EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1) This transmits revised IRM 3.22.111, International Error Resolution - Chapter Three and Chapter Four Withholding (CTW) Database.

SCOPE

(1) This updates IRM 3.22.111, providing procedures for correcting Form 1042-T, Annual Summary and Transmittal of Forms 1042-S, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, using the Chapter Three and Chapter Four Withholding (CTW) Database. This updated version addresses procedures used by Input Correction (ERS) for the Tier II CTW database.

MATERIAL CHANGES

(1) IRM 3.22.111.1.6(1) - Removed reference to IRM 3.0.273 as it is obsolete;

(2) IRM 3.22.111.3(1) - Updated IRM deviation reference;

(3) IRM 3.22.111.4.1 Revised TAS language per BMF consistency;

(4) IRM 3.22.111.10.1(3) - Corrected Line 1d and Line 1e title, and added Line 1f;

(5) IRM 3.22.111.10.4.1(1) - Added instructions for paper returns with old tax years;

(6) IRM 3.22.111.10.4.13 Added instructions for Line 1f, Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust revising its reporting on Form 1042-S to report to a specific recipient;

(7) IRM 3.22.111.11.3.1(1) - Added instructions for paper returns with old tax years;

(8) Exhibit 3.22.111-3 Added US - United States to the chart;

(9) IRM 3.22.111 - Revised throughout to update Paper Processing Branch (PPB) to Returns Processing Branch (RPB) and Wage and Investment (W&I) to Taxpayer Services (TS);

(10) IRM 3.22.111 - Revised the Internal revenue Manual (IRM), where necessary for the following types of Editorial changes:

- Plain language updates, spelling, grammar, punctuation, and formatting;
- Updated tax year and/or tax periods for current processing;
- Updated website addresses, legal references, and IRM references;
- Updated Glossary definitions.

EFFECT ON OTHER DOCUMENTS

IRM 3.22.111, dated November 08, 2023 (effective 01-01-2024), is superseded.

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Internal Revenue Manual

3.22.111

AUDIENCE

Taxpayer Services - Ogden Submission Processing Campus (OSPC) - Submission Processing Tax Examiners

James L. Fish
Director, Submission Processing
Taxpayer Services Division

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3.22.111
Chapter Three and Chapter Four Withholding Database

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3.22.111.1
(01-01-2022)
Program Scope and Objectives

(1) **Purpose:** This Internal Revenue Manual (IRM) provides instructions for the Error Resolution Department at the Ogden Submission Processing Center, to resolve errors made by taxpayers and those made during campus processing.

Note: The Chapter Three and Chapter Four Withholding (CTW) database performs math verification, validity, and consistency checks after the returns and other documents are coded, edited and input through the Integrated Submission and Remittance Processing (ISRP) system.

(2) **Audience:** These procedures apply to IRS employees in the International Error Resolution Department team at the Ogden Submission Processing Center with responsibility for resolving errors made by taxpayers and those made during campus processing of Form 1042-T and Form 1042-S information returns. The audience includes Supervisory Tax Examining Assistant, Lead Tax Examining Technicians, and Tax Examining Technicians.

(3) **Policy Owner:** The Director Submission Processing is responsible for the policies in this IRM.

(4) **Program Owner:** The Code and Edit/ERS IMF Section of the Returns Processing Branch of Submission Processing is responsible for the procedures and all updates related to this IRM.

(5) **Primary Stakeholders:** Submission Processing (SP) and Large Business and International (LB&I).

3.22.111.1.1
(01-01-2023)
Background

(1) The purpose of this Internal Revenue Manual (IRM) is to provide processing instructions for correcting Form 1042-T, Annual Summary and Transmittal of Forms 1042-S, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, that have failed validity, consistency checks, or math error computations through the Chapter Three and Chapter Four Withholding database.

(2) The Chapter Three Withholding (CTW) Database displays both paper and electronically filed returns that haven't passed validity, consistency checks, or math error computations. Input Correction will correct errors via the CTW database.

(3) Tax examiners using this IRM must be familiar with the editing procedures in IRM 3.21.111, Form 1042-T and Form 1042-S Chapter Three and Chapter Four Withholding Returns - Code and Edit (C&E). Use the information on the associated paper record to make corrections to fields with transcription or coding errors.

(4) Throughout this manual there are instructions to correct inaccurate and/or missing information by researching the Integrated Data Retrieval System (IDRS).

(5) **OSPC** processes Form 1042-T under the following:

- Program Code: 7170X
- File Source: Payor Master File (PMF)
- Tax Class: 5
- Master File Transaction (MFT): 88

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- Document Code: 01
- 60501ddd000-999 (OSPC paper only)
- 29501ddd000–999 (OSPC - filed electronically)
- Return Due Date: March 15, 2025
- Extended Return Due Date: May 15, 2025

(6)   **OSPC** processes the Form 1042-S under the following:

- Program Code: 7172X
- File Source Code: Information Returns Master File (IRMF)
- Tax Class: 5
- MFT: 12
- Document Code: 02
- Document Locator Number (DLN) 60502ddd000–999 — OSPC — **Paper ONLY**
- DLN: 29502ddd000-999 (first 100,000 filed *****) OSPC
- DLN: 81502ddd000-999 (second 100,000 filed *****) OSPC
- DLN: 82502ddd000-999 (third 100,000 filed *****) OSPC
- DLN: 83502ddd000-999 (fourth 100,000 filed *****) OSPC
- DLN: 84502ddd000-999 (fifth 100,000 filed *****) OSPC
- DLN: 85502ddd000-999 (sixth 100,000 filed *****) OSPC
- DLN: 86502ddd000-999 (seventh 100,000 filed *****) OSPC
- DLN: 87502ddd000-999 (eighth 100,000 filed *****) OSPC
- DLN: 88502ddd000-999 (ninth 100,000 filed *****) OSPC

Note: *Indicates files received through Enterprise Computing Center - Martinsburg (ECC-MTB) in one processing day. The DLN will loop if the File Location Code is not changed after each 100,000 records identified. The DLNs range are the File Location Codes limited to work to be processed by the Ogden Submission Processing Campus (OSPC) only. Specific DLNs will be used which are unique to Ogden (see list above).

- Return Due Date: March 15, 2025
- Extended Return Due Date: May 15, 2025

Note: Meeting the Program Completion Date (PCD) guideline dates in IRM 3.30.123, Processing Timeliness: Cycles, Criteria, Critical Dates, will ensure that the Form 1042-T and Form 1042-S processing meets the Taxpayer Identification Number (TIN) perfection routines in the Information Returns Processing (IRP) data streams.

(7)   The CTW program moves all records that have been corrected by the CTW user to the appropriate Master File. All Forms 1042-T corrected during the week will move each Tuesday to the Payor Master File (PMF). All Forms 1042-S corrected during the week will move each Friday to the Information Returns Master File (IRMF). All corrected records posted to the designated Master File will be researchable using the correct Information Returns Program (IRP) Command Codes.

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3.22.111.1.2
(01-01-2023)
Authority

(1) A person that makes a payment of an amount subject to Chapter Three With-holding (CTW) under IRC 1441 or IRC 1442 (for example, U.S. source interest, dividends, royalties, and certain other types of U.S. source income) to a foreign person must deduct and withhold 30 percent from payment. A lower rate of withholding may apply under the Code, the regulations or an income tax treaty. A payor of these types of income must also report the payments on Form 1042-S.

(2) Significant changes were implemented by the regulations under Chapter 3 (IRC 1441 through IRC 1464) and Chapter 61 (IRC 6041 through IRC 6050N) effective January 1, 2001, that resulted in the current Chapter 3 reporting and withholding framework. The current framework, found in the regulations, together with the Qualified Intermediary (QI) agreement in Revenue Procedure 2000-12 (as amended) and the Withholding Foreign Partnership (WP) and Withholding Foreign Trust (WT) agreements in Revenue Procedure 2003-64 (as amended) represented the culmination of a major effort that began in 1992 to revamp the withholding and reporting on payments of U.S. source income to foreign persons.

(3) Beginning July 1, 2014, FATCA requires a withholding agent to deduct and withhold a tax equal to 30 percent from a withholdable payment made to a foreign financial institution (FFI), unless the FFI agrees to and complies with the terms of an FFI agreement (a participating FFI), is deemed to comply with FATCA (a deemed-compliant FFI), or is treated as an exempt beneficial owner (i.e., entities to which Chapter 4 withholding doesn't apply). FATCA also requires a withholding agent to deduct and withhold a tax equal to 30 percent from a withholdable payment made to a nonfinancial foreign entity unless such entity provides a certification that it doesn't have any substantial U.S. owners, provides information regarding its substantial U.S. owners, or an exception to these requirements otherwise applies under the FATCA regulations. See Treas. Reg. 1.1473-1(a) for the definition of withholdable payment, which includes, for example, U.S. source dividends, interest, insurance premiums and other payments that may also be amounts subject to Chapter 3 withholding.

(4) The regulations under Chapter 3 and Chapter 61 were revised to coordinate with Chapter 4. In addition, a new QI agreement was published in Revenue Procedure 2022-43, and new WP and WT agreements are published in Revenue Procedure 2017-21.

(5) The regulations require both U.S. and foreign financial institutions to change their tax withholding and information reporting systems.

(6) If a payment is withheld upon under Chapter 4, a withholding agent is not required to withhold under Chapter 3 with respect to such a payment.

(7) For 2014, the Form 1042-S was modified to accommodate reporting of payments and amounts withheld under the provisions of the Foreign Account Tax Compliance Act (FATCA) or Chapter 4, and Regulations section 1.1474-1(d).

(8) Beginning January 1, 2023, withholding and reporting on transfers of certain PTP interests under 1446(f) is required.

(9) Policy statements for Submission Processing are in IRM 1.2.1, Servicewide Policies and Authorities - Servicewide Policy Statements.

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3.22.111.1.3 (01-01-2018) **Responsibilities**	(1)	The Director, SP Office monitors operational performance for the Submission Processing campus.
	(2)	The Operations Manager monitors operational performance for the operation.
	(3)	The team manager/lead monitors performance and ensures employees have the tools to perform their duties.
	(4)	The team employees follow the instructions in this IRM and maintain updated IRM procedures.

3.22.111.1.4 (01-01-2024) **Program Management and Review**	(1)	**Program Goals:** Error Resolution Department reviews and corrects all returns that have errors.
	(2)	**Program Reports:** The Monitoring Section, under Submission Processing Program Management /Process Assurance, monitors the ERS reports inventory and timely processing of the returns.
	(3)	**Program Effectiveness:** The program goals are measured by the following reviews:

- Balanced Measures
- Managerial Reviews

| | (4) | **Annual Review:** This IRM is updated and published annually, after review by affected offices according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMDs). |

| 3.22.111.1.5
(01-01-2023)
Terms and Acronyms | (1) | See Exhibit 3.22.111-4 for a list of terms and acronyms used within this IRM. |

| 3.22.111.1.6
(01-01-2020)
Related Resources | (1) | This manual is the main source of information. You may also need to research procedures in the following resources: |

- Job Aid 2543–702, Catalog Number 49458Q
- IRM 3.10.72, Receiving, Extracting and Sorting
- IRM 3.21.111, International Returns and Documents Analysis - Chapter Three and Chapter 4 Withholding Returns
- IRM 3.30.123, Processing Timeliness: Cycles, Criteria, Critical Dates
- IRM 3.37.110, Chapter 3 Withholding Returns

| 3.22.111.2
(03-01-2023)
General Information | (1) | This IRM can't address every possibility that occurs while correcting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to determine the corrective action. |

| 3.22.111.3
(12-05-2024)
♦**IRM Deviation Procedures**♦ | (1) | IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevated through the proper channels for executive approval. |

3.22.111.4
(01-01-2024)
♦**IRS Employee Contacts**♦

(1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA98), Section 3705(a) gives identification requirements for all IRS employees working tax related matters.

(2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters, must give (at a minimum) the following information:

  a. Telephone Contact: Their title (e.g., Mr., Mrs., Ms., Miss), their last name, and their badge identification (ID card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include required information.

  b. Face-to-Face Contact: Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name, and their badge identification (ID card) number.

  c. Correspondence (sent to taxpayer and authorized representatives): All correspondence must include a telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employees title (e.g., Mr., Mrs., Ms., Miss), last name, and Integrated Data Retrieval System (IDRS) number, and letter system number which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.

  d. Correspondex letters: specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer doesn't need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.

(3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry.

(4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves and should give their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.

(5) It is not necessary to repeat badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) his or her badge identification (ID Card) number on the first contact.

3.22.111.4.1
(12-05-2024)
♦**Taxpayer Advocate Service (TAS)**♦

(1) The Taxpayer Advocate Service is an ***independent*** organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their

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rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(2)   TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, see IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures - Advocating with Operations Assistance Requests (OARs).

