IRS

Publication 1187

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

For Tax Year 2025

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Part A
General Information

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Sec. 1 Introduction

This publication outlines the communication procedures and transmission formats for:

Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

Withholding agents responsible for providing Form 1042-S to recipients should 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.

Updates to Publication 1187, after August 31, 2025, are listed in Part E. Exhibit 1, Publication 1187 Tax Year 2025 Revision Updates.

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 correspond with the fields used for the electronic file; however, if the form and field instructions don't match, the guidance in this publication supersedes the form instructions. Electronic reporting of information returns eliminates the need for electronic filers to file paper documents to the IRS. Don't send copies of paper forms to the IRS for any forms filed electronically. This will result in duplicate filing and may result in penalty notices.

The Filing Information Returns Electronically (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. Don't transmit duplicate data.

This publication should be used in conjunction with the following forms and publications:

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Instructions for Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities
- Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns

Sec. 3 What's New for Tax Year 2025

Updates to Publication 1187, after its annual release will be listed in Part E. Exhibit 1, Publication 1187 Tax Year 2025 Revision Updates.

1. A QuickAlert was issued on July 2, 2025, announcing the retirement of the FIRE System.
   - Tax Year (TY) 2026/Filing Season (FS) 2027 is the targeted date for the retirement of the FIRE System.
   - The Information Returns Intake System (IRIS) will be the only intake system for information returns currently received through FIRE, for the 2027 filing season.
   - Stay tuned for future QuickAlerts, IRIS Working Group meetings, and updates to IRS.gov resources for further guidance.
   - Complete an IRIS Application for TCC to begin transitioning to IRIS.
2. Part 3 Sec. 4 Recipient "Q" Record
   Added a new field position and revised an existing field position. Record Layout to reflect the following changes:

- Field Position 58 – Field Title: QI, WFP, or WFT revising it's reporting on Form 1042-S to report to a specific recipient – Length: 1 - General Field Description: Enter "1" if a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust is revising it's reporting on Form 1042-S to report to a specific recipient. Otherwise, enter a blank.
- Field Position 59 – Field Title: Reserved – Length: 1 – General Field Description: Enter a blank.

3. See Instructions for Form 1042-S for recent changes to the form and the instructions including new fields, new and revised codes, and other changes to consider when preparing and filing Forms 1042-S.

Sec. 4 Communicating with the IRS

The Technical Services Operation (TSO) is available to issuers, transmitters, and employers via the IRS Automated Chatbot/Live chat feature and at the numbers listed below. When you call, you'll be provided guidance to essential elements pertaining to technical aspects for the new Information Returns (IR) Application for TCC, filing information returns through the FIRE Systems, self-help resources, and referrals to tax law topics on IRS.gov. Below are some examples of essential elements:

- Form identification
- How to obtain a form
- Related publications for a form or topic
- Filing information returns electronically
- FIRE file status information and guidance

Contact TSO Monday through Friday 8:30 a.m. – 5:30 p.m. ET. **Listen to all options before making your selection**.

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- Deaf or hard of hearing customers may call any of our toll-free numbers using their choice of relay service.

Use the IRS Automated Chatbot/Live chat feature by visiting Filing Information Returns Electronically (FIRE). Click the Chat bubble in the bottom right corner.

- Chatbot is available 24/7.
- Escalation to live chat is available Monday through Friday 8:30 a.m. – 5:30 p.m. E.T.
- Get answers to your questions about transmitter control codes and filing information returns electronically.
- For account-specific questions, you need an IRS (ID.me) account.

To send files using the FIRE System go to https://fire.irs.gov/. To send test file(s) using the FIRE Test System go to https://fire.test.irs.gov/.

Caution: Under no circumstance should actual live data be transmitted through the FIRE Test System.

Questions regarding the filing of information returns and comments/suggestions regarding this publication can be emailed to fire@irs.gov. When you send emails concerning specific file information, include the company name and the electronic filename or Transmitter Control Code (TCC). Don't include tax identification numbers (TINs) or attachments in email correspondence because electronic mail is not secure.

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.

Sec. 5 Additional Resources

The following are additional resources and information available for information returns:

Topic	Location
Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding	Form 1042-S
Instructions for Form 1042-S, Foreign Person's U.S.	Instructions for Form 1042-S
Source Income Subject to Withholding	
Forms and Publications	Forms, Instructions & Publications
Form 8508, Application for a Waiver from Electronic Filing of Information Returns	Form 8508
Form 8809, Application for Extension of Time to File Information Returns	Form 8809 Apply online at https://fire.irs.gov/. After logging in, select "Extension of Time Request" from the Main Menu Options.
Form 15397, Application for Extension of Time to Furnish Recipient Statements	Form 15397
Electronic filing of Forms W-2	Visit Social Security Administration (SSA) or call 800-772-6270 to obtain the number of the SSA Employer Service Liaison Officer for your area.
Information Returns (IR) Application for Transmitter Control Code (TCC)	Apply for a TCC online at Filing Information Returns Electronically (FIRE).
Internal Revenue Bulletin – The authoritative instrument for the distribution of all types of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	IRS Online Bulletins
Filing Information Returns Electronically – Provides information on filing information returns electronically including transmissions, file preparation, file naming, file status, testing and more.	Filing Information Returns Electronically (FIRE)
Mailing address for paper filing of Form 1042-S with Form 1042-T	Form 1042-T
Payee/recipient questions on how to report information return data.	Search for Help & Resources on https://www.irs.gov/ for assistance with individual taxpayer returns or account related issues.
Quick Alerts	In search box, type "Quick Alerts"; and select "Subscribe To Quick Alerts" on https://www.irs.gov/.

