individuals.....	19,317	3,945	75,600	44,796	11,724	1,448	181	1,399
Corporations.....	1,108	1,545	865,026	854,908	5,267	2,952	--	892
Australia.....	46,035	61,375	1,373,057	664,006	574,924	52,605	9,026	10,985
Individuals.....	34,468	6,387	62,116	7,436	12,371	2,747	9,024	8,523
Corporations.....	6,184	32,687	904,978	447,983	376,927	45,673	--	2,120
Austria.....	24,188	14,045	903,534	766,124	85,067	9,237	63	3,177
Individuals.....	21,208	1,751	22,913	4,926	7,500	2,603	63	2,336
Corporations.....	1,673	6,213	738,698	658,862	42,766	6,070	--	429
Bahamas.....	17,076	40,885	1,175,064	1,001,097	141,006	5,530	39	192
Individuals.....	3,641	3,361	50,706	38,539	8,295	87	39	168
Corporations.....	11,285	31,093	900,728	774,217	107,960	5,125	--	**
Bahrain.....	1,244	1,205	161,248	154,296	5,068	78	--	5
Individuals.....	846	230	1,654	772	462	10	--	5
Corporations.....	270	497	112,293	109,313	1,534	68	--	--
Barbados.....	2,012	15,723	708,885	630,708	73,620	1,670	53	13
Individuals.....	1,186	179	8,925	5,771	746	54	53	13
Corporations.....	495	13,059	361,497	312,959	46,614	1,616	--	--
Belgium.....	22,010	78,139	1,561,306	787,938	558,631	116,115	94	10,113
Individuals.....	18,145	3,123	39,053	6,542	10,792	1,367	94	9,676
Corporations.....	1,191	63,380	1,339,647	661,745	487,824	112,847	--	420
Bermuda.....	9,664	92,581	3,741,653	3,352,908	316,162	6,593	20	372
Individuals.....	3,000	2,128	82,935	71,340	9,267	263	20	200
Corporations.....	3,420	41,131	1,680,016	1,496,261	129,667	6,312	--	52
Brazil.....	22,672	9,641	152,444	97,275	19,949	3,966	225	7,189
Individuals.....	18,468	5,173	60,269	24,129	10,132	1,263	225	6,889
Corporations.....	966	1,219	66,476	59,405	2,233	1,494	--	157
British Virgin Islands.....	31,452	63,116	1,471,879	1,194,920	238,826	279	111	8
Individuals.....	2,932	2,783	61,870	51,421	8,499	21	111	--
Corporations.....	25,012	50,341	1,029,965	795,468	200,253	221	--	8

