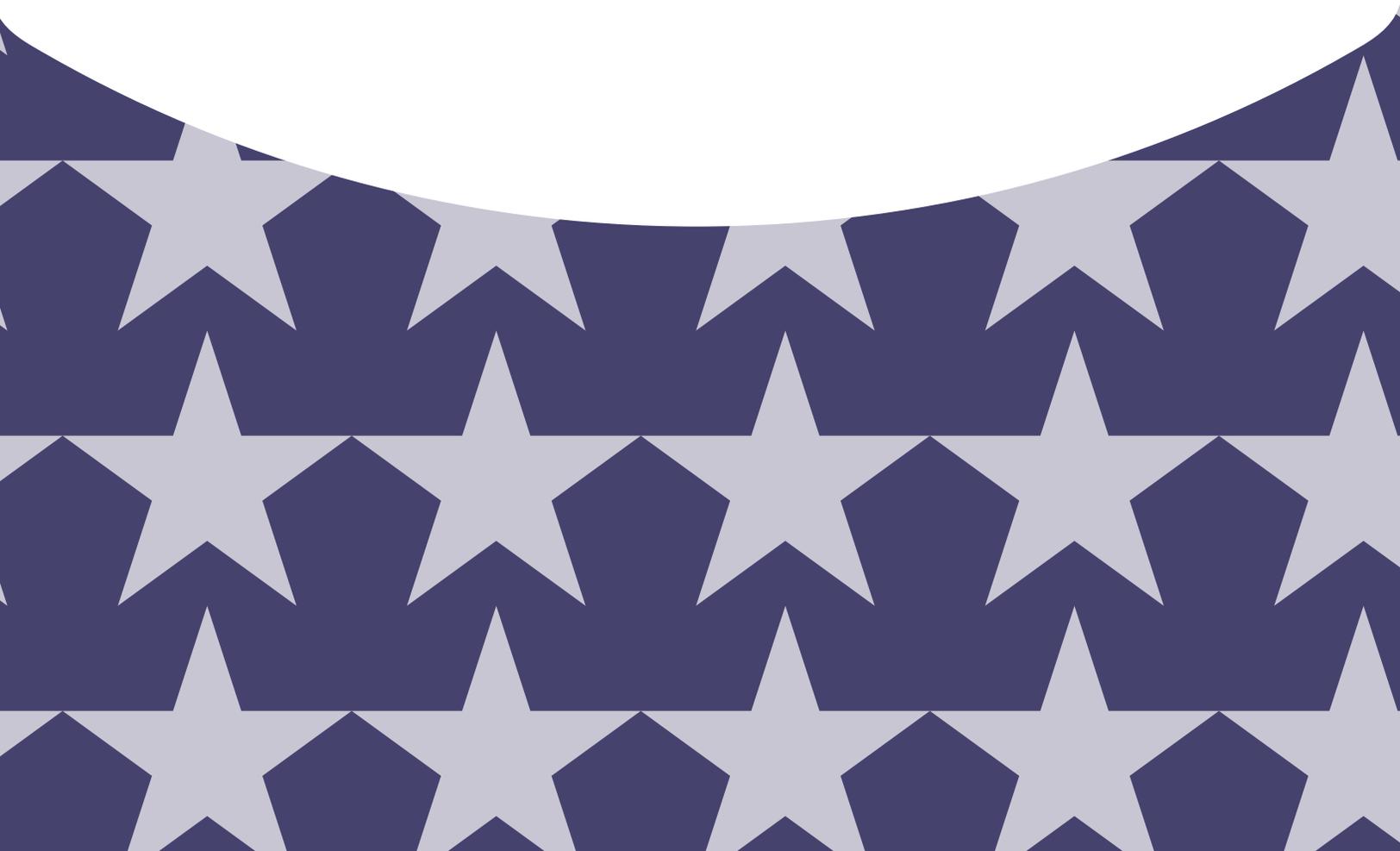




# Publication 1187

Specifications for Electronic Filing of Form 1042-S,  
Foreign Person's U.S. Source Income Subject to Withholding





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## **Part A. | General Information**





## Sec. 1 Introduction

This publication outlines the communication procedures and transmission formats for the following information returns:

- [Form 1042-S](#), Foreign Person's U.S. Source Income Subject to Withholding

Withholding agents are responsible for providing statements to recipients. Refer to the Instructions for Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding* for guidance on furnishing statements to recipients.

## Sec. 2 Purpose

The purpose of this publication is to provide the specifications for electronic filing of Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, with the Internal Revenue Service (IRS).

Generally, the boxes on the paper forms do correspond with the fields used for the electronic file, however; if the form and field instructions do not match, the guidance in this publication supersedes the form instructions. Electronic reporting of information returns eliminates the need to submit paper documents to the IRS. Do not send copies of paper forms to the IRS for any forms filed electronically as this will result in duplicate filing.

The FIRE system can accept multiple files for the same type of return. For example, if a company has several branches issuing Forms 1042-S, it is not necessary to consolidate all the forms into one transmission. Each file may be sent separately. Do not transmit duplicate data.

## Sec. 3 What's New for Tax Year 2013

1. Beginning Tax Year 2013 and subsequent, the guidance provided in Publication 1187 will cease to be issued as a Revenue Procedure. This publication will be maintained as a continuous living document incorporating record layout, and other changes, revisions, and deletions. This publication will be maintained as a continuous living document incorporating changes as they take effect making this document current throughout the filing season. Updates can be found at [www.irs.gov](http://www.irs.gov) on the [Filing Information Returns Electronically](#) website.
2. This publication should be used in conjunction with the following forms and publications:
  - [Form 1042-S](#), *Foreign Person's U.S. Source Income Subject to Withholding*
  - [Instructions for Form 1042-S](#), *Foreign Person's U.S. Source Income Subject to Withholding*
  - [Publication 515](#), *Withholding of Tax on Nonresident Aliens and Foreign Entities*
  - [Publication 1179](#), *General Rules and Specifications For Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns*
3. Publication 1187 was updated to reflect the current reporting four digit reporting year, 2013.
4. Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, is now available as a fill-in form through the FIRE System located at <https://fire.irs.gov>.
5. **FIRE System** is available from February 3, 2014, through December 12, 2014.
6. **FIRE Test System** is available from November 13, 2013, through February 28, 2014.

## Sec. 4 Communicating with the IRS

Assistance is available year-round to payers, transmitters, and employers for the following issues:

- Electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of business information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8596, 8935 and W-2G).
- Questions related to electronic filing of Form 1042-S and 8955-SSA.
- Tax law and paper filing instructions for Forms W-2 and W-3.

- Notice CP2100, Backup Withholding Notice.
- CP 972CG, Notice of Proposed Civil Penalty, reasonable cause requirements due to missing and incorrect Taxpayer Identification Numbers (TINs).

For assistance with the above issues call 1-866-455-7438 (outside the U.S. 1-304-263-8700), or call 1-304-579-4827 for Telecommunications Device for the Deaf (TDD).

The IRS address for filing information returns electronically is <https://fire.irs.gov> and the address to test filing information returns electronically is <https://fire.test.irs.gov>.

You may also send an email to [mccirp@irs.gov](mailto:mccirp@irs.gov). When sending emails concerning specific file information, include the company name and the electronic filename or Transmitter Control Code (TCC). Do not include Tax Identification Numbers (TINs) or attachments in email correspondence, because electronic mail is not secure.

You can also mail general inquiries regarding the filing of information returns and your comments/suggestions regarding this publication to:

Internal Revenue Service  
230 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430

## Sec. 5 Additional Resources

Following are additional resources and information available for information returns:

Topic	Location
Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding	Go to <a href="http://www.irs.gov">www.irs.gov</a> and click on Forms and Pubs. Click Current Forms & Pubs and enter " <a href="#">Form 1042-S</a> " in Find box. Click Find.
Instructions for Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding	Go to <a href="http://www.irs.gov">www.irs.gov</a> and click on Forms and Pubs. Click Current Forms & Pubs and enter " <a href="#">Instructions 1042-S</a> " in Find box. Click Find.
Forms and Publications	Obtain IRS publications and tax forms by going to <a href="#">Forms and Publications</a> on <a href="http://www.irs.gov">www.irs.gov</a> or by phone,
Form 4419, Application for Filing Information Returns Electronically (FIRE)	Can be applied for on-line by going to <a href="https://fire.irs.gov">https://fire.irs.gov</a> and selecting Fill-In Form 4419 from the Menu Options.
	Go to <a href="http://www.irs.gov">www.irs.gov</a> and click on Forms and Pubs. Click Current Forms & Pubs and enter " <a href="#">4419</a> " in Find box. Click Find.
Form 8508, Request for Waiver From Filing Information Returns Electronically	Go to <a href="http://www.irs.gov">www.irs.gov</a> and click on Forms and Pubs. Click Current Forms & Pubs and enter " <a href="#">Form 8508</a> " in Find box. Click Find.
Form 8809, Application for Extension of Time to File Information Returns	Can be requested on-line by going to <a href="https://fire.irs.gov">https://fire.irs.gov</a> and selecting "Extension of Time Request" from the Menu Options.
	Go to <a href="http://www.irs.gov">www.irs.gov</a> and click on Forms and Pubs. Click Current Forms & Pubs and enter " <a href="#">Form 8809</a> " in Find box. Click Find.

Electronic filing of Forms W-2	Go to Social Security Administration (SSA) website at <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> or call 1-800-772-6270 to obtain the number of the SSA Employer Service Liaison Officer for your area.
Internal Revenue Bulletin (IRB) –  The authoritative instrument for the distribution of all types of <i>official</i> IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	You can find the Internal Revenue Bulletin at <a href="http://www.irs.gov/irb/">http://www.irs.gov/irb/</a>
Filing Information Returns Electronically on irs.gov – Provides information on filing information returns electronically including transmissions, file preparation, file naming file status, testing and more.	Go to <a href="http://www.irs.gov">www.irs.gov</a> and search for “ <a href="#">Filing Information Returns Electronically</a> ”.
Mailing address for paper filing of Information Return.	Go to <a href="http://www.irs.gov">www.irs.gov</a> and click on <a href="#">Forms and Pubs</a> . Click Current or Prior Year Forms & Pubs and enter “ <a href="#">Form 1096</a> ” in Find box. Click Find. Refer to General Instructions under Where To File for the mailing address.
Payee/recipient questions on how to report information return data	Call 1-800-829-1040 for individual tax return information.
Withholding of tax on Form 1042-S	For tax law questions concerning the requirements for withholding of tax on payments of U.S. source income to foreign persons, call International Accounts at 1-267-941-1000 (not a toll-free number).
Quick Alerts	Go to <a href="http://www.irs.gov">www.irs.gov</a> in Search box type “Quick Alerts”; select “Subscribe To Quick Alerts”.

## Sec. 6 Filing Requirements, Retention Requirements, Due Dates and Extensions

### 01. Filing Requirements

For general instructions regarding [Form 1042-S](#), refer to the [Instructions for Form 1042-S](#). This includes information about filing requirements, paper filing, and line instructions.

Filers of Form 1042-S may be required to file electronically. Section 6011(e)(2)(A) of the Internal Revenue Code provides that any

person, including a corporation, partnership, individual, estate, or trust, who is required to file 250 or more information returns must file such returns electronically. The 250 or more requirement applies separately for each type of return and separately to each type of amended return. See [Form 8508, Request for Waiver from Filing Information Returns Electronically](#), if you are required to file electronically, but this requirement causes an undue hardship.

**Note:** All filers are encouraged to file information returns electronically even if they are not required to do so.

All filing requirements apply individually to each reporting entity as defined by its separate Taxpayer Identification Number (TIN). For the purposes of this publication, TINs include:

- Social Security Number (SSN)
- Employer Identification Number (EIN)
- Individual Taxpayer Identification Number (ITIN)
- Qualified Intermediary Employer Identification Number (QI-EIN)
- Withholding Foreign Partnership Employer Identification Number (WP-EIN)
- Withholding Foreign Trust Employer Identification Number (WT-EIN)

For example, if a corporation with several branches or locations uses the same EIN, the corporation must aggregate the total volume of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

## 02. Retention Requirements

Withholding agents should retain a copy of information returns (or have the ability to reconstruct the data) for at least three years from the reporting due date. Returns reporting federal withholding should be retained for four years.

## .03 Due Dates

The due date for filing Form 1042-S electronically or by paper is March 15th. You must furnish statements to recipients by March 15th. If due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day.

## .04 Extension of Time

The application of extension of time to file information returns must be filed by the due date of the return for which the extension is being requested. If the withholding agent /filer is requesting an extension for multiple form types, the extension must be requested by the earliest due date. A separate extension application is required for each withholding agent/filer.