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

.01 Filing Requirements

For instructions regarding Form 1042-S, refer to the Instructions for Form 1042-S. The instructions includes additional information about filing requirements, paper filing, and line instructions.

Treasury Decision (TD) 9972 amended the rules for filing information returns electronically. The updated regulations mandate that businesses electronically file information returns if they are required to file 10 or more information returns of any form type. For instance, information returns processed through the Information Returns Intake System (IRIS), Filing Information Returns Electronically (FIRE) System, Affordable Care Act Information Returns (AIR) System, and Form W-2 submissions to the Social Security Administration (SSA) all fall within the same form type category. The total count includes scenarios like four Form 1099-NEC filings via IRIS, two Form 1042-S filings via FIRE, two Form 1095-B filings via AIR, and two Form W-2 filings via SSA. Since the total of all forms filed equals ten, the customer is required to file all information returns electronically. Corrections are not factored into this calculation; however, if an information return is submitted electronically, associated corrections must also be filed electronically using the same system used for the original filing. For more information about the regulations and the reduced threshold to electronically file, refer to the IRS and Treasury's final regulations on e-file and the Filing Information Returns Electronically (FIRE) webpages.

Forms 1042-S must also be filed electronically if the withholding agent is a partnership that has more than 100 partners. Financial institutions that are required to report payments made under Chapter 3 or 4 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. If you're required to file electronically, but fail to do so, and you don't have an approved waiver, you may be subject to a penalty. For more information, see part F in the General Instructions for Certain Information Returns.

See Form 8508, Application for a Waiver from Electronic Filing of Information Returns and Part A. Sec. 8, Form 8508, Application for a Waiver from Electronic Filing of Information Returns, if you're 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.

Note: Withholding agents filing Form(s) 1042-S must file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. See Instructions for Form 1042 for additional information.

.02 Retention Requirements

Issuers/Transmitters are strongly recommended to keep a copy of FIRE System file status emails and the associated files of the information returns or be able to reconstruct the data for at least three years from the reporting due date with the exception of returns reporting federal withholding which need to 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.

Note: A partnership or trust that is permitted to withhold in a subsequent year with respect to a foreign partner's or beneficiary's share of income for the prior year may designate the deposit of the withholding as attributable to the preceding year. If a partnership withholds on a foreign partner's share of income after March 15 of the subsequent year, the due date for filing the applicable Form(s) 1042-S is September 15 of the subsequent year. In such a case, the partnership will be required to report the associated income and tax withheld on Forms 1042 and 1042-S for the preceding year. For more information, see proposed regulations issued on December 18, 2018 (83 FR 64757) and the Instructions for Form 1042.

.04 Extension of Time

An automatic 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. 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 Part A. Sec. 7, Extension of Time for Recipient Copies of Information Returns below.

Alert: Extension of Time requests submitted through the FIRE System (Production) will require the entry of your FIRE account PIN.

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 **must be** submitted on a paper Form 8809 (current year version). Select a check box under Line 7 that describes the need for an extension (required). Form 8809 must be signed by the filer/transmitter or a person who is duly authorized to sign a return.

An approval letter will not be issued for an initial automatic 30-day extension request. However, the issuer/filer will receive an incomplete or denial letter, if applicable. Refer to Part D. Extension of Time.

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

You may request an extension of time to furnish the statements to recipients by submitting Form 15397, Application for Extension of Time to Furnish Recipient Statements by using one of the following methods:

Online at: Mobile-friendly forms | Internal Revenue Service (irs.gov). Search or scroll to find Form 15397.

OR

Fax to: Internal Revenue Service Technical Services Operation
Attn: Extension of Time Coordinator
Fax: 877-477-0572 (International Fax: 304-579-4105)

Your request must be received no later than the date on which the statements are due to the recipients. If your request for an extension is approved, generally you will be granted a maximum of 30 extra days to furnish the recipient statements.

Sec. 8 Form 8508, Application for a Waiver from Electronic Filing of Information Returns

For information on requesting a waiver, refer to Form 8508, Application for a Waiver from Electronic Filing of Information Returns.

Sec. 9 Penalties Associated with Information Returns

Refer to Instructions for Form 1042-S for information on penalty specifications and guidelines. 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 per 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.

Note: When amending a Form 1042-S, you must use the same Unique Form Identifier (UFI) that was reported on the original Form 1042-S that is being amended. See Instructions to Form 1042-S for additional information.

.02 When to File

In general, withholding agents should submit amended returns for returns filed within the last three calendar years. If any corrected information reported on the amended Form 1042-S impacts information previously reported on the 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, you need to submit an amended return. Don't submit the original file again; this may result in duplicate reporting. Submit **only** those returns that require amendments. Don't 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 Instructions for Form 1042-S 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 many recipients, contact the IRS at 866-455-7438.

.03 Filing Amendments Electronically

Treasury Decision (TD) 9972 amended the rules for filing information returns electronically. The updated regulations mandate that businesses electronically file 10 or more returns of any form type. Corrections are not factored into this calculation; however, if an information return is submitted electronically, associated corrections must also be filed electronically using the same system used for the original filing.

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.

.04 Amended Return File Layout for One and Two Transaction Corrections

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 the amount fields as described in Error Type 2, Transaction 1.

