



## **Publication 1187**

Specifications for Electronic Filing of Form 1042-S,  
Foreign Person's U.S. Source Income Subject to Withholding  
**For Tax Year 2016**



# Table of Contents

<b>Part A.   General Information</b>	<b>5</b>
Sec. 1 Introduction .....	7
Sec. 2 Purpose .....	7
Sec. 3 What's New for Tax Year 2016 .....	7
Sec. 4 Communicating with the IRS .....	10
Sec. 5 Additional Resources .....	11
Sec. 6 Filing Requirements, Retention Requirements, Due Dates, and Extensions .....	12
.01 Filing Requirements .....	12
.02 Retention Requirements .....	12
.03 Due Dates .....	12
.04 Extension of Time .....	13
Sec. 7 Extension of Time for Recipient Copies of Information Returns .....	13
Sec. 8 Form 8508, <i>Request for Waiver from Filing Information Returns Electronically</i> .....	13
Sec. 9 Penalties Associated with Information Returns .....	13
Sec. 10 Amended Information Returns .....	14
.01 General Information .....	14
.02 When to File .....	14
.03 Filing Amendments Electronically .....	14
Sec. 11 Definition of Terms .....	18
Sec. 12 State Abbreviation Codes, APO/FPO Addresses, and Province Codes .....	22
.01 State Abbreviation Codes .....	22
.02 APO and FPO Addresses .....	22
.03 Province Codes .....	23
Sec. 13 Taxpayer Identification Number .....	23
<b>Part B.   Data Communications</b>	<b>24</b>
Sec. 1 Application for Filing Information Returns Electronically .....	26
.01 Form 4419, <i>Application for Filing Information Returns Electronically</i> .....	26
.02 Do I Need More than One TCC? .....	26
.03 Application Approval .....	26
.04 Updating Information on Form 4419 .....	27
.05 Deleted TCC .....	27
Sec. 2 User ID, Password, and PIN Requirements .....	27
Sec. 3 Connecting to FIRE .....	28
Sec. 4 Electronic Specifications .....	30

.01 FIRE System.....	30
.02 FIRE System Internet Security Technical Standards.....	30
Sec. 5 Electronic Submissions.....	30
.01 Electronic Submissions.....	30
.02 File Definitions.....	31
.03 Submission Responses.....	31
Sec. 6 Test Files.....	32
Sec. 7 Accuracy of Data and Common Formatting/Submission Errors.....	32
.01 Accuracy of Data.....	32
.02 Income Codes.....	33
.03 Common Formatting Errors.....	34
.04 Common Submission Errors.....	36
<b>Part C.   Record Format Specifications and Record Layouts</b>	<b>37</b>
File Format Diagram.....	39
Sec. 1 Record Format.....	40
Sec. 2 Transmitter “T” Record.....	40
Sec. 3 Withholding Agent “W” Record.....	44
Sec. 4 Recipient “Q” Record.....	50
Sec. 5 Reconciliation “C” Record.....	65
Sec. 6 End of Transmission “F” Record.....	67
<b>Part D.   Extension of Time</b>	<b>69</b>
Sec. 1 Specifications for Filing Extensions Electronically.....	70
.01 Application for Extension of Time to File Information Returns (automatic 30-day).....	70
.02 Extension of Time Record Layout.....	71
<b>Part E.   Exhibits</b>	<b>74</b>
Publication 1187 Tax Year 2016 Updates.....	75

## Part A. | General Information



## Sec. 1 Introduction

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

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

Withholding agents responsible for providing Form 1042-S to recipients; refer to the Instructions for Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, for guidance on furnishing Form 1042-S 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 2016

1. Throughout the publication added names of codes and field positions being referenced.
2. Throughout the publication removed guidance for the use of "UC" to indicate "Unknown Country" and replaced with guidance to blank fill the field.
3. Part A. General Information
  - Section 4 - Communicating with the IRS - Added a note that states the call site does not answer tax law questions concerning the requirements for withholding of tax on payments under Chapter 3 or Chapter 4. See Instructions for Form 1042-S for additional information.
  - Section 6.04 – Extension of Time – Updated to state that additional 30 day extension requests must be submitted on paper.
  - Section 9 – *Penalties Associated with Information Returns* add a third bullet to address Failure to File Electronically.
  - Section 11 – Definition of Terms:
    - Added the definition for Qualified Derivatives Dealer (QDD).
    - Modified the definition of a Recipient.
    - Added Withholding Foreign Partnership Employer Identification Number (WP-EIN) and Withholding Foreign Trust Employer Identification Number (WT-EIN) to the definition of Taxpayer Identification Number (TIN).
  - Section 13 – *Taxpayer Identification Number (TIN)* – Added information regarding the use of truncated TINs.

#### 4. Part B. Data Communications

- Section 1.01 – Form 4419, *Application for Filing Information Returns Electronically* – Added verbiage that states - In order to file electronically through the FIRE System, you must have software or a service provider that will create the file in the standard ASCII format.
- Section 1.02 - *Do I Need More than One TCC?* – Clarified a reference to Publication 4810 as it relates to Form 8655-SSA, *Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits*.
- Section 1.04 – *Updating Information on Form 4419* – Added information to explain when there is a need for a revised Form 4419.
- Section 1.05 - New Section, *Deleted TCC*.
- Section 4.02 - FIRE System Internet Security Technical Standards – Removed the option that allowed the use of SSL 3.0. The acceptable methods are now TLS 1.1 and 1.2.
- Section 7.01 - Accuracy of Data - Under "To correctly report an Unknown Recipient under Chapter 3, enter the following in the Recipient "Q" Record", added a new bullet to indicate that:
- Chapter Indicator (position 784) is '3'.
- Revised information relative to the use of Chapter 4 withholding pool.
- Section 7.03 - Common Formatting Errors – Clarified the statement "'Blended Rates' are not allowed" as follows:
- If there is a need to report more than one tax rate for a given recipient then two "Q" Records must be submitted. For example, if the tax rate of a given recipient changed during the year, a separate "Q" Record for each tax rate must be submitted. In item 10 d., under the Resolution column, added: 'Blended rates' are not allowed.

#### 5. Part C. Record Format Specifications and Record Layouts

- Section 3 – Record Name: Withholding Agent "W" Record:
  - Field Position 260-268, Postal or Zip Code, was inadvertently omitted from the Record Format Specifications and has been added back in.
  - Revised descriptions and record layout for Field Position 533-534, Chapter 3 Status Code and 535-536, Chapter 4 Status Code.
- Section 4 – Recipient "Q" Record under "For circumstances in which more than one "Q" record would be required," added a 4<sup>th</sup> and 5<sup>th</sup> bullet to read:
  - Need to report both Chapter 3 and Chapter 4 withholding. For example, if Recipient X derived payments during the calendar year that were subject to both Chapter 3 and Chapter 4 withholding, a separate "Q" Record must be reported for each Chapter. Each "Q" Record must contain the Recipients name, address and TIN as appropriate. Both "Q" Records must reflect the portion of the Gross Income Paid and any U.S. Federal Tax withheld by the withholding agent(s) pertaining to the applicable Chapter.
  - Account-by-account reporting by a U.S. financial institution. For payments made after January 1, 2016, a U.S. financial institution or a U.S branch of a foreign financial institution maintaining an account within the U.S. is required to separately report payments of the same type of income made to multiple financial accounts held by the same beneficial owner. For example, if a U.S.

financial institution pays dividend income to two separate accounts that it maintains for Recipient X, a separate “Q” Record must be reported for the payment made to each account.

- Record Name: Recipient “Q” Record Layout Table:
- Field Position 56-57 is to be used to report Limitation on Benefits (LOB) Code. Field length of this field is 2 positions. Enter the code that best describes the applicable LOB category that qualifies the taxpayer for the request of benefits. Numbers range from 01-11. See the Box 13j LOB Treaty Code chart in the instructions for Form 1042-S. Record Layout Table has been updated to reflect the change.
- Field Position 58-59 is a new row and the field is reserved. Record Layout Table has been updated to reflect the change.
- Field Position 72-91, Recipient’s Account Number revised description.
- Field Position 784 Chapter Indicator – The field has been revised to designate Chapter 3 Withholding or Chapter 4 Withholding being reported by the withholding agent. Withholding agents must enter either “3” or “4” in field position 784 to indicate the Chapter with respect to which the withholding agent is filing a Form 1042-S. If the withholding agent must report payments that are subject to both Chapter 3 and Chapter 4 for the same recipient, a separate “Q” must be reported for each.
- Field Position 785 is now reserved.
  - The note below the instructions for this field position has been updated to reflect the change to the Chapter Indicator field consistent with the updates made to the Instructions for Form 1042-S.
- Field Position 790 Field Title has changed to “Tax Not Deposited with IRS Pursuant to Escrow Procedure Indicator” and the General Field Description has changed to read as follows: “Enter 1 if withholding agent is following escrow procedure under Regulations sections 1.1471-2(a)(5)(ii) and/or 1.1441-3(d). Otherwise enter a blank.”
- Field Position 984 -1010 has changed to 988-1010, length reduced to 23.
- New row added for Field Position 984-985, Payer’s Chapter 3 Status Code. Field Length is 2 positions. If a transfer agent or paying agent acts as the withholding agent for a Payer (and the agent is filing Form 1042 in its own name), it should enter the applicable Chapter 3 Status code of such Payer. Otherwise, enter blanks. See Instructions for Form 1042-S for more information.
- New row added titled Payer’s Chapter 4 Status Code, Field Position 986-987. Field Length is 2 positions. If a transfer agent or paying agent acts as the withholding agent for a Payer (and the agent is filing Form 1042 in its own name), it should enter the applicable Chapter 4 Status code of such Payer. Otherwise, enter blanks. See Instructions for Form 1042-S for more information.