There are three methods for submitting a request for an extension of time to file information returns:

Method	How To	Notification
Online submission of Extension of Time to File Information Returns	The Fill-in Form 8809 may be completed online via the FIRE System.  (See Part B. Sec. 3, <a href="#">Connecting to the FIRE System</a> ). From the Main Menu, click "Extension of Time Request" and then click "Fill-in Extension Form".	Forms 8809 completed on line receive an instant acknowledgement on screen if form is completed properly and timely.
Electronic File Transmission (record layout)	A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. See Part D. <a href="#">Extension of Time</a> to File.	Transmitters requesting an extension of time via an electronic file will receive the file status results online.

Paper submission of Form 8809, Application for Extension of Time to File Information Returns	Form 8809 can be obtained on <a href="http://www.irs.gov">www.irs.gov</a> on the Publication and Forms tab. See Part A. Sec. 4, <a href="#">Communicating with the IRS</a> .  Mail completed Form 8809 to:  Internal Revenue Service 240 Murall Drive, Mail Stop 4360 Kearneysville, WV 25430	Withholding Agent will receive a letter.
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If the request for extension of time to file an information return is received beyond the due date of the information return, it will be denied. For more information on extension requests and requesting an additional extension of time, see [Form 8809, Application for Extension of Time to File Information Returns](#).

#### **.05 Request for Additional Extension of Time**

Title 26 CFR Chapter 1 subsection 6081-8(2)(d) allows a payer (filer) or transmitter to request an additional 30-day extension to file information returns if the first automatic 30-day extension was granted and the additional extension is submitted before the expiration of the automatic 30-day extension. The additional extension can be filed on Form 8809 or submitted electronically provided that the filer faxes a Form 8809 the same day the file is transmitted to satisfy the reason and signature requirement. The on-line Fill-in Form 8809 cannot be used to request an additional extension of time.

## **Sec. 7 Extension of Time for Recipient Copies of Information Returns**

To request an extension of time to furnish recipient copies of Forms 1042-S, submit a letter to the IRS, Attn: Extension of Time Coordinator, at the address listed in the Part A. Sec. 4, [Communicating with the IRS](#). Include the following information in your letter:

- a. Withholding agent name
- b. TIN
- c. Address
- d. Type of return
- e. Specify that the extension request is to provide statements to recipients
- f. Reason for the delay
- g. Signature of withholding agent or duly authorized person

Requests for an extension of time to furnish statements to recipients of Forms 1042-S are not automatically approved. If approved, an extension will allow a maximum of 30 days from the due date. The request must be postmarked no later than the date the statements are due to the recipients. When requesting extensions of time for recipient copies, a signed letter must be faxed to 1-877-477-0572 by the transmitter the same day as the transmission. Be sure to include the reason an extension for the recipient copies is needed. Transmitters submitting an extension of time for recipient copies with an electronic file should not submit a list of withholding agent names and TINs with the letter since this information is included in the electronic file.

**Note:** Neither the paper Form 8809, nor the online fill-in Form 8809 extension option, can be used to request an extension of time to furnish statements to recipients.

## Sec. 8 Form 8508, Request for Waiver from Filing Information Returns Electronically

If a withholding agent is required to file original or amended returns electronically, but the requirement creates an undue hardship; a waiver may be requested by submitting [Form 8508, Request for Waiver from Filing Information Returns Electronically](#), to the IRS. If a waiver for an original filing is approved, any corrections for the same type of returns will be covered under that waiver.

An approved waiver will provide exemption from electronic filing for the current tax year only and filers may not apply for a waiver for more than one tax year. A waiver does not provide exemption from filing. If a waiver is approved, the payer must timely file Forms 1042-S on acceptable paper forms with the IRS. If a waiver request is approved, keep the approval letter on file. Do not send a copy of the approved waiver to the service center where the paper returns are filed.

Waivers are evaluated on a case-by-case basis and are approved or denied based on criteria set forth in the regulations under section 6011(e) of the Internal Revenue Code. Filers are encouraged to submit Form 8508 to the IRS at least 45 days before the due date of the returns, but no later than the due date of the returns for which the waiver is being requested. The IRS does not process waiver requests until January. Mail completed Form 8508 to:

Internal Revenue Service  
240 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430

## Sec. 9 Penalties Associated with Information Returns

Penalties generally apply to the corporation, partnership, individual, estate, or trust who is required to file information returns. The penalties apply to electronic filers as well as to paper filers. Failure to file a correct information return by the due date without reasonable cause may be subject to a penalty. The penalty may apply when the information return:

- was not filed timely
- is missing required information
- contains incorrect information
- was filed on paper when electronic filing is required
- is not machine readable

The amount of the penalty is based on when you file the correct information return.

The penalty is:

- **\$30** per information return if you correctly file within 30 days of the due date of the return; maximum penalty \$250,000 per year for large businesses (\$75,000 for small businesses).
- **\$60** per information return if you correctly file more than 30 days after the due date, but by August 1; maximum penalty \$500,000 per year for large businesses (\$200,000 for small businesses).
- **\$100** per information return if you correctly file after August 1 or you do not file required information returns; maximum penalty \$1.5 million per year for large businesses (\$500,000 for small businesses).

A late filing penalty may be assessed for a replacement file which is not transmitted by the required date. If a file is submitted before or by the due date, but is "bad," the filer will have up to 60 days from the day the original file was transmitted to transmit an acceptable replacement file. If an acceptable replacement file is not received within 60 days, the payer could be subject to late filing penalties. This only applies to files originally submitted electronically.

If failure to file a correct information return is due to intentional disregard of the filing requirements or correct information requirements, the penalty is at least \$250 per information return with no maximum penalty.

For information regarding penalties which may apply for a Failure to Furnish Correct Payee Statements, see the Penalties Section in the [Instructions for Form 1042-S](#).

## Sec. 10 Amended Information Returns

### 01. General Information

Prior year data and amended information returns must be filed according to the requirements of this publication. Use the record format for the current year to submit prior year information returns. A separate transmission must be made for each tax year. All fields of the return must be complete. Only the returns with errors should be submitted in the amended returns file. The payer must furnish corrected statements to recipients as soon as possible.

In general, filers should submit amended returns for returns filed within the last three calendar years.

**Note:** If any information corrected on Form 1042-S changes the information previously reported on [Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons](#), an amended Form 1042 will need to be filed. For information on when an amended [Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons](#) is required, refer to the [Instructions for Form 1042](#).

If an information return was successfully processed by the IRS and you identify an error with the file after the IRS accepted the file (Good/Released), you need to submit an amended return. Do not submit the original file again, this may result in duplicate reporting. Submit **only** those returns that require amendments. Do not code information returns omitted from the original file as amended returns; if you omitted an information return it should be submitted as an original return. The standard correction process will not resolve duplicate reporting.

### .02 When to File

Refer to individual form instructions for amended return due dates and penalty information. Amended returns should be filed as soon as possible:

- Amended returns filed within 30 days after the required filing date (including extensions) may be subject to a \$30 penalty per form.
- Amended returns filed more than 30 days after the due date but by August 1, may be subject to a \$60 penalty per form.
- Failing to file amended returns or filing them after August 1, may be subject to a \$100 penalty per form. (For information on penalties, refer to the Penalties section of the [2013 General Instructions for Certain Information Returns](#).)

The Recipient “Q” Record provides a 20-position field (positions 72-91) for the recipient’s account number assigned by the withholding agent. This number should be included on the initial return and on the amended return. This is especially important when filing more than one of the same type of information returns for the recipient. The account number is used by IRS to determine which information return is being amended. It is vital that each information return reported for a recipient have a unique account number. Do not enter a TIN in this field.

If payers discover errors after August 1, they should file amended returns. A timely filed amended return is a factor considered in determining whether an “intentional disregard penalty” should be assessed. If a filer/transmitter discovers errors that affect a large number of recipients, contact the IRS at 1-866-455-7438. Send corrected return to the IRS and notify the recipients.

### .03 Filing Corrections Electronically

Section 6011(e)(2)(A) requires filers who issue 250 or more information returns for any calendar year to file the returns electronically. The 250 or more requirement applies separately for each type of form filed and separately for original and amended returns. Example:

If a payer has 100 Form 1042-S to correct, the returns can be filed on paper because they fall under the 250 threshold. However, if the payer has 300 Form 1042-S to correct, they must be filed electronically.

If correct returns are not submitted electronically, they must be submitted on official forms. For information on substitute forms refer to [Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns](#).

The record sequence for filing amended returns is the same as for original returns. Refer to Part C. Record Format Specifications and Record Layouts for more information.

If submitting prior year amended returns, use the record format for the current year and submit in a separate transmission. However, use the actual year designation of the amended return in Field Positions 2-5 of the Transmitter “T” Record. A separate electronic transmission must be made for each tax year.

There are numerous types of errors, and in some cases, more than one transaction may be required to correct the initial error. Review the “One Transaction Correction” and “Two Transaction Correction” tables below before transmitting an amended file.

When correcting the Withholding Agent “W” Record, follow the “Two Transaction Correction” table. When the “W” Record is being corrected, every Recipient “Q” Record reported under that incorrect “W” Record must be amended by zero filling all of the amount fields as described in Error Type 2, Transaction 1.

Sample File Layout for One Transaction Corrections					
Transmitter “T” Record	Amended coded Withholding Agent “W” Record	Amended coded Recipient “Q” Record	Amended coded Recipient “Q” Record	Reconciliation “C” Record	End of Transmission “F” Record

One Transaction Correction	
<p><b>If ...</b> The Original return was filed with one or more of the following error types:</p> <ul style="list-style-type: none"> <li>• Incorrect money amount</li> <li>• Incorrect codes and/or check boxes</li> <li>• Incorrect address</li> <li>• Form 1042-S submitted in error – should not have been submitted</li> <li>• Return should not have been filed.</li> </ul> <p><b>Note:</b> If a Form 1042-S was submitted in error, all fields must be exactly the same as the original record except all money amounts must be zeros.</p>	<p><b>Then ...</b> Follow the steps below for One Transaction Correction for an amended return:</p> <ol style="list-style-type: none"> <li>1. Prepare a new file. The first record on the file will be the Transmitter “T” Record.</li> <li>2. Make a separate “W” Record for each withholding agent being reported with a Return Type Indicator of “1” (1 = Amended) in field position 2. Enter a “G” (Amended Return Indicator) in position 810.</li> <li>3. The Recipient “Q” Records must show the correct record information with a Return Type Indicator of “1” for amended in field position 2. (See <b>Note</b>) Enter a “G” (Amended Return Indicator) in position 810.</li> <li>4. Prepare a separate Reconciliation “C” Record for each withholding agent (“W” Record) being reported summarizing the preceding amended “Q” Records.</li> <li>5. The last record on the file will be the End of Transmission “F” Record.</li> </ol>

## Two Transaction Correction

Two separate transactions are required to submit a Two Transaction Correction. You must follow the directions for both transactions.  
**Note:** Do not use this correction process for money amount corrections.

<b>If ...</b>	<b>Then ...</b>
<p>The Original “Q” records were filed with one or more of the following error types:</p> <ul style="list-style-type: none"> <li>• No Recipient TIN (SSN, EIN, ITIN, QI- EIN)</li> <li>• Incorrect Recipient TIN</li> <li>• Incorrect Recipient name</li> <li>• Incorrect Recipient name and address</li> </ul> <p><b>Note:</b> If original “W” records were filed with incorrect information, every Recipient “Q” record reported under that incorrect “W” record must be amended.</p>	<p>Follow the steps below for Two Transaction Correction for an amended return:</p> <p><b>Transaction 1 – Identify incorrect records.</b></p> <ol style="list-style-type: none"> <li>1. Prepare a new file. The first record on the file will be the Transmitter “T” Record.</li> <li>2. Make a separate “W” Record for each withholding agent being reported. The information in the “W” Record will be exactly the same as it was in the original submission except for the Return Type Indicator of “1” (1 = Amended) in field position 2 and the Amended Return Indicator in position 810 must be a “G”. The Record Sequence Number will be different since this is a counter number and is unique to each file.</li> <li>3. The Recipient “Q” Records must contain exactly the same information as submitted previously, except, insert the Amended Return Indicator Code of “1” in Field Position 2 of the “Q” Records, and enter “0” (zeros) in all payment amounts. Enter the Return Type Indicator of “1” in position 2 and the Amended Return Indicator of “G” in position 810 of all “Q” Records. The Record Sequence Number will be different since this is a counter number and is unique to each file.</li> <li>4. Prepare a separate Reconciliation “C” Record for each withholding agent being reported summarizing the preceding “Q” Records.</li> <li>5. Continue with Transaction 2 to complete the correction. Step 1 and Step 2 can be included in the same electronic file. If separate files for Step 1 and Step 2 are submitted, each file must have a complete set of “T, W, Q, C and F” records.</li> </ol> <p><b>Transaction 2 – Report the correct information.</b></p> <ol style="list-style-type: none"> <li>1. Make a separate “W” Record for each withholding agent being reported. The Return Type Indicator must be “1” in position 2. The Amended Indicator of “C” must be entered in position 810.</li> <li>2. The Recipient “Q” Records must show the correct information. The Return Type Indicator in position 2 must be “1” and the Amended Return Indicator must be “C”.</li> <li>3. Prepare a separate Reconciliation “C” Record for each withholding agent being reported summarizing the preceding “Q” Records.</li> <li>4. The last record on the file will be the End of Transmission “F” Record.</li> </ol>

## Sample File layout for Two Transaction Corrections

### Transaction One File

Transmitter "T" Record	Amended coded Withholding Agent "W" Record	Amended coded Recipient "Q" Record	Amended coded Recipient "Q" Record	Amended coded Recipient "Q" Record	Reconciliation "C" Record
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### Transaction Two File

Amended coded Withholding Agent "W" Record	Amended coded Recipient "Q" Record	Amended coded Recipient "Q" Record	Amended coded Recipient "Q" Record	Reconciliation "C" Record	End of Transmission "F" Record
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## Sec. 11 Definition of Terms

Element	Description
Amended Return	An amended return is an information return filed by the transmitter to amend an information return that was previously filed and processed by the IRS, but contained erroneous information.
Beneficial Owner	The beneficial owner of income is, generally, the person who is required under U.S. tax principles to include the income in gross income on a tax return. For additional information and special conditions see Definitions in the <a href="#">Instructions for Form 1042-S</a> .
Employer Identification Number (EIN)	A nine-digit number assigned by the IRS for federal tax reporting purposes.
File	For purposes of this publication, a file consists of one Transmitter "T" Record at the beginning of the file, a Withholding Agent "W" Record, followed by the Recipient "Q" Record(s), a Reconciliation "C" Record summarizing the number of preceding "Q" Records and total of preceding money fields. Follow with any additional "W", "Q", and "C" Record sequences as needed. The last record on the file is the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.
Filer	Person (may be withholding agent and/or transmitter) submitting information returns to the IRS.
Filing Year	The calendar year in which the information returns are being filed to the IRS.

