



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.37.110

NOVEMBER 27, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.37.110, International ISRP System - Chapter Three Withholding Returns.

## MATERIAL CHANGES

- (1) Editorial changes were made throughout the IRM for clarity. Reviewed and updated grammar, plain language, gender neutral language, web addresses, IRM references, and legal references.
  - IRM 3.37.110.1.4 updated dates to reflect the current processing year, here and throughout this IRM.
  - Editorial changes throughout to update Wage & Investment (W&I) to Taxpayer Services (TS).

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.37.110, dated November 14, 2023 (effective January 1, 2024).

## AUDIENCE

The primary users of this IRM are data input operators in the Submission Processing, Data Conversion Operation.

James L. Fish  
Director, Submission Processing  
Taxpayer Services



3.37.110

Chapter 3 Withholding Returns

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3.37.110.1  
(01-01-2025)  
**Program Scope and Objectives**

- (1) Accurate and timely input of the Chapter Three Withholding Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, Form 1042-S (Withholding Agent), Foreign Person's U.S. Source Income Subject to Withholding, Form 1042-T, Annual Summary and Transmittal of Forms 1042-S, is of the utmost importance to allow for proper downstream data matching within the Large Business and International (LB&I) Business Operating Division (BOD).
  - **Policy Owner:** Director Submission Processing.
  - **Program Owner:** Return Processing Branch, an organization within Submission Processing.
  - **Primary Stakeholders:** Campus Data Conversion Operation data entry operators.
  - **Program Goal:** Accurately and timely processing of Chapter Three Withholding Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, Form 1042-S (Withholding Agent), Foreign Person's U.S. Source Income subject to Withholding, and Form 1042-T, Annual Summary and Transmittal of Forms 1042-S, through the Integrated Submission and Remittance Processing (ISRP) system.

3.37.110.1.1  
(01-01-2022)  
**Background**

- (1) US Code Title 26, Chapter 3, Sections 1441, 1442, and 1443, provides requirements for withholding on payments of income to foreign persons, including nonresident alien individuals, foreign entities, and governments. US Code Title 26, Chapter 4, Subtitle A, Sections 1471 through 1474, provides withholding and reporting requirements for Foreign Financial Institutions (FFI) and Non-Financial Foreign Entity (NFFE) withholding agents that make withholdable payments. The forms included in this IRM are used to report the withholding requirements in the above referenced US Code Title 26.

3.37.110.1.2  
(01-01-2020)  
**Authority**

- (1) The following provide authority for the instruction in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
  - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
  - b. US Code Title 26, Chapter 3, Sections 1441, 1442, and 1443.
  - c. US Code Title 26, Chapter 4, Subtitle A, Sections 1471 through 1474.
  - d. All Policy Statements for Submission Processing are contained in IRM 1.2.2.4, Delegations of Authority for Submission Processing Activities.

3.37.110.1.3  
(01-01-2022)  
**Roles and Responsibilities**

- (1) The Director, Operation Manager and Department Managers monitor the flow of receipts to ensure the program objectives are met and forms contained within this IRM are processed timely and accurately.
- (2) Team Managers are responsible for:
  - monitoring the flow of receipts to ensure the program objectives are met and forms contained within this IRM are processed timely and accurately.
  - conducting product reviews to ensure team employees are following instructions contained in this IRM.
  - timely distribution of this IRM.

- (3) Team employees are responsible for:
- following instructions contained in this IRM.
  - maintaining updated IRM material in a timely manner.
- (4) IRM deviations must be submitted in writing following instruction from IRM 1.11.2.2, Internal Management Document System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for Executive approval.

3.37.110.1.4  
(01-01-2023)  
**Program Management  
and Review**

- (1) **Reports:** For a comprehensive list of reports used to manage the programs covered in this IRM see IRM 3.24.202.5, Supervisory Operation Manual, Managerial Reports.
- (2) **Program Effectiveness**
- Quality Review (QR)
  - Managerial Reviews
  - Downstream data matching in Large Business & International
  - Key verification (KV)

3.37.110.1.5  
(01-01-2023)  
**Terms and Acronyms**

- (1) The table below shows the terms and acronyms used throughout this IRM along with the definition of each term. Column one lists the term. Column two shows the corresponding acronym. Column three provides a definition for the term.

TERM	ACRONYM	DEFINITION
Alpha Block Control	ABC	A three-alpha code used to identify blocks of work processed through the Data Conversion function.
Amended Return		A return filed to correct data submitted on an original return.
Batch		A group of related tax returns or documents processed throughout Submission Processing. A batch can consist of 100 or less items of like returns or documents.
Batch/Block Tracking System	BBTS	A comprehensive integrated batch creation and tracking system. It is used to generate block headers for Original Entry (OE)/ Key Verification (KV) input.

TERM	ACRONYM	DEFINITION
Block Header Sheet	BHS	The information transcribed by Integrated Submission and Remittance Processing (ISRP) System/ Distributed Input System (DIS) to precede each block of documents identifying items common to the block.
Business Master File	BMF	A Master File of various types of business return data which is maintained under an Employer Identification Number (EIN).
Calendar Year	CY	Twelve (12) consecutive months ending December 31.
Chapter Three Withholding	CTW	Withholding on payments of income to foreign persons, including nonresident alien individuals, foreign entities, and governments. under US Code Title 26, Chapter 3, Sections 1441, 1442, and 1443.
Chapter Four Withholding	CFW	Withholding applicable to - Foreign Financial Institutions (FFI) and Non-Financial Foreign Entity (NFFE) withholding agents that make withholdable payments as defined in US Code Title 26, Chapter 4, Subtitle A, Sections 1471 through 1474, when certain documentation requirements are not met.

TERM	ACRONYM	DEFINITION
Date Stamp		The campus received date is stamped on the tax returns and documents indicating the date received at the IRS campus, territory office, area office, or by an authorized agent of the IRS.
Document Locator Number	DLN	A 14-digit number that identifies the document. See document 6209 for more information on DLNs.
Employer Identification Number	EIN	A nine-digit number used to identify a taxpayer's account.
Entity		The area on source documents where the name, address, account number, tax period and other entity type data appears.
Entry Operator	EOP	Employee Operator working the batch.



TERM	ACRONYM	DEFINITION
Foreign Account Tax Compliance Act	FATCA	The Foreign Account Tax Compliance Act (FATCA), which was passed as part of the HIRE Act, generally requires that foreign financial institutions and certain other non-financial foreign entities report on the foreign assets held by their U.S. account holders or be subject to withholding on withholdable payments. The HIRE Act also contains legislation requiring U.S. persons to report, depending on the value, their foreign financial accounts and foreign assets.
Fiscal Year	FY	Twelve consecutive months ending on the last day of any month other than December.
Foreign Financial Institution	FFI	Foreign Financial Institution is any foreign entity that accepts deposits in the ordinary course of banking or a similar business such as banks and credit unions and holds financial assets for the account of others as a substantial portion of its business such as brokerages or custodians.
File Location Code	FLC	A two-digit number that identifies the service center at which the file is processed or maintained.

