

Country Codes

Use the codes from the following list to complete boxes 12f (Withholding agent's country code), 13b (Recipient's country code), and box 15f (Intermediary or Flow-through's country code), if applicable. See the instructions for boxes 12f, 13b, and 15f in the 2016 instructions for Form 1042-S before selecting a country code.

Note. Countries bolded and italicized are those with which the United States had entered into an income tax treaty at the time these instructions were printed. Enter "OC" (other country) only when the country of residence does not appear on the list. If the withholding agent is a U.S. withholding agent, leave box 12f, Withholding agent's country code, blank. If the recipient is unknown, leave box 13b, Recipient's country code, blank.

Country	Code
Afghanistan	AF
Akrotiri	AX
Albania	AL
Algeria	AG
American Samoa	AQ
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua & Barbuda	AC
Argentina	AR
Armenia ¹	AM
Aruba	AA
Ashmore and Cartier Islands ²	AT
Australia	AS
Austria	AU
Azerbaijan ¹	AJ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM

Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island ²	KT
Clipperton Island	IP
Cocos (Keeling) Islands ²	CK
Colombia	CO
Comoros	CN
Congo (Brazzaville)	CF
Congo (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands	CR
Costa Rica	CS
Cote D'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Curacao	UC
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Federated States of Micronesia	FM
Fiji	FJ
Finland	FI
France	FR
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
The Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GJ
Guam	GQ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA

Heard Island and McDonald Islands	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Mauritania	MR
Mauritius	MP
Mexico	MX
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH

Morocco	MO	St. Vincent and the Grenadines . .	VC
Mozambique	MZ	Sudan	SU
Namibia	WA	Suriname	NS
Nauru	NR	Svalbard	SV
Navassa Island	BQ	Swaziland	WZ
Nepal	NP	Sweden	SW
Netherlands	NL	Switzerland	SZ
New Caledonia	NC	Syria	SY
New Zealand	NZ	Taiwan	TW
Nicaragua	NU	Tajikistan ¹	TI
Niger	NG	Tanzania	TZ
Nigeria	NI	Thailand	TH
Niue	NE	Togo	TO
Norfolk Island ²	NF	Tokelau	TL
Northern Mariana Islands	CQ	Tonga	TN
Norway	NO	Trinidad and Tobago	TD
Oman	MU	Tunisia	TS
Pakistan	PK	Turkey	TU
Palau	PS	Turkmenistan ¹	TX
Palmyra Atoll	LQ	Turks and Caicos Islands	TK
Panama	PM	Tuvalu	TV
Papua-New Guinea	PP	Uganda	UG
Paracel Islands	PF	Ukraine	UP
Paraguay	PA	United Arab Emirates	AE
Peru	PE	United Kingdom (England,	
Philippines	RP	Northern Ireland, Scotland,	
Pitcairn Islands	PC	and Wales)	UK
Poland	PL	Uruguay	UY
Portugal	PO	Uzbekistan ¹	UZ
Puerto Rico	RQ	Vanuatu	NH
Qatar	QA	Venezuela	VE
Romania	RO	Vietnam	VM
.		Virgin Islands	VQ
Russia	RS	Wake Island	WQ
Rwanda	RW	Wallis and Futuna	WF
Saint Barthelemy	TB	Western Sahara	WI
Saint Martin	RN	Yemen (Aden)	YM
Samoa	WS	Zambia	ZA
San Marino	SM	Zimbabwe	ZI
Sao Tome and Principe	TP	Other Country	OC
Saudi Arabia	SA		
Senegal	SG		
Serbia	RI		
Seychelles	SE		
Sierra Leone	SL		
Singapore	SN		
Sint Maarten	NN		
Slovakia	LO		
Slovenia	SI		
Solomon Islands	BP		
Somalia	SO		
South Africa	SF		
South Georgia and the South			
Sandwich Islands	SX		
South Sudan	OD		
Spain	SP		
Spratly Islands	PG		
Sri Lanka	CE		
St. Helena, Ascension and Tristan			
da Cunha	SH		
St. Kitts and Nevis	SC		
St. Lucia Island	ST		
St. Pierre and Miquelon.	SB		

¹ These countries are former Soviet republics that are now covered by the United States treaty with the Commonwealth of Independent States, formerly known as the Union of Soviet Socialist Republics.

² These countries are covered under the United States treaty with Australia.

³ Hong Kong is not covered under the United States treaty with China.