One Transaction Correction	
If … The Original return was filed with one or more of the following error types:	**Then …** Follow the steps below for One Transaction Correction for an amended return:
• Incorrect money amount • Incorrect codes and/or check boxes • Incorrect address • Form 1042-S submitted in error – Return should not have been filed **Note:** If a Form 1042-S was submitted in error, all fields must be the same as the original record except all money amounts must be zeros.	1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 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. 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 **Note**) • Enter a "G" (Amended Return Indicator) in position 810. • Report the (Amendment Number) in position 998 of the "Q" record. • Must report the Unique Form Identifier from the Original Form 1042-S in positions 988-997. 4. Prepare a separate Reconciliation "C" Record for each withholding agent ("W" Record) being reported summarizing the preceding amended "Q" Records. 5. The last record on the file will be the End of Transmission "F" Record.

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

Two Transaction Correction

Two separate transactions are required to submit a Two Transaction Correction. You must follow the directions for both transactions.

Note: Don’t use this correction process for money amount corrections.

<table>
<tr><th>If …
The Original “Q” records were filed with one or more of the following error types:</th><th>Then …
Follow the steps below for Two Transaction Correction for an amended return:</th></tr>
<tr><td>

- No Recipient TIN (SSN, EIN, ITIN, Qualified Intermediary-Employer Identification Number (QI-EIN), Withholding Foreign Partnership-Employer Identification Number (WP-EIN), Withholding Foreign Trust-Employer Identification Number
- Trust (WT-EIN))
- Incorrect Recipient TIN
- Incorrect Recipient name
- Incorrect Recipient name and address

Note: If original “W” records were filed with incorrect information, every Recipient “Q” record reported under that incorrect “W” record must be amended.

</td><td>

Transaction 1 – Identify incorrect records.

1. Prepare a new file. The first record on the file will be the Transmitter “T” Record.
2. Make a separate “W” Record for each withholding agent being reported. The information in the “W” Record will be 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.
3. The Recipient “Q” Records must:
   - Contain 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.
   - Report the (Amendment Number) in position 998 of the “Q” record.
   - Report the Unique Form Identifier from the Original Form 1042-S in positions 988-997.
   - The Record Sequence Number will be different since this is a counter number and is unique to each file.
4. Prepare a separate Reconciliation “C” Record for each withholding agent being reported summarizing the preceding “Q” Records.
5. Continue with Transaction 2 to complete the correction. Step 1 and Step 2 can be included in the same electronic file.
   - If the files are combined and Step 1 and Step 2 are submitted together one “T” record will address both sets of the “W, Q, C, and F” records.

</td></tr>
</table>

Two Transaction Correction	
	• 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.
	Transaction 2 – Report the correct information. 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. 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". • Report the Amendment Number in position 998 of the "Q" record. • Report the Unique Form Identifier from the Original Form 1042-S in positions 988-997. 3. Prepare a separate Reconciliation "C" Record for each withholding agent being reported summarizing the preceding "Q" Records. 4. The last record on the file will be the End of Transmission "F" Record.

Sample File Layout for Two Transaction Corrections

Transaction One File Layout					
Transmitter "T" Record	Amended "G" coded Withholding Agent "W" Record	Amended "G" coded Recipient "Q" Record	Amended "G" coded Recipient "Q" Record	Amended "G" coded Recipient "Q" Record	Reconciliation "C" Record

Transaction Two File Layout					
Amended coded Withholding Agent "W" Record	Amended "C" coded Recipient "Q" Record	Amended "C" coded Recipient "Q" Record	Amended "C" coded Recipient "Q" Record	Reconciliation "C" Record	End of Transmission "F" Record

Sec. 11 Definition of Terms

Element	Description
Amendment Number	Any amended form must have the same unique form identifier as the original form that is being amended. Each time that you amend the same form (as determined by the unique form identifier), you must provide the amendment number in the box provided on the form (using “1” for the first amendment and increasing sequentially for each subsequent amendment). For additional information see Instructions for Form 1042-S.
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.
Amount Subject to Chapter 3 Withholding	Generally, an amount subject to Chapter 3 withholding is an amount from sources within the United States that is fixed determinable annual or periodical (FDAP) income. FDAP income is all income included in gross income, including interest, dividends, rents, royalties, and compensation. Amounts subject to Chapter 3 withholding do not include amounts that are not FDAP, such as most gains from the sale of property, as well as other specific items of income specifically excluded. See Regulations section 1.1441-2.
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 Instructions for Form 1042-S.
Employer Identification Number (EIN)	An Employer Identification Number is a nine-digit number assigned by the IRS for federal tax reporting purposes.
File	For purpose 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.
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, an entity is 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.

Element	Description
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 and to Direct Reporting Nonfinancial Foreign Entities 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.
Issuer	You're considered an Issuer if you're going to electronically file information returns for your business, regardless of the number of locations. Examples of an Issuer include Employer, Payer, Lender, Creditor, Broker, Trustee, Educational Institution and Barter Exchange.
Nonqualified Intermediary (NQI)	A foreign intermediary who is not a U.S. person and is not a Qualified Intermediary.
Presumption Rules	A set of rules that a withholding agent must follow to determine the status of the recipient of the payment and the applicable withholding and reporting requirement when it cannot reliably associate a payment with valid documentation. Presumption Rules are prescribed under Chapter 3, 4 and 61 of the Internal Revenue Code.
Primary Withholding Agent	If there are multiple withholding agents with respect to a payment, the primary withholding agent is generally the one that withheld amounts on the payment being reported. Under the multiple withholding agent rule, a withholding agent reporting amounts withheld by another withholding agent must use box 8 (Tax withheld by other agents) to report such amounts and must provide the name and EIN of the withholding agent that withheld the tax in boxes 14a and 14b (Primary Withholding Agent's Name and EIN). See Instructions for Form 1042-S.