TERM	ACRONYM	DEFINITION
Global Intermediary Identification Number	GIIN	A 19-character identification number that is a composite of the following identifiers: FATCA ID, financial institution type, status code, and country identifier. A financial institution registered to be FATCA compliant is issued a GIIN.
Individual Master File	IMF	A Master File of individual tax return data which is accessed by input of a social security number (SSN).
Individual Taxpayer Identification Number	ITIN	An ITIN is a nine-digit number assigned by IRS to those individuals who do not qualify for a social security number but require an identifying number for tax purposes.
Integrated Submission Remittance Processing	ISRP	The Integrated Submission and Remittance Processing (ISRP) system transcribes and formats data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving Transaction Management System (TMS), a COTS product that is an integral part of ISRP.
Internal Revenue Code	IRC	The tax laws as set forth by Congress.

TERM	ACRONYM	DEFINITION
Internal Revenue Manual	IRM	A handbook of procedure and law specifically designed to cover one area of processing.
IRM Procedural Update	IPU	Updates related to procedures that are made to an Internal Revenue Manual (IRM) after the IRM is published. The updates are posted to the Servicewide Electronic Research Program (SERP), and will be included in the next published version of the IRM.
Internal Revenue Service	IRS	The division of the U.S. Department of the Treasury responsible for the collection of income, excise, and other taxes, and the enforcement of the tax laws.
Julian Date		A system of numbering days of the year from 001 through 365 (366, if a leap year).
Key Verification	KV	A status for Integrated Submission and Remittance Processing (ISRP) terminals to enable data records to be verified by a second data entry operator.

TERM	ACRONYM	DEFINITION
Limitation On Benefits Code	LOB Code	A two-digit code used when withholding agents withhold at a reduced rate based on a treaty claim by an entity, for the recipient when they receive indication establishing the applicable limitation on benefits provision of the treaty under which the entity qualifies.
Master File	MF	A magnetic tape record containing entity and accounting information concerning taxpayer tax returns and related documents.
Master File Tax Code	MFT MFTC	A two-digit number that identifies the type of tax.
Mixed Data		An operator has transcribed entity from one document and the remaining information from another document.
Month Day Century Year	MMDDCCYY	An eight-digit numeric that identifies the two-digit month, two-digit day, two-digit century, and two-digit year.
Name Control	NC	Up to four characters derived from an individual's last name, the corporation name, or first listed partner's last name in a partnership to identify the tax account.

TERM	ACRONYM	DEFINITION
Non-Financial Foreign Entity	NFFE	A defined term in Foreign Account Tax Compliance Act (FATCA) legislation used to denote any foreign entity that is not a financial institution.
Original Entry	OE	Initial entry of data into the Integrated Submission and Remittance Processing (ISRP) system.
Primary SSN	PSSN	A nine-digit number required on all IMF input documents. Usually located in the first Social Security Number box on returns.
Prior Year	PY	A tax return with a due date prior to current operation year.
Procedure		The established way or course of action for processing documents.
Processing Year		The actual calendar year a return is filed and processed, e.g., 2023 tax returns are filed and processed in calendar year 2024.
Program Number		A five-digit number used to identify types of remittance source documents which are being entered into the Integrated Submission and Remittance Processing system.
Quality Review	QR	The appraisal of the quality of work input and output through the Data Conversion function.

TERM	ACRONYM	DEFINITION
Qualified Intermediary	QI	A foreign institution, primarily banks or investment firms, approved by the IRS to withhold U.S. Federal taxes and assume primary responsibility for their clients to pay those U.S. Federal taxes.
Slipped Blocks/ Mixed/Mixed Entity		An operator has mixed data or mixed entity on several documents within a block.
Social Security Number		A nine-digit number assigned to the taxpayer by the Social Security Administration, and used as the account number of a taxpayer on IMF. May also be the identifying number on certain BMF accounts.
Supervisor Operator		Supervisor owning the block of work.
Taxpayer Identification		The controlling nine-digit number assigned to identify each taxpayer's master file account. This number will either be in an SSN or EIN format.
Temporary Social Security Number/ Internal Revenue Service Number	TSSN IRSN	Assigned by the campus. On ECC-MTB or IDRS transcripts an asterisk (*) appears following the invalid number. The fourth and fifth digit indicate the service center.
United States	US U.S.	United States of America

3.37.110.1.6  
(01-01-2022)

**Related Resources**

- (1) Following is a list of related resources:
  - IRM 3.24.37, General Instructions.
  - IRM 3.24.38, BMF General Instructions.
  - IRM 3.30.123 Processing Timeliness: Cycles, Criteria, and Critical Dates.
  - IRM 11.3.1, Introduction to Disclosure.
  - The Taxpayer Bill of Rights (TBOR) lists rights that already exist in the tax code, putting them in simple language and grouping them into 10 broad categories. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>
- (2) IRMs are located on Service Wide Electronic Research Program (SERP) at <https://serp.enterprise.irs.gov/homepage.html>. Specific instructional links are available on the BMF Data Conversion Research Portal at <https://serp.enterprise.irs.gov/databases/portals/sp/bmf/data-conversion/data-conversion.html>

3.37.110.1.7  
(01-01-2025)

**Program Controls**

- (1) Integrated Submission and Remittance Processing (ISRP) system access is granted through the BEARS process.
- (2) Security level monitoring.
- (3) Key verification (KV) of input data by a second input operator other than the original entry (OE) data input operator.

3.37.110.2  
(01-01-2022)

**Introduction**

- (1) This section provides instructions for entering and verifying data from block control documents and Chapter 3 Withholding System (FOD–WAID) source documents using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) Clerks will also need to refer to IRM 3.24.38, BMF General Instructions, for general procedures.

3.37.110.2.1  
(01-01-2016)

**Control Documents**

- (1) The control documents from which data may be transcribed are:
  - a. Form 813, Document Register
  - b. Form 1332, Block and Selection Record
  - c. Form 3893, Re-entry Document Control

3.37.110.2.2  
(01-01-2016)

**Source Documents**

- (1) The source documents from which data may be transcribed are:
  - a. Form 1042, Annual Withholding Tax Return for U. S. Source Income of Foreign Persons
  - b. Form 1042–S, Foreign Person’s U.S. Source Income Subject to Withholding
  - c. Form 1042–T, Annual Summary and Transmittal of Form 1042–S

3.37.110.2.3  
(01-01-2016)

**Forms/Program  
Numbers/Tax Class and  
Doc. Codes**

- (1) The following table provides the forms, program numbers, tax class and document codes.

FORMS	PROGRAM NUMBERS	TAX CLASS and DOCUMENT CODES
Form 1042	12500	125
Form 1042-S	71720	502
Form 1042-T	71700	501

3.37.110.2.4  
(01-01-2016)

**Required Sections**

- (1) Original Entry
- Form 1042 — Sections 01 and 02
  - Form 1042-S — Sections 01, 02, 03, and 04
  - Form 1042-T — Section 01
- (2) Key Verification
- Form 1042 — Section 01 and 03 (if zero balance fails)
  - Form 1042-S — Sections 01, 02, 03, and 04
  - Form 1042-T — Section 01

3.37.110.3  
(02-22-2017)

**Entry of Taxpayer  
Identification Number  
(TIN)**

- (1) For data entry of the TIN, follow the instructions shown below, as found in IRM 3.24.38, BMF General Procedures.
- If the TIN is less than nine digits followed by periods, enter the digits as shown followed with periods to complete the entry of nine digits.
  - If the TIN is more than nine digits, enter the first eight digits and one period.
  - Enter a period for each illegible character in the TIN.
  - If two or more TINs are shown, enter nine periods.
  - Enter a period if alpha characters are present.

