

IRM PROCEDURAL UPDATE

DATE: 02/25/2026

NUMBER: ts-03-0226-0262

SUBJECT: MeF Form 1042 Action Code - Correction Procedures

AFFECTED IRM(s)/SUBSECTION(s): 3.22.110

CHANGE(s):

IRM 3.22.110.19.1 Added MeF Form 1042 Correction Procedures.

(1) Take the following action for MeF-generated actions codes:

If Action Code	And	Then:
430	There is an entry on line 64e Form 1042,	IRM 3.22.110.24.19. Field 0764E - Total Net Tax Liability.
430	There is an entry on line 67a Form 1042,	IRM 3.22.110.24.23., Field 0767A - Credit for Amounts Withheld by Other Agents (other than substitute dividends).
430	There is an entry on line 67b Form 1042,	IRM 3.22.110.24.24. Field 0767B - Credit for Amounts Withheld by Other Agents (for substitute dividends).
430	There is an entry on line 65b,	IRM 3.22.110.21.5.2.(6), CCC D - Reasonable Cause for Waiver of Failure to Pay Penalty.
430	The received date is equal to or more than two years nine months after the RDD,	Follow IRM 3.22.110.29.1, Error Code 001 - Tax Year - Invalid Entry.
341	There is an entry on line 70a,	Follow IRM 3.22.110.24.27, Field 0770A - Overpayment Attributable to Overwithholding on U.S. Source Income of Foreign Persons.
341	There is an entry on line 70b,	IRM 3.22.110.24.28. Field 0770B - Overpayment Attributable to

		Excise Tax on Specified Federal Procurement Payments.
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