<b>Element</b>	<b>Description</b>
Flow-Through Entity	A foreign partnership (other than a withholding foreign partnership) or a foreign simple or grantor trust (other than a withholding foreign trust). For any payments for which a reduced rate withholding under an income tax treaty is claimed, any entity is considered to be a flow-through entity if it is considered to be fiscally transparent under IRC Section 894 with respect to the payment by an interest holder's jurisdiction.
Foreign Person	A person who is a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person who is not a U.S. person. The term also includes a foreign branch or office of a U.S. financial institution or U.S. clearing organization, if the foreign branch is a Qualified Intermediary. Generally, a payment to a U.S. branch of a foreign institution is a payment to a foreign person.
Gross Income	Gross income includes income from all sources, except certain items expressly excluded by statute. Gross income is the starting point for computing adjusted gross income and taxable income.
Individual Taxpayer Identification Number (ITIN)	A nine-digit number issued by the IRS to individuals who are required to have a U.S. taxpayer identification number for tax purposes but are not eligible to obtain a Social Security Number (SSN). An ITIN may be used for tax purposes only.
Information Return	The vehicle for withholding agents to submit required tax information about a recipient to the IRS. For this publication, it is information about a foreign person's U.S. source income subject to withholding, and the information return is Form 1042-S.
Intermediary	A person who acts as a custodian, broker, nominee, or otherwise as an agent for another person, regardless of whether that other person is the beneficial owner of the amount paid, a flow-through entity, or another intermediary.
Nonqualified Intermediary (NQI)	A foreign intermediary who is not a U.S. person and is not a Qualified Intermediary.
Payer	A person for whom the withholding agent acts as a paying agent pursuant to an agreement whereby the withholding agent agrees to withhold and report a payment.
Presumption Rules	Those rules prescribed under Chapter 3 and Chapter 61 of the Internal Revenue Code that a withholding agent must follow to determine the status of a beneficial owner as a U.S. or foreign person when it cannot reliably associate a payment with valid documentation.
Pro-Rata Basis Reporting	If the withholding agent has agreed that an NQI may provide information allocating a payment to its account holders under the provisions of Regulations section 1.1441-1(e) (3) (iv) (D), and the NQI fails to allocate payment in a withholding rate pool to the specific recipients in the pool, the withholding agent must file a Form 1042-S for each recipient on a pro-rata basis.
Qualified Intermediary (QI)	A Qualified Intermediary is a foreign intermediary who is a party to a withholding agreement with the IRS, in which it agrees to comply with the relevant terms of Chapters 3 and 61 of the Internal Revenue Code and is in a country with approved know-your-customer rules. See Notice 2006-35.
Qualified Intermediary Employer Identification	A nine-digit number assigned by the IRS to a QI for Federal tax reporting purposes. A QI-EIN is only to be used when a QI is acting as a qualified intermediary.
Recipient	A person (nonresident alien individual, fiduciary, foreign partnership, foreign corporation, Qualified Intermediary, Withholding Rate Pool, or other foreign entity) who receives payments from a withholding agent as a beneficial owner or as a qualified intermediary acting on behalf of a beneficial owner. A non-qualified intermediary cannot be a recipient

<b>Element</b>	<b>Description</b>
Replacement File	A replacement file is an information return file sent by the filer at the request of the IRS because of certain errors encountered while processing the filer's original submission.
Service Bureau	Person or organization with whom the withholding agent has a contract to prepare and/or submit information return files to the IRS. A parent company submitting data for a subsidiary is not considered a service bureau.
Social Security Number (SSN)	A nine-digit number assigned by the Social Security Administration to an individual for wage and tax reporting purposes.
Special Character	Any character that is not a numeric, an alpha, or a blank.
Taxpayer Identification Number (TIN)	Refers to either an Employer Identification Number (EIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or a Qualified Intermediary Employer Identification Number (QI-EIN).
Tax Year	The year in which payments were made by a withholding agent to a recipient.
Transmitter	The person or organization preparing electronic file(s). The transmitter may be the payer, agent of the payer, or withholding agent.
Transmitter Control Code (TCC)	A five-character alphanumeric code assigned by the IRS to the transmitter prior to electronically filing. This number is inserted in the record and must be present in all files submitted electronically through the FIRE System. An application (Form 4419) must be filed with the IRS to receive this number. Transmitter Control Codes assigned to 1042-S filers will always begin with "22".
Unknown Recipient	For this Publication, an unknown recipient is a recipient for whom no documentation has been received by a withholding agent or intermediary or for which documentation received cannot be reliably associated. This includes incomplete documentation. An unknown recipient is always subject to withholding at the maximum applicable rate. No reduction of or exemption from tax may be applied under any circumstances.
Vendor	Vendors include service bureaus that produce information return files for withholding agents. Vendors also include companies that provide software for those who wish to produce their own electronic files.
Withholding Agent	Any person, U.S. or foreign, who has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments of an amount subject to withholding. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity. The term withholding agent also includes, but is not limited to, a qualified intermediary, a nonqualified intermediary, a withholding foreign partnership, a withholding foreign trust, a flow-through entity, a U.S. branch of a foreign insurance company or foreign bank that is treated as a U. S. person, and an authorized foreign agent. A person may be a withholding agent under U.S. law 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.
Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)	A foreign partnership or trust that has entered into a withholding or Withholding Foreign Trust agreement with the IRS in which it agrees to assume primary withholding responsibility for all payments that are made to it for its partners, beneficiaries, or owners

## Sec. 12 State Abbreviation Codes, APO/FPO Addresses, and Province Codes

### .01 State Abbreviation Codes

The following state and U.S. Territory abbreviations are to be used when developing the state code portion of the address fields.

**Table 1: State & U.S. Territory Abbreviations**

State	Code	State	Code	State	Code
Alabama	AL	Louisiana	LA	Oregon	OR
Alaska	AK	Maine	ME	Pennsylvania	PA
American Samoa	AS	Maryland	MD	Puerto Rico	PR
Arizona	AZ	Massachusetts	MA	Rhode Island	RI
Arkansas	AR	Michigan	MI	South Carolina	SC
California	CA	Minnesota	MN	South Dakota	SD
Colorado	CO	Mississippi	MS	Tennessee	TN
Connecticut	CT	Missouri	MO	Texas	TX
Delaware	DE	Montana	MT	Utah	UT
District of Columbia	DC	Nebraska	NE	Vermont	VT
Florida	FL	Nevada	NV	Virginia	VA
Georgia	GA	New Hampshire	NH	U.S. Virgin Islands	VI
Guam	GU	New Jersey	NJ	Washington	WA
Hawaii	HI	New Mexico	NM	West Virginia	WV
Idaho	ID	New York	NY	Wisconsin	WI
Illinois	IL	North Carolina	NC	Wyoming	WY
Indiana	IN	North Dakota	ND		
Iowa	IA	No. Mariana Islands	MP		
Kansas	KS	Ohio	OH		
Kentucky	KY	Oklahoma	OK		

See [Part C. Record Format Specifications and Record Layouts](#) for more information on the required formatting for address.

## .02 APO and FPO Addresses

When reporting APO/FPO addresses use the following format:

### EXAMPLE:

Recipient Name	PVT Willard J. Doe
Mailing Address	Company F, PSC Box 100 167 Infantry REGT
Recipient City	APO (or FPO)
Recipient State	AE, AA, or AP*
Recipient ZIP Code	098010100

\*AE is the designation for ZIP Codes beginning with 090-098, AA for ZIP Code 340, and AP for ZIP Codes 962-966.

## .03 Province Codes

The following table provides Province Codes that are to be used when the Foreign Country Code is Canada (CA).

Province Code	Province	Province Code	Province
AB	Alberta	NU	Nunavut
BC	British Columbia	ON	Ontario
MB	Manitoba	PE	Prince Edward Island
NB	New Brunswick	QC	Quebec
NL	Newfoundland & Labrador	SK	Saskatchewan
NS	Nova Scotia	YT	Yukon Territory
NT	Northwest Territories		

## Sec. 13 Taxpayer Identification Number

Section 6109 of the Internal Revenue Code establishes the general requirements under which a person is required to furnish a U.S. Taxpayer Identification Number (TIN) to the person obligated to file the information return. The Withholding Agent must provide its EIN, QI-EIN, WP-EIN or WT-EIN as appropriate, in the “W” Record and “T” Record, if the Withholding Agent is also the transmitter. A recipient U.S. TIN (SSN, ITIN, EIN, QI-EIN, WP-EIN, WT-EIN) must be provided on every “Q” Record when:

- The tax rate is less than 30% (See the [Instructions for Form 1042-S](#) for exceptions.)
- The income is effectively connected with the conduct of a trade or business in the United States
- A recipient claims tax treaty benefits (generally)
- The recipient is a Qualified Intermediary
- An NRA individual is claiming exemption from withholding on independent personal services
- Other situations may apply, see [Publication 515](#), *Withholding of Tax on Nonresident Aliens and Foreign Entities*

In the event the recipient does not have a U.S. TIN, the withholding agent should advise the recipient to take the necessary steps to apply for one. The recipient’s U.S. TIN and name combination are used to associate information returns reported to the IRS with corresponding information on the recipient’s tax return. It is imperative that correct U.S. TIN for recipients is provided to the IRS. Do not enter hyphens or alpha characters. Entering all zeros, ones, twos, etc., will have the effect of an incorrect TIN.

The withholding agent and recipient names with associated TINs should be consistent with the names and TINs used on other tax returns.

**Note:** A withholding agent must have a valid EIN, QI-EIN, WP-EIN, and/or WT-EIN. It is no longer valid for a withholding agent to use SSNs and ITINs.



## **Part B. | Data Communication**





## Sec. 1 Application for Filing Information Returns Electronically

### .01 Application

All transmitters who file information returns electronically are required to submit Form 4419, Application for Filing Information Returns Electronically. Form 4419 may be completed online at <https://fire.irs.gov>. At the main menu, select "Fill-in Form 4419". Review the "Important Notes" screen to ensure that you have the correct information to proceed. To complete your submission, you must click the "Yes, I am authorized to sign this document of behalf of the transmitter" box to submit the application. If the Form 4419 has been successfully submitted, print the screen for your records.

Once you have completed the required fields, type your individual name in the box and enter the PIN established when you created your account in the FIRE System. The form is also available at [www.irs.gov](http://www.irs.gov).

Transmitters may submit Form 4419 throughout the year; however, the application must be submitted at least 45 days before the due date of the return(s) for current year processing.

Transmitters should notify the IRS of any application changes in writing. See Part A. Sec. 4, [Communicating with the IRS](#) for the mailing address.

### .02 Do I Need More than One TCC?

The majority of forms require a single Transmitter Control Code (TCC) and therefore, only one Form 4419 must be filed; however, an additional TCC is required for each the following types of returns.

- Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G (See Publication 1220)
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding,
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. See the back of Form 4419 for detailed instructions

Transmitters who file for multiple withholding agents or qualified intermediaries should submit one application and use the assigned Transmitter Control Code (TCC) for all.