(3)   Refer taxpayers to TAS when the contact meets TAS criteria (see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria), or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

(4)   The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":

- The issue can be resolved within 24 hours.
- The IRS takes steps within 24 hours to resolve the taxpayer's issue.

(5)   When making a TAS referral, use Form 911, and forward to TAS following your local procedures.

(6)   For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.22.111.4.2
(12-05-2024)
♦TAS Service Level
Agreements (SLAs)♦

(1)   The National Taxpayer Advocate reached agreements with the Commissioners of Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Independent Office of Appeals and Large Business and International (LB&I), that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

(2)   The SLAs are found at *Taxpayer Advocate Service website*.

3.22.111.4.3
(01-01-2024)
♦Business Master File
(BMF) Identity (ID)Theft♦

(1)   BMF ID theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of **ID Theft**:

1.   SSPND with Action Code 360 to route the return to Planning and Analysis (P&A).
2.   Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slip) with the notation **ID THEFT**.
3.   Give the entire case to the manager/lead.

(2)   The manager/lead will expedite the case to the P&A staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of **ID Theft**; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

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3.22.111.5
(01-03-2023)
♦**Correspondence
Imaging Inventory (CII)
Returns**♦

(1)   Correspondence Imaging System (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.

(2)   CII returns are identified with "CII Image... Do not correspond for Signature" stamped below the signature line or annotated on the front of the document.

(3)   Accounts Management must ensure CII returns are complete for processing. If the CII return is incomplete, void the DLN and return to AM to secure any missing information.

Note: Don't correspond for missing information on CII returns.

3.22.111.6
(01-01-2024)
**Securing Access to the
CTW Database**

(1)   Access to the CTW database requires **approval by management** or a locally determined approving official. Management will also determine the level of access required to perform the employee's assigned duties (IRM 3.22.111.7, General Information and Procedures for CTW Leads and Managers, below).

(2)   A User-ID and password are required to gain access to the system and CTW database. Take the following steps to obtain the necessary IDs and passwords:

- Log into the Business Entitlement Access Request System (BEARS), *IRS Access Request*,
- Select the Manage My Access quick card link,
- In the Search Access box, type CTW and click on the search icon,
- Search for and select the entitlement **PROD USER ROLE CTW (Chapter Three Withholding) (CTW)** and click Next,
- A green "Add 1" box will appear just above the entitlement. Click Next to go to the confirmation page,
- Type the following information into the Special Instructions box: "I am a new CTW user and need access to the CTW application. Click Submit."

Note: Managers need to search for and select the entitlement **PROD MGR ROLE CTW (Chapter Three Withholding) (CTW)** to obtain access through the BEARS system.

(3)   A generic password will be issued. Change the generic password to a secure password by following the steps below:

- Click the Microsoft Edge Icon on your desktop.
- Enter the correct URL in the address bar or use this hyperlink: *CTW Database*. Ask your Lead or Manager for the correct URL if unknown.
- Enter your SEID as your username.
- Enter the generic password given to you through the BEARS System. Follow screen prompts to change generic password to your permanent CTW password.

Caution: **If a user doesn't log in for a period of 45 days, security requires their account be locked. If the user doesn't log in for 90 consecutive days, security requires the account be deleted. In both cases, the user needs to submit requests through the BEARS system to regain access to the CTW database.**

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3.22.111.7
(01-01-2023)
**General Information and
Procedures for CTW
Leads and Managers**

(1) All CTW users are assigned different levels of access to the CTW database. CTW leads and managers have access to various levels of the CTW database and enter the database through a "Manager Main Menu". CTW users (Tax Examiners) enter the database through a "Main Menu", limiting their access to correction screens only.

(2) Certain circumstances require that a lead or manager perform an override and continue processing an erred Form 1042-S record that the tax examiner has corrected to the best of their ability and meets acceptable valid criteria. Review **All** override (OR) conditions for accuracy and completeness before the override password is entered, accepting the record to be moved to the Information Returns Master File (IRMF).

(3) Notify the Headquarters analyst if any Form 1042-T records are left on the database because they can't be corrected. Scan and e-mail a copy of the Form 1042-T to the analyst.

(4) Ensure that the Non-Correctable (NC) records are reworked before the Cycle 33 PCD and again before the Cycle 51 PCD. The goal for the CTW program is for all records to move successfully to the IRMF.

Caution: An "NC" should only be placed next to those records that could not be corrected and the IRM specifically says to mark it as "NC".

3.22.111.7.1
(01-01-2021)
**Printing Listings for Tax
Examiners**

(1) Print errors to be worked by ERS Tax Examiners from the CTW Application. All files are displayed in the order they need to be printed.

Caution: In some circumstances, the listing will consist of thousands of DLN records. Please make sure that the printer is filled with paper and the toner is full.

(2) To print Form 1042-T error listings take the following steps:

1. Login to CTW database,
2. Select Form 1042-T Processing,
3. Choose either paper or electronic Form 1042-T errors. Select the day,
4. Select Print Listing of Form 1042-T errors,
5. Once the reports have printed, the last page provides a summary with a total count of Forms 1042-T in error for that date,
6. Exit Form 1042-T Processing menu.

   Note: You can print all available files, however, they must be entered as an individual request for print.

(3) To print Form 1042-S error listings take the following steps:

1. Login to CTW database.
2. Select Form 1042-S Processing.
3. Choose either paper or electronic 1042-S errors. Select the day.
4. Select Print Listing of Form 1042-S errors.
5. Once the reports have printed, the last page provides a summary with a total count of Forms 1042-S in error for that date.
6. Exit Form 1042-S Processing menu.

   Note: You can print all available files, however, they must be entered as an individual request for print.

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3.22.111.7.2
(01-01-2021)
Inventory Screen

(1)   The CTW inventory screen will display the following fields:

Note: **DO NOT** have more than one user executing the Inventory Screen at the same time.

Field	Definition
Inventory Date	The date of the last download or correction process that took place.
Beginning Inventory	The record count of the previous inventory date.
Received	The count of all records received from download and correction screens processed.
Records Processed	The count of records that were worked on correction screens.
Adjustment **(RESTRICTED-CTW Programmers Only)**	Used to input a manual adjustment to the inventory counts. If the adjustments were made to the process count, the number will be a negative. If the adjustments were made to the received count, the number will be a positive.
End Inventory	The sum of "Beginning" Inventory plus "Received" Inventory plus the "Adjustments" minus "Records Processed".
Year to Date Total Records Processed	A cumulative count of records processed for each category.
Year to Date Total Records Received	A cumulative count of records received for each category.

(2)   To print the CTW Inventory Screen take the following steps:

1.   On keyboard invoke shift key and print screen key.
2.   Open Microsoft Word to a new document (blank document).
3.   Under the Edit menu click on paste (or use paste shortcut).
4.   The CTW Inventory screen will appear on the word document.
5.   Adjust the view percentage to 100 - 125%.
6.   Follow normal procedures to print the page.

  Note: This process can be used to print any screen throughout the CTW program.

3.22.111.8
(01-01-2021)
Daily CTW Work Assignment

(1)   CTW users log out their own work. Don't sign out more than four pages of listings at once. Whenever printed listings are used, place your stamp number and date on each page. Make sure the right corrective action is notated. Edit the correct notation next to each DLN (e.g., NC, OR, No T, or a ✓ for Saved).

(2)   All CTW users must complete assigned page(s) before signing out more error listings. If you **don't** complete your assigned page(s), log your page(s) back in and leave the page(s) on top of work in first slot. If you have partially

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completed a page, place a line across where you left off. The next CTW user to work this page must put their stamp number and date below this line.

(3)   Place listings in the designated area. There will be a specific tray for listings which have been completed and have case dispositions of "OR" or "No T."

3.22.111.9
(01-01-2021)
CTW Database Error
Correction Process

(1)   Each user is given a listing which provides the DLN of the record and a brief description of what field on the record is in error. Users work the listing from top to bottom (First-In/First-Out). Take the following action when working the listing:

- Edit a check mark (✓) next to records that are corrected and saved.
- Edit Non-Correctable or "NC" next to records that could not be corrected.

> *Reminder:* Only place "NC" next to records that could not be corrected when the IRM specifically says to do so.

(2)   The "Message" field provides more information to the tax examiner on what the error is on the record. Clicking on a red highlighted field will put a white border around the field and display the error description in the Message Field.

(3)   The "point of contact" field provides the name and number of contact personnel within the Withholding Agent's organization that can answer questions pertaining to the record.

(4)   The "remarks" field captures more information about the corrective action or the record. You must enter remarks with any record identified as being "OR" or, "NC." Records that have been corrected and saved don't require remarks, unless indicated in specific guidance within this IRM.

Caution: You must make sure the remarks box closes before hitting the clear screen action or inputting the next DLN on the listing.

(5)   Use the "override" field when all corrective actions have been exhausted and specific IRM instructions say to continue processing because the record is being accepted as presented. The override field can only be input by a manager, lead, or SME and is password sensitive.

(6)   After correcting or inputting data, you must click onto another entry field. **(Exception: The Message Box)**, to have the CTW database save the data you just input or corrected. Do this before saving the record. **DO NOT** hit the Enter key. If you hit the enter key, the CTW database may kick you off the system. If you inadvertently hit the Enter key, and the system doesn't kick you off, **DO NOT** continue to use the Enter key.

(7)   When working **paper** records, you must look at **ALL** fields on the associated paper record, and make any necessary corrections.

(8)   Fields that have failed consistency, validity, or math error checks, will be high-lighted in red on the CTW database screens. Tax examiners should research to correct fields, whenever possible. Use the information on the associated paper record to make corrections to **all** fields with transcription or coding errors. If through careful research on an electronic record you can obtain correct information, you must correct those fields. If you are correcting

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misplaced entries by moving information into correct fields, ensure you delete the information from the previous field. After ensuring all fields are correct, save the record.

(9) Some records may show multiple fields in error, but a correction may not be necessary in each field. To save the record, make the necessary corrections. If any field(s) remain red, remove and re-enter the original information. This allows the field(s) to turn white and allows you to save the record.

(10) It is possible to have a record that has no red fields. Correct fields if you determine the information is misplaced or "slipped" to the wrong field (e.g., part of a name appears in the address line, all address information combined in one field).

(11) When inputting or correcting **any** field, you **must** make sure that there is no space preceding the entry **(Exception: Postal Code Field)**. The CTW database will look for the first character in the field to determine the validity of the field. If the field is a required field, and the first space is blank, the CTW database will see the field as being blank, regardless of what you have entered after the space. Ensure that all entries begin all the way to the left of the field.

(12) When moving information to correct fields, you may find it necessary to abbreviate due to space restrictions in certain fields. Use commonly acceptable abbreviations and maintain the integrity of information.

(13) Delete all titles from name lines, such as those listed in the table below:

Title	Abbreviation
Mister, Misses, Miss	Mr., Mrs., Ms.
Reverend	Rev.
Captain, Sergeant, General. etc.	Cpt., Sgt., Gen., etc.
Doctor	Dr.
Honorable	Hon.
Governor	Gov.

(14) All research should be exhausted before marking a record as non-correctable. CTW records that must be marked non-correctable, or "NC" will have a note left in the remarks box specifically identifying the error (e.g., NC W/H Calc Wrong). If there are multiple errors on the record, this will be indicated in the remarks box (e.g., "NC mult ers"). Notate the listing with "NC" and clear the screen. Any non-correctable (NC) errors will remain on the error table and will not post to the PMF (Form 1042-T) or the IRMF (Form 1042-S).

(15) If, after thorough research you determine that a field on an **electronic** record can't be corrected, don't continue correcting the record. It may be noted as non-correctable (NC).

(16) Ensure all actions are taken prior to **SAVING** or marking a record for override (OR). Records saved or marked for override will post to PMF or IRMF. It is necessary to look at all correction screens and correct all fields that can be

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corrected. After all actions are complete, notate the listing with the resolution of the record. If you mark a record for override (OR) and the information in a field(s) is **CORRECT**, it is not necessary to re-perfect the field(s) to remove the red highlighting.

(17)   If your record is in error, and there are no IRM instructions, mark the record as non-correctable (NC).

3.22.111.10
(01-01-2024)
Form 1042-T - General Information

(1)   Withholding Agents use Form 1042-T to transmit Copy A of paper Form 1042-S reporting U.S. source income paid to a foreign person.

(2)   **Withholding Agent** - A withholding agent is any person, U.S. or foreign acting in whatever capacity, which has control, receipt, custody, disposal, or payment of an amount subject to Chapter 3 withholding or a withholdable payment subject to Chapter 4 withholding. The withholding agent may be an individual, corporation, partnership, trust, association, nominee (under section 1446 of the Code), or any other entity, including any foreign intermediary, foreign partnership, or U.S. branch of certain foreign banks and insurance companies. A person may be a withholding agent even if there is no requirement to withhold from a payment or even if another person has already withheld the required amount from a payment.