Element	Description
Pro-Rata Basis Reporting	Pro-rata basis reporting on Form 1042-S generally applies when a withholding agent makes payments to NQIs that used the alternative procedures under Regulations Section 1.4441-1(e)(3)(iv)(D) and failed to properly comply with those procedures. See Instructions for Form 1042-S.
Qualified Intermediary (QI)	A qualified Intermediary is a foreign intermediary or eligible entity that is a party to a withholding agreement with the IRS, in which it agrees to comply with the relevant terms of Chapters 3, 4, and 61 of the Internal Revenue Code. For information on a QI withholding agreement, see Revenue Procedure 2022-43 (or any superseding revenue procedure).
Qualified Intermediary Employer Identification Number (QI-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.
Recipient	See Instructions for Form 1042-S 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 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	You're considered a Transmitter if you're going to electronically file information returns for other businesses. You may also file information returns for your business, regardless of the number of locations.
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 must be filed with the IRS to receive this number. Transmitter Control Codes assigned to 1042-S filers will always begin with "22".

Element	Description
Unique Form Identifier	Withholding agents are required to assign a unique identifying number to each Form 1042-S they file. This identifying number is used, for example, to identify which information return is being corrected or amended when multiple information returns are filed by a withholding agent with respect to the same recipient. The unique identifying number cannot be the recipient's U.S. or foreign TIN. The unique identifying number must be numeric, and zeros may not be used for all 10-digits (example: 0000000000). The length of a given identifying number must be exactly 10-digits. The identifying number must be unique to each original Form 1042.S filed for the current year. The identifying number can be used on a new original form in a subsequent year.
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 a QI/WP/WT (i.e., a Chapter 3 Withholding Rate Pool) or 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 on payments received of amounts subject to Chapter 3 withholding or withholdable payments. 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.
Withholdable Payments	A withholdable payment is generally any payment of U.S. source FDAP income, subject to certain exceptions. For exceptions and additional information, see Pub. 515 and Regulations section 1.1473-1(a).
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	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
Arizona	AZ	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
District of Columbia	DC	Montana	MT	Texas	TX
Florida	FL	Nebraska	NE	Utah	UT
Georgia	GA	Nevada	NV	Vermont	VT
Guam	GU	New Hampshire	NH	Virginia	VA
Hawaii	HI	New Jersey	NJ	U.S. Virgin Islands	VI
Idaho	ID	New Mexico	NM	Washington	WA
Illinois	IL	New York	NY	West Virginia	WV
Indiana	IN	North Carolina	NC	Wisconsin	WI
Iowa	IA	North Dakota	ND	Wyoming	WY
Kansas	KS	No. Mariana Islands	MP		

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 090-099, 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, or a Withholding Foreign Trust.
- 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) or is a U.S. branch not treated as a U.S. person that has certified that it will meet the requirements under Regulations section 1.1471-4.
- 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. Don’t 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 on the information returns that are filed with the IRS.

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.

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Part B

Data Communications

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Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)

.01 Information Returns (IR) Application for Transmitter Control Code (TCC)

All transmitters who file information returns electronically are required to request authorization to file electronically. To transmit files electronically through the Filing Information Returns Electronically (FIRE) System, you need a TCC before you can create a FIRE Account on FIRE Test or Production Systems. Each user is required to create their own FIRE Account for the EIN/TCC. You must use the online IR Application for TCC to obtain a TCC. You must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. **Scanned, PDF, PNG, TIF, GIF, JPG, Word, Excel formats will not be accepted.**

If you have an existing Form 1042-S TCC issued before September 26, 2021, and you are a non-U.S. entity, the TCC will remain active and available until August 1, 2028, or until the FIRE System is decommissioned, whichever comes first. The IRS is aware that non-U.S. individuals who are acting on behalf of their non-U.S. employer (e.g., Non-U.S. Entities, Non-U.S. Financial Institutions, Qualified Intermediaries, etc.) may not be able to obtain an ITIN or SSN to complete the IR Application for TCC. The IRS is actively exploring options for this population of filers to obtain new TCCs. **Note**: During this transition period, the legacy customer will not be able to update the legacy TCC information. This will not prohibit them from filing; however, they will need to continue accessing the FIRE System using the EIN, TCC, and legal business name as it currently appears on FIRE CSR. Refer to the FIRE webpage for additional information.

Due Date: Submit your IR Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. An IR Application for TCC received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.

.02 Using the Online IR Application for TCC

If you're **new** to electronically transmitting information returns to the IRS, you must apply for TCCs using the IR Application for TCC located on the FIRE webpage.

The IR TCC application requires a Social Security Number (SSN) or Individual Tax Identification Number (ITIN) for system access and individual authentication.

If you're using a third-party to prepare and transmit your information returns, you don't need to obtain a TCC.

The IR Application for TCC requires you to select your business/organization role, Transmitter, or Issuer.

- **Transmitter**: A third-party sending the electronic information returns data directly to the IRS on behalf of any business.

  Note: If you're transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you don't need both the Transmitter and Issuer role. You can file all returns as a Transmitter.