When a withholding agent's files are prepared by a service bureau, it may not be necessary for the withholding agent to submit an application to obtain a TCC. Some service bureaus will produce files, insert their own TCC on the file, and send it to IRS for the withholding agent. Other service bureaus will prepare electronic files for the withholding agent to file directly with the IRS. Withholding agents should contact their service bureaus for further information.

### .03 Application Approval

A five-character alphanumeric Transmitter Control Code (TCC) will be assigned and included in an approval letter that will be mailed to the address listed on the application within 45 days. Electronically filed returns may not be filed with the IRS until the application has been approved.

Form 4419 is subject to review before approval to transmit electronically is granted. The IRS may require additional documentation. The IRS has the authority to revoke the TCC and terminate the release of the transmitted files.

Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- The payer has discontinued filing electronically for two consecutive years.
- The payer's files were transmitted in the past by a service bureau using the service bureau's TCC, but now the payer has computer equipment compatible with that of the IRS and wishes to prepare the files. The payer must request a TCC by filing Form 4419.

## Sec. 2 User ID, Password and PIN Requirements

Before you can submit files to the FIRE System you must establish an account; the system will prompt you to create your initial User ID, password and a 10-digit numeric PIN.

You must enter the PIN each time you electronically send an ORIGINAL, AMENDED, or REPLACEMENT file. Test files do not require a PIN. Authorized agents may enter their PIN; however, the payer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements.

If you are submitting files for more than one TCC, it is not necessary to create a separate USER ID and password for each TCC.

For all passwords, it is the user’s responsibility to remember the password and not allow the password to be compromised.

## Sec. 3 Connecting to the FIRE System

Filers can connect to the FIRE System by accessing <https://fire.irs.gov> and the FIRE Test System by accessing <https://fire.test.irs.gov/>.

The FIRE Test System is available from November 13, 2013, through February 28, 2014. If you intend to transmit a test file you must create an account in the FIRE Test System.

Filers can connect to the FIRE System by:

Connecting to the FIRE System	
<p>Passwords must be 8 alphanumeric characters, containing at least 1 uppercase, 1 lowercase and 1 numeric. The FIRE System will require you to change your password every 90 days or the first logon attempt after that time period. Additionally, the previous 24 passwords cannot be used.</p>	
1st Time Connection to FIRE System	Returning FIRE System User
<ul style="list-style-type: none"> <li>• Click “Create New Account”</li> <li>• Fill out the registration form and click “Submit”</li> <li>• Create User ID</li> <li>• Create and verify password</li> <li>• Click “Create”</li> <li>• If the message “Account Created” is received, click “OK”</li> <li>• Create and verify the 10-digit self-assigned PIN (Personal Identification Number)</li> <li>• Click “Submit”</li> <li>• If the message “Your PIN has been successfully created!” is received, click “OK”</li> <li>• Read the bulletin(s) and “Click to Continue”</li> </ul> <p><b>Note:</b> The email you provided when creating an account is where all email communications will be sent. If you are using SPAM filtering software, configure it to allow an email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a>.</p>	<ul style="list-style-type: none"> <li>• Click “Log On”</li> <li>• Enter the User ID</li> <li>• Enter the Password (the password is case sensitive)</li> <li>• Read the bulletin(s) and/or Click “Continue”</li> </ul>

## Uploading Files to the FIRE System

Filers may upload a file to the FIRE System by taking the following actions:

At the Menu Options:

- Click “Send Information Returns”
- Enter the TCC
- Enter the TIN
- Click “Submit”

**NOTE:** The system will display the company name, address, city, state, ZIP Code, telephone number, contact and email address. This information is used to email the transmitter regarding the transmission. Update as appropriate and/or click “Accept”.

- Click one of the following:
- Original File
- Replacement File
- Amended File
- Test File

Enter the ten-digit PIN (If sending a test file, there is no prompt for this.)

- Click “Submit”
- Click “Browse” to locate the file and open it
- Click “Upload”

**Note:** When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. If this is not displayed on your screen, we probably did not receive the file. To verify, go to Check File Status option on the main menu. If the filename is displayed and the count is equal to ‘0’ and the results indicate ‘not yet processed’, then we received the file. If the filename is not displayed, send the file again.

## Checking the Status of Your File

It is the filer’s responsibility to check the status of submitted files. If you do not receive an email within five (5) business days or if you receive an email indicating the file is bad, log back into FIRE System and select “Check File Status”.

To view the results of the file from the Main Menu:

- Click “Check File Status”
- Enter the TCC
- Enter the TIN
- Click “Search”

Below is a description of the File Status Results

Good, Not Released – The filer is finished with this file if the “Count of Payees” is correct. The file is automatically released after ten calendar days unless the filer contacts the IRS within this timeframe.

Good, Released – The file has been released for IRS processing.

Bad – The file has errors. Click on the filename to view the error message(s), fix the errors, and resubmit the file timely as a “replacement” file.

Not Yet Processed – The file has been received, but results are not available. Please check back in a few days.

## Sec. 4 Electronic Filing Specifications

### .01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935, 8955-SSA and W-2G. Electronic files are transmitted through the FIRE System at <https://fire.irs.gov>. The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs.

Filing Forms 1042-S through the FIRE System (originals, amended, and replacement files) is the method of filing for filers mandated to file electronically. Filers are encouraged to file information returns electronically even if they do not meet the required 250 information returns. Filers who have prepared their information returns in advance of the due date can submit their file any time after the tax year. Filers should retain a copy of the information returns filed with the IRS or have the ability to reconstruct the data for at least three years after the due date of the returns.

Prior year data may be filed; however, each tax year must be submitted in a separate file transmission. For prior year data, use the current year format, enter the tax year being reported in field positions 2-5, and enter a "P" in field position 199 to indicate the file contains prior year data.

### .02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTP 1.1 Specification (<http://www.w3.org/Protocols/rfc2616/rfc2616.txt>).
- SSL 3.0 or TLS 1.0. SSL and TLS are implemented using SHA and RSA 1024 bits during the asymmetric handshake.
- The filer can use one of the following encryption algorithms, listed in order of priority using SSL or TLS:
  - AES 256-bit (FIPS-197)
  - AES 128-bit (FIPS-197)
  - TDES 168-bit (FIPS-46-3)

## Sec. 5 Electronic Submissions

### .01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day with the exception of:

- FIRE System will be down from 6 p.m. (Eastern) December 13, 2013, through February 3, 2014, for yearly updates.
- FIRE Test System is available from November 13, 2013, through February 28, 2014, but FIRE Test will also be down from 6 p.m. (Eastern) December 13, 2013, through January 6, 2014, for yearly updates.
- FIRE and FIRE Test Systems may be down every Wednesday from 2:00 a.m. to 5:00 a.m. (Eastern) for programming updates.

Standard ASCII code is required for all files. The file size may not exceed 899,999 records. The time required to transmit files varies depending upon your type of connection to the internet.

When sending electronic files larger than 10,000 records, data compression is encouraged.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.
- The time required to transmit a file can be reduced up to 95 percent by using compression. If you are having trouble transmitting files with a scripting process, please contact the IRS at 1-866-455-7438 (outside the U.S. 1-304-263-8700) for assistance.

Transmitters may create files using self assigned filename(s). However, the FIRE System will assign a unique filename. Record the FIRE filename from the Status Page as it is required when assistance is needed. The FIRE filename consists of:

- Submission type
- TCC (Transmitter)

- Four-digit sequence number. The sequence number will be increased for every file sent. For example, if this is the first original file for the calendar year and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001.

## .02 File Definitions

It is important to distinguish between the specific types of files:

- **Amended file** – a file previously submitted and processed but contained incorrect information. Corrections should only be made to records that have been filed incorrectly, not the entire file.
- **Replacement file** – the “**check file status**” option on the FIRE System indicated an original or amended file was bad. After the necessary changes have been made, the entire file must be transmitted through the FIRE System.

## .03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the “*Verify your Filing Information*” screen within five days after a file has been filed. If using email filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

If a file is bad, the transmitter must return to <https://fire.irs.gov> or <https://fire.test.irs.gov/> to identify the errors. At the main menu select Check File Status.

It is the filer’s responsibility to check the status of the file. See Part B. Sec. 3, [Checking the Status of Your File](#). If a timely filed electronic file is bad, the filer will have up to 60 days from the day the file was transmitted to submit an acceptable replacement file. If an acceptable replacement file is not received within 60 days, the payer could be subject to late filing penalties. The 60-day timeframe only applies to files originally filed electronically.

If the file is good, it is released for mainline processing after ten calendar days from receipt. Contact the IRS within the ten day timeframe if the file should not be released for further processing.

## Sec. 6 Test Files

Filers are not required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. See Part B. Sec. 3, [Connecting to the FIRE System](#) for more information.

The IRS will check the file to ensure it meets IRS specifications. Current filers may send a test file to ensure the software reflects all required programming changes; however, not all validity, consistency, or math error tests will be conducted.

The test file must consist of a sample of each type of record:

- Transmitter “T” Record
- Withholding Agent “W” Record
- Multiple Recipient “Q” Records (at least 11 recommended)
- Reconciliation “C” Record
- End of Transmission “F” Record

**Note:** See Part C for record formats.

If you provided a valid email address on the “Verify Your Filing Information” screen, you will be notified of your file acceptance by email within five days of submission. When using email filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov)

It is the filers’ responsibility to check the results of the submission. See Part B. Sec. 3, [Checking the Status of Your File](#). The following results will be displayed:

“Good, Federal Reporting” – The test file is good for federal reporting.

“Bad” – The test file contains errors. Click on the filename for a list of the errors.

“Not Yet Processed” – The file has been received, but results are not available. Please check back in a few days.

## Sec. 7 Accuracy of Data and Common Formatting/Submission Errors

### .01 Accuracy of Data

Review the following information below along with the record layout information found in Part C. [Record Format Specifications and Record Layouts](#) to ensure the data contained in the required fields is accurate:

- If a qualified intermediary, withholding foreign partnership, or withholding foreign trust is acting as such, either as a withholding agent or as a recipient, the TIN reported must be a QI-EIN, WP-EIN, or WT-EIN and must begin with “98.” See the definition of a QI in Part A, Definition of Terms or in the [Instructions for Form 1042-S](#).
- Country Codes used must be valid codes taken from the Country Code Table. Generally, the use of “OC” or “UC” will generate an error condition. If a recipient is claiming treaty benefits, the Country Code can never be “OC” or “UC”.
- If a recipient is an “UNKNOWN RECIPIENT” or “WITHHOLDING RATE POOL,” no address should be present. These are the only two situations where a street address is not required.
- A U.S. TIN for a recipient is now generally required, particularly for most treaty benefits. The exceptions are very limited and are listed in [Publication 515](#) and the current [Instructions for Form 1042-S](#). Use recipient U.S. TIN type indicator 4 when a U.S. TIN is required but was not provided. Reduced tax rates are not applicable when using the TIN type 4 indicator.
- All income, withholding, repayment fields should be reported in **whole dollars only**. Do not enter cents in amount fields.

Apply the following formulas to determine U.S. Federal Tax Withheld (field positions 359-370 of the Recipient “Q” Record). Applying the formulas will determine what the correct amount of withholding should be. If a different amount was withheld, enter the amount that was actually withheld in **whole dollars only**. The U.S. Federal Tax Withheld amount must be added to Withholding by Other Agents (field positions 371-382) and the total of the two fields will be reflected in the Total Withholding Credit (field positions 383-394). Also, ensure the appropriate indicator is used in position 761 (U.S. Federal Tax Withheld Indicator). All field positions described below are in the Recipient “Q” Record.

Income Codes (15, 16, 17, 18, 19 and 42)	<u>All Other Income Codes</u>
Gross Income (positions 6-17)	Gross Income (positions 6-17)
– Withholding Allowance (positions 18-29)	X Tax Rate (positions 42-45)
= Net Income (positions 30-41)	= U.S. Federal Tax Withheld (positions 359-370)
X Tax Rate (positions 42-45)	
= U.S. Federal Tax Withheld (positions 359-370)	

To correctly report an Unknown Recipient, enter the following in the Recipient “Q” Record.

- Tax Rate (positions 42-45) must be 3000.
- Exemption Code (positions 46-47) is 00.
- Recipient Code (positions 92-93) is 20.
- Recipient’s Name Line-1 (positions 94-133) must have “UNKNOWN” or “UNKNOWN RECIPIENT.”
- Recipient’s Name Line-2 (positions 134-173) must be blank.
- Recipient’s address (positions 214-337) must be blank.
- Recipient’s Country Code (positions 338-339) is UC.

When making a payment to an international organization (such as, United Nations) or a tax-exempt organization under IRC 501(a), use Country Code “OC.” Use “UC” only when there is an “UNKNOWN RECIPIENT.”

When using Exemption Code 4, the Recipient Country of Residence Code for Tax Purposes MUST be a VALID treaty country (for example, if the recipient is a tax resident of Northern Ireland use United Kingdom). Do not use Exemption Code 4 unless the exemption of tax is based on a treaty claim. If the tax treaty reduces the tax rate but does not exempt the payment, enter 00 or blanks for the exemption code as indicated in the “Q” Record instructions for positions 46-47.