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 4.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1999--Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Canada.....	440,498	271,745	11,057,654	5,574,426	2,157,028	362,983	92,875	328,801
Individuals.....	382,198	42,255	541,226	75,407	67,827	34,083	92,875	72,789
Corporations.....	25,625	150,912	8,861,140	4,647,528	1,518,195	220,494	--	240,502
Cayman Islands.....	21,413	149,684	9,173,321	8,422,342	514,874	2,128	--	1,353
Individuals.....	1,862	10,317	285,199	252,014	30,485	58	--	--
Corporations.....	15,469	92,919	4,070,551	3,524,906	329,132	545	--	1,169
Chile.....	9,060	3,685	344,698	320,074	14,330	500	71	794
Individuals.....	7,388	2,300	30,248	15,274	6,383	67	71	600
Corporations.....	821	1,191	167,887	159,228	7,472	357	--	147
China.....	84,399	3,556	1,276,608	837,613	9,786	8,652	35	198,352
Individuals.....	79,989	3,208	423,177	8,033	8,329	324	35	198,313
Corporations.....	559	178	628,326	606,962	481	8,280	--	10
Colombia.....	15,930	5,701	224,820	197,092	7,856	4,184	377	747
Individuals.....	13,517	2,296	38,539	18,689	5,794	960	377	625
Corporations.....	899	2,703	53,163	48,202	1,415	2,777	--	116
Comoros.....	841	175	126,892	103,135	58	146	--	23,131
Individuals.....	498	65	18,217	120	10	129	--	17,626
Corporations.....	326	98	108,566	103,001	42	5	--	5,505
Costa Rica.....	5,891	1,515	48,708	33,547	6,110	52	220	257
Individuals.....	4,295	729	13,222	5,872	1,939	52	220	137
Corporations.....	950	585	30,660	23,886	3,365	--	--	37
Croatia.....	1,245	28,742	100,215	244	280	94,333	110	69
Individuals.....	1,136	319	5,331	153	256	142	110	68
Corporations.....	12	24	173	85	17	5	--	--
Denmark.....	5,001	31,634	788,083	279,082	469,287	23,229	46	6,423
Individuals.....	4,106	651	7,536	354	1,152	485	46	2,138
Corporations.....	452	30,005	733,961	242,977	462,243	22,241	--	3,228
Finland.....	2,852	27,332	757,398	203,386	51,894	475,638	64	297
Individuals.....	2,281	346	15,416	852	574	1,742	64	195
Corporations.....	279	25,634	677,132	150,764	48,022	465,747	--	67
France.....	42,164	173,782	9,075,108	5,683,431	1,451,011	1,144,472	371	57,649
Individuals.....	34,370	10,801	172,257	36,825	42,076	16,884	371	41,843
Corporations.....	3,775	130,854	8,104,633	5,313,591	1,182,538	1,110,554	--	5,773
Gabon.....	301	65	291,271	290,779	192	31	--	33
Individuals.....	176	30	438	98	74	14	--	33
Corporations.....	94	32	62,623	62,486	108	17	--	--
Germany.....	421,383	163,472	10,810,830	7,127,478	1,748,966	556,306	1,375	111,250
Individuals.....	402,393	41,274	595,090	196,283	238,964	18,319	1,375	46,889
Corporations.....	6,477	82,460	8,406,336	5,993,520	1,293,251	531,054	--	4,623
Gibraltar.....	501	11,215	53,679	13,998	37,758	80	--	--
Individuals.....	92	210	863	108	700	**	--	--
Corporations.....	304	10,916	48,312	9,695	36,763	80	--	--
Greece.....	10,299	3,282	67,147	41,268	7,577	274	1,091	3,526
Individuals.....	9,060	2,324	34,260	12,494	4,323	240	1,091	3,252
Corporations.....	472	747	29,713	26,729	2,579	11	--	166
Guernsey.....	2,060	12,214	488,231	406,647	77,382	39	--	3
Individuals.....	209	294	2,039	1,061	935	3	--	--
Corporations.....	1,168	8,560	401,984	333,147	65,114	36	--	3
Hong Kong.....	33,365	25,888	1,555,105	1,390,754	109,134	3,657	76	4,370
Individuals.....	26,510	7,104	75,489	40,249	17,850	1,186	76	2,985
Corporations.....	3,261	9,146	729,253	670,887	32,392	2,154	--	250