3.37.110.4  
(01-01-2023)

**Entry of Name Lines -  
Form 1042-S and Form  
1042-T**

- (1) Form 1042-S / Form 1042-T will always be entered as long entity.
- (2) For Business entity entries of Name follow IRM 3.24.38, ISRP System, BMF General Instructions, unless otherwise instructed.
- (3) For Individual entity entries of Name, follow IRM 3.24.37, ISRP System, IMF General Instructions, unless otherwise instructed.

**Note:** See table below

If	Then
Name line is blank	Leave it blank
“Unknown” is listed in the name line	Enter “Unknown”



If	Then
Name line is too long for the 1st name line	Continue entering the name line in the second and third name lines. Use all spaces in a name line before moving to the next name line.
In-care-of name is present and name line one continues to name lines two and three	If possible, abbreviate the name so that it will fit in name lines one and two. If the name is still too long, end the name on name line two and enter the in-care-of name on the third name line.
There is additional name information after all name lines are filled	Enter a “#” sign in the last position of Name Line 3. <b>Note:</b> Abbreviate as much as possible using the standard abbreviation chart found in IRM 3.24.38-9, Standard Abbreviations.

- (4) On the name line enter “and” or “or” as it appears on the name line.
- (5) Withholding Rate Pool is a valid name line entry. Enter exactly as shown.
- (6) Reverse first and last names when the need is obvious.
- (7) Never add DTD, dated, or alpha months. Enter numerical dates with dashes. Example: Dated Dec. 16, 2024, will be entered as 12-16-24.
- (8) If there is an in-care-of name present, enter the information on the second or third name line preceded by a percent (%) sign. When entering the in-care-of name, enter as shown. Follow the instructions in IRM 3.24.38.3.4.14.7, ISRP System, BMF General Instructions for In-Care-Of name lines, unless otherwise instructed below.

**Note:** Standard abbreviations are acceptable, refer to IRM 3.24.38-9, Standard Abbreviations.

<b>Example:</b>	<b>The Snapper Corp Maltese Snapper, Pres c/o Dolphin Snapper, CFO</b>
Enter as:	
First Name Line	SNAPPER CORP
Second Name Line	MALTESE SNAPPER PRES
Third Name Line	% DOLPHIN SNAPPER CFO

- (9) Drop all prefixes except when followed by “CO”, “CORP.” or “INC.”

Example:

<b>Example</b>	<b>The Wren Corp John Wren, Pres</b>
Enter as:	
First Name Line	WREN CORP
Second Name Line	JOHN WREN PRES

- (10) Abbreviate name information only when it is abbreviated on the document, except for standard abbreviations such as “CO” for company, “CORP.” for corporation or “INC.” for incorporated.

Examples:

<b>Example 1</b>	<b>Herring Dental Office Ltd.</b>
Enter as:	
First Name Line	HERRING DENTAL OFFICE LTD

<b>Example 2</b>	<b>John Cod Corporation</b>
Enter as:	
First Name Line	JOHN COD CORP

<b>Example 3</b>	<b>Dr. John Cod, Inc. John Cod, CEO</b>
Enter as:	
First Name Line	JOHN COD INC
Second Name Line	JOHN COD CEO

- (11) If the word “Attention” or “ATTN” precedes a name, enter exactly as shown.

<b>Example</b>	<b>Albacore Medical Hospital Attn: Nancy Tuna</b>
Enter as:	
First Name Line	ALBACORE MEDICAL HOSPITAL
Second Name Line	ATTN NANCY TUNA

- (12) Omit the “#” symbol.

- (13) For the “¢” symbol, enter “CENT”.

Example:	Enter as:
Albacore Medical #3	ALBACORE MEDICAL 3
5 &10 & 25¢ Store	5 &10 & 25 CENT STORE

- (14) Omit designations such as TA, DBA, AKA, Owner, Proprietor, FBO, FKA, President, etc.

Example:	Enter as:
Denise Halibut, Owner Halibut Equipment Co	DENISE HALIBUT HALIBUT EQUIPMENT CO
John Salmon DBA Excel Manufacturing	JOHN SALMON EXCEL MANUFACTURING

- (15) If a city or state is shown as part of the first name line, enter the complete name of the city or state. **DO NOT** enter abbreviations.

Example:	Enter as:
First Bank of WS	FIRST BANK OF WHALE SHARK

- (16) If the name begins with the word “The” and has more than one word following “The”, **DO NOT** enter “The”. If the name begins with the word “the” and has only one word following “the”, enter “the”.

Example:	Enter as:
The Bank of Whale Shark	BANK OF WHALE SHARK
The Hideaway	THE HIDEAWAY

3.37.110.5  
(01-02-2018)

**Entry of Street Address  
Lines - Form 1042-S and  
Form 1042-T**

- (1) When entering domestic addresses follow the instructions in IRM 3.24.38.3.4.14.8, Street Address.
- (2) When entering foreign addresses follow the instructions in IRM 3.24.38.3.4.14.9(2), Foreign Address.

**Note:** Guidelines I, J, K, and L do not apply to Form 1042-S and Form 1042-T, as each element is assigned a field on the document.

3.37.110.6  
(01-02-2018)

**Entry of City, State,  
Province, and Country  
Fields - Form 1042-S  
and Form 1042-T**

- (1) City
- DO NOT** use the major city codes when entering any city fields on Form 1042-S and Form 1042-T.
  - Enter the city exactly as shown. **Exception:** **DO NOT** enter hyphens
- (2) State Codes

- a. Enter the two alpha characters if present.
- b. If the State Code is not abbreviated, see state abbreviations in IRM 3.24.38.3.4.14.11, BMF General Instructions.

(3) Province Codes

- a. Enter the two-alpha characters.
- b. If the Province code is more than two characters, enter the first character followed by a pound sign (#).
- c. If there is more than one province code enter a pound sign (#).

(4) Country Codes

- a. Enter the two-alpha characters.
- b. For a list of two-alpha country code see IRM Exhibit 3.24.38-5, Foreign Country Codes.
- c. If the country code is longer than two alphas, enter the first alpha character and a pound sign (#).

3.37.110.7  
(01-02-2018)

**Entry of Postal  
Zone/Code/ZIP Code  
Fields - Form 1042-S  
and Form 1042-T**

- (1) When entering domestic addresses follow the instructions in IRM 3.24.38.3.4.14.12, BMF General Instructions, ZIP Code.
- (2) When entering postal zones and codes for foreign addresses:
  - a. Spaces, alphas A-Z, and numerics 0-9 are valid.
  - b. Hyphens are not valid characters.
  - c. If characters are illegible, press <Enter>.

3.37.110.8  
(01-01-2017)

**General Instruction**

- (1) Form 1042
  - a. Reserved
- (2) Form 1042-S
  - a. Enter all fields as dollars only.
- (3) Form 1042-T
  - a. Enter all fields as dollars only.

3.37.110.9  
(01-01-2016)

**ISRP Transcription  
Operation Sheets**

- (1) The following exhibits represent specific data entry procedures.