- **Issuer**: A business filing their own Information Returns regardless of whether they must file electronically.

Alert: If an organization requires more than one TCC for any given form type, a Responsible Official listed on the application must request the additional TCC through the IR Application for TCC.

Before you can complete the IR Application for TCC, all Responsible Officials and Authorized Delegates, if applicable, in the business or organization must create an online account. Refer to the FIRE webpage to access "IR Application for TCC for FIRE."

.03 Application Approval/Completed

When your IR Application for TCC is approved and completed, a five-character alphanumeric TCC, beginning with 22xxx, is assigned to your business EIN. An approval letter will be sent via United States Postal Service (USPS) to the business address listed on the IR Application for TCC, containing your TCC. You can also view your TCC on the bottom of the IR Application Summary page. The TCC will take 48 hours from the effective date listed on the Summary page to be ready for use on FIRE. Allow 45 days for processing. A TCC will not be issued over the telephone 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 a TCC has been approved and assigned.

Reminder: You must have software that meets the requirements and record layouts in this publication; or a service provider that will create the file in the proper format.

.04 Revise Current Transmitter Control Code (TCC) Information

As changes occur, you must update the application within 30 days of the change and maintain the IR TCC Application. Access the IR Application for TCC on the FIRE webpage.

.05 Do I Need More than One TCC?

The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned TCC for all issuers. The purpose of the TCC is to identify the business acting as the transmitter of the file. As a transmitter 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. Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own.

If you need another form type or an additional TCC you'll need to complete the online IR Application for TCC. A single application can be used to apply for multiple information return form types.

A TCC used to file Form 1042-S can be used to submit 1,000 files per year. To limit the number of TCCs needed, the IRS encourages electronic filers to batch their files. If the TCC exceeds 1,000 files per year, an additional TCC can be requested via the IR Application for TCC.

.06 Deleted TCC

Your TCC will remain valid if you transmit information returns or request an extension of time to file information returns electronically through the FIRE System. If you don't use your TCC for three consecutive years, your TCC will be deleted. Once your TCC is deleted it cannot be reactivated. You'll need to submit a new IR Application for TCC located on the FIRE webpage.

Sec. 2 Connecting to FIRE System

Each user must obtain a TCC before you can establish a FIRE account to transmit files through the FIRE Systems (Production and Test). The system will prompt you to create your User ID, password, 10-digit Personal Identification Number (PIN) and secret phrase. Each user must create their individual FIRE account and login credentials. Multiple FIRE accounts can be created under one TCC. Refer to the FIRE webpage for additional information on account creation. The FIRE Production System and the FIRE Test System are two different sites that don't communicate with each other. If you plan on sending a production file and a test file, you'll need an account on each system.

You must enter your TCC, EIN and Business Name exactly as it currently appears on your IR Application for TCC. Once you log in, your information will fill in automatically when you submit files.

<table>
<tr><th colspan="2">Connecting to the FIRE System</th></tr>
<tr><th>1st Time Connection to FIRE Production and Test Systems:</th><th>Returning User to FIRE Production and Test Systems:</th></tr>
<tr><td>

- Click "Create New Account"
- Input TCC, EIN and Company Name
- Create User ID
- Create and verify password and click "Create"
- Input required information and click "Submit"
- If the message "Account Created" is received, click "OK"
- Create and verify the 10-digit self-assigned PIN and click "Submit"
- If the message "Your PIN has been successfully created!" is received, click "OK"
- Create and verify the Secret Phrase along with validation fields and click "Create"
- If the message "Create Secret Phrase- Success" is received, click "OK"
- You will be logged out automatically and will need to log back in to confirm User Account was successfully created.
- If one of the following error messages are received, check secret phrase criteria and retry, or check the spelling of your secret phrase. Error messages are:
    - Invalid Secret Phrase. Secret Phrase does not meet the Secret Phrase requirements.
    - Invalid Verify Secret Phrase. Secret Phrase does not meet the Secret Phrase Requirements
    - Secret phrases don't match

Note: If you're using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

</td><td>

- Click "**Log On**"
- Enter the TCC
- Enter the EIN
- Enter the Company Name
- Enter the User ID (not case sensitive)
- Enter the Password (case sensitive)
- Read the bulletin(s)

Password Criteria

- Must contain a minimum of 8 characters
- Limited to a maximum of 20 characters
- Must contain at least one special character # ? ! @ $ % ^ & * . , ' -
- Must contain at least one upper case letter (alpha character)
- Must contain at least one lower case letter (alpha character)
- Must contain at least one number (numeric character)
- Passwords must be changed every 90 days; the previous 24 passwords cannot be used
- Passwords cannot contain the User ID, Username, or email

Note: If you have a FIRE System Account (Production and Test) with an established Secret Phrase and forgot your password, you may reset your password using your established Secret Phrase.

</td></tr>
</table>

Sec. 2 Connecting to FIRE System (continued)

Uploading Files to FIRE

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

- After logging in, go to the Main Menu
- Select "Send Information Returns"
- "Submit"
- Verify and update company information as appropriate and/or click "Accept". (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.)
- Select one of the following:
    - Original file
    - Replacement file
    - Amended file
    - Test File (This option will only be available on the FIRE Test System at fire.test.irs.gov).
- Enter the 10-digit PIN
- "Submit"
- "Browse" to locate the file and open it
- "Upload"

Note: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. It is recommended you print the page for your records. If this page 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. We received the file if the filename is displayed, and the count is equal to '0' and the results indicate "Not Yet Processed.