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 4.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1999--Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
India.....	27,958	5,020	177,135	18,991	5,686	5,150	137	38,051
Individuals.....	25,999	3,270	132,490	3,736	4,329	131	137	20,972
Corporations.....	186	1,310	41,038	13,526	307	5,009	--	17,028
Ireland.....	26,171	27,419	3,033,586	2,537,758	233,562	115,431	240	7,049
Individuals.....	20,980	1,452	76,956	48,222	6,775	6,368	240	6,283
Corporations.....	2,980	18,827	2,477,602	2,044,896	197,247	108,057	--	723
Isle of Man.....	1,709	6,306	116,454	103,871	10,131	532	--	431
Individuals.....	311	201	1,266	379	729	1	--	--
Corporations.....	1,027	5,069	87,539	79,692	6,746	517	--	222
Israel.....	17,321	12,104	332,420	222,407	49,557	13,185	191	12,267
Individuals.....	13,572	2,933	59,260	21,824	7,604	1,193	191	11,778
Corporations.....	1,189	8,154	208,841	144,453	37,080	10,750	--	85
Italy.....	26,516	60,123	2,429,165	1,752,115	357,034	99,489	3,106	148,590
Individuals.....	22,304	4,586	195,946	7,325	12,715	2,244	3,106	147,512
Corporations.....	1,998	40,311	1,514,446	1,136,576	247,581	93,515	--	876
Japan.....	125,010	856,968	29,892,543	19,525,423	4,261,342	2,872,241	671	89,691
Individuals.....	95,512	12,411	347,326	185,486	26,155	31,046	671	43,439
Corporations.....	11,089	745,029	24,192,758	14,765,538	3,657,326	2,740,009	--	46,165
Jersey.....	3,677	29,352	688,364	555,732	128,021	53	--	233
Individuals.....	396	1,541	24,936	18,733	6,144	40	--	6
Corporations.....	2,156	19,682	503,389	408,106	91,131	6	--	228
Korea, Republic of (South).....	22,533	19,135	469,446	278,831	32,714	59,959	102	24,272
Individuals.....	21,702	1,936	88,347	6,152	3,340	226	102	23,599
Corporations.....	353	16,536	297,153	195,911	29,251	59,396	--	486
Kuwait.....	2,630	3,390	324,445	261,330	44,945	1,064	--	912
Individuals.....	1,944	553	5,670	1,380	1,078	874	--	331
Corporations.....	337	1,287	31,791	23,914	5,034	--	--	--
Liberia.....	1,343	11,144	151,547	109,241	40,558	21	3	1
Individuals.....	302	211	5,111	3,842	673	21	3	--
Corporations.....	956	3,014	91,995	77,521	13,354	--	--	1
Liechtenstein.....	2,737	12,530	103,578	56,482	39,873	1,596	--	687
Individuals.....	719	433	5,504	3,904	1,437	48	--	--
Corporations.....	1,414	8,711	60,941	28,586	28,050	1,547	--	--
Luxembourg.....	5,095	137,625	4,917,215	4,246,503	606,314	47,785	17	297
Individuals.....	1,174	762	13,353	8,844	3,505	7	17	227
Corporations.....	1,997	100,279	3,881,417	3,375,099	448,483	47,769	--	--
Mexico.....	54,495	36,088	935,329	638,814	54,180	123,514	17,445	9,201
Individuals.....	48,848	18,416	230,455	120,151	21,712	9,364	17,445	8,287
Corporations.....	2,078	15,126	278,287	114,053	28,514	100,366	--	551
Netherlands.....	23,926	155,178	8,179,054	4,747,598	2,555,724	322,753	228	235,425
Individuals.....	18,722	3,964	53,560	6,617	10,464	1,479	228	8,012
Corporations.....	2,432	128,697	5,840,399	3,233,171	2,028,032	287,191	--	13,158
Netherlands Antilles.....	5,204	51,650	1,430,176	1,171,468	231,204	9,863	560	2,693
Individuals.....	2,157	3,181	20,589	6,757	9,467	30	560	196
Corporations.....	2,058	40,945	1,203,980	983,754	200,621	7,684	--	2,444
New Zealand.....	10,634	6,018	117,231	71,700	26,629	6,792	53	680
Individuals.....	8,477	905	12,250	1,304	3,158	1,184	53	669
Corporations.....	637	2,635	36,946	22,719	9,526	4,071	--	--
Niue.....	114	489	13,407	12,967	204	186	--	8
Individuals.....	63	6	75	9	12	4	--	3
Corporations.....	31	480	4,463	4,108	174	181	--	--

Footnotes at end of table.