- **Qualified Intermediary** - A qualified intermediary (QI) is any foreign intermediary (or foreign branch of a U.S. intermediary) that has entered a qualified intermediary withholding agreement with the IRS. A QI may also be treated as a payee to the extent the QI assumes primary Chapters 3 and 4 withholding responsibility, primary Form 1099 reporting and backup withholding responsibility for a payment, or primary withholding responsibility under section 14446(a) or (f) (starting in 2023).In this situation, the QI is required to withhold the tax. A QI is assigned a unique Employer Identification Number (EIN). See IRM 3.22.111.10.4.4, Employer Identification Number (EIN), for more information.
- **Withholding Foreign Partnership or Trust** - A withholding foreign partnership (WP) or withholding foreign trust (WT) is a partnership or trust that has entered into a withholding foreign partnership agreement or withholding foreign trust agreement. A withholding foreign partnership or withholding foreign trust is the payee when it acts as such for a payment because in such case, they are required to assume primary Chapters 3 and 4 withholding responsibility and withhold tax on payments to its partners, beneficiaries, or owners. WPs and WTs are assigned a unique Employer Identification number (EIN). See IRM 3.22.111.10.4.4, Employer Identification Number (EIN).
- **Non-Qualified Intermediary and Nonwithholding Foreign Partnership or Trust** - Generally, the U.S. person who pays an amount subject to Chapter 3 withholding, is the person responsible for the withholding. However, other persons may be required to withhold. For example, a payment made by a flow-through entity or non-qualified intermediary that knows, or has reason to know, that the full amount of NRA withholding was not done by the person from which it receives a payment, is required to do the correct withholding since it also falls within the definition of a withholding agent.

(3)   **Electronic filing is now required** for withholding agents filing **10 or more** information returns, or partnerships with over 100 partners, filing for taxable

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years ending on or after 12/31/2023. See Treas. Reg 301.6011-15. Information Returns must be filed through the FIRE (Filing Information Returns Electronically) system at ECC-MTB. The corresponding electronic record is the "W" record as described in Publication 1187, Specifications for Filing Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding Electronically.

Reminder: If the Withholding Agent is a financial institution (either U.S. or foreign) **it MUST file all** Information Returns electronically regardless of the number of forms that it is filing (absent a hardship waiver.

Note: A financial institution can be identified by a Chapter 4 Status Code of 01, 03 through 18, 31, 36 and 50.

(4) For those Withholding Agents (other than financial institutions) that have **less than 10** Information returns, or partnerships with over 100 partners to report, they can choose to file paper returns directly to the Ogden Submission Processing Campus. The paper returns will follow normal submission processing routines.

(5) The Form 1042-T records that are in error, and are corrected, will move from the CTW database to the Payor Master File (PMF) for posting.

3.22.111.10.1
(12-05-2024)
Form 1042-T, Annual Summary and Transmittal of Forms 1042-S - General Correction Procedures

(1) Form 1042-T **must** be corrected before any associated Forms 1042-S can be corrected.

(2) The Form 1042-T Error Correction screen is used to correct records that fail certain validity, consistency, and math error checks.

(3) Form 1042-T provides the following information:

- Tax Year
- Received Date
- Name of Withholding Agent
- Chapter 4 Status Code
- Chapter 3 Status Code
- Withholding Agent Employer Identification Number (EIN)
- Withholding Agent Address
- Withholding Agent EIN Indicator
- Line 1a - Chapter Indicator: 3 or 4
- Line 1b -Type of Forms 1042-S: original or amended
- Line 1c - Pro-rata or non-pro rata
- Line 1d - Number of paper Forms 1042-S attached
- Line 1e - Partnership reporting withholding in subsequent year
- Line 1f - Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust revising reporting on Form 1042-S to a specific recipient
- Line 2 - Total gross income on all paper Forms 1042-S (Box 2) attached
- Line 3a - Total federal tax withheld under Chapter 4
- Line 3b - Total federal tax withheld under Chapter 3
- Final return indicator
- Signature

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(4)   Form 1042-T is used to transmit Copy A of paper Form 1042-S. There are sixteen different types of Form 1042-S that may be filed:

- Chapter 4, original, pro rata
- Chapter 4, original, non-pro rata
- Chapter 4, amended, pro rata
- Chapter 4, amended, non-pro rata
- Chapter 4, original, non-pro rata, partnership
- Chapter 4, amended, non-pro rata, partnership
- Chapter 4, original, pro rata, partnership
- Chapter 4, amended, pro rata partnership
- Chapter 3, original, pro rata
- Chapter 3, original, non-pro rata
- Chapter 3, amended, pro rata
- Chapter 3, amended, non-pro rata
- Chapter 3, original, non-pro rata, partnership
- Chapter 3, amended, non-pro rata, partnership
- Chapter 3, original pro rata partnership
- Chapter 3, amended, pro rata, partnership

Because sixteen different types of Forms 1042-S can be filed, one Form 1042-T must be submitted for **each type** of paper Form 1042-S attached. Confirm the type of Form 1042-T matches the type indicated on each of the associated Form(s) 1042-S. (Example: If Form 1042-S, Amended Box is checked, the Form 1042-T, Line 1b, Amended Box must be checked).

3.22.111.10.2
(01-01-2015)
CTW Database Correction Process - Form 1042-T

(1)   The Form 1042-T screen provides pop-up window information for the following fields:

- TIN Type Indicator
- State Code and state name
- Province Code and province name
- Country Code and country name

Note: Users can choose a valid value from the pop-up list. **DO NOT** change information submitted by the Withholding Agent.

3.22.111.10.3
(01-01-2019)
Retrieving a Form 1042-T Record to be Worked

(1)   Take the following steps to retrieve a Form 1042-T record:

- From the Chapter Three Withholding (CTW) Menu, select option for Form 1042-T Processing Menu;
- From the Form 1042-T Processing Menu, select option to Correct Form 1042-T errors;
- Click on Show Listing button to choose the DLN of the first record on your listing and take the proper corrective action.

    Note: Form 1042-T can be worked using the Show Listing button or from the printed listing. When using the Show Listing option, the first DLN is typically highlighted. Click on the OK button for the record to come up. The DLN you selected will appear in the Withholding Agent DLN field. Any record that is corrected and saved will be removed from the list and will not appear when you access the Show Listing option again. If the record is non-correctable (NC) and you have cleared the screen (which will

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leave the record on the Error Table), the DLN will remain in the Show Listing window. Just click on the next DLN to continue.

(2) The Form 1042-T correction screen consists of two pages:

- Page 1 - captures Withholding Agent's Entity information;
- Page 2 - captures information relevant to the income and counts.

3.22.111.10.4
(01-01-2021)
Form 1042-T Field Designators and Correction Procedures

(1) Fields that are highlighted in **red** on the CTW error screens require action. There may be more errors on the screen which aren't highlighted. The following sections define the various field designators and provide correction procedures.

Note: **You must follow all error correction procedures.**

3.22.111.10.4.1
(12-05-2024)
Tax Year

(1) **Tax Year** - Identifies the tax period for which the withholding agent is submitting the Forms 1042-T.

- This is a four-position field that must be present.
- Only numeric characters are valid.
- May be current or prior year.
- The Tax Examiner **MUST** check the Tax Year field on **all** paper records for transcription and editing errors. Ensure the correct tax year appears on the screen.

  Caution: If the tax year is missing and there is no indication of the tax year, the current tax year should be used. **DO NOT** override (OR) this field if Tax Year field is blank.

- Code and Edit will edit future tax years to the current tax year.
- Paper returns with old tax years that come up as invalid should be sent to Files.

Note: This field may or may not appear in red.

3.22.111.10.4.2
(03-27-2023)
Received Date

(1) **Received Date -** Identifies the received date of the Form 1042-T.

a. This is an eight-position field that **must** be present.
b. Only numeric characters (0-9) are valid.
c. **The date must be in MMDDYYYY format.**

  Caution: **DO NOT** override (OR) this field if Received Date is in the wrong format (e.g., YYYYMMDD), or if the field is blank.

d. This field can **only** be corrected on **paper** records.
e. Refer the record to your SME/lead/manager if you detect an error in the Received Date field on an electronic record. If an attempt is made to correct this field on an electronic record, you will receive an error message.
f. The date should be stamped/edited below the signature area on paper Form(s) 1042-T. If no date is present, use the instructions below to determine the correct date to enter in the Received Date field.

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If	Then
Missing, incomplete, or illegible,	Research document or attachments for the Received Date and enter.

(2) If the received date is not stamped or edited on the Form 1042-T and can't be located through the research discussed above, determine the date in the following order of priority:

1. The earliest legible postmark date on the envelope,
2. The Revenue Officer's date of signature,
3. The taxpayer's date of signature,
4. The DLN Julian Date minus 10 days,
5. The current date minus 10 days.

Note: If mailed USPS "Certified", give to a designated person with internet access to find the "Acceptance" date on *USPS website*. If a designated Private Delivery Service, see IRM 3.10.72.6.2.4(3), Determining Postmark Date.

3.22.111.10.4.3
(01-01-2019)
Chapter 3 and Chapter 4 Status Codes

(1) Identifies the Chapter 3 or Chapter 4 status of the withholding agent.

(2) This is a two-position, numeric field. See Exhibit 3.22.111-1 for Chapter 3 Status Codes and Exhibit 3.22.111-2 for Chapter 4 Status Codes for illegible characters only.

3.22.111.10.4.4
(01-01-2021)
Employer Identification Number (EIN)

(1) **Employer Identification Number (EIN)** - Identifies the Employer Identification Number (EIN) of the Withholding Agent, Qualified Intermediary or Non-Qualified Intermediary.

•   This is a nine-position field that **must** be present.
•   Only numeric characters are valid. However, all zeros (0s) or all nines (9s) are invalid characters.

    #
    #

Note: **DO NOT** accept a Social Security Number (SSN) or an IRS Individual Taxpayer Identification Number (ITIN) in place of an EIN.

If	Then
Missing, incomplete, or illegible,	• Research document or initiate research via IDRS using the name and address as it appears on the record. • If found, enter EIN in field and continue processing. lead or manager.

    #
    #

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If	Then
SSN or ITIN is present	• Initiate research via IDRS using name and address as it appears on the record. • If found, enter EIN in field and continue processing. lead or manager.

\#
\#

Note: Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen.

(2) Refer any Form 1042-T record marked as NC, to your SME, lead, and/or manager. The non-correctable Form 1042-T record **MUST** be elevated to the HQ Analyst. Mark the corresponding Form 1042-S records as non-correctable if they fall out for error. The Form 1042-T and the corresponding Form 1042-S documents will be held in ERS until the Analyst provides the correct information.

3.22.111.10.4.5
(01-01-2019)
Withholding Agent EIN Indicator

(1) **Withholding Agent EIN Indicator** - Identifies the type of tax identification number for the Withholding Agent on Form 1042-T prior to tax year 2014.

• This is a one-position field that may be present on electronic files.
• The valid entries for this field are:

Value	Definition
0 (blank)	EIN Indicator (Paper Form 1042-T only)
1	QI EIN Indicator
2	NQI EIN Indicator

Note: This field is currently not correctable. It is no longer on Form 1042-T and is not visible in the CTW application.

Reminder: **For Paper Form 1042-T only**, transcribers will always enter a zero in this field in ISRP. If a transcription error occurs and the return falls out, follow the instructions below.

(2) The field is currently not correctable because it is not visible in the CTW application, and is no longer on the actual Form 1042-T. It does, however, exist in the CTW database.

(3) **For Paper Form 1042-T only** - if the record falls out because the indicator is QI EIN and the EIN is not within the QI EIN range and/or the address is domestic, send to the lead/manager. The manager will forward to the HQ analyst for review. The HQ analyst will advise on what steps to take to correct the record.

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3.22.111.10.4.6
(01-01-2017)
**Withholding Agent Name
Line**

(1)   Withholding Agent Name Line - Identifies Withholding Agent's name as estab-
lished when filing for the EIN or QI-EIN. This field consists of three-line entries.

- These fields are 40-position fields.
- Name Line 1 - Required.
- Name Line 2/3 - Used to identify other name line data. (e.g., In Care of,
In Trust for (ITF), Division, Department, Office, etc.)

(2)   Valid characters for all name and address fields are:

- Alpha (A-Z)
- Numeric (0-9)
- Blank
- Ampersand (&)
- Hyphen (-)
- Slash (/)
- Period (.)
- Comma (,)
- Apostrophe (')
- Pound (#)
- Percent (%)

> *Note:* The percent (%) is used to indicate "in care of" and is valid in the
> first position only.

If	Then
Name Line 1 is missing, incomplete, or illegible,	- Research document or initiate research via IDRS using the Withholding Agent's EIN. - If found, enter name line data in field(s) and continue processing. *Note:* Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen. - If not found, mark listing as non-correctable (NC) and clear the screen.