**Exhibit 3.37.110-1 (01-01-2017)****Block Header Data Entry**

Source Document or Record: Form 813 and Form 1332

FOR ORIGINAL INPUT DOCUMENTS

Form 3893 FOR RE-ENTRY DOCUMENTS

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Service Center (SC) Block Control	ABC		The screen displays the Alphanumeric Block Control (ABC) that was entered in the Entry Operator (EOP) dialog window. It cannot be changed.
(2)	Block Document Locator Number (DLN)	DLN	<Enter>	Enter the first 11 digits from: (a) Form 813 — the “Block DLN” box. (b) Form 1332 — the “Document Locator Number” box. (c) Form 3893 — box 2. The Key Verification EOP will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	<Enter>	Enter the batch number from: (a) Form 813 and Form 1332 — the “Batch Control Number” box. (b) Form 3893 — box 3. If not present, enter the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<Enter>	Enter the document count from: (a) Form 813 and Form 1332 — the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. (b) Form 3893 — box 4.
(5)	Prejournalized Credit Amount	CR	<Enter>	For Form 1042-S or Form 1042-T, press <Enter>. For Form 1042, enter the amount: (a) labeled “CR” or “Credit” on Form 813. (b) from box 5 on Form 3893. If neither “CR” or “DR” is labeled, enter as “CR”.

**Exhibit 3.37.110-1 (Cont. 1) (01-01-2017)****Block Header Data Entry**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(6)	Prejournalized Debit Amount	DB	<Enter>	For Form 1042-S or Form 1042-T, press <Enter>. For Form 1042, enter the amount: (a) labeled “DR” or “Debit” on Form 813. (b) from box 6 on Form 3893.
(7)	Transaction Code	TRCODE	<Enter>	No entry required. Press <Enter>.
(8)	Transaction Date	TRDATE	<Enter>	No entry required. Press <Enter>.
(9)	Master File Tax (MFT) Code	MFT	<Enter>	Enter the two-digit code from: (a) Form 813 — the “Date” box. (b) Form 3893 — box 9.
(10)	Secondary Amount	SECAMT	<Enter>	Enter the bracketed amount from: (a) Form 813 — the “Total” box. (b) Form 3893 — box 10. <b>Note:</b> If zero, press <Enter>.
(11)	Source Code	SOURCE	<Enter>	If the control document is Form 3893, enter from box 11 as follows: (a) R = “Reprocessable” box checked. (b) N = “Reinput of Unpostable” box checked. (c) 4 = “SC Reinput” box checked. If none of the boxes are checked, consult your supervisor who will determine if a source code is required. If any other control document, press <Enter>.
(12)	Year Digit	YEAR	<Enter>	If the control document is Form 3893, enter the digit from the box 12; otherwise, press <Enter>. This is a MUST ENTER field if the source code is “R”, “N”, or “4”. For Form 1042-S and Form 1042-T, press <F6> or <*> to end the block header after this field.
(13)	Period Code	PRIOR YEAR	<Enter>	No entry required. Press <Enter>.

**Exhibit 3.37.110-1 (Cont. 2) (01-01-2017)****Block Header Data Entry**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Remittance Processing System (RPS) Indicator	RPS	<Enter>	Enter "2" if: (a) " <b>RPS</b> " is edited or stamped in the upper center margin of Form 813 or Form 1332 <b>or</b> " <b>RRPS</b> " is in the header of Form 1332. (b) box 13 is checked on Form 3893.

**Exhibit 3.37.110-2 (01-01-2016)****Section 01, Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two digits of the 14-digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Check Digit	CD	<Enter>	Enter the check digit if present.
(4)	Name Control	NC	<Enter>	If the check digit is not present, enter the name control (NC).
(5)	Employee Identification Number (EIN)	EIN	<Enter>	Enter the EIN from the preprinted label or from "E.I. Number" block.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the street key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the zip key.
(9)	Tax Period	TAXPR	<Enter>	Enter the preprinted or edited tax year from the upper right portion of the return in YY format.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(12)	Street Address	ADDR	<Enter>	Enter the street address information as shown or edited in the entity area of the form. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.



## Exhibit 3.37.110-2 (Cont. 1) (01-01-2016)

## Section 01, Form 1042 (Program 12500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, <b>only</b> enter the foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the zip code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.

**Exhibit 3.37.110-3 (01-01-2016)****Section 02, Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Computer Condition Code	CC	<Enter>	Enter the characters from line "CC" of the "For IRS Use Only" box.
(3)	Received Date	RD	<Enter>	Enter the date as stamped or edited from the face of the return.
(4)	Penalty/Interest Code	I	<Enter>	Enter the edited "1" from line I of the "For IRS Use Only" box.
(5)	Schedule Indicator Code	SIC	<Enter>	Enter the edited digit from line SIC.
(6)	ERS Action Code	ACTCD	<Enter>	Enter the edited code(s) from the bottom left margin of the return.

**Exhibit 3.37.110-4 (01-01-2016)****Section 03, Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03"
(2)	Remittance Amount	RMT	<Enter>	Enter the green rocker amount from the balance due area of the return or from an attached cash register receipt. If no amount is edited or the edited amount is illegible, check the control document for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.
(3)	Ch. 3 Status Code	CODE3	<Enter>	Enter the status code entered by the taxpayer or edited from the status code boxes located in the entity area of the form. Enter (..) if any of the following conditions are present: <ul style="list-style-type: none"> <li>• more than one status code is present</li> <li>• status code is illegible</li> <li>• alpha characters are present</li> </ul>
(4)	Ch. 4 Status Code	CODE4	<Enter>	Enter the status code entered by the taxpayer or edited from the status code boxes located in the entity area of the form. Enter (..)if any of the following conditions are present: <ul style="list-style-type: none"> <li>• more than one status code is present</li> <li>• status code is illegible</li> <li>• alpha characters are present</li> </ul>
(5)	Number of Form 1042-S Filed on Paper	61A	<Enter>	Enter the digits from line 61a.
(6)	Number of Form 1042-S Filed Electronically	61B	<Enter>	Enter the digits from line 61b.
(7)	Total U.S. Source FDAP Income Reported	62A	<Enter>	Enter the amount from line 62a.

**Exhibit 3.37.110-4 (Cont. 1) (01-01-2016)**  
**Section 03, Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(8)	Total U.S. Source Substitute Dividend Payments Reported	62B(1)	<Enter>	Enter the amount from line 62b(1).
(9)	Total U.S. Source Payments other than Substitute Dividend Payments Reported	62B(2)	<Enter>	Enter the amount from line 62b(2).
(10)	Total Gross Amounts Reported	62C	<Enter> MINUS (-)	Enter the amount from line 62c.
(11)	Gross Amounts Actually Paid	62D	<Enter>	Enter the amount from line 62d.
(12)	Third Party Designee Checkbox	CKBX	<Enter>	Enter a "1" if only the Yes box is checked; otherwise, press <Enter>.
(13)	Third Party Designee's Identification (ID) Number	ID#	<Enter>	Enter the Third Party Designee's ID number.
(14)	Preparer's PTIN	PTIN	<Enter>	Enter the Primary Taxpayer Identification Number (PTIN).
(15)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(16)	Preparer's Telephone #	TEL#	<Enter> MINUS (-)	Enter the preparer's telephone number.