Foreign Recipients of U.S. Income, 1998 and 1999

Table 4.--Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Type, and Selected Country of Recipient, 1999--Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld ¹	Total U.S.-source income	Principal types of U.S.-source income				
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Norway.....	7,218	6,076	775,579	668,123	72,009	11,644	204	2,481
Individuals.....	6,142	655	11,416	1,135	1,664	689	204	2,090
Corporations.....	526	4,144	277,625	227,514	27,892	10,896	--	385
Panama.....	14,124	15,121	300,908	203,362	54,079	913	118	56
Individuals.....	4,056	1,621	27,826	16,802	4,293	95	118	23
Corporations.....	8,369	12,328	242,461	162,196	45,898	806	--	10
Philippines.....	16,729	3,261	231,830	212,129	4,754	540	1,391	1,411
Individuals.....	15,617	2,925	25,496	7,482	3,855	505	1,391	1,338
Corporations.....	345	140	59,123	58,445	513	22	--	64
Portugal.....	4,119	1,762	358,621	341,221	10,953	162	1,671	872
Individuals.....	3,509	777	8,618	1,897	1,336	26	1,671	865
Corporations.....	268	474	49,002	46,922	1,354	83	--	5
Puerto Rico.....	12,962	1,960	159,236	152,782	4,571	260	3	166
Individuals.....	10,663	181	2,080	889	515	211	3	59
Corporations.....	694	1,306	130,862	127,600	2,738	43	--	62
Saudi Arabia.....	9,586	18,736	651,892	559,531	79,017	652	--	1,806
Individuals.....	8,370	15,451	64,908	10,574	43,893	635	--	54
Corporations.....	409	1,659	92,148	83,510	7,856	**	--	--
Singapore.....	26,359	10,280	1,777,013	1,555,361	186,285	855	--	1,357
Individuals.....	23,239	2,749	23,663	8,108	6,591	462	--	883
Corporations.....	1,082	3,756	472,941	432,458	15,199	388	--	268
Spain.....	19,069	17,201	830,079	682,150	66,307	12,352	322	9,150
Individuals.....	16,513	2,804	45,866	8,856	9,516	1,474	322	6,705
Corporations.....	1,251	9,724	481,248	412,424	28,910	5,938	--	608
Sweden.....	11,077	64,829	1,479,865	711,294	605,720	98,568	141	18,965
Individuals.....	9,173	2,537	28,130	4,382	7,531	1,907	141	3,839
Corporations.....	809	58,737	1,260,698	570,620	561,642	84,572	--	14,651
Switzerland.....	50,256	249,612	8,570,341	3,775,036	3,451,243	740,517	140	25,878
Individuals.....	24,147	11,570	139,280	40,445	61,600	13,445	140	7,308
Corporations.....	9,997	196,834	7,293,620	3,158,279	3,126,651	716,500	--	11,931
Taiwan.....	58,434	21,777	1,073,336	927,338	51,119	1,597	1	1,632
Individuals.....	50,135	11,649	98,254	35,560	27,676	571	1	1,086
Corporations.....	1,987	4,484	581,012	538,889	7,008	1,018	--	495
United Arab Emirates.....	4,171	1,258	752,540	600,141	144,190	304	--	225
Individuals.....	3,391	479	42,432	39,603	1,366	154	--	225
Corporations.....	238	563	397,543	381,185	10,023	--	--	--
United Kingdom.....	220,444	386,243	25,688,276	19,406,511	3,069,664	1,921,285	2,215	106,133
Individuals.....	179,488	24,856	559,907	133,515	97,875	59,163	2,211	51,881
Corporations.....	17,237	232,474	16,983,858	12,996,863	2,125,625	1,566,846	3	47,424
Venezuela.....	35,589	9,472	159,910	101,798	21,994	3,395	147	2,103
Individuals.....	29,604	5,300	90,145	51,318	15,040	1,635	147	2,001
Corporations.....	2,688	1,182	53,203	44,637	5,459	882	--	64

¹ Excludes small amounts of U.S. tax withheld by foreign governments and withholding agents. See Table 2.

² Unrelated business income paid to foreign tax-exempt organizations is subject to the withholding tax.

**Indicates amount less than \$500.

NOTES: Form 1042S is entitled *Foreign Person's U.S. Source Income Subject to Withholding*. Detail may not add to totals because of rounding. All countries with total U.S.-source income over \$100 million for 1998 or 1999 were selected for this table.