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3.22.111.10.4.7
(01-01-2021)
**Withholding Agent
Address Line**

(1) Withholding Agent Address Line - Identifies the Withholding Agent address of record. This field consists of entries which identify street, city, state, province code (if applicable), country code (if applicable), and zip or foreign postal code. See IRM 3.22.111.10.4.6 for a list of valid characters. The following defines the various address entries:

- **Street Line 1** - is a **required** field and identifies the street address of record for the Withholding Agent. This field consists of 40 positions. The address must consist of number, street and apartment or suite number (P.O. Box if mail is not delivered to street address). Abbreviate as needed, **See Exhibit 3.21.111–7, Job Aid 2543–702 and Document 7475** for address abbreviations.

If	Then
Missing, incomplete, or illegible,	- Research document or initiate research via IDRS using the Withholding Agent's EIN. - If found, enter the corrected street information and continue processing. ***Note:*** Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen. - If not found, mark listing as non-correctable (NC) and clear the screen.

- **Street Line 2** - is used to provide other information pertaining to the Withholding Agent's Street address.

(2) When identifying City, State, Province Code, Country Code, and Zip/Foreign postal codes you must take the following into consideration before performing any correction procedures:

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If	Then
City, State, and Domestic Zip Code are present,	Country Code should be blank. If a Country Code, or U.S., is present, leave as is. It is not necessary to enter "OC" in the blank Country Code.
If State field is missing,	• Research document or initiate research via IDRS using the Withholding Agent's EIN. • If found, enter the correct information and continue processing. *Note:* Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen. • If not found, determine if the entity is foreign, in which case, state code doesn't apply. If unable to determine, mark listing as non-correctable (NC) and clear the screen.
It appears the city, state, zip, province, country code, or foreign postal code has been misplaced,	Determine the correct entries and enter in proper fields.
If Country Code is CA,	Enter Province Code. **See Exhibit 3.21.111-11 and Job Aid 2543–702, for Canadian Province codes**. The Job Aid includes Canada Postal Code definers.

• **City** - is a required field and identifies the city of record for the With-holding Agent. This is a 40-position field. Enter city or town (or another locality name).

> *Note:* If an APO (Army Post Office)/FPO (Fleet Post Office)/DPO (Diplomatic Post Office) address is present, you must ensure APO/

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FPO/DPO, the applicable state abbreviation, and zip code are in the City/State/ZIP field. An example of the format for APO/FPO/DPO addresses can be found in paragraph (3) of IRM 3.22.111.11.3.25. (See Exhibit 3.21.111–8, State Abbreviations and Zip Code Ranges including APO/FPO/DPO Zones, Job Aid 2543–702 and Document 7475).

If	Then
Missing, incomplete, or illegible,	- Research document or initiate research via IDRS using the Withholding Agent's EIN. - If found, enter the correct city information and continue processing. ***Note:*** Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen. - If not found, mark listing as non-correctable (NC) and clear the screen.

- **State** - is a required field if the Withholding Agent is a U.S. Withholding Agent and is located within the United States, one of its territories, or an APO/FPO/DPO address. This is a two-position field. See Exhibit 3.21.111–8, State Abbreviations and Zip Code Ranges including APO/FPO/DPO Zones, Job Aid 2543–702 and Document 7475, for the correct state abbreviation.

  Note: If the Withholding Agent is not located in a U.S. state, territory, or APO/FPO/DPO, this field must be blank. **DO NOT** enter foreign country code in this field.

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If	Then
Missing, incomplete, or illegible,	• Research document or initiate research via IDRS using the Withholding Agent's EIN. • If found, enter correct state information and continue processing. *Note:* Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen. • If not found, mark listing as non-correctable (NC) and clear the screen.

- **Province Code** - is a **required** field if Withholding Agent Country Code is *CA (Canada)*. This is a two-position field. The Province Code field is only present when foreign Country Code for withholding agent is **"CA (Canada)"**. See Exhibit 3.21.111-11 and Job Aid 2543-702, for Canadian Province Codes. The Job Aid includes Canada Postal Code definers.

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If	Then
Missing, incomplete, or illegible,	• Research document or initiate research via IDRS using the Withholding Agent's EIN. • If found, enter the correct province information and continue processing. ***Note:*** Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen. • If not found, mark listing as non-correctable (NC) and clear the screen.
The city is blank and the country is "CA (Canada),"	Enter full province name in the city field and the correct Province Code in the Province Code field.
A province, or Province Code is entered in the city line, for a country **other than** Canada,	Leave the entry in the city line and **don't** enter a Province Code in the Province Code field.

• **Country Code** - This field is a two-position field. See Exhibit 3.22.111-3, Country Code Chart for Tax Purposes and Document 7475 for correcting entity/address information.

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If	Then
Missing, incomplete, or illegible,	• Research document or initiate research via IDRS using the Withholding Agent's EIN. • If found, enter the correct country information and continue processing. *Note:* Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. Mark the listing as NC and clear the screen. • If not found, continue processing.
Country name is one of the following: Hong Kong (HK) Monaco (MN) Abu Dhabi (AE) Malta (MT) Mexico (MX) Singapore (SN) Luxembourg (LU) San Marino (SM) Vatican City (VT)	Enter full country name in city field and correct Country Code in Country Code field.
Country Code is one of the following: • TC • VP • WE • XE	Change the expired code to match the current code: • TC to AE • VP to FR • WE to IS • XE to UK

• **Postal/Zip Code** - This field identifies the foreign postal or domestic Zip Code for the Withholding Agent. This field varies between 5-9 positions. See Job Aid 2543–702 and Document 7475 for more information on Zip Code ranges. Valid characters for this field can be Alpha (A-Z), or Numeric (0-9), and may include a hyphen (-).

Note: If Withholding Agent address is U.S., the Zip Code **must** be present and **must** be numeric. If address is foreign, the foreign postal code may or may not be present and can be alpha and/or numeric. If foreign postal code is not present, and the country is

other than Australia, it is not necessary to research for a Postal Code. If present, don't delete. Correct any obviously misplaced entries.

- A foreign postal code must be present for all Australian addresses. If the Postal Code field is blank, edit using the list below:

Australian State/Territory	Postal Code
New South Wales and Australian Capital Territory (A.C.T.)	2000 - 2999
Victoria	3000 - 3999
Queensland	4000 - 4999
South Australia	5000 - 5799
Western Australia	6000 - 6799
Tasmania	7000 - 7499
Northern Territory	0800 - 0899

- European postal systems frequently do not spell out the name of the country, instead, they use a prefix to the postal code. At times, the Withholding Agent enters their foreign postal code and city only in the city field and leaves the Country Code and foreign postal code fields blank. To assist you in determining missing Country and/or foreign postal code use the table below.

Country Name	Prefix	Length
Austria (AU)	A	4
Belgium (BE)	B	4
Denmark (DA)	DK	4
Finland (FI)	SK	5
France (FR)	F	5
Germany (GM)	D	4 or 5
Hungary (HU)	H	4
Italy (IT)	I	5
Liechtenstein (LS)	FL	4
Norway (NO)	N	4
Sweden (SW)	S	5
Switzerland (SZ)	CH	4

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3.22.111.10.4.8
(01-01-2019)
**Chapter 3 or 4 Indicator,
Line 1a**

(1) Identifies whether Form 1042-T and corresponding Form 1042-S are reporting Chapter 3 or Chapter 4 withholding.

(2) This is a one-position field that must be a 3 or 4.

(3) This field is not correctable. If input incorrectly, the Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

(4) If not edited correctly or blank, Form 1042-T and corresponding Form 1042-S need to go back to C&E to be corrected, renumbered and reinput.

Note: Check the Error Listing for Form 1042-S to see if any of the corresponding records have errors as they need to be marked as non-correctable (NC) records before they are routed to C&E and Numbering for reinput.

3.22.111.10.4.9
(01-01-2017)
**Return Type Indicator,
Line 1b**

(1) **Return Type Indicator (RTI)** - identifies the type of Form 1042-S attached/ submitted with Form 1042-T. On the Form 1042-T record, this information is separated into two fields (boxes) for Line 1b. The type of returns that are indicated in the first box are either an Original or Amended record.

- No action is required for electronic records.
- Paper Form 1042-T are transcribed in ISRP and the ERS tax examiner must correct any transcription errors. Research the associated paper form to ensure entries on the screen are correct.
- The Data transcriber should press the "Enter" key, which will generate a "0" in the RTI, if the filer has placed a mark in the box on the form for Original (or if neither the Original nor Amended boxes have been checked). The ERS tax examiner must ensure "Original" appears in the first box.
- Data should enter a "1," if the filer has placed a mark in the box for "Amended." The ERS TE must ensure "AMENDED" appears in the first box.
- This field is not correctable. If input incorrectly, the Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

3.22.111.10.4.10
(01-01-2017)
**Pro-Rata Basis
Reporting, Line 1c**

(1) **Pro-Rata Basis Reporting** - identifies whether the Withholding Agent is reporting Pro-Rata withholding on attached Form 1042-S. If the agent is reporting Pro-Rata withholding, the second box under Line 1c will be checked.

- No action is required on electronic records.
- Use the paper form as a source document and ensure entries on the screen are correct.
- If no mark is entered in the box for Pro-Rata, on the paper Form 1042-T, Data will hit the "Enter" key, which will generate a "0" in the field. The ERS TE should ensure the second box under Line 1c indicates "Not Pro-Rata."
- If there is a mark in the box for Pro-Rata on the form, Data should enter a "1." ERS must ensure "Pro-Rata" appears in the second box, under Line 1c, on the screen.
- This field is not correctable. If input incorrectly, the Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

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3.22.111.10.4.11
(01-01-2024)
Number of Form 1042-S Attached, Line 1d

(1) **Number of Form 1042-S Attached** - identifies the number of paper Form 1042-S submitted with Form 1042-T or the electronically filed Form 1042-S submitted by a transmitting agent at ECC-MTB.

- This is a **required** field and may have up to 5 positions.

If	Then
Missing or zero,	- For **paper** records, count the number of associated Form(s) 1042-S and enter the correct number in the field. If there are no associated Form 1042-S, place a "1" in the field and refer the case to the SME, lead, or manager (feedback should be provided to Code and Edit). - For **electronic** records, enter a "1" in the field.
Number of paper Form 1042-S is over 10	Verify the number is correct on the document. If the number doesn't match what is on the screen, override the field and insert the correct number. ***Note:*** If the amount truly is over 10, refer the case to the SME, lead, or manager for Override procedures.

3.22.111.10.4.12
(11-20-2020)
Partnership Withholding in Subsequent Year, Line 1e

(1) **Withholding in Subsequent Year** - identifies whether partnership withholding occurred in the subsequent year. If the agent is reporting withholding occurred in subsequent year the box next to Line 1e will be checked.

- No action is required on electronic records.
- Use the paper form as a source document and ensure entries on the screen are correct.
- If there is no mark entered in the box for withholding in subsequent year on the paper form 1042-T, Data will hit the "Enter" key, which generates a "0" in the field. The ERS TE should ensure the box under Line 1e indicates "Withholding in Subsequent Year."
- If there is a mark in the box for withholding in subsequent year on the form, Data will enter a "1." ERS must ensure "Withholding in Subsequent Year" appears in the box, under Line 1e, on the screen.
- This field is not correctable. If input incorrectly, the Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

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3.22.111.10.4.13
(12-05-2024)
**Qualified Intermediary,
Withholding Foreign
Partnership, or
Withholding Foreign
Trust Revising Form
1042-S to a Specific
Recipient, Line 1f**

(1) **Revising 1042-S to a Specific Recipient** - identifies when a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) originally filed a Form 1042-S to report an amount subject to withholding in a withholding rate pool and is reducing the amount reported by the amounts reported on one or more Forms 1042-S issued to one or more specific recipients.

- No action is required on electronic records.
- Use the paper form as a source document and ensure entries on the screen are correct.
- If there is no mark entered in the box for revising the Form 1042-S for a specific recipient, Data will hit the "Enter" key, which generates a "0" in the field. The ERS TE should ensure the box under Line 1f indicates "Revising 1042-S for a Specific Recipient."
- If there is a mark in the box for revising 1042-S for a specific recipient on the form, Data will enter a "1." ERS must ensure "Revising 1042-S for a Specific Recipient" appears in the box, under Line 1f, on the screen.
- This field is not correctable. If input incorrectly, the Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

3.22.111.10.4.14
(01-01-2019)
**Total Gross Income
Paid, Line 2**

(1) **Gross Income Paid** - identifies the total of gross income from all associated Form 1042-S.

- This is a **required** entry and may have up to 15 numeric values.
- All entries must be positive and be in whole dollars only.