Checking the Status of Your File

It is the transmitter's responsibility to check the status of submitted files. If you don't receive an email within five calendar days or if you receive an email indicating the file is bad:

- Log into the FIRE System
- Select "Main Menu"
- Select "Check File Status" – The default selection to the File Status drop down is, "All Files." When "All Files" is selected, a valid date range is required. The date range cannot exceed three months.

During peak filing periods, the timeframe for returning file results may be more than five calendar days.

File Status Results:

- **Good** – The filer is finished with this file if the "Count of Payees" is correct.
- **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 aren't available. Check back in a few days.

Sec. 3 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 Production 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 after the close of 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, except for:

- 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.

.02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTP 1.1 Specification.
- TLS 1.2 implemented using SHA and RSA 1024 bits during the asymmetric handshake.

The Filing Information Returns Electronically (FIRE) Production and Test System server no longer supports Secure Socket Layer (SSL) 3.0 as one of the FIRE System’s Internet Security Technical Standards. Transmitters using IE 6.0 or lower as their browser may have problems logging in and connecting to the FIRE System. Follow the steps below to connect and upload a file:

- Go to Tools > Internet Options > Advanced
- Scroll down and find Security
- Uncheck both SSL 2.0 and SSL 3.0
- Check TLS 1.2 and select “Apply”

Sec. 4 Electronic Submissions

.01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. For dates of availability, refer to the FIRE webpage.

Standard ASCII code is required for all files. The time required to transmit files varies depending upon your type of connection to the internet.

The acceptable file size for the FIRE Systems cannot exceed one million records per file. If the file exceeds the limit, the file will be rejected. We recommend you visit the FIRE webpage for the latest system status, updates, and alerts.

When sending electronic files larger than 10,000 records, data compression is encouraged. The time required to transmit a file can be reduced up to 95 percent by using compression.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.

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 (Original, Amended, Replacement, and Test)
- Transmitter Control Code
- 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 22xxx, the IRS assigned filename would be ORIG.22xxx.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** – Contains corrections for information returns successfully processed by the IRS. Correction files should only contain records that require a correction, not the entire file.
- **Replacement File** - Sent when a "Bad" status is received. After the necessary changes have been made, transmit the entire file through the FIRE Production System as a Replacement file.
- **Test File** – Contains data that is formatted to the specifications in the Publication 1187 and can only be sent through the FIRE Test System at https://fire.test.irs.gov/. **Don't transmit live data in 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 calendar days after a file has been filed. If using email-filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

Note: Processing delays may occur during peak filing timeframes, and you may not get results within five calendar days.

It is the filer's responsibility to check the status of the file. See Part B. Sec. 2, Connecting to FIRE System.
If a file is bad, the transmitter must return to the FIRE Production System or the FIRE Test System to identify the errors. At the main menu select "Check File Status." Make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file. The 60-day timeframe only applies to files originally filed electronically.

Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.

Sec. 5 Test Files

Filers are not required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. See Part B. Sec. 2, Connecting to FIRE System.

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

Caution: Actual live data must never be sent through the FIRE Test System.

Refer to Part C. Record Format Specifications and Record Layouts.

Provide a valid email address on the "Verify Your Filing Information" screen and you'll be notified of your file acceptance by email within five calendar days of submission. When using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

It is the transmitter's responsibility to check the results of the submission. See Part B. Sec. 2, Connecting to FIRE System, Checking the Status of Your File.

Note: During peak filing periods, the time frame for returning file results may be more than five calendar days.

The following results will be displayed:

"Good" – The test file is good for all files that are not testing for the Combined Federal/State Filing (CF/SF) Program.
"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. Check back in a few days.

Sec. 6 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 (QI), withholding foreign partnership (WP), or withholding foreign trust (WT) 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. Sec. 11, 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 Foreign Country Code Listing for Modernized e-File*.* If a recipient is claiming treaty benefits, the Country Code can never be "OC" or blank. Also, DO NOT use "UC" to indicate unknown country. Country code "UC" should only be used when the Recipient's country of residence is Curacao.

- 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.

- All income, withholding, and repayment fields must be reported in whole dollars only. Don't 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 example, $1.39 becomes $1 and $2.50 becomes $3.00. If you must add amounts to figure the amount to enter on a line include cents when adding and only round off the total.

Apply the following formulas to determine U.S. Federal Tax Withheld, Q record (359-370). **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, Q record (359-370) plus Withholding by Other Agents, Q record (371-382) less Amount Repaid, Q record (60-71) should equal the Total Withholding Credit, Q record (383-394). For example, if the total amount reported as withheld by you is $600, total amount withheld by other withholding agent is $120, and the amount reported as repaid to recipient is $50, the total withholding credit amount will equal $670. All field positions described below are in the Recipient "Q" Record.

Income Codes (16, 17, 18, 19, 20, and 42)	All Other Income Codes
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 Country of Residence for Tax Purposes Code (positions 48-49) must be blank
f. Recipient's Name Line-1 (positions 94-133) must have "UNKNOWN RECIPIENT"
g. Recipient's Name Line-2 (positions 134-173) must be blank
h. Recipient's Address (positions 214-337) must be blank
i. Recipient's Country Code (positions 338-339) must be blank

When making a payment to an international organization (such as, United Nations), use Country Code "OC"; blank fill when there is an "UNKNOWN RECIPIENT." If withholding agent is making a payment to a QI, WP, or WT's withholding rate pool, enter the Country Code of the QI, WP, or WT. Also, when making a payment to a participating FFI or registered deemed-compliant FFI's Chapter 4 reporting pool, enter the Country Code of the participating FFI or registered deemed-compliant FFI or branch of a disregarded entity owned by such FFI receiving the withholdable payment.