**Exhibit 3.37.110-5 (01-01-2016)****Section 04 Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Tax Liability 1/7	LN1	<Enter>	Enter amount from line 1.
(3)	Tax Liability 1/15	LN2	<Enter>	Enter amount from line 2.
(4)	Tax Liability 1/22	LN3	<Enter>	Enter amount from line 3.
(5)	Tax Liability 1/31	LN4	<Enter> ★★★★★	Enter amount from line 4.
(6)	Tax Liability 2/7	LN6	<Enter>	Enter amount from line 6.
(7)	Tax Liability 2/15	LN7	<Enter>	Enter amount from line 7.
(8)	Tax Liability 2/22	LN8	<Enter>	Enter amount from line 8.
(9)	Tax Liability 2/28,29	LN9	<Enter> ★★★★★	Enter amount from line 9.
(10)	Tax Liability 3/7	L11	<Enter>	Enter amount from line 11.
(11)	Tax Liability 3/15	L12	<Enter>	Enter amount from line 12.
(12)	Tax Liability 3/22	L13	<Enter>	Enter amount from line 13.
(13)	Tax Liability 3/31	L14	<Enter> ★★★★★	Enter amount from line 14.
(14)	Tax Liability 4/7	L16	<Enter>	Enter amount from line 16.
(15)	Tax Liability 4/15	L17	<Enter>	Enter amount from line 17.
(16)	Tax Liability 4/22	L18	<Enter>	Enter amount from line 18.
(17)	Tax Liability 4/30	L19	<Enter> ★★★★★	Enter amount from line 19.
(18)	Tax Liability 5/7	L21	<Enter>	Enter amount from line 21.
(19)	Tax Liability 5/15	L22	<Enter>	Enter amount from line 22.
(20)	Tax Liability 5/22	L23	<Enter>	Enter amount from line 23.
(21)	Tax Liability 5/31	L24	<Enter> ★★★★★	Enter amount from line 24.
(22)	Tax Liability 6/7	L26	<Enter>	Enter amount from line 26.
(23)	Tax Liability 6/15	L27	<Enter>	Enter amount from line 27.
(24)	Tax Liability 6/22	L28	<Enter>	Enter amount from line 28.

Exhibit 3.37.110-5 (Cont. 1) (01-01-2016)  
Section 04 Form 1042 (Program 12500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(25)	Tax Liability 6/30	L29	<Enter> ★★★★★	Enter amount from line 29.

**Exhibit 3.37.110-6 (01-01-2016)****Section 05 Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "05".
(2)	Tax Liability 7/7	L31	<Enter>	Enter amount from line 31.
(3)	Tax Liability 7/15	L32	<Enter>	Enter amount from line 32.
(4)	Tax Liability 7/22	L33	<Enter>	Enter amount from line 33.
(5)	Tax Liability 7/31	L34	<Enter> ★★★★★	Enter amount from line 34.
(6)	Tax Liability 8/7	L36	<Enter>	Enter amount from line 36.
(7)	Tax Liability 8/15	L37	<Enter>	Enter amount from line 37.
(8)	Tax Liability 8/22	L38	<Enter>	Enter amount from line 38.
(9)	Tax Liability 8/31	L39	<Enter> ★★★★★	Enter amount from line 39.
(10)	Tax Liability 9/7	L41	<Enter>	Enter amount from line 41.
(11)	Tax Liability 9/15	L42	<Enter>	Enter amount from line 42.
(12)	Tax Liability 9/22	L43	<Enter>	Enter amount from line 43.
(13)	Tax Liability 9/30	L44	<Enter> ★★★★★	Enter amount from line 44.
(14)	Tax Liability 10/7	L46	<Enter>	Enter amount from line 46.
(15)	Tax Liability 10/15	L47	<Enter>	Enter amount from line 47.
(16)	Tax Liability 10/22	L48	<Enter>	Enter amount from line 48.
(17)	Tax Liability 10/31	L49	<Enter> ★★★★★	Enter amount from line 49.
(18)	Tax Liability 11/7	L51	<Enter>	Enter amount from line 51.
(19)	Tax Liability 11/15	L52	<Enter>	Enter amount from line 52.
(20)	Tax Liability 11/22	L53	<Enter>	Enter amount from line 53.
(21)	Tax Liability 11/30	L54	<Enter> ★★★★★	Enter amount from line 54.
(22)	Tax Liability 12/7	L56	<Enter>	Enter amount from line 56.
(23)	Tax Liability 12/15	L57	<Enter>	Enter amount from line 57.
(24)	Tax Liability 12/22	L58	<Enter>	Enter amount from line 58.

Exhibit 3.37.110-6 (Cont. 1) (01-01-2016)  
Section 05 Form 1042 (Program 12500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(25)	Tax Liability 12/31	L59	<Enter> ★★★★★	Enter amount from line 59.



**Exhibit 3.37.110-7 (01-01-2021)****Section 06 Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Taxes Withheld by Withholding Agents	63A	<Enter>	Enter the amount from line 63a.
(3)	Payments Other Than Substitute Dividends	63B(1)	<Enter>	Enter the amount from line 63b(1).
(4)	For Substitute Dividends	63B(2)	<Enter>	Enter the amount from line 63b(2).
(5)	Adjustments for Over Withholding	63C(1)	<Enter>	Enter the amount from line 63c(1). (Negative amount field only)
(6)	Adjustments for Under Withholding	63C(2)	<Enter>	Enter the amount from line 63c(2).
(7)	Tax Paid by Withholding Agent	63D	<Enter>	Enter the amount from line 63d.
(8)	Total Tax Withheld or Paid	63E	<Enter>	Enter the amount from line 63e.
(9)	Adjustments to Total Net Tax Liability	64A	<Enter> MINUS (-) ★★★★★	Enter the amount from line 64a and press MINUS (-).
(10)	Net Tax Liability Under Chapter 3	64B	<Enter>	Enter the amount from line 64b.
(11)	Net Tax Liability Under Chapter 4	64C	<Enter>	Enter the amount from line 64c.
(12)	Excise Tax	64D	<Enter>	Enter the amount from line 64d.
(13)	Total Net Tax Liability	64E	<Enter>	Enter the amount from line 64e.
(14)	Total Paid During Calendar Year	65A	<Enter>	Enter the amount from line 65a.
(15)	Total Paid During Subsequent Years	65B	<Enter>	Enter the amount from line 65b.
(16)	Overpayment Applied	66	<Enter>	Enter the amount from line 66.
(17)	Payments Other Than Substitute Dividend Payments	67A	<Enter>	Enter the amount from line 67a.

**Exhibit 3.37.110-7 (Cont. 1) (01-01-2021)**  
**Section 06 Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Substitute Dividend Payments	67B	<Enter>	Enter the amount from line 67b.
(19)	Total Payments	68	<Enter>	Enter the amount from line 68.
(20)	Balance Due	69	<Enter>	Enter the amount from line 69 as follows: (a) If the amount on line 69 is the same as the Remittance amount, enter a zero (0) and press <Enter>. (b) If the amount on line 69 is different from the Remittance amount, enter the amount from line 69 and press <Enter>
(21)	Overpayment Attributable to Over Withholding on U.S. income of Foreign Persons	70A	<Enter> MINUS (-) ★★★★★	Enter the amount from line 70a and press MINUS (-).
(22)	Overpayment Attributable to Excise Tax on Specified Federal Procurement Payments	70B	<Enter> MINUS (-) ★★★★★	Enter the amount from line 70b and press MINUS (-).
(23)	Refund Indicator	71	<Enter>	Enter a "2" if the "Refund" box is checked; otherwise, press <Enter>
(24)	Total U.S. Source FDAP Income Required Under Chapter 4	L1	<Enter>	Enter the amount from line L1.
(25)	Amount of Income Paid to Recipients Whose Chapter 4 Status Established No Withholding is Required	L2A	<Enter>	Enter the amount from line L2a.
(26)	Amount of Excluded Non-financial Payments	L2B	<Enter>	Enter the amount from line L2b.
(27)	Amount of Income Paid with Respect to Grandfathered Obligations	L2C	<Enter>	Enter the amount from line L2c.