If	And	Then

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                                                          Any line marked with a #
                                                          is for **Official Use Only**

| 3.22.111.10.4.15
(01-01-2021)
Total Federal Tax Withheld, Lines 3a or 3b | (1) | **Total Federal Tax Withheld** - identifies the Federal Tax withheld from all associated Form 1042-S. The total amount withheld is the amount of Total Withholding Credit (TWC) on Form 1042-S. TWC equals the amount in Box 10 or the sum of Federal Tax Withheld (Box 7a) plus Tax withheld by other agents (Box 8) minus Amount repaid to recipient (Box 9). |

- This is a **required** entry and may have up to 15 numeric values.
- Entries should be in whole dollars only.
- Only zero (0), or positive entries are valid.

| 3.22.111.10.4.16
(01-01-2019)
Final Return Indicator | (1) | **Final Return Indicator** - identifies if the return is a final return, and is located at the bottom of Page 2 of the Form 1042-T screen. |

- This is a one-position field.
- The valid entries for this field are "0" or "1."

If	Then
Final return - filer has placed a ✓ or X in the box	"1" will be present in checkbox.
Not a final return - the box has been left blank	"0" will be in the checkbox.

| 3.22.111.11
(01-01-2024)
Form 1042-S - General Information | (1) | Withholding Agents use Form 1042-S to report U.S. source income paid to a foreign person and to report amounts withheld under Chapter 3 and Chapter 4 of the Internal Revenue Code (IRC). |

(2) **Electronic filing is now required** for withholding agents filing 10 or more Information Returns, or partnerships with over 100 partners, filing for taxable years ending on or after 12/31/2023. See Treas. Reg 301.6011-15. **Withholding Agents must file electronically using the FIRE system** at the ECC-MTB. Financial Institutions must also file Chapter 4 Form 1042-S using FIRE, no matter how many Form 1042-S they are required to file. The corresponding electronic record is the "Q" record as described in Pub 1187, Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding Electronically.

Note: A financial institution is identified by a Chapter 4 Status Code of 01,03 through 18, 31,36 and 50.

(3) Withholding Agents who have less than 10 Information Returns to report (and aren't U.S. or foreign financial institutions), can choose to file paper returns directly to the Ogden Submission Processing Campus. The paper returns will follow normal submission processing routines.

(4) Form 1042-S records that were in error and are now correct, will move from the CTW database to the Information Returns Master File (IRMF) for posting.

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3.22.111.11.1
(01-01-2018)
**CTW Database
Correction Process -
Form 1042-S**

(1)   The Form 1042-S screens provide information for the following fields:

- Income Code
- Tax Rate
- Exemption Code
- Recipient Chapter Status Code
- State Code
- Province Code
- Country Code

Note: Users can choose a valid value from the list. **DO NOT** change information
submitted by the Withholding Agent.

3.22.111.11.2
(01-01-2021)
**Retrieving a Form
1042-S Record to be
Worked**

(1)   Take the following steps to retrieve a Form 1042-S record:

- From the Chapter Three Withholding (CTW) Menu, select option Form
1042-S Processing Menu;
- From the Form 1042-S Processing Menu, select option for Form 1042-S
Error Correction Screen;
- Input the DLN of the first record on listing in the Recipient DLN field and
hit enter;
- Once record retrieves, follow your IRM procedures and take corrective
action.

    Caution: **DO NOT** click on the Show Listing button. This will bring up
the list of all Form 1042-S records in error and cause a
delayed response time, as the database retrieves thousands
of records at any time. If you inadvertently select Show
Listing, a pop-up window will appear and ask if you still want
to Show Listing, indicating performance may be affected. You
must select —"NO." If you inadvertently select "Yes," you
need to wait for the database to retrieve all the error Form
1042-S DLN records. After the listing appears, hit the cancel
button and proceed with the instructions above by placing the
DLN in the Recipient DLN field and hit enter.

(2)   The Form 1042-S correction process involves five error correction screen tabs:

- Withholding tab - captures data pertaining to income and withholding.
- Withholding Agent tab - captures the Withholding Agent's entity informa-
tion.
- Recipient tab - captures Recipient's information.
- Intermediary tab - captures NQI/Flow-Through Entity's information, if
any.
- Payer tab - captures Payer's information, if any.

(3)   Junk 1042-S records will be corrected and fall out to error where they will
receive final correction. The DLN will not copy to the Error screen. Take Junk
Error records considered non-Correctable to the SME, lead or manager to
verify the record is non-Correctable before the screen is cleared. Records that
can't be corrected stay on the Junk Error Table.

(4)   The purpose of the CTW Amend S Records Delete Screen is to match
amended records with original input records. The screen first queries records
from the CTW Amend S table and matches them against records from the

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Junk S table and Error S table. Matching records will display in the Matching Records Found area at the bottom of the screen. Click on the yellow button next to the field(s) to update one record at a time. After all the matching records are deleted, click on the SAVE button in the top right corner of the screen. If there are no matching records found, click on the SAVE button.

Note: You must have Manager rights to work Amended records.

3.22.111.11.3
(01-01-2021)
Form 1042-S Field Designators and Correction Procedures

(1) Take action on fields highlighted in **red** on the CTW error screens. There may be other errors on the screen which aren't highlighted. The following sections define the various field designators and provide correction procedures.

Note: **You must adhere to all error correction procedures.**

(2) If the record states "There is no valid corresponding Form 1042-T for this record", locate the Form 1042-T and check for errors. If no errors can be found, notify your lead or manager you have a "No T" error. The Lead or Manager will use the steps below to resolve the issue:

If	Then
Form 1042-T has an incorrect DLN either on the paper or on the database	ERS will follow renumbering procedures to have Form 1042-T and associated Form 1042-S documents renumbered using Form 4227 to route to Numbering. *Note:* ERS TE will leave a note in the remarks box.
Form 1042-S has an incorrect cross-reference DLN for the corresponding 1042-T	ERS will follow renumber procedures for Form 1042-S documents using Form 4227 to route the documents to Numbering. *Note:* ERS TE will leave a note in the remarks box.
The documents are amended, and either Form 1042-T or the corresponding Form 1042-S documents were input as originals	ERS will follow renumber procedures for Form 1042-S documents using Form 4227 to route the documents to Numbering. *Note:* C&E should code Form 1042-T documents to match the designation of the Form 1042-S.

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If	Then
The documents are originals, and either Form 1042-T or the corresponding Form 1042-S documents were input as amended	ERS will follow renumber procedures for Form 1042-S documents using Form 4227 to route the documents to Numbering. **Note:** C&E should code Form 1042-T documents to match the designation of Form 1042-S.

Reminder: Each user places either the check mark (✓), "OR," "NC," or "No T" on the listing next to the correct DLN.

3.22.111.11.3.1
(12-05-2024)
Tax Year

(1) **Tax Year** - Identifies the tax period for which the withholding agent is submitting the Form 1042-S.

- This is a four-position field that must be present.
- Only numeric characters are valid.
- May be current or prior year.
- The Tax Examiner **MUST** check the Tax Year field on **all** paper records for transcription and editing errors. Ensure the correct tax year appears on the screen.

  Caution: If the tax year is missing and there is no indication of the tax year, the current tax year should be used. **DO NOT** override (OR) this field if it is blank.

- Tax years that fall outside the current plus nine-year range will fall out to Junk.
- Code and Edit will edit future tax years to the current tax year.
- Paper returns with old tax years that come up as invalid should be sent to Files.

Note: This field may or may not appear in red.

3.22.111.11.3.2
(01-01-2024)
Received Date

(1) **Received Date** - identifies the received date of the Form 1042-S.

- This is an eight-position field that **must** be present.
- Only numeric characters (0-9) are valid.
- **The date must be in MMDDYYYY format.**

  Caution: **DO NOT** override (OR) this field if Received Date is in the wrong format (e.g., YYYYMMDD), or if the field is blank.

If	Then
Missing, incomplete, or illegible,	Research document or attachments for received date.

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If	Then
Unable to locate on document or attachments,	Determine date using the following priority order: • DLN Julian date, minus 10 days, or • current date, minus 10 days.

3.22.111.11.3.3
(01-01-2019)
Cross Reference Document Location Number (DLN)

(1) **Cross Reference Document Location Number (DLN)** - identifies the DLN of the Form 1042-T transmitting record associated with this Form 1042-S. This field is in the bottom left corner of paper Form 1042-S. On electronically filed records, the cross-reference DLN is computer generated.

• This is a 14-position field that **must** be present.
• If missing from paper filed Form 1042-S, research and enter in the bottom left corner of paper Form 1042-S.

3.22.111.11.3.4
(01-01-2019)
Unique Form Identifier (UFI)

(1) Withholding agents must assign a unique identifying number to each Form 1042-S they file.

(2) This is a 10-position numeric field where valid values are 0-9.

(3) If periods are present, research and make the necessary corrections. If unable to correct, leave the periods and continue processing.

(4) If less than 10 digits are present, research and make the necessary corrections. If unable to correct, continue processing.

(5) If completely blank, leave blank.

3.22.111.11.3.5
(01-01-2021)
Return Type Indicator, Amended Checkbox

(1) **Return Type Indicator** - identifies the type of Form 1042-S. On paper filed Form 1042-S, this field is located under the title and must be coded by C&E.

• This is a one-position field that **must** be present.
• The valid characters are blank for original and 1 for amended.
• For paper filed Form 1042-S, ERS **must** research and enter, using the instructions below:

If	Then
No box is checked,	Take no action.
Amended box is checked, Code and Edit has coded **1**, or there is an indication the form is amended,	Click the "Return Type Indicator" drop down box to change the record to **Amended**.

Note: An indication would include a ✓, or an "X" in the correct box(es), or a notation on the form or attachment.

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(2)   This field is not correctable. If input incorrectly, the Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

3.22.111.11.3.6
(01-01-2019)
Amendment Number

(1)   Withholding agents filing an amended form must indicate the amendment number (using "1" for the first amendment and increasing sequentially for each subsequent amendment).

(2)   This is a one-position numeric field that may or may not be present.

(3)   Blank and numeric characters 1-9 are valid.

(4)   If the Amended Checkbox is present, and this field is blank or has a period, research and correct. If unable to correct, clear this field and continue processing.

3.22.111.11.3.7
(01-01-2024)
**Income Code, Box 1
(Form 1042-S)**

(1)   **Income Code** - identifies the type of income being reported.

- This is a two-position numeric field. The valid entries are listed in the table below. Blanks are also valid.

Note: If only one character is present, precede it with a zero.

- If Income Code is missing, research the document to determine if the income type is present elsewhere on the document.
- If an explanation of income type is provided, determine the correct code from the table below:
- If missing from paper filed Form 1042-S, research and enter. If unable to locate or determine a valid code, continue processing.

Income Code	Definition
01	Interest paid by U.S. obligors-general
02	Interest paid on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations
05	Interest on tax-free covenant bonds
06	Dividends paid by U.S. corporations-general
07	Dividends qualifying for direct dividend rate
08	Dividends paid by foreign corporations
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
13	Royalties paid on certain publicly offered securities
14	Real property income and natural resources royalties

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Income Code	Definition
15	Pensions, annuities, alimony, and/or insurance premiums
16	Scholarship or fellowship grants
17	Compensation for independent personal services
18	Compensation for dependent personal services
19	Compensation for teaching
20	Compensation during studying and training
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
23	Other income
24	Qualified investment entity (QIE) distributions of capital gains
25	Trust distributions subject to IRC 1445
26	Unsevered growing crops and timber distributions by a trust subject to IRC 1445
27	Publicly traded partnership distributions subject to IRC 1446(a)
28	Gambling winnings
29	Deposit interest
30	Original issue discount (OID)
31	Short-term OID
32	Notional principal contract income
33	Substitute payment - interest
34	Substitute payment - dividends
35	Substitute payment - other
36	Capital gains distributions
37	Return of capital
38	Eligible deferred compensation items subject to IRC 877A(d)(1)
39	Distributions from a nongrantor trust subject to IRC 877A(f)(1)
40	Other dividend equivalents under IRC 871(m)
41	Guarantee of indebtedness

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Income Code	Definition
42	Earnings as an artist or athlete—no central withholding agreement
43	Earnings as an artist or athlete—central withholding agreement
44	Specified Federal procurement payments
50	Income previously reported under escrow procedure
51	Interest paid on certain actively traded or publicly offered securities
52	Dividends paid on certain actively traded or publicly offered securities
53	Substitute payments-dividends from certain actively traded or publicly offered securities
54	Substitute payments-interest from certain actively traded or publicly offered securities
55	Taxable death benefits on life insurance contracts
56	Dividend equivalents under IRC 871(m) as a result of applying the combined transaction rules
57	Amount realized under IRC 1446(f)
58	Publicly traded partnership distributions - undetermined

3.22.111.11.3.8
(01-01-2021)
**Gross Income, Box 2
(Form 1042-S)**

(1) **Gross Income** - identifies the gross income being reported.