#### 6. Part D. Extension of Time

- Section 1.02 - Extension of Time Record Layout – Field Position 188, Recipient Request Indicator has been changed to Field Position 188-198 Reserved. Extension requests to provide recipients copies of the Form 1042-S must be submitted in writing. These requests are no longer accepted in an electronic format.

#### 7. 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](https://www.irs.gov/pub/irs-pdf/f1042s.pdf) <https://www.irs.gov/pub/irs-pdf/f1042s.pdf>
- [Instructions for Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding](https://www.irs.gov/pub/irs-pdf/i1042s.pdf), <https://www.irs.gov/pub/irs-pdf/i1042s.pdf>
- [Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities](https://www.irs.gov/pub/irs-pdf/p515.pdf), <https://www.irs.gov/pub/irs-pdf/p515.pdf>

- [Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns](https://www.irs.gov/pub/irs-pdf/p1179.pdf), <https://www.irs.gov/pub/irs-pdf/p1179.pdf>
8. Publication 1187 was updated to reflect the current four digit reporting year, 2016.
  9. FIRE Production System is available from January 17, 2017, to December 8, 2017. The FIRE Production System will be down from 6 p.m. (EST) December 09, 2016, through January 16, 2017, for yearly updates.
  10. FIRE Test System is available from November 1, 2016, until 5:00 p.m. (EST) March 17, 2017. However, Form 1042-S testing will be delayed and will begin on January 3, 2017, through February 28, 2017. The FIRE Test System will be down from 6 p.m. (EST) December 9, 2016, through January 2, 2017, for yearly updates.

## Sec. 4 Communicating with the IRS

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

- Questions from the payer and transmitter community relating to the correct preparation and filing (electronic or paper) of information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, and W-2G).
- Questions related to the electronic filing of Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, and Form 8955-SSA, *Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits*.
- *General Instructions for Forms W-2, Wage and Tax Statement, and W-3, Transmittal of Wage and Tax Statements*.
- Notice CP 2100/2100A, *Please Check Your Backup Withholding List*.
- Notice 972CG, *A Penalty is Proposed for Your Information Returns*.

Contact the IRS at:

1-866-455-7438  
1-304-263-8700 (International)  
1-304-579-4827 for Telecommunications Device for the Deaf (TDD)

**Note:** This call site does not answer tax law questions concerning the requirements for withholding of tax on payments under Chapter 3 or Chapter 4. See Instructions for Form 1042-S for additional information.

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

To address questions on electronic filing information returns, you may send an email to [fire@irs.gov](mailto:fire@irs.gov). When you send 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, <i>Foreign Person's U.S. Source Income Subject to Withholding</i>	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, <i>Foreign Person's U.S. Source Income Subject to Withholding</i>	Go to <a href="http://www.irs.gov">www.irs.gov</a> and click on Forms and Pubs. Click Current Forms & Pubs and enter "Instructions 1042-S" in Find box. Click Find.
Forms and Publications	Obtain IRS publications and tax forms by going to <a href="http://www.irs.gov">www.irs.gov</a> and click on Forms and Pubs or by phone at 1-800-829-3676.
Form 4419, <i>Application for Filing Information Returns Electronically (FIRE)</i>	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 Main 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, <i>Request for Waiver From Filing Information Returns Electronically</i>	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, <i>Application for Extension of Time to File Information Returns</i>	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 Main 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="https://www.ssa.gov/employer/">https://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="https://www.irs.gov/irb/">https://www.irs.gov/irb/</a> .
Filing Information Returns Electronically on <a href="http://www.irs.gov">www.irs.gov</a> – 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 1042-T</a> " in Find box. Click Find. Refer to <i>General Instructions</i> 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.

Topic	Location
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 reporting payments made under Chapter 3 or Chapter 4 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.

Beginning January 1, 2014, financial institutions that are required to report payments made under Chapter 3 (and Chapter 4 for payments made after June 30, 2014) must electronically file Forms 1042-S (regardless of the number of forms to be filed). See Internal Revenue Code Section 6011(e)(4) and Regulations Section 301.1474-1.

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 Forms 1042-S to recipients by March 15th. If due date falls on a Saturday, Sunday, or legal holiday, the Form 1042-S is considered timely if filed or furnished on the next business day.

## .04 Extension of Time

A 30-day extension of time to file information returns may be submitted by creating and transmitting an electronic file or Fill-in form on the FIRE Production System, or submitting a paper Form 8809. An approval letter will not be issued for an initial automatic 30-day extension request.

The automatic extension for filing Forms 1042-S with the IRS does not extend the time for providing Forms 1042-S to the recipients. See [Instructions for Form 1042-S](#) for additional information.

Regulation Section 1.6081-8(d)(2) allows for a request of an additional 30 day extension of time if the automatic 30 day extension of time was granted and the additional extension request is filed before the expiration of the initial 30 day extension. Requests for additional time are not automatically approved and are generally granted only where it is shown that extenuating circumstances prevented filing by the date granted by the first request. **The additional 30 day extension request can only be submitted via paper; an electronic additional extension file is no longer available.**

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

Requests for an extension of time to furnish Forms 1042-S to recipients must be submitted on paper only and are not automatically approved. If approved, an extension will allow a maximum of 30 days from the due date. The request must be postmarked or display a fax transmission date no later than the date the Form 1042-S is due to the recipients. To request an extension of time to furnish recipient copies of Forms 1042-S, see *Extension to Provide Statements to Recipients* in [Publication 515](#), *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

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

If a filer 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.

If the waiver is approved to file a paper Form 1042-S the official Form 1042-S should be used. If the filer intends to use a paper substitute for Form 1042-S it must conform to every aspect (format and size) of the official Form 1042-S. The substitute form may be used without prior approval from the Internal Revenue Service. The withholding agent must ensure that all fields on the substitute Form 1042-S Copy B, C, and D, which are to be provided to the recipient, contain the exact information provided to the IRS on Copy A of Form 1042-S. For details on the requirements of substitute forms, see [Pub. 1179](#).

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 and Regulations Section 301.1474-1. 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

The following penalties generally apply to the person required to file information returns. The penalties apply to both paper and electronic filers:

- **Failure to File Correct Information Returns by the Due Date (Section 6721)** – If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty.

- **Failure to Furnish Correct Payee Statements (Section 6722)** – If you fail to provide correct payee statements by the due date and you cannot show reasonable cause, you may be subject to a penalty.
- **Failure to File Electronically (Section 6721)** – If you are required to file electronically but fail to do so, and you don't have an approved waiver on record, penalties may apply unless you establish reasonable cause for your failure.

Refer to [Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities](#) for additional information on penalty specifications and guidelines.

## 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 current year record format, income codes, status codes, and exemption codes 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 withholding agent must furnish amended Form 1042-S to recipients as soon as possible.

### .02 When to File

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

Refer to individual form instructions and the [2016 General Instructions for Certain Information Returns](#), for amended return due dates and penalty information. Amended returns should be filed as soon as possible.

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.

### .03 Filing Amendments 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 withholding agent has 100 Forms 1042-S to amend, the returns can be filed on paper because they fall under the 250 threshold. However, if the payer has 300 Forms 1042-S to amend, the forms must be filed electronically.

Financial institutions that are required to report payments made under Chapter 3 or 4 must electronically file amended Forms 1042-S (regardless of the number of forms to be filed). See Internal Revenue Code 6011(e)(4) and Regulations Section 301.1474-1.

If amended 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 current year record format, income codes, status codes, and exemption codes 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 – 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.

If ...	Then ...
<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, WP-EIN, WT-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</b> – Identify incorrect records.</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</b> – Report the correct information.</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. For additional information and special conditions see Definitions in the <a href="#">Instructions for Form 1042-S</a> .
Employer Identification Number (EIN)	An Employer Identification Number is 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, authorized agent, and/or transmitter) submitting information returns to the IRS. For the requirements regarding the use of an authorized agent, see definitions in the <a href="#">Instructions for Form 1042-S</a> .
Filing Year	The calendar year in which the information returns are being filed with the IRS.
Flow – Through Entity (FTE)	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 of 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 Financial Institution (FFI)	Any financial institution that is a foreign entity, other than a financial institution organized under the laws of a possession of the United States (generally referred to as a U.S. territory). See Regulations Section 1.1471-5(d) for greater detail.
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.

Global Intermediary Identification Number (GIIN)	The term GIIN or Global Intermediary Identification Number means the identification number that is assigned to a participating FFI or registered deemed-compliant FFI. The term GIIN or Global Intermediary Identification Number also includes the identification number assigned to a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list.
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	A withholding agent who cannot reliably associate a payment with valid documentation must apply certain presumption rules to identify the status of the recipient or may be liable for tax, interest, and penalties. Presumption Rules are prescribed under Chapters 3, 4 and 61 of the Internal Revenue Code.
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 the payment in a withholding rate pool to the specific recipients in the pool, or to a Chapter 4 withholding rate pool, the withholding agent must file a Form 1042-S for each recipient on a pro-rata basis.
Qualified Derivatives Dealer (QDD)	A QDD is a qualified intermediary (QI) that is an eligible entity that agrees to assume the requirements of a QDD. A QDD must document itself to a withholding agent with a Form W-8IMY indicating that it is acting as a QDD for payments with respect to potential section 871(m) transactions and underlying securities that it receives in a principal capacity, and must indicate on the form that it will assume primary Chapters 3 and 4 withholding responsibilities and primary Form 1099 reporting and backup withholding responsibilities for certain payments it makes and receives as a QDD. See <a href="#">Instructions for Form 1042-S</a> for more information.