**Exhibit 3.37.110-7 (Cont. 2) (01-01-2021)**  
**Section 06 Form 1042 (Program 12500)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(28)	Amount of Income Effectively Connected with the conduct of a Trade or Business in the U.S.	L2D	<Enter>	Enter the amount from line L2d.
(29)	Total U.S. Source FDAP Income Not Required Under Chapter 4	L2E	<Enter>	Enter the amount from line L2e.
(30)	Total U.S. Source FDAP Income Reportable Under Chapter 4	L3	<Enter>	Enter the amount from line L3.
(31)	Total U.S. source FDAP income reported on all Forms 1042-S	L4	<Enter>	Enter the amount from line L4.
(32)	Total Variance	L5	<Enter>	Enter the amount from line L5.
(33)	Explanation of Line 5	L6	<Enter>	Enter a "1" only if an entry is on L6, otherwise, press <Enter>.
(34)	Payments Checkbox	CKBX	<Enter>	Enter a "1" only if the box is checked. Otherwise, press <Enter>.
(35)	Payments by a Qualified Derivative Dealer (QDD) Checkbox	QDDCKBX	<Enter>	Enter a "1" only if the box is checked. Otherwise press <Enter>
(36)	EIN of the Qualified Derivative Dealer (QDD)	QDDEIN	<Enter>	Enter the nine-digit EIN of the Qualified Derivative Dealer (QDD) from Section 4, Line 2. <ul style="list-style-type: none"> <li>If QDD EIN is not present, press &lt;Enter&gt;.</li> </ul>

**Exhibit 3.37.110-8 (01-01-2022)****Section 01 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<Enter>	Enter the last two digits before the hyphen of the DLN year digit, located in the upper portion of the form. <i>Example: XXxxxXXXxxxXX-x</i> If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Tax Year	YEAR	<Enter>	Enter the preprinted or edited year from the top of the return in YY format. This is a MUST ENTER field for the first document of the block. The tax year will be generated into subsequent documents when <Enter> is pressed unless a different tax year is entered. If the tax year is different on any subsequent document, it must be entered.
(4)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return or in the bottom right corner of the return. The received date will be generated into subsequent documents when <Enter> is pressed unless a different received date is entered. If the received date is different on any subsequent document, it must be entered. <b>Note:</b> A received date must be present each time the cross reference DLN changes on Form 1042-S. If missing, take to the lead or manager.

**Exhibit 3.37.110-8 (Cont. 1) (01-01-2022)**  
**Section 01 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(5)	Cross Reference DLN	XREFDLN	<Enter>	Enter the stamped or edited cross reference DLN from the bottom portion of the form. The cross reference DLN will be generated into subsequent documents when <Enter> is pressed unless a different cross reference DLN is entered. If the cross reference DLN is different on any subsequent document, it must be entered.
(6)	UNIQUE FORM IDENTIFIER	UFI	<Enter>	Enter the 10 digits from the UNIQUE FORM IDENTIFIER box. a. This a "Must Fill" if data is present. b. Numeric field only. <ul style="list-style-type: none"> <li>For alphas, illegible, and/or missing numerics, enter a period (.) in its place.</li> <li>If the entire number is missing, press &lt;Enter&gt;.</li> <li>If too long, enter the first 10 digits.</li> </ul>
(7)	Amended Checkbox	AMNDCKBX	<Enter>	Enter the edited number located next to the "Amended" checkbox. If editing is not present and the "Amended" box is (a)checked, enter "1" not checked, press <Enter>.
(8)	AMENDMENT NO>	AMEND#	<Enter>	Enter the one-digit numeric from the AMENDMENT NO. box. a. If alpha is present or if illegible enter a period (.). b. If not present, press <Enter>.
(9)	Income Code	BX1	<Enter>	Enter the digits shown or edited in box 1. <b>Note:</b> If more than one code or if code is illegible, press <F12>.
(10)	Gross Income	BX2 \$	<Enter>	Enter the amount from box 2.

**Exhibit 3.37.110-8 (Cont. 2) (01-01-2022)**  
**Section 01 Form 1042-S (Program 71720)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Chapter 3	CHIND	<Enter> ★★★★★	Enter a "3" if a 3 is present or edited. Enter a "4" if a 4 is present or edited. <ul style="list-style-type: none"> <li>If blank or not edited, pull return and take to lead or designated SME to send to Code and Edit for proper Chapter determination and editing.</li> <li>For prior year editing will be a 1/3 for chapter 3 or 1/4 for chapter 4, located at the top of the Form 1042-S. Enter a "3" for chapter 3. Enter a "4" for chapter 4.</li> </ul>
(12)	Exemption Code	BX3A	<Enter>	Enter the digits shown or edited from box 3a. <b>Note:</b> If more than one code or code is illegible, press <F12>
(13)	Tax Rate	BX3B	<Enter>	Enter the digits shown or edited from box 3b. <b>Note:</b> If less than four digits or zeros, press <Enter> only .
(14)	Exemption Code	BX4A	<Enter>	Enter the digits shown or edited from box 4a. <b>Note:</b> If more than one code or if code is illegible, press <F12>.
(15)	Tax Rate	BX4B	<Enter>	Enter the digits shown or edited from box 4b. <b>Note:</b> If less than four digits or zeros, press <Enter> only.
(16)	Withholding Allowances	BX5 \$	<Enter>	Enter the amount from box 5.
(17)	Net Income	BX6 \$	<Enter>	Enter the amount from box 6.
(18)	Federal Tax Withheld	BX7A \$	<Enter>	Enter the amount from box 7a.
(19)	Federal Tax Withheld Because Escrow Procedures Were Applied	7BCKBX	<Enter>	Enter a "1" only if the box is checked; otherwise, press <Enter>.

**Exhibit 3.37.110-8 (Cont. 3) (01-01-2022)**  
**Section 01 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(20)	Withholding Occurred in Subsequent Year with Respect to a Partnership Interest	7CCKBX	<Enter>	Enter a "1" only if the box is checked in box 7c. Otherwise, press <Enter>.
(21)	Tax Withheld by Other Agents	BX8 \$	<Enter>	Enter the amount from box 8.
(22)	Overpaid Tax Repaid Pursuant to Adjustment Procedures	BX9 \$	<Enter>	Enter the amount from box 9.
(23)	Tax Withholding Credit	BX10 \$	<Enter>	Enter the amount from box 10.
(24)	Tax Paid by Withholding Agent (Amounts Not Withheld)	BX11 \$	<Enter>	Enter the amount from box 11.
(25)	Withholding Agents EIN	12AEIN	<Enter>	Enter the withholding agent's EIN, box 12.
(26)	Chapter 3 Status Code	12BSC	<Enter>	Enter the two-digit Chapter 3 status code from box 12b. <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(27)	Chapter 4 Status Code	12CSC	<Enter>	Enter the two-digit Chapter 4 status code from box 12c. <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>

