DO NOT STAPLE

Form **1042-T** Department of the Treasury Internal Revenue Service	**Annual Summary and Transmittal of Forms 1042-S** Go to *www.irs.gov/Form1042T* for the latest information.	OMB No. 1545-0096 **2026**

Name of withholding agent	Ch. 4 status code ☐ Ch. 3 status code ☐	**Employer identification number**
Number, street, and room or suite no.		
City or town, state or province, country, and ZIP or foreign postal code		

1 Type of paper Forms 1042-S attached:

a Choose only one: ☐ Chapter 4 or chapter 3 (enter 4 or 3)

b Check only one box: ☐ Original ☐ Amended

c Check if pro rata ☐

d Enter the number of paper Forms 1042-S attached _____

e Check if you are a partnership reporting withholding that occurred in the subsequent year. See instructions. ☐

f Check if you are a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust revising its reporting on Form 1042-S to report to a specific recipient. See instructions. ☐

2 Total gross income reported on all paper Forms 1042-S (box 2) attached . . . . . $_____

3 Total federal tax withheld on all paper Forms 1042-S attached:

a Total federal tax withheld under chapter 4 . . . . . $_____

b Total federal tax withheld under chapter 3 . . . . . $_____

Caution: If you have already filed a Form 1042 and an attached Form 1042-S causes the gross income or tax withheld information shown on your previously filed Form 1042 to change, you must file an amended Form 1042. See the instructions on page 2.

If this is your FINAL return, enter an "X" here. See instructions. ☐

Please return this entire page to the Internal Revenue Service.

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Your signature	**Title**	**Date**	**Daytime phone number**

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 1042-T and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1042T*.

General Instructions

Purpose of Form

Use this form to transmit paper Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, to the Internal Revenue Service. Use a separate Form 1042-T to transmit each type of Form 1042-S. See the instructions for line 1 below.

Caution: Do not use Form 1042-T if you submit Forms 1042-S electronically. See the Instructions for Form 1042-S for the electronic filing requirements for Form 1042-S.

Filing Forms 1042 and 1042-S

Use of this form to transmit paper Forms 1042-S does not affect your obligation to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

If you have not yet filed a Form 1042 for the 2026 tax year, you may send in more than one Form 1042-T to submit paper Forms 1042-S prior to filing your Form 1042. You may submit amended Forms 1042-S even though changes reflect differences in gross income and tax withheld information of Forms 1042-S previously submitted with a Form 1042-T.

If you have already filed a Form 1042 for the 2026 tax year and an attached Form 1042-S caused the gross income or tax withheld information previously reported on line 62c or 63e of your Form 1042 to change, you must file an amended Form 1042.

Where and When To File

File Form 1042-T, along with Copy A of the paper Forms 1042-S being transmitted, to the Ogden Service Center, P.O. Box 409101, Ogden, UT 84409, by March 15, 2027. Mail the forms flat. Do NOT fold forms.

Specific Instructions

Identifying information at top of form. The name, address, employer identification number, and chapter 4 and chapter 3 status codes of the withholding agent named on this form must be the same as those you enter on Forms 1042 and 1042-S. See the Instructions for Form 1042 for the definition of withholding agent. See the Instructions for Form 1042-S for the withholding agent codes for the chapter 4 and chapter 3 status codes. You must enter both a chapter 4 and a chapter 3 withholding agent status code regardless of the type of payment being made.

Line 1. You must file a separate Form 1042-T for each type of paper Form 1042-S you are transmitting.

Line 1a. Withholding agents are not permitted to file a single Form 1042-T to transmit both chapter 4 and chapter 3 amounts. Withholding agents must indicate either chapter 4 or chapter 3 to designate the chapter for which they are filing a given Form 1042-T. The chapter you designate on this form must be the same as that on all attached Forms 1042-S. See *Chapter indicator* in the Instructions for Form 1042-S for additional information.

Line 1b. Check either the *Original* or *Amended* box (but not both).

Line 1c. Check the box on this line 1c if you are filing pro rata Forms 1042-S. See the Instructions for Form 1042-S.

Line 1e. Check the box on line 1e if you are a partnership reporting withholding that occurred in the subsequent year with respect to a foreign partner's share of undistributed income for the prior year. The attached Form(s) 1042-S should have the checkbox checked in box 7c.

As a result of the above rules, there are many possible types of Form 1042-S that may be transmitted, and each type requires a separate Form 1042-T. See the following examples.

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

Each type must be transmitted with a separate Form 1042-T. For example, you must transmit only chapter 3, original, pro rata Forms 1042-S with one Form 1042-T.

Line 1f. This box should be checked only if a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust 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 in accordance with the provisions of the QI Agreement (Rev. Proc. 2022-43) or the WP/WT Agreement (Rev. Proc. 2017-21).

Line 2. Enter the total of the gross income amounts shown on the Forms 1042-S (box 2) being transmitted with this Form 1042-T.

Line 3. Enter the total of the federal tax withheld amounts shown on all Forms 1042-S (total of amounts reported in boxes 10 and 11) being transmitted with this Form 1042-T. On this Form 1042-T, complete either line 3a or line 3b, but not both. If you indicated "chapter 4" on line 1a, complete line 3a to report the total amounts withheld pursuant to chapter 4. If you indicated "chapter 3" on line 1a, complete line 3b to report the total amounts withheld pursuant to chapter 3.

Final return. Enter an "X" in the *FINAL return* box if you are not required to file any additional Forms 1042-S for the 2026 tax year, including any amended Forms 1042-S, whether filed on paper or electronically.

Paperwork Reduction Act Notice. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 12 minutes.