Qualified Intermediary (QI)	A Qualified Intermediary is a foreign intermediary that 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, if it is a financial institution, that is in a country with approved know-your-customer rules. See <a href="#">List of Approved KYC Rules</a> .
Qualified Intermediary Employer Identification Number (EIN)	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.
Qualified Securities Lender (QSL)	A Qualified Securities Lender is a foreign financial institution that (i) is a bank, custodian, broker-dealer, or clearing organization that is regulated by its home jurisdiction and that regularly borrows and lends the securities of U.S. corporations to unrelated customers; (ii) is subject to audit by the IRS under Section 7602 or by an external auditor if it is a QI; (iii) provides the withholding agent an annual certification of QSL status; and (iv) meets the requirements to qualify as a QSL in Notice 2010-46 (or any subsequent published guidance).
Recipient	See <a href="#">Instructions for Form 1042-S</a> for the definition of recipient.
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 which 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), Qualified Intermediary Employer Identification Number (QI-EIN), or a Withholding Foreign Partnership Employer Identification Number (WP-EIN) and Withholding Foreign Trust Employer Identification Number (WT-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 with the recipient, and that is not reported in a pool of payees or account holders provided by an intermediary or flow-through entity for Chapter 4 purposes (i.e., a Chapter 4 Withholding Rate Pool). 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 under Chapters 3 or 4 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 or territory financial institution that is treated as a U. S. person. 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 Foreign Partnership agreement 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 for Chapter 3 and 4 purposes.
Withholding Rate Pool	See Regulations Section 1.1441-1(c) (44) for definition of Chapter 3 Withholding Rate Pool. See Regulations Section 1.1471-1(b)(20) for definition of Chapter 4 Withholding Rate Pool.

See Regulations Sections 1.1441-1(c) and 1.1471-1(b) for a comprehensive list of Chapter 3 and 4 terms and definitions.

## 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	MD	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, AE is the designation for ZIP Codes beginning with 090-098, AA for ZIP Code 340, and AP for ZIP Codes 962-966 Use the following format:

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

### .03 Province Codes

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

**Table 2: Province Codes for Canada**

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 income is effectively connected with the conduct of a trade or business in the United States.
- A recipient claims tax treaty benefits (See the Instructions for Form 1042-S for exceptions to the U.S. TIN requirement and when a foreign TIN can be used instead of a U.S. TIN).
- The recipient is a Qualified Intermediary, Withholding Foreign Partnership, Withholding Foreign Trust, or a Qualified Securities Lender.
- The recipient is a U.S. branch of an FFI or territory FFI that is treated as a U.S. person under Regulations Section 1.1441-1(b)(2)(iv)(A).
- A nonresident alien (NRA) is claiming exemption from withholding on independent personal services pursuant to a provision of an income tax treaty.
- Other situations may apply, see [Publication 515](#), *Withholding of Tax on Nonresident Aliens and Foreign Entities*, and the [Instructions for Form 1042-S](#).

In the event the recipient does not have a U.S. TIN, (or foreign TIN, if applicable); the withholding agent should advise the recipient to take the necessary steps to apply for a U.S. TIN. The recipient’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 the 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 recipient’s TIN must not be truncated.

Truncated TIN (TTIN) rules - A Recipient’s Taxpayer Identification Number (EIN, SSN or ITIN) may be truncated on copies of Form 1042-S provided to the recipient, if applicable. Refer to *Instructions for Form 1042-S* for proper formatting and eligible fields on Form 1042-S. A TTIN **may not** be used on any Form 1042-S required to be filed with the IRS. Further, the withholding agent’s EIN may never be truncated on a Form 1042-S filed with the IRS or provided to the recipient.

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 Communications**



## Sec. 1 Application for Filing Information Returns Electronically

### .01 Form 4419, *Application for Filing Information Returns Electronically*

All transmitters who file information returns electronically through the FIRE System are required to request authorization to file electronically by submitting Form 4419, *Application for Filing Information Returns Electronically*. In order to transmit files electronically through FIRE, you must have software, an in-house programmer, or a third party transmitter to put the file in the standard ASCII format. FIRE does not accept scanned or PDF documents.

Complete Form 4419 online at <https://fire.irs.gov/> and take advantage of a reduced processing timeframe:

- 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, click the box, “Yes, I am authorized to sign this document on behalf of the transmitter.”

Form 4419 may be submitted throughout the year; however, the application must be filed at least 45 days prior to the current year return due date.

**Note:** The FIRE System does not provide fill in Forms for Information Returns.

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

No. Only one Transmitter Control Code (TCC) is required if you are only filing Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G. The TCC is used to catalog files as they are received. The forms listed in Publication 1220 require a single TCC; therefore, only submit one Form 4419. For example, if you intend to file Forms 1099-INT, submit Form 4419. If, at a later date, another type of form will be filed (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G), use the TCC assigned to file Forms 1099-INT. Do not submit an additional Form 4419.

An additional TCC is required for each of the following types of returns:

- Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding – as described in this publication.
- Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips – refer to Publication 1239.
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits – refer to Publication 4810.

The IRS encourages transmitters who file for multiple payers to submit one application and use the assigned Transmitter Control Code (TCC) for all payers. The purpose of the TCC is to identify the transmitter of the file. You may transmit files for as many companies as you need under the one TCC. The information return data will be contained in the file itself. While not encouraged, additional TCCs can be issued to payers with multiple TINs. Transmitters cannot use more than one TCC in a file. Each TCC must be reported in separate transmissions. Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own.

### .03 Application Approval

If your application is approved, a five-character alphanumeric Transmitter Control Code (TCC) is assigned to your business. An approval letter will be issued to the address listed on Form 4419 informing of your TCC. Allow 45 days for processing. A TCC will not be issued over the phone or via email. If you don’t receive a TCC within 45 days, contact the IRS. Refer to [Part A. Sec. 4, Communicating with the IRS](#).

Electronically filed returns may not be transmitted through FIRE until Form 4419 has been approved and a TCC has been assigned.

**Reminder:** You must have software that meet the requirements and record layouts in this publication; or a service provider that will create the file in the proper format. FIRE does not allow scanned or PDF documents.

Form 4419 is subject to review before approval to transmit electronically is granted. The IRS may require additional documentation. Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- Payer has discontinued filing electronically for two consecutive years.
- 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 submitting Form 4419.

The IRS has the authority to revoke the TCC and terminate the release of transmitted files.

#### **.04 Updating Information on Form 4419**

Transmitters should notify the IRS of any changes to their application information by submitting a revised paper Form 4419. Check the "Revised" box located at the top of Form 4419 and provide the current TCC assigned to the business. A revised Form 4419 is required if you are updating a previously approved Form 4419 for the following information:

- Block 1 - Legal name and address
- Block 3 - Person to contact or contact information

Changes to the blocks listed below require you to submit a new Form 4419. A new TCC will be assigned.

- Block 2 - EIN
- Block 7 - Type of return to be reported

11. **Note:** Do not check the "Revised" box

#### **.05 Deleted TCC**

Your TCC will remain valid as long as you transmit information returns or requests for extension of time to file information returns electronically through the FIRE System. If you do not use your TCC for two consecutive years, we will delete your TCC. Once your TCC is deleted it cannot be reactivated. You will need to submit a new Form 4419.

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

You must establish an account before you can transmit files through the FIRE Production System or FIRE Test System (if submitting Test Files). The system will prompt you to create your User ID, password and a 10-digit PIN. The FIRE Production System and the FIRE Test System are two different sites that do not communicate with each other. If you plan on sending a production file and a test file, you will need an account on each system.

FIRE passwords must be a minimum of 8 characters and are limited to a maximum of 20 characters. Passwords must contain at least 1 uppercase letter, 1 lowercase letter, 1 number and one of the following special characters #?!@%&\*.,'-. The FIRE System will require you to change your password every 90 days or at the first logon attempt after that time period. Additionally, the previous 24 passwords cannot be used.

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 FIRE

Connect to the FIRE Production System by accessing <https://fire.irs.gov>. The FIRE Production System is available from January 17, 2017, to December 8, 2017. Connect to the FIRE Test System by accessing <https://fire.test.irs.gov>. FIRE Test System is available from November 1, 2016, until 5:00 p.m. (EST) March 17, 2017. However, Form 1042-S testing will be delayed and will begin on January 3, 2017 through February 28, 2017. Additionally, the FIRE Test System will be down from 6 p.m. (EST) December 9, 2016, through January 2, 2017, for yearly updates.

<b>Connecting to the FIRE System</b>	
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 Continue”</li> </ul>	<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> <p><b>Password Criteria</b></p> <ul style="list-style-type: none"> <li>• Must contain a minimum of 8 characters</li> <li>• Limited to a maximum of 20 characters</li> <li>• Must contain at least one special character #?!@\$%^&amp;*.,'-</li> <li>• Must contain at least one upper case letter (alpha character)</li> <li>• Must contain at least one lower case letter (alpha character)</li> <li>• Must contain at least one number (numeric character)</li> <li>• Passwords must be changed every 90 days; the previous 24 passwords cannot be used</li> <li>• Passwords cannot contain the User ID or User Name</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>	

## Uploading Files to the FIRE System

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

After logging in, go to the Main Menu:

- 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”

### 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 business 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 Specifications

### .01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 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 are not required to do so. 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.