### .02 Income Codes

Generally, payments under Income Codes 06 and 08 are not exempt from withholding, however, certain exceptions apply. If income is from gambling winnings (Income Code 28) or is not specified (Income Code 50), the tax rate must generally be 30%. This type of income is only exempt from withholding at source if the exemption is based on a tax treaty as listed in [Publication 515](#), Withholding of Tax on Nonresident Aliens and Foreign Entities. If Income Code 42 or 43 (Earnings as an Artist or Athlete) is used, the Recipient Code must be 09. Do not use Recipient Code 01 (Individual), 02 (Corporation), or 03 (Partnership). Generally, the tax rate cannot be reduced even if a treaty may apply. If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient’s occupation as an artist or athlete, use Income Code 42 or 43 instead. When paying scholarship and fellowship grants (Income Code 15), the Recipient’s Country of Residence for Tax Purposes must be identified and cannot be “OC” or “UC.” Grants that are exempt under Code Section 117 are not required to be reported on Form 1042-S.

**Note:** Grants that are exempt under IR Code 117 include only the amounts provided for tuition, fees, books, and supplies to a qualified student. Amounts provided for room and board can only be exempted under a tax treaty and must be reported on Form 1042-S whether exempt from tax or not.

If a student is receiving compensation (Income Code 19), or a teacher, or a researcher is receiving compensation (Income Code 18), all or part of which is exempted from tax under a tax treaty, the Country of Residence for Tax Purposes must be identified and cannot be “OC” or “UC.” See the [Instructions for Form 1042-S](#).

### .03 Common Formatting Errors

Item	Issue	Resolution
1.	Incorrect TIN indicator in the “W” Record.	Ensure the correct TIN Indicator is used. A U.S. withholding agent always has an EIN. Only a foreign withholding agent that has entered into a Qualified Intermediary agreement with the IRS can have a QI-EIN. If the withholding agent is a foreign company, then a foreign address must be entered in the withholding agent address fields.
2.	Blank or invalid information in the Withholding Agent’s name and address fields.	The IRS error correction process requires that the “W” Record be checked for validity before the “Q” Record can be corrected. Ensure that the withholding agent’s Name, EIN, Street Address, City, and State or Country is present along with the appropriate Postal or ZIP Code. The Withholding Agent’s Name Line-1 must contain the withholding agent’s name.

3.	Missing Recipient TIN in the “Q” Record.	A Recipient TIN must be present in order to allow a reduction or exemption from withholding at the 30% tax rate. The only major exceptions to this rule involve payments of portfolio interest, dividends, and certain royalty payments. If the recipient doesn’t have a TIN, one must be applied for and provided to the withholding agent before a reduction or exemption of withholding is allowed.
4.	Invalid recipient name and address information.	The recipient name entered in Recipient’s Name Line-1 must be the same name shown on the withholding certification document provided to and retained by the withholding agent. Recipient’s Street Line-1 should only show the official street address. Use Recipient’s Street Line-2 for additional internal distribution information such as mail stop numbers or attention information. Follow the instructions for entry of foreign postal codes, cities, and countries. Do not input all information in the City field. Use the appropriate fields and codes. Enter information using valid characters.
5.	Incorrect use of Recipient Code 20 (Unknown Recipient).	This Recipient Code may be used only if no withholding certification document has been provided to and retained by the withholding agent, or the withholding certification document provided to and retained has been determined by the withholding agent to be incomplete or otherwise unreliable. If Recipient Code 20 is used, the Recipient Name Line-1 must contain the words “UNKNOWN” or “UNKNOWN RECIPIENT” and the other name and address fields must be blank.
6.	Incorrect use of Recipient Code 20 and the Tax Rate and U. S. Tax Withheld fields.	If Recipient Code 20 is used, the Tax Rate and the U.S. Tax Withheld must always be 30%. Exemption Code 04 (treaty exemption) is not allowed when using Recipient Code 20.
7.	Incorrect use of Country Codes in the “Q” Record.	There are three places in the “Q” Record where country information must be entered. Generally, the information entered in these three fields should be consistent. The country list in the <a href="#">Instructions for Form 1042-S</a> is comprehensive. Do not use any code that is not on the list. Read the <a href="#">Instructions for Form 1042-S</a> regarding the use of “OC” and “UC.” Do not use these two codes under any other circumstances than those specifically indicated in the instructions.

8.	Incorrect reporting of Tax Rates in the “Q” Record.	A valid Tax Rate Table is included in the <a href="#">Instructions for Form 1042-S</a> . Please refer to the table and only use the tax rates listed. “Blended rates” are not allowed. If a tax rate for a given recipient changes during the year, two “Q” Records must be submitted.
9.	Total amounts reported in the “C” Record do not equal the total amounts reported in the “Q” Records.	The total Gross Income and Total Withholding Credit reported in the “Q” Records must equal the Total Gross Income and Total Withholding Credit reported in the corresponding “C” Record.
10.	The following are other major errors associated with electronic filing:	<p><b>a.</b> Invalid characters. The only valid characters are those characters listed in General Record Format section.</p> <p><b>b.</b> “Q” Record Positions 383-394 (Total Withholding Credit) must equal the amounts in Positions 359-370 (U.S. Federal Tax Withheld) and Positions 371-382 (Withholding by Other Agents).</p> <p><b>c.</b> “C” Record Positions 31-45 must reflect the aggregate of the preceding “Q” records, positions 383-394 (Total Withholding Credit).</p> <p><b>d.</b> “Q” Record Positions 42-45 (Tax Rate) must reflect a valid tax rate.</p> <p><b>e.</b> “Q” Record Positions 46-47 (Exemption Code) must reflect a valid code and the exemption code must be compatible with the tax rate. For example, if a zero tax (0000) rate is entered in positions 42-45, the appropriate exemption code of 01-09 must be used in positions 46-47.</p>

#### .04 Common Submission Errors

Item	Issue	Resolution
1.	SPAM filters are not set to receive email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a> .	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a> .

2.	Incorrect email address provided.	When the “Verify Your Filing Information” screen is displayed, make sure the correct email address is displayed. If not, please update with the correct email address.
3.	Transmitter does not check the FIRE System to determine file acceptability.	Generally, the results of file transfers are posted to the FIRE System within five business days. If the correct email address was provided on the “Verify Your Filing Information” screen when the file was sent, an email will be sent regarding the FILE STATUS. If the results in the email indicate “Good, Not Released” and the “Count of Payees” is correct, the filer is finished with this file. If any other results are received, follow the instructions in the “Check File Status” option. If the file contains errors, get an online listing of the errors. If the file status is good, but the file should not be processed, filers should contact the IRS within ten calendar days from the transmission of the file.
4.	Replacement file is not submitted timely.	If a file is bad make necessary changes and resubmit timely as a replacement file within 60 days from the date the original file was transmitted.
5.	Transmitter compresses several files into one.	Only compress one file at a time. For example, if there are ten uncompressed files to send, compress each file separately and send ten separate compressed files.
6.	Transmitter sends an original file that is good, and then sends an amended file for the entire file even though there are only a few changes.	Call the IRS at 1-866-455-7438, the IRS may be able to stop the file before it has been processed.
7.	File is formatted as EBCDIC.	All files submitted electronically must be in standard ASCII code.
8.	Transmitter has one TCC, but is filing for multiple companies, which TIN should be used when logging into the FIRE System to send a file?	When sending the file electronically, enter the TIN of the company assigned to the TCC.
9.	Transmitter sent the wrong file, what should be done?	Call the IRS at 1-866-455-7438 (outside the U.S. 1-304-263-8700). The IRS may be able to stop the file before it has been processed.
10.	Transmitter sends a file and “CHECK FILE STATUS” indicates that the file is good, but the transmitter wants to send another file containing the same information.	Once a file has been transmitted, a replacement file cannot be sent unless the “CHECK FILE STATUS” indicates the file is bad (five business days after the file was transmitted). If a file should not be processed, contact the IRS at 1-866-455-7438 (outside the U.S. 1-304-263-8700), to see if the processing can be stopped.
11.	Transmitter uses the TCC assigned for filing 1098, 1099, 5498 or W-2G forms.	To transmit Form 1042-S, filers must use the correct TCC, which begins with “22”. Call the IRS at 1-866-455-7438 to close file submitted under incorrect TCC.



## **Part C. | Record Format Specifications and Record Layouts**





# File Layout Diagram

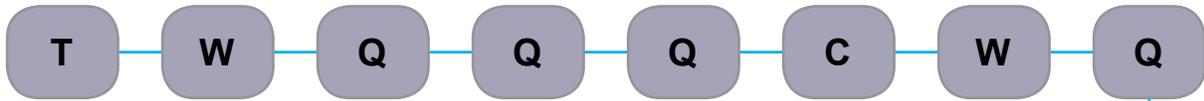
Each record must be 820 positions.

## T Record

Identifies the Transmitter of electronic file.

## Q Record

Contains Information for the Recipient of Income.



## F Record

End of Transmission

## C Record

Reconciliation of the proceeding Q record

## W Record

Contains information for the Withholding Agent.



## Sec. 1 Record Format

Do not use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric and entered in whole dollars only (do not enter cents). If the field is not used, fill with zeros (0).

For all fields marked **“Required,”** the transmitter must provide the information described under General Field Description. If required fields are not completed in accordance with this publication, the IRS will contact the filer to request a replacement file. For those fields not marked **“Required,”** a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

### Valid Characters

The only valid characters for electronic filing are alpha, numeric, blank, ampersand (&), hyphen (-), comma (,), apostrophe (’), forward slash (/), pound (#), period (.), and the percent (%). The percent [% (used as “in care of”)] is valid in the first position only. Do not use special characters that are unique to a language other than English. For example: â = A, æ = A, û = U, Ø = O, ñ = N, etc. Inclusion of any characters other than those identified as valid in the instructions will result in a “Bad File” status.

## Sec. 2 Transmitter “T” Record

### .01 General Field Descriptions

The Transmitter “T” Record identifies the entity transmitting the electronic file. A replacement file will be requested if the “T” Record is not present. See File Layout Diagram Part C.

- Transmitter “T” Record is the first record on each file and is followed by a Withholding Agent “W” Record.
- All alpha characters entered in the “T” Record must be upper case.
- All records must be a fixed length of 820 positions.
- Do not use punctuation in the name and address fields.
- The Transmitter “T” Record contains information, which is critical if it is necessary for IRS to contact the filer.
- The transmitter and the withholding agent may be the same, but they need not be.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

Record Name: Transmitter “T” Record			
Field Positions	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter “T.”
2-5	Tax Year	4	<b>Required.</b> Enter the four-digit tax year for which income and withholding are being reported. Numeric characters only.
6-14	Transmitter’s Taxpayer Identification Number (TIN)	9	<b>Required.</b> Enter the Taxpayer Identification Number of the Transmitter. This can be an Employer Identification Number (EIN), Qualified Intermediary Number (QI-EIN), Withholding Partnership Number (WP-EIN), or a Withholding Trust Number (WT-EIN). Numeric characters only. Do not enter blanks, hyphens, alphas, or TINs consisting of all the same digits.
15-54	Transmitter’s Name	40	<b>Required.</b> Enter the transmitter name. Abbreviate if necessary to fit the 40-character limit. Omit punctuation, if possible. Left-justify the information and fill unused positions with blanks.

Record Name: Transmitter "T" Record			
Field Positions	Field Title	Length	General Field Description
55-94	Transmitter's Address	40	<b>Required.</b> Enter the full mailing address where correspondence should be sent. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Abbreviate if necessary to fit the 40-character limit. Omit punctuation, if possible. Left-justify the information and fill unused positions with blanks.
95-114	City	20	<b>Required.</b> Enter the city, town, or other locality name. Enter APO or FPO if applicable. Left-justify the information and fill unused positions with blanks.
115-116	State Code	2	Required if U.S. Transmitter. Enter the valid U.S. Postal Service State Code. Refer to the State Abbreviation Codes table in Part A. Sec 13. If this field is not utilized, enter blanks. Do not spell out the state name.
<b>Note:</b> If the transmitter has a U.S. address, enter blanks in the province code (positions 117-118) and country code (positions 119-120) fields.			
117-118	Province Code	2	<b>Required if Foreign Country Code is "CA" (Canada).</b> Enter the two-alpha character Province Code as shown in the <a href="#">Province Code</a> table in Part A. Sec. 12. If the foreign country is other than Canada, enter blanks. Do not spell out the Province Name
119-120	Country Code	2	<b>Required if Foreign Transmitter.</b> Enter the two-alpha character Country Code from the Country Code table. If the Country Code is present, the State Code field must be blank. Do not spell out the Country Name.
<b>Note:</b> The list of country codes provided in the current <a href="#">Instructions for Form 1042-S</a> includes all internationally recognized country codes and must be used to ensure the proper coding of the Country Code field. This list is updated each year. Do not enter U.S. in the Country Code field.			
121-129	Postal or ZIP Code	9	<b>Required.</b> Enter up to nine numeric characters for all U.S. addresses (including territories, possessions, and APO/FPO). For foreign addresses enter the alphanumeric foreign postal code, if applicable. Numeric characters only. Left-justify the information and fill unused positions with blanks.
130-169	Contact Name	40	<b>Required.</b> Enter the name of the person to contact if any questions should arise with the transmission. Enter the name of the person to contact when problems with the file or transmission are encountered. Left-justify the information and fill unused positions with blanks.
170-189	Contact Telephone Number and Extension	20	<b>Required.</b> Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left-justify the information and fill unused positions with blanks.
190-194	Transmitter Control Code (TCC)	5	<b>Required.</b> Enter the five character alphanumeric TCC assigned ONLY for Form 1042-S reporting. (The first two numbers will always be 22.) Alpha characters must be upper case.
195-198	Test Indicator	4	<b>Required if this is a test file.</b> Enter the word "TEST." Otherwise, enter blanks.
199	Prior Year Indicator	1	<b>Required.</b> Enter a "P" if reporting prior year data; otherwise, enter blank. Do not enter a "P" for current year information.