**Exhibit 3.37.110-9 (04-26-2019)****Section 02 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Withholding Agent's Name Line 1	12DNAME1	<Enter>	Enter the first name line from box 12d.
(3)	Withholding Agent's Name Line 2	12DNAME2	<Enter>	Enter the second name line from box 12d.
(4)	Withholding Agent's Name Line 3	12DNAME3	<Enter>	Enter the third name line from box 12d.
(5)	Withholding Agent's GIIN	12EGIIN	<Enter>	Enter the withholding agents GIIN from box 12e. a. The following characters are valid <ul style="list-style-type: none"> <li>• Alphas A-Z</li> <li>• Numerics 0-9</li> <li>• Periods (.)</li> </ul> b. Run all characters together. c. Enter a period for each illegible character.
(6)	Country Code	12FCC	<Enter>	Enter the two-alpha country code from box 12f. a. Press <Enter> if: <ul style="list-style-type: none"> <li>• numerics are present</li> <li>• more than two alphas are present</li> </ul>
(7)	Foreign Taxpayer Identification Number	12GFTIN	<Enter>	Enter the ID# from box 12g. <b>Note:</b> Only letters A-Z, digits 0-9 and blanks are valid in this field.
(8)	Withholding Agent's Street Address 1	12HADD1	<Enter>	Enter the first address from box 12h.
(9)	Withholding Agent's Street Address 2	12HADD2	<Enter>	Enter the second address from box 12h.
(10)	Withholding Agent's City	12ICITY	<Enter>	Enter the city shown from box 12i.
(11)	Withholding Agent's State	12IST	<Enter>	Enter the standard state abbreviation from box 12i.



**Exhibit 3.37.110-9 (Cont. 1) (04-26-2019)****Section 02 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Withholding Agent's Province Code	12IPROV	<Enter>	Enter the province code from box 12i.
(13)	Withholding Agent's Country Code	12ICOUN	<Enter>	Enter the country code from box 12i.
(14)	Withholding Agent's Postal Zone	12IZONE	<Enter>	Enter the zip code or foreign postal zone from box 12i.

**Exhibit 3.37.110-10 (01-01-2022)****Section 03 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Recipient's Name Line 1	13ANAME1	<Enter>	Enter the first name line from box 13a.
(3)	Recipient's Name Line 2	13ANAME2	<Enter>	Enter the second name line from box 13a.
(4)	Recipient's Name Line 3	13ANAME3	<Enter>	Enter the third name line from box 13a.
(5)	Recipient's Country Code	13BCOUN	<Enter>	Enter the two-alpha country code from box 13b. a. Press <Enter> if: <ul style="list-style-type: none"> <li>• numerics are present</li> <li>• more than 2 characters are present</li> </ul>
(6)	Recipient's Street Address Line 1	13CDD1	<Enter>	Enter the first street address from box 13c.
(7)	Recipient's Street Address Line 2	13CDD2	<Enter>	Enter the second street address from box 13c.
(8)	Recipient's City	13DCITY	<Enter>	Enter the city from box 13d. <b>Caution: Do not enter Major City Codes.</b>
(9)	Recipient's State	13DST	<Enter>	Enter the standard state abbreviation from box 13d.
(10)	Recipient's Province Code	13DPROV	<Enter>	Enter the province code from box 13d.
(11)	Recipient's Country Code	13DCOUN	<Enter>	Enter the country code from box 13d.
(12)	Recipient's Postal Code	13DZONE	<Enter>	Enter the postal code from box 13d.
(13)	Recipient's U.S. TIN	13ETIN	<Enter>	Enter the Recipient's U.S. TIN from box 13e.

**Exhibit 3.37.110-10 (Cont. 1) (01-01-2022)**  
**Section 03 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term</b>	<b>Instructions</b>
(14)	Ch. 3 Status Code	13FSC	<Enter>	<p>Enter the two-digit Ch. 3 Status Code from box 13f.</p> <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..)</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(15)	Ch. 4 Status Code	13GSC	<Enter>	<p>Enter the two-digit Ch. 4 Status Code from box 13g.</p> <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..)</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(16)	Recipient's GIIN	13HGIIN	<Enter>	<p>Enter the Recipients GIIN form box 13h.</p> <p>a. The following characters are valid:</p> <ul style="list-style-type: none"> <li>• Alphas A-Z</li> <li>• Numerics 0-9</li> <li>• Periods (.)</li> </ul> <p>b. Run all characters together.</p> <p>c. Enter a period for each illegible character.</p>
(17)	Recipient's Foreign Tax ID	13ITIN	<Enter>	<p>Enter the Recipients Foreign Tax ID from box 13i.</p>
(18)	Limitation On Benefits Code	13JLOBCD	<Enter>	<p>Enter the two-digit Limitation On Benefits Code (LOB) from box 13j.</p> <p>a. If illegible or missing, press &lt;Enter&gt;.</p> <p>b. If one digit of 2-9 is present, enter a preceding 0 (zero).</p> <p>c. "00" and "01" are not valid codes.</p> <p>If one digit of 2-9 is present, enter a preceding 0 (zero).</p>

**Exhibit 3.37.110-10 (Cont. 2) (01-01-2022)**  
**Section 03 Form 1042-S (Program 71720)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term</b>	<b>Instructions</b>
(19)	Recipient's Account Number	13KACCT	<Enter>	Enter Recipient's Account Number from box 13k. a. Enter all characters present. b. Run all characters together.
(20)	Recipient's Date of Birth	13LDOB	<Enter>	Enter Recipients Date of Birth from box 13i. a) If obvious that the day is before the month, invert the day and month. Example: 250116 enter as 012516. b) If illegible, incomplete, or missing press <Enter>.
(21)	Primary Withholding Agent's Name	14AName	<Enter>	Enter the Primary Withholding Agent's Name from box 14a.
(22)	Primary Withholding Agent's EIN	14BEIN	<Enter>	Enter the Recipients Foreign Tax ID from box 14b.
(23)	PRO-RATA	PRBRCKBX	<Enter>	1. Enter the number edited next to the "Check if pro-rata basis reporting" box. 2. If no editing, enter "1" if the "Check if pro-rata basis reporting" box is checked. 3. If the box is not edited or checked, press <enter>.

## Exhibit 3.37.110-11 (01-01-2020)

## Section 04 Form 1042-S (Program 71720)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT		Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Intermediary or Flow Through Entity's EIN	15AEIN	<Enter>	Enter the TIN from box 15a.
(3)	Intermediary Ch 3 Status Code	15BSC	<Enter>	Enter the two -digit intermediary Ch. 3 status code from box 15b. <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(4)	Intermediary Ch 4 Status Code	15CSC	<Enter>	Enter the two-digit intermediary Ch. 4 status code from box 15c. <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(5)	Intermediary or Flow Through Entity's Name Line 1	15DNAME1	<Enter>	Enter the name from box 15d.
(6)	Intermediary or Flow Through Entity's Name Line 2	15DNAME2	<Enter>	Enter the name from box 15d.
(7)	Intermediary or Flow Through Entity's Name Line 3	15DNAME3	<Enter>	Enter the name from box 15d.