The FIRE Production System does not provide fill-in forms, with the exception of:

- Form 4419, Application for Filing Information Returns Electronically (FIRE)
- Form 8809, Application for Extension of Time to File Information 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 of the Transmitter "T" Record, and enter a "P" in field position 199 of the Transmitter "T" Record to indicate the file contains prior year data.

Electronic reporting of information returns eliminates the need for electronic filers to send paper documents to the IRS. Do not send copies of the paper forms to the IRS for any forms filed electronically. This will result in duplicate filing.

### .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>).
- TLS 1.1 and 1.2 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 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 Production System is down from 6 p.m. (EST) December 09, 2016, to January 16, 2017, for yearly updates.
- FIRE Test System will also be down from 6 p.m. (EST) December 9, 2016, to January 2, 2017, for yearly updates.
- FIRE Production and FIRE Test Systems may be down every Wednesday from 2 a.m. to 5 a.m. (EST) 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
- Transmitter Control Code (TCC)
- 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:

- **Original File** – Contains information returns that have not been previously reported to the IRS.
- **Amended File** – a file previously submitted and processed but contained incorrect information. Amendments 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.
- **Test File** – Contains data that is formatted to the specifications in the Publication 1187 and can only be sent through the FIRE Test 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 business 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. Form 1042-S testing will be delayed and will begin on January 3, 2017 through February 28, 2017. 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 Record Format Specifications and Record Layouts](#).

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 at [Form 1042s Country Codes](#). If a recipient is claiming treaty benefits, the Country Code can never be “OC” or blank to indicate unknown country.
- 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.
- Use recipient U.S. TIN type indicator 4 when a TIN is required but was not provided. Reduced tax rates are not applicable when using the TIN type 4 indicator. See the Instructions for Form 1042-S for when a foreign TIN can be used instead of a U.S. TIN.
- All income, withholding, and repayment fields must be reported in whole dollars only. Do not enter cents in amount fields. To round amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar.

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.

<b>Income Codes (16, 17, 18, 19, 20, and 42)</b>	<b>All Other Income Codes</b>
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 under Chapter 3, enter the following in the Recipient “Q” Record:

- a. Chapter 3 Tax Rate (positions 42-45) must be 3000
- b. Chapter 3 Exemption Code (positions 46-47) is 00
- c. Chapter Indicator (position 784) is 3
- d. Recipient’s Chapter 3 Status Code (positions 786-787) is 21
- e. Recipient’s Name Line-1 (positions 94-133) must have “UNKNOWN” or “UNKNOWN RECIPIENT”
- f. Recipient’s Name Line-2 (positions 134-173) must be blank
- g. Recipient’s Address (positions 214-337) must be blank
- h. Recipient’s Country Code (positions 338-339) must be blank

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”; blank fill 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.

If withholding agent makes a withholdable payment to an NQI or a flow-through entity that is a PFFI or a registered deemed-compliant FFI that is allocable to a Chapter 4 withholding rate pool as indicated in the FFI withholding statement, treat the FFI as the recipient. Enter one of the Chapter 4 pooled reporting codes (42-49) as the Recipient Code based on the Chapter 4 withholding rate pool information indicated in the FFI withholding statement.

## **.02 Income Codes**

Generally, payments under Income Codes 06 and 08 (Dividend Income) are not exempt from withholding, however, certain exceptions apply. If income is from gambling winnings (Income Code 28) or is not specified (Income Code 23 Gross Income - Other), 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’s Chapter 3 Status code must be 22 (generally, such amounts are not subject to a reduced rate of tax under treaty). Do not use Recipient’s Chapter 3 Status code 16 (Individual), 15 (Corporation), or 08 (Partnership) in such a case. If compensation that otherwise would be covered under Income Codes 17 through 20 (Other Income) is directly attributable to the recipient’s occupation as an artist or athlete, use Income Code 42 (Earnings as an artist or athlete – not central withholding agreement) or 43 (Earnings as an artist or athlete – central withholding agreement) instead. When paying scholarship and

fellowship grants (Income Code 16), the Recipient's Country of Residence for Tax Purposes must be identified and cannot be "OC" or blank filled to indicate the country is unknown. Grants that are exempt under Code Section 117 are not required to be reported on Form 1042-S.

**Note:** Grants that are exempt under IRC Section 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 exempt 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 20), or a teacher, or a researcher is receiving compensation (Income Code 19), all or part of which should be exempt from tax under a tax treaty, the Country of Residence for Tax Purposes must be identified and cannot be "OC" or blank filled to indicate the country is unknown. 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 entity that has entered into a withholding agreement with IRS (Qualified Intermediary, Withholding Foreign Partnership or Withholding Foreign Trust) can have a QI-EIN, WP-EIN or WT-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 amendment process requires that the "W" Record be checked for validity before the "Q" Record can be amended. 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 generally be present in order to allow a reduction or exemption from withholding at the 30% tax rate; however, certain exceptions do apply (for example, payments of portfolio interest or certain payments of interest, dividends, or royalties on actively-traded or publicly offered instruments). 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. See also <a href="#">Instructions to Form 1042-S</a> for when a foreign TIN is allowed in lieu of a U.S. TIN.
4.	Invalid Recipient name and address information.	<ul style="list-style-type: none"> <li>• <b>The Recipient's Name Line-1</b> (field position 94-133 of the Recipient 'Q' record) must be the same recipient name shown on the withholding certification document provided to and retained by the withholding agent. <b>Recipient Street Line-1</b> (field position 214- 253 of the Recipient 'Q' record) should only show the official street address.</li> <li>• <b>Recipient Street Line-2</b> (field position 254- 293 of the Recipient 'Q' record) should be used for additional internal information; such as mail stop numbers, or attention information.</li> <li>• <b>Recipient's City</b> (field position 294-333 of the Recipient 'Q' record) should be used to enter the city, town, or other locality name. If applicable enter APO or FPO. Do not enter Recipient's State, Province Code, Country Code, or foreign postal codes in this field. Follow the instructions for each of these field positions and enter the information in the appropriate fields with the appropriate codes.</li> <li>• Enter information in all fields using valid characters.</li> </ul>

Item	Issue	Resolution
5.	Incorrect use of Chapter 3 Recipient Code 21 or Chapter 4 Recipient Code 29 (Unknown Recipient).	Chapter 3 Status Code 21 and Chapter 4 Status Code 29 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 Chapter 3 Status Code 21 or Chapter 4 Status Code 29 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 21 and the Tax Rate and U. S. Tax Withheld fields.	If Chapter 3 Status code 21 is used, the Tax Rate and the U.S. Tax Withheld must always be 30%. For example, exemption Code 04 (treaty exemption) is not allowed when using Recipient's Chapter 3 Status code 21.
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="#">Form 1042s Country Codes</a> is comprehensive. Do not use any code that is not on the list. Read the Instructions for Form 1042-S regarding the use of "OC" and if unknown country blank fill. 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" Recipient Record.	A valid Tax Rate Table is included at <a href="http://www.irs.gov/Form 1042s">www.irs.gov/Form 1042s</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" Reconciliation Record do not equal the total amounts reported in the "Q" Recipient Records.	The total Gross Income (field position 6-17) and Total Withholding Credit (field position 383-394) reported in the "Q" Records must equal the Total Gross Amount Paid (field position 16-30) and Total Withholding Credit (field position 31-45) reported in the corresponding "C" Record.
10.	The following are other major errors associated with electronic filing:	<ul style="list-style-type: none"> <li>• Invalid characters. The only valid characters are those characters listed in Record Format Part C. Sec. 1 Section.</li> <li>• "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).</li> <li>• "C" Record Positions 31-45 (Total Withholding Credit) must reflect the aggregate of the preceding "Q" records, positions 383-394 (Total Withholding Credit).</li> <li>• "Q" Record Positions 42-45 (Chapter 3 Tax Rate) must reflect a valid tax rate. "Blended rates" are not allowed.</li> <li>• "Q" Record Positions 46-47 (Chapter 3 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 (Chapter 3 Tax Rate), the appropriate exemption code of 01-12 must be used in positions 46-47.</li> </ul>