Record Name: Transmitter “T” Record			
Field Positions	Field Title	Length	General Field Description
200-810	Reserved	611	Enter blanks.
811-818	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be “1” (one). Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “W” Record would be “00000002,” the first “Q” Record, “00000003,” the second “Q” Record, “00000004,” and so on until the final record of the file, the “F” Record. Numeric characters only.
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

### Transmitter “T” Record – Record Layout

Record Type	Tax Year	Transmitter’s TIN	Transmitter’s Name	Transmitter’s Address	City
1	2-5	6-14	15-54	55-94	95-114
State Code	Province Code	Country Code	Postal or ZIP Code	Contact Name	Contact Telephone Number and Extension
115-116	117-118	119-120	121-129	130-169	170-189
TCC	Test Indicator	Prior Year Indicator	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
190-194	195-198	199	200-810	811-818	819-820

## Sec. 3 Withholding Agent “W” Record

### .01 General Field Descriptions

The Withholding Agent “W” Record identifies the withholding agent.

- Withholding Agent “W” Record is the second record on each file and is followed by the Recipient “Q” Record(s), and a Reconciliation “C” Record.
- Do not report for a withholding agent if there are no corresponding Recipient “Q” Records.
- Several “W” Records for different withholding agents may appear on the same Transmitter’s file.
- All records must be a fixed length of 820 positions.
- Do not use punctuation in the name and address fields.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

Record Name: Withholding Agent "W" Record			
Field Positions	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter "W"
2	Return Type Indicator	1	Required. Enter the one position value below to identify whether the record is Original or Amended. If submitting a replacement file, use the same indicator as the file being replaced (for example, if replacing an amended file the indicator would be 1). Acceptable Values are: 0 (zero) = Original 1 = Amended  Do not enter a blank or alpha character.
3	Pro Rata Basis Reporting	1	Required. Enter the one position value below to identify if reporting on a Pro Rata Basis. Acceptable Values are: 0 (zero) = Not Pro Rata 1 = Pro Rata Basis Reporting
4-12	Withholding Agent's EIN	9	<b>Required.</b> Enter the nine-digit Employer Identification Number of the withholding agent. Do not enter blanks, hyphens, alphas, or TINs consisting of all the same digits. Do not enter the recipient's TIN in this field. Numeric characters only.
<b>Note:</b> See the <a href="#">Instructions for Form 1042-S</a> to determine when a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust must provide its QI-EIN, WP-EIN or WT-EIN in this field.			
13	Withholding Agent's EIN Indicator	1	Required. Enter the Withholding Agent's EIN indicator from the following values: 0 = EIN 1 = QI-EIN, WP-EIN, WT-EIN 2 = NQI-EIN
<b>Note:</b> Use EIN indicator 1 only if the Withholding Agent's EIN begins with "98" <u>AND</u> the Withholding Agent, Withholding Trust, or Withholding Partnership has entered into a withholding agreement with the IRS.			
14-53	Withholding Agent's Name Line-1	40	<b>Required.</b> Enter the Withholding Agent's Name as established when filing for the EIN or QI-EIN which appears in positions 4-12 of the "W" Record. Left-justify the information and fill unused positions with blanks.
54-93	Withholding Agent's Name Line-2	40	Enter supplementary withholding agent's name information Use this line for additional names (for example, partners or joint owners), trade names, stage names, aliases, or titles. Also use this line for "in care of", "Attn" or "via". Left justify the information and fill unused positions with blanks.
94-133	Withholding Agent's Name Line-3	40	See the description for Withholding Agent's Name Line-2.
134-173	Withholding Agent's Street Line-1	40	<b>Required.</b> Enter the mailing address of the withholding agent. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Left-justify the information and fill unused positions with blanks.
174-213	Withholding Agent's Street Line-2	40	Enter supplementary withholding agent street address information. Otherwise, enter blanks.

Record Name: Withholding Agent "W" Record			
Field Positions	Field Title	Length	General Field Description
214-253	Withholding Agent's City	40	<b>Required.</b> Enter the city, town, or other locality name. Enter APO or FPO if applicable. Do not enter a foreign postal code in the city field. Left-justify the information and fill unused positions with blanks.
254-255	Withholding Agent's State Code	2	<b>Required if withholding agent has a U.S. address.</b> Enter the valid U.S. Postal Service state code. If not using a U.S. state, territory, or APO/FPO identifier, enter blanks. Do not use any of the two character Country Codes in the State Code Field.
<b>Note:</b> If the withholding agent has a U.S. address, leave the province code in positions 256-257 and country code in positions 258-259 blank.			
256-257	Withholding Agent's Province Code	2	<b>Required if Foreign Country Code is "CA" (Canada).</b> Enter the two-alpha character Province Code as shown in the <a href="#">Province Code</a> table in Part A. Sec. 12. If the foreign country is other than Canada, enter blanks. Do not spell out the Province Name.
258-259	Withholding Agent's Country Code	2	<b>Required if QI or NQI or other foreign withholding agent.</b> Enter the two-alpha Country Code from the Country Code Table in the <a href="#">Instructions for Form 1042-S</a> . Do not spell out the Country Name.
<b>Note:</b> The list of country codes provided in the current <a href="#">Instructions for Form 1042-S</a> includes all internationally recognized country codes and MUST be used to ensure the proper coding of the Country Code field. This list is updated each year. Do not enter U.S. in the Country Code field.			
260-268	Postal or ZIP Code	9	<b>Required.</b> Enter up to nine numeric characters for all U.S. addresses (including territories, possessions, and APO/FPO). For foreign addresses enter the alphanumeric foreign postal code, if applicable. Numeric characters only.  Left-justify the information and fill unused positions with blanks.
269-272	Tax Year	4	<b>Required.</b> Enter the four-digit current tax year, unless a "P" was entered in the Prior Year Indicator Field of the "T" Record. All recipient "Q" Records must be a report of payments for one year only. Different tax years may not appear on the same file. Numeric characters only.
273-317	Withholding Agent's Contact Name	45	<b>Required.</b> Enter the name of the person to contact if any questions should arise with this filing. Left-justify the information and fill unused positions with blanks.
318-362	Withholding Agent's Department Title	45	<b>Required.</b> Enter the title of the contact person or the department that can answer inquiries concerning this filing. Left-justify the information and fill unused positions with blanks.
363-382	Contact Telephone Number and Extension	20	<b>Required.</b> Enter the contact person's telephone number, and extension, if applicable. If foreign, provide the appropriate code(s) for international calls. Numeric characters only. Left-justify the information and fill unused positions with blanks. Omit hyphens.
383	Final Return Indicator	1	<b>Required.</b> Enter the one position value below to indicate whether Forms 1042-S will be filed in the future. 0 (zero) = will be filing 1 = will not be filing
384-809	Reserved	426	Enter blanks.

Record Name: Withholding Agent "W" Record											
Field Positions	Field Title	Length	General Field Description								
810	Amended Return Indicator	1	<p><b>Required for amended returns only.</b> Enter the appropriate code:</p> <table border="0"> <tr> <td><u>Code</u></td> <td><u>Definition</u></td> </tr> <tr> <td>G</td> <td>A one-step transaction amended return or the first of a two-step transaction amended return</td> </tr> <tr> <td>C</td> <td>The second transaction of a two-step transaction amended return</td> </tr> <tr> <td>Blank</td> <td>If this is not a return being submitted to amend information already processed by the IRS</td> </tr> </table>	<u>Code</u>	<u>Definition</u>	G	A one-step transaction amended return or the first of a two-step transaction amended return	C	The second transaction of a two-step transaction amended return	Blank	If this is not a return being submitted to amend information already processed by the IRS
<u>Code</u>	<u>Definition</u>										
G	A one-step transaction amended return or the first of a two-step transaction amended return										
C	The second transaction of a two-step transaction amended return										
Blank	If this is not a return being submitted to amend information already processed by the IRS										
<p><b>Note:</b> Amended C and G coded records must be reported using separate Payer "W" Records. Refer to Part A, <a href="#">Amended Information Returns</a>, for specific instructions on how to file amended returns.</p> <p>Non-coded records cannot be submitted in an Amended file.</p>											
811-818	Record Sequence Number	8	<p><b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and there can be only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.</p>								
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.								

**Withholding Agent "W" Record – Record Layout**

Record Type	Return Type Indicator	Pro Rata Basis Reporting	Withholding Agent's EIN	Withholding Agent's EIN Indicator	Withholding Agent's Name Line-1	Withholding Agent's Name Line-2
1	2	3	4-12	13	14-53	54-93
Withholding Agent's Name Line-3	Withholding Agent's Street Line-1	Withholding Agent's Street Line-2	Withholding Agent's City	Withholding Agent's State Code	Withholding Agent's Province Code	Withholding Agent's Country Code
94-133	134-173	174-213	214-253	254-255	256-257	258-259

Postal or ZIP Code	Tax Year	Withholding Agent's Contact Name	Withholding Agent's Department Title	Contact Telephone Number and Extension	Final Return Indicator	Reserved
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260-268

269-272

273-317

318-362

363-382

383

384-809

Amended Return Indicator	Record Sequence Number	Blank or Carriage Return Line Feed
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810

811-818

819-820

## Sec. 4 Recipient "Q" Record

### .01 General Field Descriptions

The Recipient "Q" Record contains name and address information for the Recipient of Income, Non-Qualified Intermediary or Flow-Through Entity, Payer, and all data concerning the income paid and tax withheld that is required to be reported under U.S. law.

- All recipient "Q" Records for a particular withholding agent must be written after the corresponding Withholding Agent "W" Record, followed by a Reconciliation "C" Record, and before the "W" Record for another withholding agent begins.
- Each Recipient "Q" Record is treated as if it were a separate Form 1042-S.
- The "Q" Record is restricted to one type of income, one type of exemption code, and one tax rate.
- All records must be a fixed length of 820 positions.
- Report income and tax withheld in **whole dollars only**, rounding to the nearest dollar (do not enter cents). For example, report \$600.25 as 00000000600. Round up or down as appropriate. To round off amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts of 50 to 99 cents to the next whole dollar. If there are two or more amounts to add together, figure the amount to be reported by including cents when adding and only round off the total figure to be reported. Do not enter cents.
- Do not use punctuation in the name and address fields.
- For all fields marked "Required," the transmitter must provide the information described under General Field Description. For those fields not marked "Required," a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

Under certain circumstances, it may be necessary to submit more than one "Q" Record for the same recipient. Failure to provide multiple Recipient "Q" Records when necessary may generate math computation errors during processing. This will result in the IRS contacting you for correct information.

#### Following are some of the circumstances when more than one Recipient "Q" Record would be required:

- Different types of income. For example, Recipient X derived income from Capital Gains (Income Code 09) and Industrial Royalties (Income Code 10). A separate "Q" Record must be reported for each Income Code. Each "Q" Record must reflect the Gross Income Paid and any U.S. Federal Tax withheld by the withholding agent(s) pertaining to that Income Code.
- Change in Country Code during the year. For example, the withholding agent received notification by Form W-8BEN that the recipient's country of residence for tax purposes changed from country X to country Y. A separate "Q" Record must be reported for each Country Code providing Gross Income Paid, Tax Rate, any U.S. Federal Tax Withheld by the withholding agent(s), and Exemption Code, if any. The amounts reported must be based on each country.
- Change in a country's tax treaty rate during the year. For example, effective April 1, country X changes its tax treaty rate from ten percent to twenty percent. A separate "Q" Record must be reported for each of the tax rates. Provide the Gross Income Paid, Tax Rate, and any U.S. Federal Tax Withheld by the withholding agent(s) under each tax rate.