- This is a 12-position numeric field.
- This field must have a positive entry.
- If missing from paper filed Form 1042-S, research and enter.
- Enter amount in whole dollars only, rounding to the nearest dollar (don't enter cents).

If	Then

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#

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#

Note: **Do not** change gross income amount submitted by the Withholding Agent.

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3.22.111.11.3.9
(01-01-2021)
Chapter Indicator, Box 3

(1)   Identifies whether withholding is reporting tax withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code (IRC).

(2)   This is a one-position field, either a three or a four.

(3)   This field is not correctable. If input incorrectly, Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

3.22.111.11.3.10
(01-01-2024)
Chapter 3 Exemption Code, Box 3a

(1)   **Exemption Code** - if applicable, identifies the code associated with the exemption from withholding under Chapter 3.

- This is a two-position numeric field that may or may not be present.
- A valid Exemption Code should be present if Box 3b, Tax Rate equals zero ("00.00").

Note: If an Exemption Code should be present and can't be found through research, continue processing.

- The valid Exemption Codes and definitions are as follows:

Code	Chapter 3 Exemption Codes
01	Effectively connected income
02	Exempt under IRC
03	Income is not from U.S. sources
04	Exempt under tax treaty
05	Portfolio interest exempt under an IRC
06	QI that assumes primary withholding responsibility
07	WFP or WFT
08	U.S. branch treated as a U.S. person
10	QI represents that income is exempt
11	QSL that assumes primary withholding responsibility
12	Payee subjected to Chapter 4 withholding
22	QDD that assumes primary withholding responsibility
23	Exempt under 897(l)
24	Exempt under 892

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3.22.111.11.3.11 (01-01-2020) **Chapter 4 Exemption Code, Box 4a**	(1) Identifies when the agent is applying an exemption from Chapter 4 withholding. (2) This is a two-position field. (3) Only numeric characters (0-9) or blanks are valid. (4) May be filled in if a three is present in Box 3.

- The valid Exemption Codes and definitions are as follows:

Code	Chapter 4 Exemption Codes
13	Grandfathered payment
14	Effectively connected income
15	Payee not subject to Chapter 4 withholding
16	Excluded nonfinancial payment
17	Foreign Entity that assumes primary withholding responsibility
18	U.S. Payees—of participating FFI or registered deemed-compliant FFI
19	Exempt from withholding under IGA
20	Dormant account
21	Other-payment not subject to Chapter 4 withholding

3.22.111.11.3.12 (01-01-2020) **Tax Rate, Box 3b and 4b**	(1) **Chapter 3 Tax Rate** - identifies the tax rate applied to the income.

- This is a four-position numeric field that must be present.
- The tax rate must consist of two digits, a decimal, and two digits (e.g., 30.00 for 30%).
- If ERS tax examiner must enter the Tax Rate (i.e., the field is blank or requires correction), the decimal point must be entered in the correct position.

Note: C&E is not required to edit the decimal and the Data Transcriber is not required to enter it. The decimal point is automatically generated into the field for both electronic and paper records.

- Tax rates for non-treaty countries equals 30%. However, tax rates between treaty countries vary.
- The Chapter 4 Tax Rate is 30%. If another rate is entered, continue processing.
- If missing, check Treaty Tax Rate Chart (Exhibit 3.21.111–12 and Exhibit 3.21.111–13, and Job Aid 2543–702, for the tax rate(s) applicable to each country). If there are multiple valid treaty rates and/or no determination can be made, continue processing. **DO NOT** mark as non-correctable (NC).

- The valid Chapter 3 Tax Rate percentages for treaty and non-treaty countries are:

Chapter Three Tax Rate Table

Tax Rate	Tax Rate	Tax Rate
00.00	10.00	25.00
02.00	12.00	27.50
04.00	12.50	28.00
04.90	14.00	30.00
04.95	15.00	35.00 (Prior to January 1, 2018)
05.00	17.50	37.00 (After January 1, 2018)
07.00	20.00	39.60 (Prior to January 1, 2018)
08.00	21.00 (After January 1, 2018)	

Caution: **Do not** attempt to correct the tax rate unless it is an obvious input or transcription error.

3.22.111.11.3.13
(01-01-2018)
Withholding Allowance, Box 5 (Form 1042-S)

(1) **Withholding Allowance** - identifies if a withholding agent applied a withholding allowance to the gross income to calculate a net income (Box 6).

- This is a 12-position numeric field that is optional.
- If the entry is negative, mark as non-correctable (NC) and send to the lead/manager. The manager will forward to the HQ analyst for review.

Caution: **Do not** change the Income Code and/or withholding allowance submitted by the Withholding Agent.

- Enter amount in whole dollars only, rounding to the nearest dollar (don't enter cents).

3.22.111.11.3.14
(01-01-2017)
Net Income, Box 6 (Form 1042-S)

(1) **Net Income** - identifies the result of Gross Income (Box 6), minus Withholding Allowance (Box 5).

- This is a 12-position field that should only be used with Income Code 16, 17, 18, 19, 20 or 42.
- Enter amount in whole dollars only, rounding to the nearest dollar (do not enter cents).

If	Then

#
#

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If	Then

Caution: **Do not** change the net income figure submitted by the Withholding Agent.

3.22.111.11.3.15
(01-01-2019)
Federal Tax Withheld, Box 7a (Form 1042-S)

(1) **Federal Tax Withheld** - identifies the amount of U.S. federal tax withheld.

- This field may have up to 12 numeric values. There may or may not be tax withheld.
- All entries must be zero or positive.
- Enter amount in whole dollars only, rounding to the nearest dollar.
- If the tax rate is "0" (00.00) accept as filed. Correct only if there is a transcription or coding error.

If	Then
Tax Rate, Box 3b, is present and Tax Withheld equals a negative amount,	Initiate correspondence with Withholding Agent to send amended record. If unable to correspond, clear the field and continue processing.

Note: **Do not** change the figure for amount of tax withheld submitted by the Withholding Agent.

3.22.111.11.3.16
(01-01-2019)
Tax Not Deposited Under Escrow Procedure Checkbox, Box 7b

(1) This is a one-position field that may or may not be checked.

(2) Edit this field only if there is a transcription or coding error.

Note: ERS TE should not change what was filed by the Withholding Agent.

3.22.111.11.3.17
(01-01-2021)
Check If Withholding Occurred in Subsequent Year with Respect to a Partnership, Box 7c

(1) This is a one-position field that may or may not be checked and applies only if the Chapter 3 code is 08 or 09.

(2) Edit this field only if there is a transcription or coding error.

Note: ERS TE should not change what was filed by the Withholding Agent.

3.22.111.11.3.18
(01-01-2018)
Withholding by Other Agents, Box 8 (Form 1042-S)

(1) **Withholding by other agents** - identifies the amount of income that has already been subject to withholding by another withholding agent(s). The amount withheld is reported in Box 8.

- This is a 12-position numeric field that may or may not be present.
- Only numeric characters (0-9) are valid.
- Enter amount in whole dollars only, rounding to the nearest dollar.

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3.22.111.11.3.19 (01-01-2019) **Overwithheld tax repaid to recipient pursuant to adjustment procedures, Box 9**	(1) **Amount Repaid to Recipient** - identifies an amount the Withholding Agent repaid to the recipient that was overwithheld. The Withholding Agent will reimburse itself by reducing by the amount of tax repaid, the amount of any deposit made for a payment period in the calendar year following the calendar year of the withholding. • This is a 12-position numeric field that may or may not be present. • Enter amount in whole dollars only, rounding to the nearest dollar. • All entries must be zero or positive and should be in whole dollars only.
3.22.111.11.3.20 (04-22-2019) **Total withholding credit, Box 10 (Form 1042-S)**	(1) **Total Withholding Credit** - identifies the total amount of tax withheld by withholding agents. (2) This is a 12-position field. (3) Only numeric characters (0-9) are valid. (4) Enter amount in whole dollars only, rounding to the nearest dollar. (5) **If blank** and you have a paper record, research Form 1042-S. If there are entries in boxes 7a, 8, or 9, compute by adding the amounts from Box 7a and Box 8 and subtracting the amount from Box 9. Enter the total amount in the Total Withholding Credit field.
3.22.111.11.3.21 (01-01-2019) **Tax Paid by the Withholding Agent, Box 11 (Form 1042-S)**	(1) Identifies the tax paid by the agent, not withheld from the recipient. (2) This is a 12-position field that may or may not be present. (3) Only numeric characters (0-9) are valid. (4) Enter amount in whole dollars only, rounding to the nearest dollar.
3.22.111.11.3.22 (01-01-2016) **Withholding Agent Information, Boxes 12a-12i (Form 1042-S)**	(1) **Withholding Agent Information** - identifies Withholding Agent entity information. This information is read only and can't be updated from the Form 1042-S screen. Withholding Agent information is corrected on the Form 1042-T correction screens. Any corrections made to Withholding Agent entity information are automatically changed on the Form 1042-S correction screen. (2) The fields are: • Withholding Agent Employer Identification Number • Chapter 3 or 4 Status Code • Withholding Agent Address • Withholding Agent's Global Intermediary Identification Number (GIIN) • Country Code • Foreign Taxpayer Identification Number • Withholding Agent Name *Note:* If it appears the Withholding Agent entity information is incorrect, the CTW user needs to refer the case to the lead. The manager/lead should contact the HQ Analyst with the Cross-Reference DLN and the DLN of the Form 1042-S. Skip all related Form 1042-S records for this Withholding Agent.

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Note: Only one Form 1042-T will be prepared for all the IRS Commissioner's issued paper **Form 1042-S, Copy A.** In addition, the Withholding Agent's address on the IRS Commissioner's Form 1042-S will vary from form to form and even the Form 1042-T because of the many IRS offices that contribute to the IRS Commissioner's Form 1042. See IRM 3.17.79, Accounting Refund Transactions, for more information on Accounting refund practices for Chapter Three Withholding.

3.22.111.11.3.23 (01-01-2021) **RECIPIENT'S Name, Box 13a (Form 1042-S)**	(1) **Recipient's Name** - identifies the name of the Recipient. This field consists of the following entries:

- Name Line 1 is a 40-position field and is a required entry.
- Name Line 2/3 are used for supplemental information (e.g., In care of, In Trust For (ITF), Division, Department, Office, etc.).

Valid Characters are:

- Alpha (A-Z)
- Numeric (0-9)
- Blank
- Ampersand (&)
- Hyphen (-)
- Comma (,)
- Percent Sign (%), which is used to indicate "in care of" and is valid in the first position only.

Note: See chart below for correcting recipient's name, address, and TIN.

If	Then
Name Line 1 is missing, incomplete, or illegible,	Research document or attachment.
Recipient U.S. TIN is present,	Initiate research on IDRS using Recipient TIN to obtain name and address of record. *Note:* Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields.
Research is performed and the Name can't be perfected,	Enter in the Remarks area, "NC Researched No Data Found (RNDF)." Mark the listing as NC and clear the screen.

(2)   If the name line is blank and the Recipient Chapter 3 Status Code (Box 13f) is 27-33 or the Recipient Chapter 4 Status Code (Box 13g) is 42-49, Name Line 1 should be Withholding Rate Pool.

3.22.111.11.3.24
(01-01-2017)
Recipient's Country Code, Box 13b

(1)   **Recipient's Country Code** - identifies the recipient's Country Code of residence for tax purposes and treaty benefits. This is a two-position field that may or may not be present.

3.22.111.11.3.25
(01-01-2023)
Recipient's Address, Boxes 13c-13d (Form 1042-S)

(1)   **Recipient's Address** - identifies the address of the recipient. See IRM 3.22.111.10.4(1) for a list of valid characters.

(2)   These fields consist of entries which identify street, city, state, province code, if applicable, country code, if applicable and zip or foreign postal code.

If	Then
Illegible or missing,	Research the attached document for data.
Unable to determine,	Perform IDRS research for correct information. ***Note:*** Whenever you perform IDRS research, ensure you access the correct account. If the IDRS research shows information which is not consistent with the CTW correction screen, don't correct the fields. • If found, enter the correct information and continue processing. • If not found, leave as is and continue processing.
It appears the city, state, zip, province, country code, or foreign postal code has been misplaced,	Determine the correct entries and enter in the proper fields.
City, State, and Domestic Zip Code are present,	Country Code should be blank. If a Country Code, or U.S., is present, leave as is and continue processing.

a.   **Address (number and street) - Street Line 1** - is currently a required field in the CTW database and identifies the street address of the recipient. The address consists of number, street and apartment or suite number, if applicable. This field consists of 40 positions. Abbreviate as needed.

