Foreign Person Income Statement 1042S-2026-WRK-02

Tern Client Services, fictional 1042-S shaped statement for parser testing

Form	Foreign person United States source income, 1042-S shaped
Tax year	2026
Statement reference	1042S-2026-WRK-02
Withholding agent	Tern Client Services, EIN 00-0000001
Recipient	Sample specialist 2 (WRK-02)
Recipient country	Sample Country, fictional
Foreign tax identifying number	SC-0000000002
Certificate on file	W8BEN-WRK-02
Income code	17, compensation for independent personal services
Chapter 3 status	individual

Fictional tax document generated for file-parsing tests. It is not a filing, not tax advice, and every identification number uses a reserved prefix that cannot belong to a real person or business.

Amounts

Box	Description	Amount USD
2	Gross income paid	1440.00
3a	Exemption code	03, income is not from United States sources
4	Tax rate applied	0.00 percent
7	United States federal tax withheld	0.00
10	Total withholding credit	0.00

Why nothing is withheld

Compensation for personal services is sourced where the services are performed. The recipient performed the work entirely outside the United States, so the payments are foreign source, exemption code 03 applies and no withholding is due. No treaty benefit is claimed.

Relationship to the 1099-NEC list

This statement carries the 1,440.00 USD that is deliberately absent from form-1099-nec-recipients.csv. Adding it to that list total of 2,880.00 gives 4,320.00 USD, the contractor ledger in the contracts set.