**Record Name: Recipient "Q" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
1	Record Type	1	<b>Required.</b> Enter "Q."
2	Return Type Indicator	1	Required. Enter the one position value below to identify whether the record is Original or Amended. If submitting a replacement file, use the same indicator as the file being replaced (for example, if replacing an amended file, the indicator would be 1). This must be the same value as in the "W" Record. Values are: 0 (zero) = Original 1 = Amended
3	Pro Rata Basis Reporting	1	Required. Enter the one position value below to identify whether reporting on a Pro Rata Basis. This must be the same value as in the "W" Record. Values are: 0 (zero) = Not Pro Rata 1 = Pro Rata Basis Reporting
4-5	Income Code	2	<b>Required.</b> Enter the two-position value EXACTLY as it appears from the income code table. The Income Code must accurately reflect the type of income paid. Do not enter blanks or 00 (zeros).  Numeric characters only.
<b>Note:</b> Refer to the <a href="#">Instructions for Form 1042-S</a> for more information.			
6-17	Gross Income	12	<b>Required.</b> Enter amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). The Gross Income amount must reflect pretax income and is the total income paid before any deduction of tax source. An income amount of zero cannot be shown. Only amended returns can report zero amounts. <b>Note:</b> Do not report negative amounts in any amount field. Numeric characters only. Right-justify information and fill unused positions with zeros.
18-29	Withholding Allowance	12	<b>Used with Income Codes 15, 16, 17, 18, 19, 42, or 43 only.</b> Enter amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). If this field is not utilized enter blanks. Numeric characters only. Right justify the information and fill unused positions with zeros.

**Record Name: Recipient "Q" Record**

Field Positions	Field Title	Length	General Field Description
30-41	Net Income	12	<p><b>Required if a Dollar Amount is Entered in the Withholding Allowance Field.</b> Enter amount in <b>whole dollars only</b>, rounding to the nearest dollar (do not enter cents). An income amount of zero cannot be shown. If this field is not utilized, enter blanks.</p> <p>Numeric characters only. Right justify the information and fill unused positions with zeros.</p>
42-45	Tax Rate	4	<p><b>Required.</b> Enter the correct Tax Rate applicable to the income in the gross income field or net income field based on the Internal Revenue Code or valid treaty article. The valid treaty rate is based on the recipient's country of residence for tax purposes. The rate selected must be justified by the appropriate treaty. Enter the Tax Rate as a two-digit whole number and two-digit decimal (for example, enter 27.50% as 2750, 15% as 1500 or 7% as 0700). Numeric characters only.</p>
<p><b>Note:</b> A valid Tax Rate Table is located in the <a href="#">Instructions for Form 1042-S</a>. The correct Tax Rate must be entered, even if withholding was at a lesser rate. If an incorrect amount of tax was withheld, report the amount that was actually withheld.</p>			
46-47	Exemption Code	2	<p><b>Required. Read Carefully.</b></p> <ul style="list-style-type: none"> <li>• If the tax rate entered is 0%, enter the appropriate exemption code "01" through "10" from the <a href="#">Instructions for Form 1042-S</a>.</li> <li>• If the tax rate entered is 1% through 30%, enter "00."</li> <li>• If the tax rate entered is greater than 30%, blank fill. Do not enter "00."</li> </ul> <p>See the current <a href="#">Instructions for Form 1042-S</a> for circumstances under which Exemption Code "99" must be used.</p>
<p><b>Note:</b> If an incorrect amount of tax was withheld, report the amount that was actually withheld and use the correct tax rate in field positions 42-45.</p>			
48-49	Recipient's Country of Residence Code for Tax Purposes	2	<p><b>Required.</b> Enter the two-character Country Code for which the recipient is a resident for tax purposes and on which the tax treaty benefits are based, whether applying a tax treaty benefit to this payment or not. The rate of tax withheld is determined by this code. See the <a href="#">Instructions for Form 1042-S</a> for the appropriate codes.</p>
<p><b>Note:</b> Do not enter U.S. in the Country Code field. Enter "OC" (other country) <u>only</u> when the country of residence does not appear on the list or the payment is made to an international organization. If making a payment to a QI or QI withholding rate pool, enter the country code of the QI.</p>			
50-59	Reserved	10	Enter blanks

**Record Name: Recipient "Q" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
60-71	Amount Repaid	12	Enter amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). This field should be completed only if a recipient was repaid an amount that was over-withheld and the withholding agent is going to be reimbursed by reducing, by the amount of tax actually repaid, the amount of any deposit made for a payment period in the calendar year following the calendar year of withholding. Otherwise, enter zeros. Numeric characters only.
72-91	Recipient Account Number	20	On initial and amended return, enter the account number assigned by the withholding agent to the recipient. The account number is used by the IRS to determine which information return is being amended. It is vital that each information return reported for a recipient have a unique account number. If an account number is not assigned, enter blanks. Do not enter the recipient's U.S. or foreign TIN. Allowable characters are alphas, numerics, hyphens and blanks. Left-justify the information and fill unused positions with blanks.
92-93	Recipient Code	2	Required. Enter the appropriate Recipient Code. See the <a href="#">Instructions for Form 1042-S</a> for a list of Recipient codes No other codes or values are valid.
<p><b>Note:</b> If recipient code "20" is used, the Recipient's Name Line-1 must be "UNKNOWN" or "UNKNOWN RECIPIENT" and the Recipient's Name Lines 2 and 3 must be BLANK. The tax rate must be 30%.</p>			
94-133	Recipient's Name Line-1	40	<b>Required.</b> Enter the complete name of the recipient. If the recipient has a U.S. TIN, enter the name as established when applying for the TIN. If recipient code "20" is used, enter "UNKNOWN" or "UNKNOWN RECIPIENT." Recipient's Name Lines 2 and 3 must be blank. See the <a href="#">Instructions for Form 1042-S</a> for specific information about Unknown Recipients and Withholding Rate Pools. Refer to "Valid Characters" section of the Record Format. Left-justify the information and fill unused positions with blanks.
<p><b>Note:</b> A Non-Qualified Intermediary (NQI) can NEVER be entered as the recipient.</p>			
134-173	Recipient's Name Line-2	40	Enter supplementary recipient name information. Use this line for additional names (for example, partners or joint owners), trade names, stage names, aliases or titles. Also use this line for "in care of", "Attn" or "via". Refer to "Valid Characters" section of the Record Format. Left-justify the information and fill unused positions with blanks.
174-213	Recipient's Name Line-3	40	See the description for Recipient's Name Line-2.

**Record Name: Recipient "Q" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
214-253	Recipient's Street Line-1	40	<b>Required.</b> Enter the mailing address of the recipient. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Abbreviate as needed. Valid characters are alpha, numeric, blank, ampersand (&), hyphen (-), comma (,), apostrophe ('), forward slash (/), pound (#), period (.), and the percent (%). The percent [% (used as "in care of")] is valid in the first position only. Left-justify the information and fill unused positions with blanks.
254-293	Recipient's Street Line-2	40	Enter supplementary recipient street address information. If a P.O. Box is used in addition to a street address, enter it here. Left-justify the information and fill unused positions with blanks.
294-333	Recipient's City	40	<b>Required.</b> Enter the city, town, or other locality name. Enter APO or FPO if applicable. Do not enter a foreign postal code in the city field. Left-justify the information and fill unused positions with blanks.
334-335	Recipient's State	2	<b>Required if U.S. address.</b> Enter the two-character State Code abbreviation. If no U.S. state, territory, or APO/FPO identifier is applicable, enter blanks. Do not use any of the two character Country Codes in the State Code Field.
<b>Note:</b> If the recipient has a U.S. address, leave the province code in positions 336-337 and country code in positions 338-339 blank.			
336-337	Recipient's Province Code	2	<b>Required if the Recipient Country Code in positions 338-339 is "CA."</b> Enter the two-alpha character Province Code as shown in Part A. Sec. 13, Province Code table. If the foreign country is other than Canada, enter blanks. Do not spell out the Province Name.
338-339	Recipient's Country Code	2	<b>Required if the recipient has a foreign address.</b> Enter the two-character Country Code abbreviation. See the <a href="#">Instructions for Form 1042-S</a> for the appropriate codes.
<b>Note:</b> The list of country codes provided in the current <a href="#">Instructions for Form 1042-S</a> includes all internationally recognized country codes and must be used to ensure the proper coding of the Country Code field. This list is updated each year. If making a payment to a QI, enter the country code of the QI. Enter "UC" (unknown country) <u>only</u> if the payment is to an unknown recipient.			

**Record Name: Recipient "Q" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
340-348	Postal or ZIP Code	9	<b>Required.</b> Enter up to nine numeric characters for all U.S. addresses (including territories, possessions, and APO/FPO). For foreign addresses enter the alphanumeric foreign postal code, if applicable. Numeric characters only. Left-justify the information and fill unused positions with blanks.
349-357	Recipient's U.S. TIN	9	Enter the recipient's nine-digit U.S. Taxpayer Identification Number (TIN). If a TIN is not required under regulations, or is required but has not been provided by the recipient, enter blanks. Numeric characters only. Do not enter blanks, hyphens, alphas, or TINs consisting of all the same digits.

**Note:** U.S. TINs are now required for most recipients. See the [Instructions for Form 1042-S](#).

358	Recipient's U.S. TIN Type	1	<p><b>Required.</b> Enter the recipient's U.S. TIN type indicator from the following values:</p> <ul style="list-style-type: none"> <li>0 = No TIN required</li> <li>1 = SSN/ITIN</li> <li>2 = EIN</li> <li>3 = QI-EIN, WP-EIN, WT-EIN</li> <li>4 = TIN required but not provided</li> </ul>
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Note: Use EIN indicator 3 only if the Withholding Agent's EIN begins with "98" and the Withholding Agent, Withholding Trust, or Withholding Partnership has entered into a withholding agreement with the IRS.

359-370	U. S. Federal Tax Withheld	12	<p><b>Required.</b> Enter the amount in <b>whole dollars only</b>, rounding to the nearest dollar (do not enter cents). Right justify the information and fill unused positions with zeros. If there was no withholding, enter all zeros. Numeric characters only.</p>
371-382	Withholding By Other Agents	12	<p><b>Required.</b> For withholding agents reporting Form 1042-S information that has already been subject to withholding by another withholding agent, enter the amount withheld by the other agent in <b>whole dollars only</b>, rounding to the nearest dollar (do not enter cents). Right justify the information and fill unused positions with zeros. If there was no withholding, enter all zeros. Numeric characters only.</p>

**Note:** If claiming a credit on Form 1042 (line 66) because of withholding by other agents, attach a copy of the Form 1042-S to Form 1042 to support the credit. For additional guidance, please review the [Instructions for Form 1042](#).

**Record Name: Recipient "Q" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
383-394	Total Withholding Credit	12	<b>Required.</b> Enter the aggregate amount of U.S. Federal tax withheld by you and any other withholding agent. Enter the amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). If there was no withholding, enter all zeros. Right justify the information and fill unused positions with zeros. Numeric characters only.
<b>Note:</b> If the Total Withholding Credit, (aggregate amounts of U.S. Federal Tax Withheld and Withholding By Other Agents) was either under or over reported, see Field Position 761 of the "Q" Record.			
395-400	Reserved	6	Enter blanks.
401-440	NQI/FLW-THR/PTP Name Line-1	40	Enter the complete name of the NQI/FLW-THR or PTP Entity. It is very important that the complete name of the NQI/FLW-THR or PTP entity be entered. Abbreviate as needed. Refer to "Valid Characters" section of the Record Format. Left-justify the information and fill unused positions with blanks.
<b>Note 1:</b> A nominee that is the withholding agent under Code Section 1446 must enter the Publicly Traded Partnership's (PTP) name and other information in the NQI/FLW-THR fields; positions 401-666.			
<b>Note 2:</b> All NQI/FLW-THR fields are REQUIRED if the NQI/FLW-THR entity is involved in the payment structure, EXCEPT FOR THE NQI/FLW-THR TIN.			
441-480	NQI/FLW-THR/PTP Name Line-2	40	Enter supplementary information. Use this line for additional names (for example, partners or joint owners), trade names, stage names, aliases, or titles. Also use this line for "in care of", "Attn" or "via". Abbreviate as needed. Refer to "Valid Characters" section of the Record Format.
481-520	NQI/FLW-THR/PTP Name Line-3	40	See the description for NQI/FLW-THR/PTP Name Line-2.
521-522	Reserved	2	Enter blanks.
523-562	NQI/FLW-THR/PTP Street Line-1	40	Enter the mailing address of the NQI/FLW-THR or PTP entity. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Left-justify the information and fill unused positions with blanks.
563-602	NQI/FLW-THR/PTP Street Line-2	40	Enter supplementary NQI/FLW-THR or PTP entity street address information; otherwise, enter blanks.
603-642	NQI/FLW-THR/PTP City	40	Enter the city, town, or other locality name. Left-justify the information and fill unused positions with blanks.