## .04 Common Submission Errors

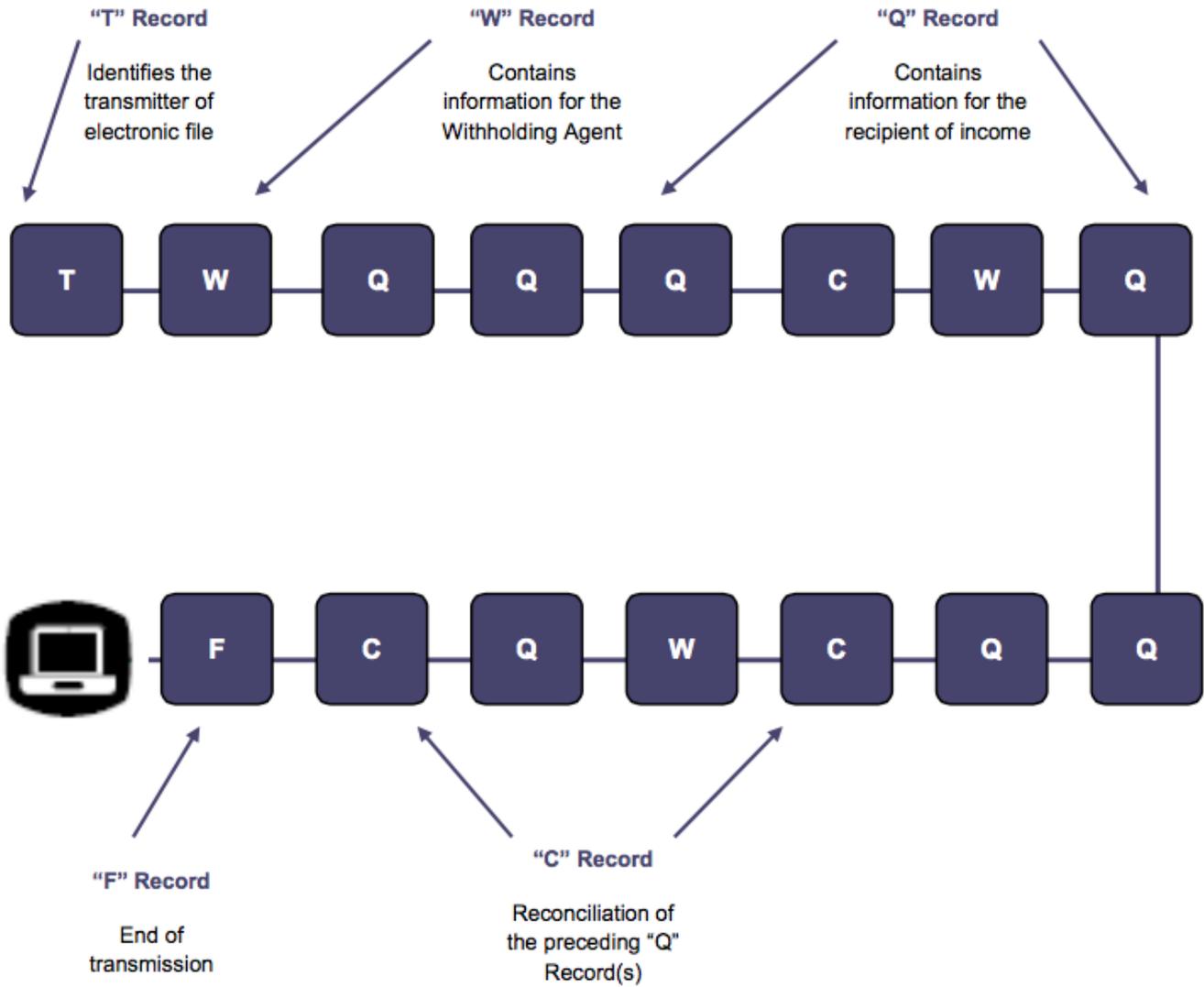
Item	Issue	Resolution
1.	SPAM filters are not set to receive email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a> .	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive 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. <ul style="list-style-type: none"> <li>• If the results in the email indicate "Good, Not Released" and the "Count of Payees" is correct, the filer is finished with this file.</li> <li>• If any other results are received, follow the instructions in the "Check File Status" option.</li> <li>• If the file contains errors, get an online listing of the errors.</li> <li>• If the file status is good, but the file should not be processed, filers should contact the IRS within ten business days from the transmission of the file.</li> </ul>
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 (outside the U.S. 1-304-263-8700); 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 and is unsure which TIN should be used when logging into the FIRE System to send a file.	The TIN of the company assigned to the TCC should be used when sending a file electronically.
9.	Transmitter sent the wrong file, and is not sure what to do.	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 Format Diagram

Each record must be 1020 positions.



## Sec. 1 Record Format

Do not use decimal points (.) to indicate dollars and cents. All income, withholding, and repayment fields must be reported in whole dollars only. Do not enter cents in amount fields. To round amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar.

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: å = A, æ = A, ũ = 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

### 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 Format Diagram](#) .

- 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 1020 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**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
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 one of the following: <ul style="list-style-type: none"> <li>• Employer Identification Number (EIN)</li> <li>• Qualified Intermediary Number (QI-EIN)</li> <li>• Withholding Foreign Partnership Number (WP-EIN)</li> <li>• Withholding Foreign Trust Number (WT-EIN)</li> </ul> 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.
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	<b>Required if U.S. Transmitter.</b> Enter the valid U.S. Postal Service State Code. Refer to the State Abbreviation Codes table in Part A. Sec 12. If this field is not utilized, enter blanks. Do not spell out the state name. Ensure all references to state, Province Code and Country Code in "T", "W", and "Q" records are consistent.

**Note:** If the transmitter has a U.S. address, enter blanks in the Province Code (positions 117-118) and Country Code (positions 119-120) fields.

**Record Name: Transmitter "T" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
117-118	Province Code	2	<p><b>Required if Foreign Country Code is "CA" (Canada).</b></p> <p>Enter the two-alpha character <a href="#">Province Codes for Canada</a> as shown in the Province Code table in Part A. Sec. 12. If the foreign country is other than Canada, enter blanks.</p> <p>Do not spell out the Province name. Ensure all references to state, Province Code and Country Code in "T", "W", and "Q" records are consistent.</p>
119-120	Country Code	2	<p><b>Required if Foreign Transmitter.</b></p> <p>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. Ensure all references to state, Province Code and Country Code in "T," "W," and "Q" records are consistent.</p>
<p><b>Note:</b> The list of Country Codes provided at <a href="#">Form 1042s Country Codes</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. <b>Do not enter U.S.</b> in the Country Code field.</p>			
121-129	Postal or ZIP Code	9	<p><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. Left justify the information and fill unused positions with blanks.</p>
130-169	Contact Name	40	<p><b>Required.</b> 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.</p>
170-189	Contact Telephone Number and Extension	20	<p><b>Required.</b> Enter the telephone number of the person to contact regarding electronic files.</p> <p>Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks.</p>
190-194	Transmitter Control Code (TCC)	5	<p><b>Required.</b> Enter the five character alphanumeric TCC assigned ONLY for Form 1042-S reporting. (The first two numbers will always be <b>22</b>.) Alpha characters must be upper case.</p>
195-198	Test Indicator	4	<p><b>Required if this is a test file.</b> Enter the word "TEST." Otherwise, enter blanks.</p>
199	Prior Year Indicator	1	<p><b>Required.</b> Enter a "P" if reporting prior year data; otherwise, enter blank. Do not enter a "P" for current year information.</p>
200-1010	Reserved	811	Enter blanks.

**Record Name: Transmitter "T" Record**

Field Positions	Field Title	Length	General Field Description
1011-1018	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.
1019-1020	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
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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
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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
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190-194                      195-198                      199                      200-1010                      1011-1018                      1019-1020

## Sec. 3 Withholding Agent “W” Record

### 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 1020 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.

<b>Record Name: Withholding Agent “W” Record</b>			
<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
1	Record Type	1	<b>Required.</b> Enter “W”
2	Return Type Indicator	1	<b>Required.</b> 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	<b>Required.</b> 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.			

**Record Name: Withholding Agent "W" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
13	Withholding Agent's EIN Indicator	1	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" AND the Withholding Agent has entered into a withholding agreement (QI, WP, or WT 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 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.
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</b> withholding agent has a U.S. address. 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. Ensure all references to state, Province Code and Country Code in "T", "W", and "Q" records are consistent.

**Note:** 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.

**Record Name: Withholding Agent “W” Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
256-257	Withholding Agent’s Province Code	2	<b>Required, if</b> Foreign Country Code is “CA” (Canada). Enter the two-alpha character Province Code as shown in the <a href="#">Province Codes for Canada</a> table in Part A. Sec. 12. If the foreign country is other than Canada, enter blanks. Do not spell out the Province name. Ensure all references to state, Province Code and Country Code in “T”, “W”, and “Q” records are consistent.
258-259	Withholding Agent’s Country Code	2	<b>Required, if</b> foreign withholding agent. Enter the two-alpha Country Code from the Country Code Table provided at <a href="#">Form 1042s Country Codes</a> . Do not spell out the Country name. Do not enter U.S. Ensure all references to state, Province Code and Country Code in “T,” “W,” and “Q” records are consistent.
<p><b>Note:</b> The list of Country Codes provided at <a href="#">Form1042s Country Codes</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. <b>Do not enter U.S.</b> in the Country Code field.</p>			
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.  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.