When using Chapter 3 Exemption Code 4 (Exempt under tax treaty), the Recipient's Country of Residence for Tax Purposes MUST be a VALID treaty country. For example, if the recipient is a tax resident of Northern Ireland, use the applicable country code for United Kingdom. Don't use Chapter 3 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

Only use the income codes listed on Form 1042-S and the Instructions for Form 1042-S. All of the information reported on Form 1042-S, including income codes, recipient's country codes, and exemption codes must be consistent. For example, if indicating that the recipient is exempt from withholding under tax treaty, the country code reported for the recipient should be a treaty country. See Instructions for Form 1042-S and Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for additional information on the income codes.

.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.

Item	Issue	Resolution
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 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 Instructions for Form 1042-S for when a foreign TIN is allowed in lieu of a U.S. TIN.
4.	Invalid Recipient's name and address information	• **The Recipient's Name Line-1** (field positions 94-133 of the Recipient 'Q' record) must be the same recipient's name shown on the withholding certification document provided to and retained by the withholding agent. • **Recipient Street Line-1** (field positions 214-253 of the Recipient 'Q' record) should only show the official street address. • **Recipient Street Line-2** (field positions 254-293 of the Recipient 'Q' record) should be used for additional internal information, such as mail stop numbers, or attention information. • **Recipient's City** (field positions 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. Don't 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. Enter information in all fields using valid characters.
5.	Incorrect use of Recipient's Chapter 3 Status Code 21 or Chapter 4 Status Code 29 (Unknown Recipient)	Recipient's Chapter 3 Status Code 21 may be used only if no valid 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. Use Chapter 4 Status Code 29 only if you have not received a withholding certificate or other documentation with respect to a withholdable payment from an intermediary or flow-through entity. Only use this code if you also used Chapter 3 Status Code 21 as the Recipient's Chapter 3 Status Code. If Chapter 3 Status Code 21 or Chapter 4 Status Code 29 is used, the Recipient Name Line 1 must contain the words "UNKNOWN RECIPIENT" and the other name and fields must be blank.
6.	Incorrect use of Recipient's Chapter 3 Status 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% if the amounts reported are amounts subject to Chapter 3 withholding. For example, exemption Code 04 (treaty exemption) is not allowed when using Recipient's Chapter 3 Status code 21.

Item	Issue	Resolution
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 Foreign Country Code List for Modernized e-File is comprehensive. Don’t 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. Don’t 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 About Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding. 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 don’t equal the total amounts reported in the “Q” Recipient Records	The total Gross Income (field positions 6-17) and Total Withholding Credit (field positions 383-394) reported in the “Q” Records must equal the Total Gross Amount Paid (field positions 16-30) and Total Withholding Credit (field positions 31-45) reported in the corresponding “C” Record.
10.	The following are other major errors associated with electronic filing:	• Invalid characters. The only valid characters are those characters listed in Record Format Part C. Sec. 1. • “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) less Positions 60-71 (Amount Repaid). • “C” Record Positions 31-45 (Total Withholding Credit) must reflect the aggregate of the preceding “Q” records, positions 383-394 (Total Withholding Credit). • “Q” Record Positions 42-45 (Chapter 3 Tax Rate) must reflect a valid tax rate. "Blended rates" are not allowed. • “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.

.04 Common Submission Errors

Item	Issue	Resolution
1.	SPAM filters are not set to receive email from fire@irs.gov and irs.e-helpmail@irs.gov.	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.
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 calendar days. If the correct email address was provided on the "Verify Your Filing Information" screen when the file was sent, an email will be sent regarding the file status. • If the results in the email indicate "Good" and the "Count of Payees" is correct, the filer is finished with this file. • If any other results are received, follow the instructions in the "Check File Status" option. • If the file contains errors, get an online listing of the errors. • If the file status is good, but the file should not be processed, filers should contact the IRS.
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.	Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET. **Listen to all options before making your selection**. • 866-455-7438 (toll-free) • 304-263-8700 (International) (Not toll-free) • Deaf or hard of hearing customers may call any of our toll-free numbers using their choice of relay service
7.	File is formatted as EBCDIC.	All files submitted electronically must be in standard ASCII code.

<table>
<tr><td>8.</td><td>Transmitter has one TCC and is unsure which TIN should be used when logging into the FIRE System to send a file.</td><td>The TIN of the company assigned to the TCC should be used when sending a file electronically.</td></tr>
<tr><td>9.</td><td>Transmitter sent the wrong file.</td><td>Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET.
Listen to all options before making your selection.

• 866-455-7438 (toll-free)
• 304-263-8700 (International) (Not toll-free)
• Deaf or hard of hearing customers may call any of our toll-free numbers using their choice of relay service</td></tr>
<tr><td>10.</td><td>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.</td><td>Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET.
Listen to all options before making your selection.