**Record Name: Recipient "Q" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
643-644	NQI/FLW-THR/PTP State Code	2	Enter the two-alpha character state code (see State Abbreviation Codes table in Part A. If a state code or APO/FPO is not applicable, enter blanks.
645-646	NQI/FLW-THR/PTP Province Code	2	Enter the two-alpha character Province Code abbreviation, if applicable. See "T" Record positions 117-118.
647-648	NQI/FLW-THR/PTP Country Code	2	Enter the two-character Country Code abbreviation, where the NQI/FLW-THR or PTP is located. If the NQI/FLW-THR or PTP has a U.S. address, enter blanks.
649-657	NQI/FLW-THR/PTP Postal Code or ZIP Code	9	Enter the alphanumeric foreign postal code or U.S. ZIP Code for all U.S. addresses including territories, possessions, and APO/FPO. Numeric characters only. Left-justify the information and fill unused positions with blanks.
658-666	NQI/FLW-THR/PTP U.S. TIN	9	Enter the NQI/FLW-THR or PTP nine-digit U.S. Taxpayer Identification Number (TIN), if any. Do not enter blanks, hyphens, alphas, or TINs consisting of all the same digits. Numeric characters only.
667-706	Payer's Name	40	Enter the name of the payer of Income if different from the withholding agent. If the withholding agent and payer are the same, enter blanks. Left-justify the information and fill unused positions with blanks.
707-715	Payer's U.S. TIN	9	Enter the Payer's U.S. Taxpayer Identification Number if there is an entry in the Payer Name Field; otherwise, enter blanks. Do not enter blanks, hyphens, alphas, or TINs consisting of all the same digits. Numeric characters only.
716-727	State Income Tax Withheld	12	Amount must be entered in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). If this field is not utilized, enter zeros. Numeric characters only. Right justify the information and fill unused positions with zeros.
<b>Note:</b> This amount is not included in the U.S. Federal Tax fields.			
728-737	Payer's State Tax Number	10	Enter the employer state I.D. number if assigned by the state. Left-justify the information and fill unused positions with blanks.
738-739	Payer's State Code	2	Enter the two-character State Code abbreviation. See <a href="#">Part A, Sec. 12</a> , State Abbreviation Codes, APO/FPO Addresses, and Province Codes.
740-760	Special Data Entries	21	This field may be used for the filer's own purposes. If this field is not utilized, enter blanks.

**Record Name: Recipient "Q" Record**

Field Positions	Field Title	Length	General Field Description
761	U.S. Federal Tax Withheld Indicator	1	<p><b>Required.</b> Indicate if the U. S. Federal tax withheld was correct or incorrect using the following values:</p> <p>0 = Correctly reported                      1 = Over withheld                      2 = Under withheld</p>

**Note: Please refer to Total Withholding Credit positions 383-394.**

762-783	Recipient's Foreign Tax I.D. Number	22	Enter the recipient's identifying number. Refer to "Valid Characters" section of the Record Format. Left-justify the information and fill unused positions with blanks.								
784-809	Reserved	26	Enter blanks.								
810	Amended Return Indicator	1	<p>Required for amended returns only. Enter the appropriate code:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Definition</th> </tr> </thead> <tbody> <tr> <td>G</td> <td>A one-step transaction amended return or the first of a two-step transaction amended return</td> </tr> <tr> <td>C</td> <td>The second transaction of a two-step transaction amended return</td> </tr> <tr> <td>Blank</td> <td>If this is not a return being submitted to amend information already processed by the IRS</td> </tr> </tbody> </table>	Code	Definition	G	A one-step transaction amended return or the first of a two-step transaction amended return	C	The second transaction of a two-step transaction amended return	Blank	If this is not a return being submitted to amend information already processed by the IRS
Code	Definition										
G	A one-step transaction amended return or the first of a two-step transaction amended return										
C	The second transaction of a two-step transaction amended return										
Blank	If this is not a return being submitted to amend information already processed by the IRS										

**Note:** Amended C and G coded records must be reported using separate Payer "W" Records. Refer to Part A, Amending Information Returns, for specific instructions on how to file amended returns. Non-coded records cannot be submitted in Amended files.

811-818	Record Sequence Number	8	<p><b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.</p>
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**Record Name: Recipient "Q" Record**

Field Positions	Field Title	Length	General Field Description
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Recipient "Q" Record – Record Layout

Record Type	Return Type Indicator	Pro Rata Basis Reporting	Income Code	Gross Income	Withholding Allowance	Net Income
1	2	3	4-5	6-17	18-29	30-41
Tax Rate	Exemption Code	Recipient's Country of Residence Code for Tax Purposes	Reserved	Amount Repaid	Recipient Account Number	Recipient Code
42-45	446-47	48-49	50-59	60-71	72-91	92-93
Recipient's Name Line-1	Recipient's Name Line-2	Recipient's Name Line-3	Recipient's Street Line-1	Recipient's Street Line-2	Recipient's City	Recipient's State
94-133	134-173	174-213	214-253	254-293	294-333	334-335
Recipient's Province Code	Recipient's Country Code	Postal or ZIP Code	Recipient's U.S. TIN	Recipient's U.S. TIN Type	U.S. Federal Tax Withheld	Withholding By Other Agents
336-337	338-339	340-348	349-357	358	359-370	371-382
Total Withholding Credit	Reserved	NQI/FLW-THR/PTP Name Line-1	NQI/FLW-THR/PTP Name Line-2	NQI/FLW-THR/PTP Name Line-3	Reserved	NQI/FLW-THR/PTP Street Line-1
383-394	395-400	401-440	441-480	481-520	521-522	523-562
NQI/FLW-THR/PTP Street Line-2	NQI/FLW-THR/PTP City	NQI/FLW-THR/PTP State Code	NQI/FLW-THR/PTP Province Code	NQI/FLW-THR/PTP Country Code		
563-602	603-642	643-644	645-646	647-648		
Payer's Name	Payer's U.S. TIN	State Income Tax Withheld	Payer's State Tax Number	Payer's State Code		
667-706	707-715	716-727	728-737	738-739		

Recipient's Foreign Tax I.D. Number	Reserved	Amended Return Indicator	Record Sequence Number	Blank or Carriage Return Line Feed
762-783	7784-809	810	811-818	819-820

## Sec. 5 Reconciliation "C" Record

### .01 General Field Descriptions

The Reconciliation "C" Record is a summary of the number of "Q" Records for each withholding agent, Gross Amount Paid, and Total Withholding Credit.

- Reconciliation "C" Record will be written after the last "Q" Record filed for a given withholding agent.
- All alpha characters entered in the "C" Record must be upper case.
- For each "W" Record and group of "Q" Records on the file, there must be a corresponding "C" Record.
- All records must be a fixed length of 820 positions and all positions listed are required.

Record Name: Reconciliation "C" Record			
Field Positions	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter "C."
2-9	Total "Q" Records	8	<b>Required.</b> Enter the total number of "Q" Records for this withholding agent. Do not enter all zeros. For example, 53 "Q" Records are entered as 00000053. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-30	Total Gross Amount Paid	15	<b>Required.</b> Amount must be entered in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). An income amount other than zero must be shown. Numeric characters only. Right justify the information and fill unused positions with zeros.
31-45	Total Withholding Credit	15	<b>Required.</b> Enter the total aggregate amount of tax withheld by you and any other withholding agent in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). This is the aggregate total amount from the U.S. Federal Tax Withheld and Withholding By Other Agents fields. Numeric characters only. Right justify the information and fill unused positions with zeros.
46-810	Reserved	765	Enter blanks.

Record Name: Reconciliation "C" Record			
Field Positions	Field Title	Length	General Field Description
811-818	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Reconciliation "C" Record – Record Layout

Record Type	Total "Q" Records	Blank	Total Gross Amount Paid	Total Withholding Credit	Reserved	Record Sequence Number
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1

2-9

10-15

16-30

31-45

46-810

811-818

Blank or Carriage Return Line Feed
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819-820

## Sec. 6 End of Transmission "F" Record

### .01 General Field Descriptions

The End of Transmission "F" Record is a summary of the number of withholding agents in the entire file.

- End of Transmission "F" Record will be written after the last "C" Record of the entire file.
- End the file with an End of Transmission "F" Record. No data will be read after the "F" Record.
- Only a "C" Record may precede the "F" Record.
- All records must be a fixed length of 820 positions and all positions listed are required.

Record Name: End of Transmission "F" Record			
Field Positions	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter "F".

**Record Name: End of Transmission "F" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
2-4	Withholding Agent Count	3	<b>Required.</b> Enter the total number of withholding agents on this file. This count must be the same as the total number of "W" Records. Right justify the information and fill unused positions with zeros.
5-810	Reserved	806	Enter blanks.
811-818	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

End of Transmission "F" Record – Record Layout

Record Type	Withholding Agent count	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
1	2-4	5-810	811-818	819-820



## **Part D. | Extension of Time to File**





## Sec. 1 Specifications for Filing Extensions Electronically

### .01 General

An extension of time to file Form 1042-S may be filed electronically. Transmitters requesting an extension of time via an electronic file will receive the file status results online (see record layout below).

**Note:** The IRS encourages the payer community to utilize the online fill-in form in lieu of the paper Form 8809. When completing the online fill-in form via the FIRE System, a separate Form 8809 must be completed for each withholding agent.

If you are requesting an additional extension of time to file, you must fax a signed Form 8809 the same day the extension is transmitted. Be sure to include the reason an additional extension is needed.

The specifications for filing extensions of time electronically include the required 200-byte record layout. Also included are the field descriptions and information to assist in completing each field.

The filer must have a Transmitter Control Code (TCC) to submit an extension electronically.

Do not submit tax year 2013 extension requests filed electronically before *January 2, 2014*.

*File processing results will be sent via email if a valid email address was provided on the "Verify Your Filing Information" screen. If you are using email filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).*

### .02 Extension of Time Record Layout

Positions 6 through 188 of the following record should contain information about the withholding agent for whom the extension of time to file is being requested. Do not enter transmitter information in these fields. Only one TCC may be present in a file.

Record Layout for Extension of Time			
Field Position	Field Title	Length	Field Description and Information
1-5	Transmitter Control Code	5	<b>Required.</b> Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable. Numeric characters only.
6-14	Withholding Agent TIN	9	<b>Required.</b> Enter the valid nine-digit EIN/SSN assigned to the withholding agent. Do not enter blanks, hyphens or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator, position 187, <b>must</b> be set to "X." Do not enter blanks, hyphens, alphas, or TINs consisting of all the same digits. Numeric characters only.
15-54	Withholding Agent Name	40	<b>Required.</b> Enter the name of the withholding agent whose TIN appears in positions 6-14. Left-justify the information and fill unused positions with blanks.

55-94	Second Withholding Agent Name	40	<b>Required.</b> If additional space is needed, this field may be used to continue name line information (e.g., c/o First National Bank); otherwise, enter blanks. Left-justify information and fill unused positions with blanks.						
95-134	Withholding Agent Address	40	<b>Required.</b> Enter the withholding agent's address. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Left-justify information and fill unused positions with blanks.						
135-174	Withholding Agent City	40	<b>Required.</b> Enter the city, town, or other locality name. Left-justify information and fill unused positions with blanks.						
175-176	Withholding Agent State	2	<b>Required.</b> Enter the withholding agent's valid U.S. Postal Service state abbreviation.						
177-185	Withholding Agent ZIP Code	9	<b>Required.</b> Enter the withholding agent's ZIP Code. If using a five-digit ZIP Code, left-justify information and fill unused positions with blanks. Numeric characters only.						
186	Document Indicator (See Note)	1	<p><b>Required.</b> From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Document</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>1099</td> </tr> <tr> <td>4</td> <td>1042-S</td> </tr> </tbody> </table>	Code	Document	2	1099	4	1042-S
Code	Document								
2	1099								
4	1042-S								
<p><b>Note:</b> Do not enter any other values in Field Position 186. Submit a separate record for each document. For example, when requesting an extension for Form 1099-INT and Form 1042-S for the same withholding agent, submit one record with "2" coded in this field and another record with "4" coded in this field.</p>									
187	Foreign Entity Indicator	1	Enter "X" if the withholding agent is a foreign entity.						
188	Recipient Request Indicator	1	Enter "X" if the extension request is to furnish statements to the recipients of the information returns.						
<p><b>Note: A separate file is required for this type of extension request. A file must either contain all blanks or all Xs in this field.</b></p>									
189-198	Blank	10	Enter blanks.						

199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.
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**Extension of Time Record – Record Layout**

Transmitter Control Code	Withholding Agent TIN	Withholding Agent Name	Second Withholding Agent Name	Withholding Agent Address	Withholding Agent City
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1-5

6-14

15-54

55-94

95-134

135-174

Withholding Agent State	Withholding Agent ZIP Code	Document Indicator	Foreign Entity Indicator	Recipient Request Indicator	Blank
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175-176

177-185

186

187

188

189-198

Blank or CR/LF
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199-200