**Record Name: Withholding Agent "W" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>				
383	Final Return Indicator	1	<p><b>Required.</b> Enter the one position value below to indicate whether Forms 1042-S will be filed in the future.</p> <p>0 (zero) = will be filing 1 = will not be filing</p>				
384	Withholding Indicator	1	<p>Required. Enter the appropriate number from the table below:</p> <table border="1"> <tr> <td>3</td> <td>Withholding Agent reporting under Chapter 3</td> </tr> <tr> <td>4</td> <td>Withholding Agent reporting under Chapter 4</td> </tr> </table>	3	Withholding Agent reporting under Chapter 3	4	Withholding Agent reporting under Chapter 4
3	Withholding Agent reporting under Chapter 3						
4	Withholding Agent reporting under Chapter 4						
385-403	Withholding Agent's GIIN	19	<b>Required, if</b> Withholding Agent has obtained a GIIN, if unused enter blanks.				
404-532	Reserved	129	<b>Required.</b> Enter blanks.				
533-534	Withholding Agent's Chapter 3 Status Code	2	<p><b>Required:</b> Enter the withholding agent's Chapter 3 status code(s) from the list of Status Codes in the <a href="#">Instructions for Form 1042-S</a>.</p> <p><b>Note:</b> You must enter both a Chapter 3 and a Chapter 4 withholding agent status code regardless of the type of payment being made.</p>				
535-536	Withholding Agent's Chapter 4 Status Code	2	<p><b>Required.</b> Enter the withholding agent's Chapter 4 status code(s) from the list of Status Codes in the <a href="#">Instructions for Form 1042-S</a>.</p> <p><b>Note:</b> You must enter both a Chapter 3 and a Chapter 4 withholding agent status code regardless of the type of payment being made.</p>				
<p><b>Note.</b> For amounts paid on or after January 1, 2016, a U.S. financial institution or a U.S. branch of a foreign financial institution is required to report payments of the same type of income (as determined by the income code in box 1) made to multiple financial accounts held by the same beneficial owner at a U.S. office of such institution on a separate Form 1042-S for each account. For this purpose, a financial account is an account described in Treasury Regulations section 1.1471-5(b) (1). Report the identifying number assigned to such account (or its functional equivalent in the absence of an account number for the recipient).</p>							
537-809	Reserved	273	Enter blanks.				

**Record Name: Withholding Agent “W” Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>								
810	Amended Return Indicator	1	<p><b>Required for amended returns only.</b> Enter the appropriate code:</p> <table border="1"> <thead> <tr> <th><b>Code</b></th> <th><b>Definition</b></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>	<b>Code</b>	<b>Definition</b>	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
<b>Code</b>	<b>Definition</b>										
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: Amended G and C</b> coded records must be reported using separate Withholding Agent “W” Records. Refer to Part A, <a href="#">Amended Information Returns</a>, for specific instructions on how to file amended returns. Non-coded records cannot be submitted in an amended file.</p>											
811-832	Withholding Agent’s Foreign Tax Identification Number (if any)	22	<b>Required if supplied</b> If unused enter blanks.								
833-1010	Reserved	178	Enter blanks.								
1011-1018	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 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.								
1019-1020	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
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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
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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	Withholding Indicator
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260-268

269-272

273-317

318-362

363-382

383

384

Withholding Agent's GIIN	Reserved	Chapter 3 Status Code	Chapter 4 Status Code	Reserved	Amended Return Indicator	Withholding Agent's Foreign Tax Identification Number
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385-403

404-532

533-534

535-536

537-809

810

811-832

Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
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833-1010

1011-1018

1019-1020

## Sec. 4 Recipient “Q” Record

### 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 another “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.
- All records must be a fixed length of 1020 positions.
- Report income, tax withheld, and amounts repaid in **whole dollars only**, rounding to the nearest dollar (do not enter cents). For example, report \$600.25 as 000000000600. 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. Money amount fields not used must contain zeros.
- 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.

### For circumstances in which 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.
- Need to report both Chapter 3 and Chapter 4 withholding. For example, if Recipient X derived payments that were subject to both Chapter 3 and Chapter 4 withholding, a separate “Q” Record must be reported for each Chapter. Each “Q” Record must contain the Recipient’s name, address and TIN as appropriate. Both “Q” Records must reflect the portion of the Gross Income Paid and any U.S. Federal Tax withheld by the withholding agent(s) pertaining to the applicable Chapter.
- Account-by-account reporting by a U.S. financial institution. For payments made after January 1, 2016, a U.S. financial institution or a U.S. branch of a foreign financial institution maintaining an account within the U.S. is required to separately report payments of the same type of income made to multiple financial accounts held by the same beneficial owner. For example, if a U.S. financial institution pays dividend income to two separate accounts that it maintains for Recipient X, a separate “Q” Record must be reported for the payment made to each account.

**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	<b>Required.</b> 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	<b>Required.</b> 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 16, 17, 18, 19, 20, and 42 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 zeros. 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). If this field is not utilized, enter zeros.</p> <p>Numeric characters only. Right justify the information and fill unused positions with zeros.</p>
42-45	Chapter 3 Tax Rate	4	<p><b>Required if reporting under Chapter 3.</b> Enter the correct Tax Rate applicable to the income in the gross income field or net income field based on Chapter 3 of the Internal Revenue Code or valid treaty article. The valid treaty rate is generally 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). <b>Numeric characters only.</b></p>

**Note:** A valid Tax Rate Table is located in the [Instructions for Form 1042-S](#). 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.

46-47	Chapter 3 Exemption Code	2	<p><b>Required if reporting under Chapter 3.</b> Read Carefully.</p> <ul style="list-style-type: none"> <li>• If the tax rate entered in Field Positions 42-45 is 0%, enter the appropriate exemption code "01" through "12" from the Instructions for Form 1042-S.</li> <li>• If the tax rate entered is greater than 0% and is not due to backup withholding enter "00."</li> <li>• If the tax rate entered is due to backup withholding, blank fill. Do not enter "00."</li> <li>• If not reporting under Chapter 3 you may use Exemption Code 12.</li> </ul>
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**Note:** If an amount was withheld under Chapter 4, you may also enter a Chapter 3 exemption code and tax rate to show the rate that would otherwise apply if the payment was exempt from withholding under Chapter 4. This may be done, for example, to assist the beneficial owner in pursuing a claim for refund. In such a case, you should enter 4 in the Chapter Indicator Field 784.

**Record Name: Recipient “Q” Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
48-49	Recipient’s Country of Residence Code for Tax Purposes	2	<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 (when applicable). The valid treaty rate is generally determined by this code. For the Country Code list see <a href="#">Form 1042s Country Codes</a> .
<b>Note: Do not enter U.S.</b> in the Recipient Country Code field. Leave this field blank if making a payment to an “unknown recipient”.			
50-53	Chapter 4 Tax Rate	4	<b>Required.</b> Enter the Chapter 4 tax rate. Only 0000 or 3000 are permitted entries.
54-55	Chapter 4 Exemption Code	2	<b>Required.</b> If the tax rate entered in Field Positions 50-53 is 30% enter 00. If the tax rate entered in Field Positions 50-53 is 0% enter exemption code 13-22. See the <a href="#">Instructions for Form 1042-S</a> .
56-57	Limitation on Benefits (LOB) Code	2	Enter the code that best describes the applicable LOB category that qualifies the taxpayer for the requested treaty benefits. Numbers range from 01-11. If a LOB Code is not included on the recipient’s Form 1042-S, enter blanks. See the LOB Treaty Category table in the Instructions for Form 1042-S.
58-59	Reserved	2	Enter blanks.
60-71	Amount Repaid	12	Enter amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). Otherwise, enter zeros. Numeric characters only. This field should be completed if the withholding agent repaid over withheld amounts to the recipient. See the in Instructions for Form 1042-S for more information on the procedures for adjusting over withholding and reporting amounts repaid.

**Record Name: Recipient “Q” Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
72-91	Recipient Account Number	20	<p>Financial institutions reporting amounts paid to direct account holders with respect to an account maintained by institution at a U.S. office or U.S. branch, must report the recipient(s) account number in (field position 72-91). If the amount is paid through a nonqualified intermediary or flow-through entity, they are not required to use this field.</p> <ul style="list-style-type: none"> <li>• Do not enter the recipient’s U.S. or foreign TIN.</li> <li>• Allowable characters are alphas, numbers, hyphens and blanks.</li> <li>• If an account number is not assigned, enter blanks.</li> <li>• Left justify the information and fill unused positions with blanks.</li> </ul>
92-93	Reserved	2	Enter blanks.
94-133	Recipient’s Name Line-1	40	<p><b>Required.</b> Enter the complete name of the recipient. If recipient code “21” 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.</p> <p>Refer to “Valid Characters” Section of the Record Format. Left justify the information and fill unused positions with blanks.</p>
<p><b>Note:</b> Generally, a Non-Qualified Intermediary (NQI), Non-Withholding Foreign Partnership (NWP), or Non-Withholding Foreign Trust (NWT) cannot be a recipient. However, see the <a href="#">Instructions for Form 1042-S</a> for exceptions for payments allocable to a Chapter 4 Withholding Rate Pool that are made to certain NQIs, NWPs, and NWTs.</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**

Field Positions	Field Title	Length	General Field Description
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.
<b>Note:</b> Recipient's address is not required if Recipient's Chapter 3 status code is "21" or Chapter 4 status code is "29 (i.e. Unknown Recipient).			
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</b> in positions 338-339 is "CA." Enter the two-alpha character Province Code as shown in Part A. Sec. 12, 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 <a href="#">Form 1042s Country Codes</a> for appropriate codes.
<b>Note:</b> The list of Country Codes provided at <a href="http://www.irs.gov/Form 1042-S">www.irs.gov/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. Blank fill if the country is unknown <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. 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 hyphens, alphas, or TINs consisting of all the same digits. The recipient's TIN must not be truncated. See the <a href="#">Instructions for Form 1042-S</a> .
358	Recipient's U.S. TIN Type	1	Enter the recipient's U.S. TIN type indicator from the following values: 0 = No TIN required 1 = SSN/ITIN 2 = EIN 3 = QI-EIN, WP-EIN, WT-EIN 4 = TIN required but not provided
<b>Note:</b> Use EIN indicator 3 only if the Recipient's EIN begins with "98" AND the Withholding Agent has entered into a withholding agreement (QI,WP, or WT) with the IRS.			
359-370	U.S. Federal Tax Withheld	12	<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.
371-382	Withholding By Other Agents	12	<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.
<b>Note:</b> If claiming a credit on Form 1042 (line 67) 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 <a href="#">Instructions for Form 1042-S</a> .			