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If	Then
Mail is not delivered to a street address,	Recipient must provide P.O. Box.
Recipient's address is a P.O. Box,	Enter "OR R-addr P.O. Box" in remarks field and mark listing "OR" for Override procedures. ***Note:*** If all items are corrected, Save record instead of (OR).

b. **Street Line 2** - is used to provide other information pertaining to the recipient's street address.

c. **City** - is a required field that consists of up to 40 positions. Enter the city or town (or another locality name). Enter APO/FPO/DPO in this field, if applicable. An example of the format for APO/FPO/DPO addresses can be found in paragraph (3), below.

d. **State** - is a required field if the recipient is in the U.S. Enter the two-character abbreviation using Exhibit 3.21.111–8, State Abbreviation Code Table.

   Note: If City, State, and Domestic Zip Code are present, **DO NOT** enter a country code. See the table in paragraph 2 above.

e. **Province Code** - is a required field if the recipient's Country Code is CA (Canada) and consists of 2 positions. For all other recipient addresses this field should be blank.

If	Then
Missing, incomplete, or illegible,	Research supporting documentation or Province Code table (see Exhibit 3.21.111–11 and Job Aid 2543–702, for correct Province Code. The Job Aid includes Canada Postal Code definers).
The city is blank, and the country is CA (Canada),	Enter full province name in the city field along with the Province Code and Foreign Postal Code.

f. **Country Code** - is a required field when the recipient's address is foreign, and consists of 2 positions. See Exhibit 3.22.111-3 and Document 7475 to correct address/entity country codes.

If	Then
Missing, incomplete, or illegible,	Research supporting documentation or Country Code table for correct code.

If	Then
Country name is one of the following: • Hong Kong (HK) • Monaco (MN) • Gibraltar (GI) • Malta (MT) • Singapore (SN) • Luxembourg (LU) • Mexico (MX) • San Marino (SM), • Holy See, Vatican City (VT),	Enter country name in city field and Country Code in Country Code field.

g. **Postal / Zip Code** - identifies the foreign postal or domestic zip code for the recipient. This field varies between 5 - 9 positions. If foreign postal code is not present, and the country is other than Australia, it is not necessary to research for a Postal Code. If present, don't delete. Correct any obviously misplaced entries.

Valid characters are:

- Alpha (A-Z)
- Numeric (0-9)
- Hyphen (-)

If	Then
Recipient address is in U.S.,	Zip code must be present and must be numeric.
Recipient address is foreign,	Foreign postal code may or may not be present and can be alpha and/or numeric.

- A Foreign Postal Code must be present for all Australian addresses. If the Postal Code field is blank, edit using the list below:

Australian State/Territory	Foreign Postal Code
New South Wales and Australia Capital Territory (A.C.T.)	2000 - 2999
Victoria	3000 - 3999
Queensland	4000 - 4999
South Australia	5000 - 5799
Western Australia	6000 - 6799
Tasmania	7000 - 7499

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Australian State/Territory	Foreign Postal Code
Northern Territory	0800 - 0899

(3) **APO/FPO/DPO addresses** use the following format:

EXAMPLE:

Payee Name Line - PVT. Willard J. Doe

Address Line - Company F. PSC Box nnADD

Address Line - 100 167 REGT

City - APO (or FPO/DPO)

State - AE, AA, or AP

Zip Code ranges - AE = 090nn-098nn, AA = 340nn, AP = 962nn-966nn

3.22.111.11.3.26
(01-01-2019)
**Recipient's U.S. TIN,
Box 13e**

(1) **Recipient's U.S. TIN** - identifies the recipient's TIN. This is a nine-position field that may or may not be present. Research is required only when a valid TIN is not present, and a transcription error is suspected on a paper Form 1042-S. If a valid TIN is found on the actual Form 1042-S, enter the valid number in the Recipient's TIN field. Research is not required when a valid TIN is not present on an electronic Form 1042-S.

(2) Only numeric characters are valid. However, all zeros (0) or all nines (9) are invalid entries. If the Recipient TIN is all zeros (0) or all nines (9), and a transcription error is suspected, review the actual paper Form 1042-S for the correct TIN. If found, enter the valid number in the Recipient's TIN field. If the paper Form 1042-S has all zeros (0) or all nines (9), continue processing as is. On electronic Form 1042-S, continue processing as is.

(3) The Recipient's TIN can't be the same as the Withholding Agent's EIN, Box 12a. If a transcription error is suspected, review the actual paper Form 1042-S for the correct TIN. If found, enter the valid number in the Recipient's TIN field. If not found, continue processing. On electronic Form 1042-S, continue processing as is.

(4) If other than nine numeric characters, and a transcription error is suspected, review the actual paper Form 1042-S for the correct TIN. If found, enter the valid number in the Recipient's TIN field. If not found on either paper or electronic 1042-S, delete entire entry, and continue processing.

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3.22.111.11.3.27
(01-01-2019)
Recipient Chapter 3 or 4 Status Code, Box 13f and 13g

(1) **Recipient Chapter Status Code** - is the Chapter 3 or Chapter 4 status code that identifies the status of the recipient of the income.

- This is a two-position numeric field.
- Only numeric characters are valid.
- If only one digit is present, enter a zero (0) before the entry, (i.e., "5" is present, enter "05").
- See Exhibit 3.22.111-1 for Chapter 3 Status Codes and Exhibit 3.22.111-2 for Chapter 4 Status Codes.

(2) If the Recipient Chapter Status Code is missing, limited research may be initiated to determine if the recipient type is present elsewhere on the record.

(3) If Recipient First Name Line equals "Unknown," the Recipient Status Code should be 21 for Chapter 3, 29 for Chapter 4. Unknown may be spelled incorrectly. Don't change withholding agent's entry for the Recipient Chapter Status Code.

3.22.111.11.3.28
(01-01-2023)
Recipient's Global Intermediary Identification Number (GIIN), Box 13h

(1) The Global Intermediary Identification Number (GIIN) is the identification number that is assigned for Chapter 4 reporting purposes.

(2) This is a 19-position field.

(3) May be blank, alpha, numeric and have periods.

3.22.111.11.3.29
(01-01-2021)
Recipient's Foreign Tax Identifying Number, Box 13i

(1) **Recipient's Foreign Tax ID number** - represents the recipient's identifying number, used in the country of residence for tax purposes.

(2) This is a 22-position field that may be present.

(3) Alpha and numeric characters are valid.

3.22.111.11.3.30
(01-01-2023)
LOB code, Box 13j

(1) Withholding agents withholding at a reduced rate based on a treaty claim by an entity include a limitation on benefits code (LOB code).

(2) This is a two-position field that **may** be present.

(3) Numeric characters are valid.

LOB Code	LOB Treaty Category
02	Government – contracting state/political subdivision/local authority
03	Tax exempt pension trust/Pension fund
04	Tax exempt/Charitable organization
05	Publicly-traded corporation
06	Subsidiary of publicly-traded corporation
07	Company that meets the ownership and base erosion test

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LOB Code	LOB Treaty Category
08	Company that meets the derivative benefits test
09	Company with an item of income that meets the active trade or business test
10	Discretionary determination
11	Other
12	No LOB article in treaty

3.22.111.11.3.31
(01-01-2017)
Recipient's Account Number, Box 13k

(1) **Recipient's Account Number** - is assigned by the Withholding Agent and is used to identify the recipient's investment account.

- This is a 20-position field that may or may not be present.
- Any character is valid.

3.22.111.11.3.32
(01-01-2019)
Recipient's Date of Birth, Box 13l

(1) The date of birth of the recipient.

(2) This is an eight-position field.

(3) May be blank or have numeric values only.

(4) Must be in MMDDYYYY format.

3.22.111.11.3.33
(01-01-2021)
Primary Withholding Agent's Information, Boxes 14a and 14b

(1) In cases in which amounts have already been withheld on a payment by another withholding agent, identify the other withholding agent's name and EIN.

(2) Box 14a consists of 40 characters.

(3) Box 14b is a nine-position, all numeric field.

3.22.111.11.3.34
(01-01-2021)
Pro-rata Basis Reporting Checkbox Box 15

(1) Identifies pro-rata basis reporting.

(2) This is a one-position numeric field that must be blank or 1.

(3) If the Form 1042-S is marked, choose the **Yes** Pro-Rata Basis Reporting radio button.

(4) This field is not correctable. If input incorrectly, the Form 1042-T and corresponding Form 1042-S need to be renumbered and reinput.

3.22.111.11.3.35
(01-01-2024)
Intermediary or Flow-Through Entity's Name, Address and TIN, Boxes 15a-15c, 15d-15i

(1) **Non-Qualified Intermediary's (NQI's)/ Flow-Through Entity's Name, Address and TIN**- identifies the name, address and TIN of a Non-Qualified Intermediary or Flow-Through entity.

(2) These fields will consist of the following:

- Box 15a, EIN - nine-position field;
- Boxes 15b and c, Chapter 3 or 4 Status Code - two-position field;
- Box 15d, Name - 40-position field;

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- Box 15e, Intermediary's GIIN (if any) - 19-position field;
- Box 15f, Country Code - two-position field;
- Box 15g - Foreign Taxpayer Identification Number, 22-position field;
- Box 15h and i, Address - (2) 40-position fields.

Note: If any of the above fields are present follow procedures in the Recipient address area for correction.

(3) If any of these fields are in error (red), and are the only fields that can't be corrected, delete the extraneous information, and save the record. If you are unable to save the record, mark the listing for override ("OR") and make a note in the remarks section, indicating override.

3.22.111.11.3.36
(01-01-2024)
Payer's Entity Information, Boxes 16a-17c

(1) **Payer's Entity Information** - identifies Payer information, if present.

(2) These fields will consist of the following:

- Box 16a, Payer's Name - 40 -position field;
- Box 16b, Payer's TIN - nine-position numeric field;
- Box 16c, Payer's GIIN - 19 -position field;
- Box 16d, Payer's Chapter 3 status code - two-position field;
- Box 16e, Payer's Chapter 4 status code - two-position field;
- Box 17a, State income Tax Withheld - 12-position numeric field and whole dollar amounts only;
- Box 17b, Payer's State Tax Number - 10-position field;
- Box 17c, State Code - two-position alpha field.

(3) If any of these fields are in error (red), and are the only fields that can't be corrected, delete the unnecessary information and save the record.

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Exhibit 3.22.111-1   (01-01-2024)
Chapter 3 Status Codes

Chapter 3 Status Code	Definition
05	U.S. branch – treated as U.S. Person
06	U.S. branch – not treated as U.S. Person
07	U.S. branch - ECI presumption applied
08	Partnership other than Withholding Foreign Partnership or Publicly Traded Partnership
09	Withholding Foreign Partnership
10	Trust other than Withholding Foreign Trust
11	Withholding Foreign Trust
12	Qualified intermediary
13	Qualified Securities Lender—Qualified Intermediary
14	Qualified Securities Lender—Other
15	Corporation
16	Individual
17	Estate
18	Private Foundation
19	International Organization
20	Tax Exempt Organization (Section 501(c) entities)
21	Unknown Recipient ***Note:*** If Recipient Chapter Status Code is Unknown Recipient, the Recipient Name Line 1 must equal "Unknown,"
22	Artist or Athlete
23	Pension
24	Foreign Central Bank of Issue
25	Non-qualified Intermediary
26	Hybrid entity making Treaty Claim
35	Qualified Derivatives Dealer
36	Foreign Government - Integral Part
37	Foreign Government - Controlled Entity
38	Publicly Traded Partnership
39	Disclosing Qualified Intermediary

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Exhibit 3.22.111-1 (Cont. 1) (01-01-2024)
Chapter 3 Status Codes

Chapter 3 Status Codes	Pooled Reporting for Chapter 3
27	Withholding Rate Pool—General
28	Withholding Rate Pool—Exempt Organization
29	PAI Withholding Rate Pool—General
30	PAI Withholding Rate Pool—Exempt Organization
31	Agency Withholding Rate Pool—General
32	Agency Withholding Rate Pool—Exempt Organization

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Exhibit 3.22.111-2   (01-01-2022)
Chapter 4 Status Codes

Chapter 4 Status Code	Definition
01	U.S. Withholding Agent – FI
02	U.S. Withholding Agent – Other
03	Territory FI – not treated as U.S. Person
04	Territory FI treated as U.S. Person
05	Participating FFI – Other
06	Participating FFI – Reporting Model 2 FFI
07	Registered Deemed-Compliant FFI – Reporting Model 1 FFI
08	Registered Deemed-Compliant FFI – Sponsored Entity
09	Registered Deemed-Compliant FFI – Other
10	Certified Deemed-Compliant FFI – Other
11	Certified Deemed-Compliant FFI – FFI with Low Value Accounts
12	Certified Deemed-Compliant FFI – Non-Registering Local Bank
13	Certified Deemed-Compliant FFI – Sponsored Entity
14	Certified Deemed-Compliant FFI – Investment Entity that doesn't maintain financial accounts
15	Nonparticipating FFI
16	Owner-Documented FFI
17	U.S. Branch – treated as U.S. person
18	U.S. Branch – not treated as U.S. person (reporting under IRC 1471)
19	Passive NFFE identifying Substantial U.S. Owners
20	Passive NFFE with no Substantial U.S. Owners
21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
22	Active NFFE
23	Individual
24	Section 501(c) Entities
25	Excepted Territory NFFE
26	Excepted NFFE – Other
27	Exempt Beneficial Owner
28	Entity Wholly Owned by Exempt Beneficial Owners
29	Unknown Recipient