**Exhibit 3.37.110-11 (Cont. 1) (01-01-2020)**  
**Section 04 Form 1042-S (Program 71720)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Intermediary or Flow Through Entity's GIIN	15EGIIN	<Enter>	Enter the GIIN shown or edited from box 15e. a. The following characters are valid: <ul style="list-style-type: none"> <li>Alphas A-Z</li> <li>Numerics 0-9</li> <li>Periods (.)</li> </ul> b. Run all characters together. c. Enter a period for each illegible character.
(9)	Intermediary Country Code	15FCOUN	<Enter>	Enter the two-alpha intermediary Country Code from box 15f. a. Press <Enter> if: <ul style="list-style-type: none"> <li>numerics are present</li> <li>more than two alphas are present</li> </ul>
(10)	Intermediary Foreign TIN	15GTIN	<Enter>	Enter the intermediary foreign TIN from box 15g. a. The following characters are valid: <ul style="list-style-type: none"> <li>Alphas A-Z</li> <li>Numerics 0-9</li> <li>Periods (.)</li> </ul> b. Run all characters together.
(11)	Intermediary Address	15HADD1	<Enter>	Enter the intermediary address from box 15h.
(12)	Intermediary Address	15HADD2	<Enter>	Enter the intermediary address from box 15h.
(13)	Intermediary City/Town	15ICITY	<Enter>	Enter the intermediary city or town from 15i. <b>Caution: Do not enter Major City Codes.</b>
(14)	Intermediary State	15IST	<Enter>	Enter the intermediary state from box 15i.
(15)	Intermediary Province	15IPROV	<Enter>	Enter the intermediary province from box 15i.
(16)	Intermediary Country	15ICOUN	<Enter>	Enter the intermediary country from box 15i.
(17)	Intermediary ZIP or Postal Zone	15IZONE	<Enter>	Enter the intermediary zip or postal zone from box 15i.

**Exhibit 3.37.110-11 (Cont. 2) (01-01-2020)**  
**Section 04 Form 1042-S (Program 71720)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Payer's Name	16ANAME	<Enter>	Enter the name from box 16a.
(19)	Payer's TIN	16BTIN	<Enter>	Enter the TIN from box 16b.
(20)	Payer's GIIN	16CGIIN	<Enter>	<p>Enter the payer's GIIN from box 16c.</p> <p>a. The following characters are valid.</p> <ul style="list-style-type: none"> <li>• Alphas</li> <li>• Numerics 0-9</li> <li>• Periods (.)</li> </ul> <p>b. Run all characters together.</p> <p>c. Enter a period for each illegible character.</p>
(21)	Ch. 3 Status Code	16DSC	<Enter>	<p>Enter the two-digit Chapter 3 Status Code from box 16d.</p> <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(22)	Ch. 4 Status Code	16ESC	<Enter>	<p>Enter the two- digit Chapter 4 Status Code from box 16e.</p> <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(23)	State Income Tax Withheld	17AAMT \$	<Enter>	Enter the amount from box 17a.
(24)	Payer's State Tax Number	17BSTN	<Enter>	<p>Enter the state tax number from box 17b.</p> <p><b>Note:</b> Only digits 0-9 are valid in this field.</p>

Exhibit 3.37.110-11 (Cont. 3) (01-01-2020)  
Section 04 Form 1042-S (Program 71720)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(25)	State Code	17CST	<Enter>	Enter the two-digit state abbreviation from box 17c.



**Exhibit 3.37.110-12 (01-01-2022)****Section 01 Form 1042-T (Program 71700)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "01".
(2)	Serial Number	SER#	<Enter>	Enter the last two digits of the 14-digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Tax Year	YEAR	<Enter>	Enter the preprinted or edited year from the top of the form in YY format. This is a MUST ENTER field for the first document of the block. The tax year will be generated into subsequent documents when <Enter> is pressed unless a different tax year is entered. If the tax year is different on any subsequent document, it must be entered.
(4)	QI/NQI Check Boxes	QI/NQI?	<Enter>	For 2013 and prior enter as follows: (a) enter a "1" if the first box is checked. (b) enter a "2" if the second box is checked. Otherwise, press <Enter>.
(5)	Withholding Agent's Name Line 1	NAME1	<Enter>	Enter the first name line from the entity area of the return.
(6)	Withholding Agent's Name Line 2	NAME2	<Enter>	Enter the second name line from the entity area of the return.
(7)	Withholding Agent's Name Line 3	NAME3	<Enter>	Enter the third name line from the entity area of the return.

**Exhibit 3.37.110-12 (Cont. 1) (01-01-2022)**  
**Section 01 Form 1042-T (Program 71700)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(8)	Chapter 4 Status Code	CH4	<Enter>	Enter the two-digit Chapter 4 Status Code. <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(9)	Chapter 3 Status Code	CH3	<Enter>	Enter the two-digit Chapter 3 Status Code. <ul style="list-style-type: none"> <li>• If only one digit is present add a preceding zero (0).</li> <li>• If more than one chapter status code is present enter two periods (..).</li> <li>• If illegible enter two periods (..).</li> <li>• If alphas are present enter two periods (..).</li> </ul>
(10)	EIN	EIN	<Enter>	Enter the EIN from box.
(11)	Withholding Agent's EIN Indicator	CKBX	<Enter>	Always enter <b>0</b> .
(12)	Street Address Line 1	ADD1	<Enter>	Enter the first street address from the entity area of the return.
(13)	Street Address Line 2	ADD2	<Enter>	Enter the second street address from the entity area of the return.
(14)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution: Do not enter Major City Codes.</b>
(15)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return.
(16)	Province Code	PROV	<Enter>	Enter the province code from the entity area of the return.
(17)	Country Code	COUN	<Enter>	Enter the country code from the entity area of the return.

**Exhibit 3.37.110-12 (Cont. 2) (01-01-2022)**  
**Section 01 Form 1042-T (Program 71700)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Postal Code/Zone/ZIP	ZONE	<Enter>	Enter the postal code/zone from the entity area of the return. For U.S. addresses, enter the zip code.
(19)	Chapter Indicator	INDICATOR	<Enter> ★★★★★	Enter the one-digit chapter indicator from line 1a. The only valid digits are 3 and 4. <ul style="list-style-type: none"> <li>If blank or not edited, pull return and take to Lead or SME to send to Code and Edit for proper Chapter determination and editing.</li> <li>For prior year forms enter the edited 3 or 4 chapter indicator from the top of the form.</li> </ul>
(20)	Type of Return Indicator (Amended/Original)	RTI	<Enter>	Enter from line 1a as follows: (a) If the "Amended" box is checked, enter a "1". (b) If the "Original" box is checked, press <Enter>.
(21)	Pro-Rata Basis Reporting	CKBX	<Enter>	Enter the edited digit from below line 1a.
(22)	Partnership Reporting Withholding that Occurred in the Subsequent Year	CKBX1E	<Enter>	Enter a "1" only if the box on line 1e is checked. Otherwise, press <Enter>.
(23)	QI, WFP, or WFT revising its reporting on Form 1042-S to report to a specific recipient.	CKBX1F	<Enter>	Enter a "1" only if the box is on Line 1f is checked. Otherwise, press <Enter>.
(24)	Number of Form 1042-S	NBR	<Enter>	Enter the number from line 1d.
(25)	Total Gross Income	L2A \$	<Enter>	Enter the amount from line 2.
(26)	Chapter 4 Tax Withheld	3A \$	<Enter>	Enter the amount from line 3a.
(27)	Chapter 3 Tax Withheld	3B \$	<Enter>	Enter the amount from line 3b.
(28)	Final Checkbox	FINAL	<Enter>	Enter "1" if the "Final" box is checked.
(29)	Contact/Signature Name	CONT	<Enter>	No entry required Press <Enter>.

**Exhibit 3.37.110-12 (Cont. 3) (01-01-2022)**  
**Section 01 Form 1042-T (Program 71700)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(30)	Contact/Signature Telephone Number	TEL#	<Enter>	No entry required. Press <Enter>.
(31)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited from the face of the return. If date is missing take to the lead or manager.