**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	<p><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).</p> <p>If there was no withholding, enter all zeros. Right justify the information and fill unused positions with zeros. Numeric characters only.</p>
<p><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.</p>			
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.
<p><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.</p> <p><b>Note 2:</b> All NQI/FLW-THR fields are <b>required</b> if the NQI/FLW-THR entity is involved in the payment structure, <b>except for the NQI/FLW-THR TIN.</b></p>			
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" in 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 hyphens, alphas, or TINs consisting of all the same digits. Blank fill this field if a TIN is not provided. 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 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.

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
738-739	Payer's State Code	2	Enter the two-character State Code abbreviation. See <a href="#">Part A. Sec 12, State Abbreviations Codes, APO/FPO Addresses, and Province Codes</a> .
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.
761	U.S. Federal Tax Withheld Indicator	1	<b>Required.</b> Indicate if the U.S. Federal tax withheld was correct or incorrect using the following values: 0 = Correctly reported 1 = Over withheld 2 = Under withheld
<b>Note: Refer to Total Withholding Credit positions 383-394 to determine correct coding for Field Position 761.</b>			
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. See the <a href="#">Instructions for Form 1042-S</a> for when this number is required.
784	Chapter Indicator	1	Enter 3 as the Chapter 3 indicator or 4 as the Chapter 4 indicator. Only valid entry for this field is 3 or 4.
785	Reserved	1	Enter blanks.
<b>Note:</b> A Chapter indicator must be present in field position 784 and must match the indicator in position 384 in the 'W' record. See Box 3 of the <a href="#">Instructions for Form 1042-S</a> . <b>If you are not reporting an amount withheld under either Chapter 3 or Chapter 4, enter 3.</b>			
786-787	Recipient's Chapter 3 Status Code	2	If payment is an amount subject to withholding under Chapter 3 enter the recipient's status code from the status code list, otherwise enter blanks. See the <a href="#">Instructions Form 1042-S</a> for the appropriate codes.
<b>Note:</b> If Chapter 3 Status code "21" 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%.			
788-789	Recipient's Chapter 4 Status Code	2	If payment is a withholdable payment under Chapter 4 enter the recipient's status code from the status code list, otherwise enter blanks. See the <a href="#">Instructions for Form 1042-S</a> for the appropriate codes.
<b>Note:</b> If Chapter 4 Status code "29" 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%.			

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>								
790	Tax Not Deposited With IRS Pursuant To Escrow Procedure Indicator	1	Enter 1 if you followed the escrow procedure under regulation sections 1.1471-2(a)(5)(ii) or 1.1441-3(d). Otherwise enter a blank.								
<b>Note:</b> If tax is withheld and deposited under Chapter 3 or Chapter 4, the Tax Not Deposited With IRS Pursuant to Escrow Procedure Indicator must be BLANK.											
791-809	Recipient's GIIN	19	Enter the recipient's GIIN if provided. If not applicable, enter blanks.								
810	Amended Return Indicator	1	<p><b>Required for amended returns only.</b> 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										
<b>Note:</b> Amended C and G coded records must be reported using separate Withholding Agent "W" Records. Refer to <a href="#">Amended Information Returns</a> , for specific instructions on how to file amended returns. Non-coded records cannot be submitted in Amended files.											
811-818	Recipient's Date of Birth	8	Enter using YYYYMMDD format. If not applicable, enter blanks. See <a href="#">Instructions for Form 1042-S</a> for when a date of birth is required.								
819-830	Tax Paid by Withholding Agent	12	Tax paid by withholding agent but not withheld from payment to recipient. This amount is not included in total tax withheld field. If not applicable, enter <b>zeros</b> .								
831-849	Intermediary or FTE GIIN	19	Enter Intermediary or FTE GIIN if provided. If not applicable, enter blanks.								
850-851	Intermediary's or FTE's Chapter 3 Status Code	2	If payment is an amount subject to withholding under Chapter 3 enter the Intermediary's or FTE status code from the status code list, otherwise enter blanks.								
852-853	Intermediary's or FTE's Chapter 4 Status Code	2	If payment is a withholdable payment under Chapter 4 enter the Intermediary's or FTE status code from the status code list, otherwise enter blanks.								

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
854-875	Intermediary's or FTE's Foreign Tax ID Number	22	Enter Intermediary's or FTE's Foreign Tax ID Number if provided. If not applicable, enter blanks.
876-894	Payer's GIIN	19	Enter the Payer's GIIN if provided. Otherwise enter blanks.
895-934	Primary Withholding Agent's Name Line - One	40	<b>Required.</b> If reporting an amount in Field Positions 371-382. Enter the Primary Withholding Agent's name if different from the Withholding Agent's name.
935-974	Primary Withholding Agent's Name Line - Two	40	Enter the Primary Withholding Agent's supplementary information.
975-983	Primary Withholding Agent's EIN	9	<b>Required.</b> If reporting an amount in Field Positions 371-382. Enter the Primary Withholding Agent's EIN.
984-985	Payer's Chapter 3 Status Code	2	If a transfer agent or paying agent acts as the withholding agent for a Payer, enter the Chapter 3 Status code for a payer (and the agent is filing Form 1042 in its own name), it should enter the applicable Chapter 3 Status code of such Payer. Otherwise, enter blanks. See Instructions for Form 1042-S for more information.
986-987	Payer's Chapter 4 Status Code	2	If a transfer agent or paying agent acts as the withholding agent for a Payer (and the agent is filing Form 1042 in its own name), it should enter the applicable Chapter 4 Status code of such payer. Otherwise, enter blanks. See <a href="#">Instructions for Form 1042-S</a> for more information.
988-1010	Reserved	23	Enter blanks.

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

Field Positions	Field Title	Length	General Field Description
1011-1018	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>
1019-1020	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
Chapter 3 Tax Rate	Chapter 3 Exemption Code	Recipient's Country of Residence Code for Tax Purposes	Chapter 4 Tax Rate	Chapter 4 Exemption Code	Limitation on Benefits (LOB) Code	Reserved
42-45	46-47	48-49	50-53	54-55	56-57	58-59
Amount Repaid	Recipient Account Number	Reserved	Recipient's Name Line-1	Recipient's Name Line-2	Recipient's Name Line-3	Recipient's Street Line-1
60-71	72-91	92-93	94-133	134-173	174-213	214-253
Recipient's Street Line-2	Recipient's City	Recipient's State	Recipient's Province Code	Recipient's Country Code	Postal or ZIP Code	
254-293	294-333	334-335	336-337	338-339	340-348	
Recipient's U.S. TIN	Recipient's U.S. TIN Type	U.S. Federal Tax Withheld	Withholding By Other Agents	Total Withholding Credit	Reserved	
349-357	358	359-370	371-382	383-394	395-400	
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	NQI/FLW-THR/ PTP Street Line-2	
401-440	441-480	481-520	521-522	523-562	563-602	

NQI/FLW-THR/ PTP City	NQI/FLW-THR/ PTP State Code	NQI/FLW-THR/ PTP Province Code	NQI/FLW-THR/ PTP Country Code	NQI/FLW-THR/ PTP Postal Code or ZIP Code	NQI/FLW-THR/ PTP U.S. TIN
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603-642

643-644

645-646

647-648

649-657

658-666

Payer's Name	Payer's U.S. TIN	State Income Tax Withheld	Payer's State Tax Number	Payer's State Code	Special Data Entries
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667-706

707-715

716-727

728-737

738-739

740-760

U.S. Federal Tax Withheld Indicator	Recipient's Foreign Tax I.D. Number	Chapter Indicator	Reserved	Recipient's Chapter 3 Status Code	Recipient's Chapter 4 Status Code
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761

762-783

784

785

786-787

788-789

Tax Not Deposited With IRS Pursuant To Escrow Procedure Indicator	Recipient's GIIN	Amended Return Indicator	Recipient's Date of Birth	Tax Paid by Withholding Agent	Intermediary or FTE GIIN
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790

791-809

810

811-818

819-830

831-849

Intermediary's or FTE's Chapter 3 Status Code	Intermediary's or FTE's Chapter 4 Status Code	Intermediary's or FTE's Foreign Tax ID Number	Payer's GIIN	Primary Withholding Agents Name Line - One	Primary Withholding Agents Name Line - Two
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850-851

852-853

854-875

876-894

895-934

935-974

Primary Withholding Agent's EIN	Payer's Status 3 Status Code	Payer's Status 4 Status Code	Reserved	Record Sequence Number	Blank or Carriage Return Line feed
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975-983

984-985

986-987

988-1010

1011-1018

1019-1020

## Sec. 5 Reconciliation “C” Record

### 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 1020 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.
46-1010	Reserved	965	Enter blanks.

**Record Name: Reconciliation "C" Record**

Field Positions	Field Title	Length	General Field Description
1011-1018	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.
1019-1020	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
1	2-9	10-15	16-30	31-45	46-1010	1011-1018

Blank or Carriage Return Line Feed
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1019-1020

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

### 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 1020 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"
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.
5-1010	Reserved	1006	Enter blanks.
1011-1018	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, 1, 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.
1019-1020	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	5-1010	1011-1018	1019-1020

## Part D. | Extension of Time

## Sec. 1 Specifications for Filing Extensions Electronically

### .01 Application for Extension of Time to File Information Returns (automatic 30-day)

An application for extension of time to file information returns covered by Form 8809 must be filed by the due date of the return for which the extension is being requested. A separate extension application is required for each payer/filer. See [Part A Sec. 6 .04 Extension of Time](#) for more information.