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Exhibit 3.22.111-2 (Cont. 1) (01-01-2022)
Chapter 4 Status Codes

Chapter 4 Status Code	Definition
30	Recalcitrant Account Holder
31	Nonreporting IGA FFI
32	Direct reporting NFFE
33	U.S. reportable account
34	Non–consenting U.S. account
35	Sponsored direct reporting NFFE
36	Excepted Inter-affiliate FFI
37	Undocumented Preexisting Obligation
38	U.S. Branch—ECI presumption applied
39	Account Holder of Excluded Financial Account
40	Passive NFFE reported by FFI
41	NFFE subject to 1472 withholding
50	U.S. Withholding Agent—Foreign branch of FI

Chapter 4 Status Code	Pooled Reporting for Chapter 4
42	Recalcitrant Pool – No U.S. Indicia
43	Recalcitrant Pool – U.S. Indicia
44	Recalcitrant Pool – Dormant Account
45	Recalcitrant Pool – U.S. Persons
46	Recalcitrant Pool – Passive NFFEs
47	Nonparticipating FFI Pool
48	U.S. Payees Pool
49	QI-Recalcitrant Pool - General

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Exhibit 3.22.111-3   (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Afghanistan	AF
Aland Islands	AX
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
The Bahamas	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia, Plurinational State of	BL
Bonaire, Sint Eustatius and Saba	BQ

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Exhibit 3.22.111-3 (Cont. 1) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Virgin Islands British	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	KT
Clipperton Island	IP
Cocos (Keeling) Island	CK
Colombia	CO
Comoros	CN
Congo, The Democratic Republic of	CG
Congo	CF
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire	IV

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Exhibit 3.22.111-3 (Cont. 2) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands (Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	FP
French Southern Territories	TF
Gabon	GB
Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI

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Exhibit 3.22.111-3 (Cont. 3) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Greece	GR
Greenland	GL
Grenada	GJ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See (Vatican City State)	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran, Islamic Republic of	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO

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Exhibit 3.22.111-3 (Cont. 4) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of	KN
South Korea*	
Korea, Republic of	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Lao People's Democratic Republic	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macao	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Martinique	MQ
Mauritania	MR
Mauritius	MP

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Exhibit 3.22.111-3 (Cont. 5) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Mayotte	MF
Mexico	MX
Moldova, Republic of	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Myanmar	MM
Namibia	WA
Nauru	NR
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Norway	NO
Oman	MU
Pakistan	PK
Palestinian Territory, Occupied	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA

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Exhibit 3.22.111-3 (Cont. 6) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Peru	PE
Philippines	RP
Pitcairn	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russian Federation	RS
Rwanda	RW
Saint Barthelemy	TB
Saint Helena, Ascension and Tristan De Cunha	SH
Saint Kitts & Nevis	SC
Saint Lucia	ST
Saint Martin (French Part)	RN
Saint Pierre & Miquelon	SB
Saint Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Saint Maarten (Dutch Part)	SD
Slovakia	LO
Slovenia	SI
Solomon Islands	BP

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Exhibit 3.22.111-3 (Cont. 7) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
Somalia	SO
South Africa	SF
South Georgia Island and the South Sandwich Islands	SX
South Sudan	SS
Southern & Antarctic	FS
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syrian Arab Republic	SY
Taiwan, Province of China	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP

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Exhibit 3.22.111-3 (Cont. 8) (12-05-2024)
Country Code Chart for Tax Purposes (Form 1042-S, Boxes 12f, 13b, and 15f)

Foreign Country / Territory	Country Code
United Arab Emirates	AE
United Kingdom	UK
United States	US
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela, Bolivarian Republic of	VE
Vietnam	VM
Wake Island	WQ
Wallis and Futuna	WF
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other country (**not** identified elsewhere)	OC
Unknown country	XX

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Exhibit 3.22.111-4   (01-01-2023)
Glossary and Acronyms

Glossary

Glossary	Definition
Alien	An individual who is not a citizen of the United States. The person can be either a resident or non-resident alien. Resident aliens are taxed just like U.S. citizens. Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, is concerned with non-resident aliens. Complete information on aliens can be found in Publication 519.
Calendar Year	A year ending December 31st (see Fiscal Year). This is the only type of tax year allowed on Form 1042.
Chapter Three Withholding	This refers to tax withheld from income under Title 26, Subtitle A, Chapter 3, Subchapter A, sections 1441, 1442 and 1443 of the Internal Revenue Code.
Chapter Four Withholding	This refers to tax withheld on withholdable payments pursuant to Title 26, Subtitle A, Chapter 4, Sections 1471-1474 of the U.S. Code (Foreign Account Tax Compliance Act).
CTW	The abbreviation for Chapter Three Withholding.
EIN	See TIN.
Fiduciary	A person who is responsible for handling money for someone else who can't, for various reasons. Examples are a trustee for a trust, executor for an estate, or a receiver in a bankruptcy.
Fiscal Year	A tax year (12 months) which ends on the last day of a month other than December, (e.g., September 1, 2019 through August 31, 2020). While common on other BMF returns, a fiscal year can't be used on Form 1042.
Foreign Persons	Not just foreign individuals (as the name might imply), but includes Non-Resident Alien individuals, foreign corporations, partnerships, trusts, estates or any other person that is not a U.S. person. It also includes a foreign branch or office of a U.S. financial institution in certain circumstances.
Flow-Through Entity	An entity that doesn't pay income tax itself, but through which income "flows" to another partner, beneficiary, or owner who does pay the tax. Examples include certain trusts, partnerships, S-corporations, etc.

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Exhibit 3.22.111-4 (Cont. 1) (01-01-2023)
Glossary and Acronyms

Form 1042-S	A form similar in function to a Form W-2 that shows the individual amount of income received by a foreign person, the tax withheld and other information. Each receipt of income by a foreign person is recorded on a separate Form 1042-S, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. It is the TOTAL amount of income and tax withheld amounts from a group of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding which appear on a Form 1042. A copy of each Form 1042-S is sent to the IRS and another copy is given to the recipient to file with his/her tax return.
Form 1042-T	A form used as a transmittal for a group of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, the amounts from which are summarized on the Form 1042-T, Annual Summary and Transmittal of Forms 1042-S. The Form 1042-T is filed and processed separately from the Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
Hong Kong	Treated as a separate country apart from China for tax purposes (see Publication 515). Treaties which apply to China may not apply to Hong Kong, or vice versa (see Publication 901).
Income, Foreign-Source	Income from sources outside of the United States. Not generally taxable to foreign persons by the IRS.
Income, U.S.-Source	Income from sources within the United States. Potentially (depending on Treaty provisions) taxable to foreign persons by the IRS.
Intermediary	A custodian, broker, nominee or any person (U.S. or foreign) that acts as an agent for another person. A foreign intermediary is either Qualified or Non- Qualified and indicates which by the EIN used on the return and its Chapter 3 status code.
ITIN	See TIN.
Jurat	A certification on an affidavit declaring when, where and before whom it was sworn. It remains attached to the tax return.

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Exhibit 3.22.111-4 (Cont. 2) (01-01-2023)
Glossary and Acronyms

Non-Resident Alien (NRA)	A citizen of a foreign country who hasn't fulfilled the requirements to be a resident alien. An NRA is subject to tax on U.S.-sourced income only, and certain income associated with the U.S. trade or business. Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons summarizes the amounts of income paid and the taxes withheld from a group of NRAs (or other foreign persons) for whom the withholding agent is responsible. The NRA will file a Form 1040-NR, U.S. Nonresident Alien Income Tax Return with a copy of his/her Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding attached. This is the same as a U.S. citizen filing a Form 1040, U.S. Individual Income Tax Return with a Form W-2 attached.
Territories, U.S.	Guam, U.S. Virgin Islands (NOT the British Virgin Islands), American Samoa, the Commonwealth of Puerto Rico, and the Commonwealth of the Northern Mariana Islands (CNMI). Information on the taxation of income from U.S. Territories can be found in Publication 570.
Qualified Intermediary (QI)	A QI is any foreign intermediary (or a foreign branch of a U.S. intermediary or a QDD) which has entered into a QI withholding agreement with the U.S. The QI must use an EIN in the QI valid range.
Recipient	A nonresident alien, fiduciary, withholding foreign partnership or withholding foreign trust, foreign corporation, qualified intermediary, or certain U.S. branches of U.S. persons that received payments from a withholding agent. It does not include a non-qualified intermediary.

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Glossary and Acronyms

Taxpayer Identification Number (TIN)	A nine-digit number that identifies a taxpayer and must appear on every IRS form. There are several types of TINs: • **EIN** - Employer Identification Number is a nine-digit number used to identify business taxpayers on the Business Master File. The first two represent the district office code. • **SSN** - Social Security Number is a nine-digit number issued by the Social Security Administration used to identify individual taxpayers on the Individual Master File. • **ITIN** - Assigned by the Internal Revenue Service Austin Campus as a result of an accepted Form W-7/Form W-7SP/ application. This is a nine-digit valid permanent number beginning with 9 and fourth and fifth digits being 50 thru 65, 70 thru 88, 90 thru 92, and 94 thru 99. Appears on MCC or IDRS transcripts with an asterisk and pound sign differentiating it from Temporary SSN which are invalid.
Tax Treaty	An agreement modifying the tax requirements between the United States and another country, such as the reduction of the usual 30 percent tax rate on income. Complete information on tax treaties can be found in Publication 901.
Title 26	A title is a large division or part of a still-larger work. Title 26 is that part of the U.S. Code that is the Internal Revenue Code (IRC).
U.S. Code	The arrangement (codification) by subject matter of the general and permanent laws of the United States. It is divided by broad subjects into fifty titles (Title 26 is the Internal Revenue Code). It is published every six years, with annual supplements, by an office in the U.S. House of Representatives.
Withholding Agent	A person who has control, receipt, custody, disposal or payment of any income of a foreign person who is subject to withholding and is responsible for withholding the tax on payments made to the foreign person. The agent may be an individual, corporation, trust, estate, association or partnership.

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Glossary and Acronyms

Withholding Foreign Partnership (WP)	A partnership that has entered into a withholding agreement with the IRS to assume responsibility for withholding on payments to its partners for chapter 3 and 4 purposes.
Withholding Foreign Trust (WT)	A trust that has entered into a withholding agreement with the IRS to assume responsibility for withholding on payments to its owners or beneficiaries for chapter 3 and 4 purposes.
Withholdable Payment	A payment defined in Treas. Reg. section 1.1473-1(a) that is subject to withholding under Chapter 4 of the Code. These are payments of U.S. source fixed determinable annual or periodical income (not effectively connected with a trade or business within the United States).
Withholding Rate	The percentage of income that is withheld as tax. The rate can be modified by treaty.

Acronym

ACRONYM	DEFINITION
AKA	Also Known As
AP	Approved Paragraph
APO	Army Post Office
ASED	Assessment Statute Expiration Date
AUSPC	Austin Submission Processing Campus
BMF	Business Master File
BOB	Block Out of Balance
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
CPA	Certified Public Accountant
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
EIN	Employer Identification Number
ELF	Electronic Filing
ERS	Error Resolution System

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Exhibit 3.22.111-4 (Cont. 5) (01-01-2023)
Glossary and Acronyms

ACRONYM	DEFINITION
EXEC	Executor
FMV	Fair Market Value
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FY	Fiscal Year
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
KCSPC	Kansas City Submission Processing Campus
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFT	Master File Transaction
NCOA	National Change of Address
NO	National Office
NR	No Record
NRA	Non-Resident Alien
OSPC	Ogden Submission Processing Campus
PAO	Process As Original
PCD	Program Completion Date

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Glossary and Acronyms

ACRONYM	DEFINITION
PER REP	Personal Representative
POA	Power of Attorney
PPR	• Personal Property Rental • Payment Plan Request
P-TIN	Preparer Tax Identification Number
Prep. TIN (PTIN)	Preparer Tax Identification Number
PY	Prior Year
QDD	Qualified Derivatives Dealer
RPC	Returns Processing Code
RTN	Routing Transit Number
SERP	Servicewide Electronic Research Program
SPC	• Special Processing Code • Submission Processing Center
SFR	Substitute for Return
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number
TP	Taxpayer
TR	Trustee
TY	Tax Year
USPS	United States Postal Service

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