The IRS encourages the payer/filer community to utilize electronic filing via the FIRE production system (options listed below) in lieu of the paper Form 8809. There are three methods for filing a request for an extension of time to file information returns:

Method	How To	Notification
<b>Electronic File Transmission</b> <b>Note:</b> A Transmitter Control Code (TCC) is required. Refer to Part B. Sec. 1 for more information.	A request for an extension of time to file information returns may be filed electronically by using the record layout in this Publication to transmit an electronic extension file. This is not an option for requests for an additional 30 day extension of time. The additional 30 day extension requests must be submitted on paper.	Transmitters requesting an extension of time via an electronic file will receive the file status results online.
<b>Online</b> submission of <i>Extension of Time to File Information Returns</i>	Fill-in Form 8809 may be completed online via the FIRE Production System at <a href="https://fire.irs.gov/">https://fire.irs.gov/</a>  From the Main Menu, click "Extension of Time Request" and then click "Fill-in Extension Form."  Refer to Part B. <a href="#">Connecting to FIRE</a>	Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.
<b>Paper</b> submissions of Form 8809, <i>Application for Extension of Time to File Information Returns</i>	Form 8809 can be obtained on <a href="https://www.irs.gov/forms-pubs">https://www.irs.gov/forms-pubs</a> . Refer to Part A. Sec. 5, <a href="#">Additional Resources</a>	Approval letters will not be issued for original automatic 30-day extension requests. Payer/ filer will receive denial letters when applicable.

Electronic 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).

If the request for an 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*.

For information on Additional Extension of Time and Extension of Time for Recipient copies of Information Returns see Part M. of the [2016, General Instructions for Certain Information Returns](#)

## .02 Extension of Time Record Layout

To create the file to be used to submit extensions of time via electronic file transmission method, the transmitter must:

- Have a Transmitter Control Code (TCC).
- Only one TCC is present in a file.

**Note:** Do not submit electronically filed extensions for tax year 2016 before January 2, 2017.

The following Record Layout contains the specifications to create the file to submit extensions of time electronically that include:

- Required 200-byte format.
- General Field Description that provides information to assist in completing each field.
- Positions 6 through 188 which 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.
- 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.

<b>Record Layout for Extension of Time</b>			
<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description and Information</b>
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.
<b>Note:</b> Positions 6 through 188 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.			
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.

**Record Layout for Extension of Time**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description and Information</b>						
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 ( <b>See Note</b> )	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><b>Code</b></th> <th><b>Document</b></th> </tr> </thead> <tbody> <tr> <td>2</td> <td>1099, 1097-BTC, 1098, 1098-C, 1098-E, 1098-G, 1098-T, 1099- A, 1099-B, 1099-C, 1099- CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099- MISC, 1099-OID, 1099-PATR, 1099-Q, 1099- QA, 1099-R, 1099-S, 1099- SA, 3921, 3922, or W-2G</td> </tr> <tr> <td>4</td> <td>1042-S</td> </tr> </tbody> </table> <p><b>Note:</b> Effective for TY 2016, Form 1099-MISC with Non- Employment Compensation (NEC) are now due on January 31st.</p>	<b>Code</b>	<b>Document</b>	2	1099, 1097-BTC, 1098, 1098-C, 1098-E, 1098-G, 1098-T, 1099- A, 1099-B, 1099-C, 1099- CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099- MISC, 1099-OID, 1099-PATR, 1099-Q, 1099- QA, 1099-R, 1099-S, 1099- SA, 3921, 3922, or W-2G	4	1042-S
<b>Code</b>	<b>Document</b>								
2	1099, 1097-BTC, 1098, 1098-C, 1098-E, 1098-G, 1098-T, 1099- A, 1099-B, 1099-C, 1099- CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099- MISC, 1099-OID, 1099-PATR, 1099-Q, 1099- QA, 1099-R, 1099-S, 1099- SA, 3921, 3922, or W-2G								
4	1042-S								

**Note:** 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.

Record Layout for Extension of Time			
Field Positions	Field Title	Length	General Field Description and Information
187	Foreign Entity Indicator	1	Enter "X" if the withholding agent is a foreign entity
188-198	Reserved	11	Enter blanks.
199-200	Reserved	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

1-5

6-14

15-54

55-94

95-134

135-174

Withholding Agent State	Withholding Agent Zip Code	Document Indicator	Foreign Entity Indicator	Reserved	Reserved or CR/LF
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175-176

177-185

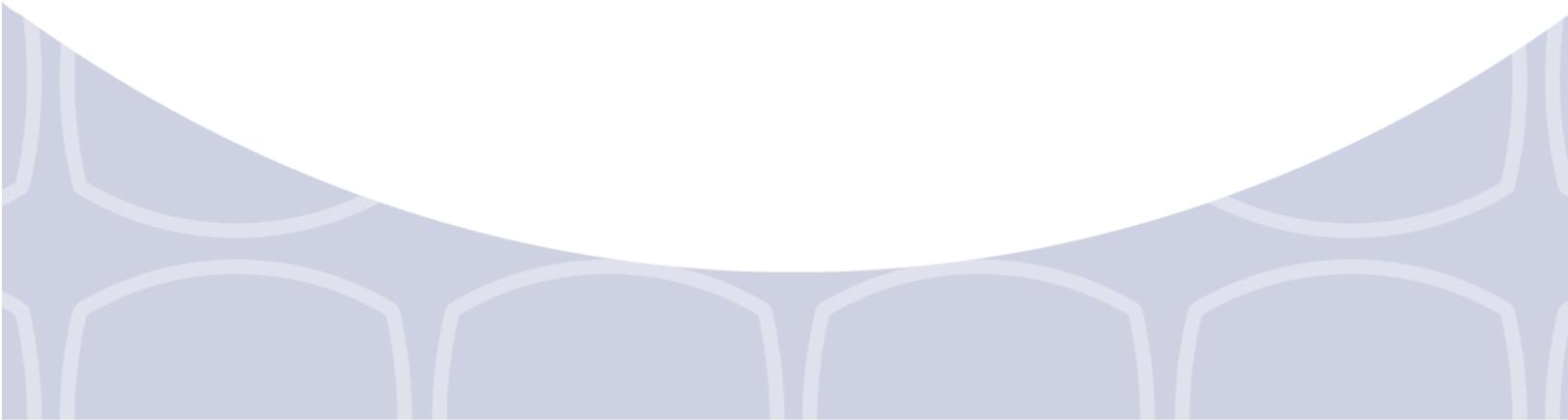
186

187

188-198

199-200

**Part E. | Exhibits**



## Publication 1187 Tax Year 2016 Updates

Revisions made to Publication 1187, after the initial annual release will be provided in this exhibit.

Date	Location	Update
October 20, 2016	Part A – Section 3, <i>What's New</i>	Reference to Part C, <i>Record Format Specifications and Layout</i> – Section 2 removed the following incorrect bullet point “Record Name: Transmitter “T” Record states “added Field Position 55-94 for Transmitter’s Address.”  This is not a new field.
October 20, 2016	Part A – Section 3, <i>What's New</i> item 5 referring to Part C – Section 4 Recipient “Q” Record	Formatting has been corrected to show the new fourth and fifth bullet points.
October 20, 2016	Part C – Section 3, Withholding Agent “W” Record	Corrected Record Format Table by adding back in information pertaining to Field Position 260-268, Postal Zip Code.
October 20, 2016	Part D – Section 1.02, Extension of Time Record Layout	Corrected a duplication of Field Position 94.
November 28, 2016	Part A – Section 3, <i>What's New</i>	First two bullet points in the reference to Section B have been reversed to put them in numeric order
November 28, 2016	Part A – Section 3, <i>What's New</i>	To bullet point that references Part B – Section 1.04 added: <i>Updating Information on Form 4419</i> – Added information to explain when there is a need for a revised Form 4419.  Removed language regarding the use of the standard ASCII format and moved this information to new bullet point Part B - Section 1.01.
November 28, 2016	Part A – Section 3, <i>What's New</i>	Added a new bullet point for Part B-Section 1.01 - Form 4419, <i>Application for Filing Information Returns Electronically</i> – added verbiage that states – In order to file electronically through the FIRE System, you must

		have software or a service provider that will create the file in the standard ASCII format.
November 28, 2016	Part A – Section 9, Penalties Associated with Information Returns	Added a third bullet to address Failure to File Electronically
November 28, 2016	Part A – Section 3, <i>What's New</i>	Part C – <i>Record Format Specifications and Record Layout</i> renumbered item 6 - <i>Record Name: Recipient "Q" Record Layout</i> , to be appear as a bullet point under item 5. Thereby reducing the total number of items listed from 11 to 10.
November 28, 2016	Part B – Section 1.02 - <i>Do I Need More than One TCC?</i>	Clarified a reference to Publication 4810 as it relates to Form 8955-SSA, <i>Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits</i> .
November 28, 2016	Part C – Section 3, Withholding Agent "W" Record	Corrected Record Layout Table – updated the name for Field Position 533-534 to Chapter 3 Status Code and Field Position 535-536 to Chapter 4 Status Code.
November 28, 2016	Part C - Section 4, Recipient "Q" Record	Corrected Record Layout Table - Added Field Position 56-57, Limitation on Benefits (LOB) Code; and Field Position 58-59 are reserved.