• 866-455-7438 (toll-free)
• 304-263-8700 (International) (Not toll-free)
• Deaf or hard of hearing customers may call any of our toll-free numbers using their choice of relay service</td></tr>
<tr><td>11.</td><td>Transmitter uses the TCC assigned for filing 1098, 1099, 5498 or W-2G forms.</td><td>To transmit Form 1042-S, filers must use the correct TCC, which begins with “22.” Call the IRS at 866-455-7438 to close file submitted under incorrect TCC.</td></tr>
</table>

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Part C

Record Format Specifications and Record Layouts

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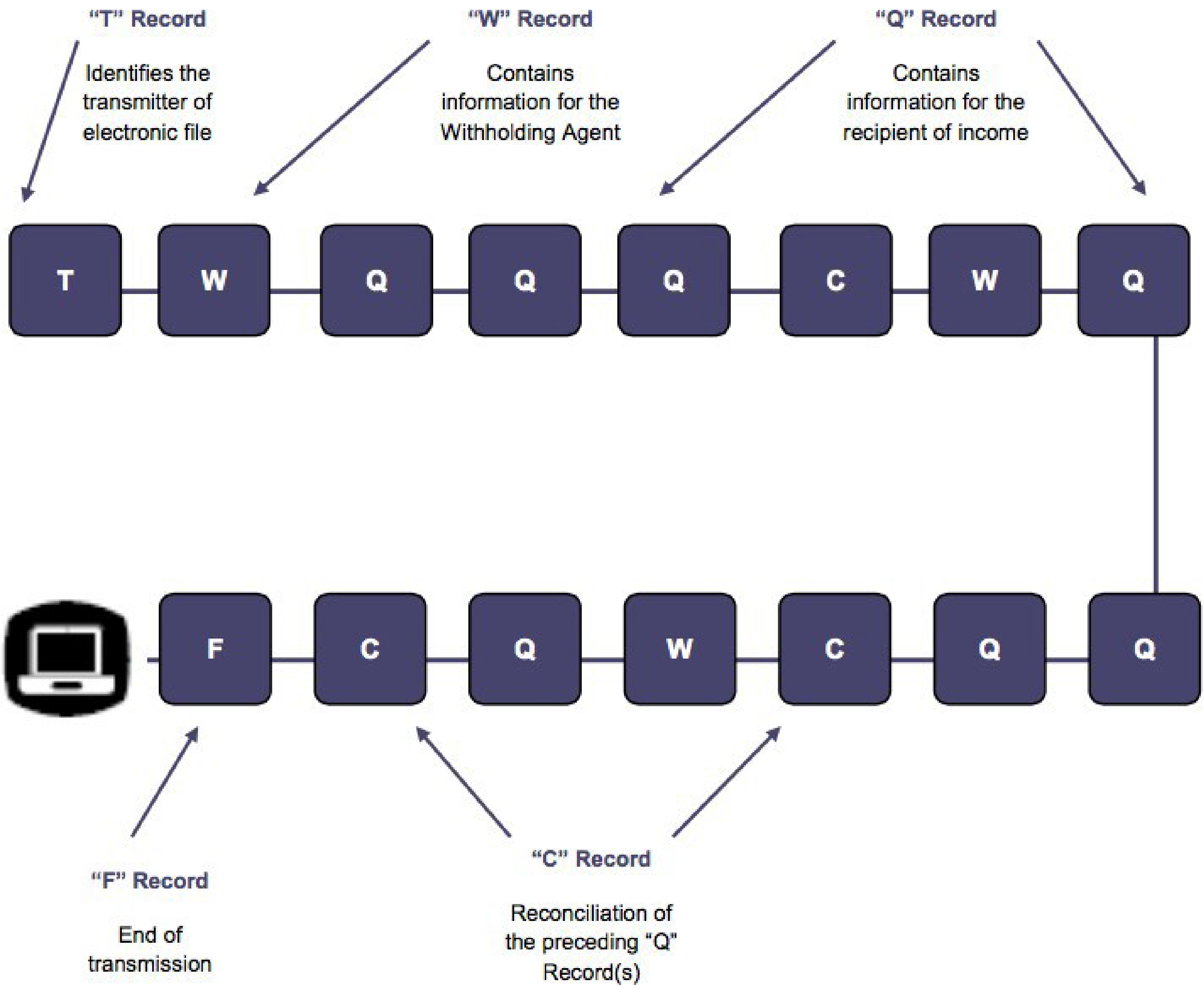
File Format Diagram

Each record must be 1020 positions.



Sec. 1 Record Format

Don’t use decimal points (.) to indicate dollars and cents. All income, withholding, and repayment fields must be reported in whole dollars only. Don’t 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 example, $1.39 becomes $1 and $2.50 becomes $3. If you must add amounts to figure amount to enter on a line include cents when adding and only round the total.

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 positions 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. Don’t use special characters that are unique to a language other than English. For example: å = A, æ = A, = U, = O, = 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.
- Don’t use punctuation in the name and address fields.
- The Transmitter “T” Record contains information, which is critical if it is necessary for IRS to contact the filer.
- The transmitter and the withholding agent may be the same, but they need not be.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

Record Name: Transmitter “T” Record Field Positions			
Field Positions	**Field Title**	**Length**	**General Field Description**
1	Record Type	1	**Required**. Enter “T.”
2-5	Tax Year	4	**Required**. 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	**Required**. Enter the Taxpayer Identification Number of the Transmitter. This can be one of the following: Employer Identification Number (EIN) Qualified Intermediary Number (QI-EIN) Withholding Foreign Partnership Number (WP-EIN) Withholding Foreign Trust Number (WT.EIN) Numeric characters only. Do no enter blanks, hyphens, alphas, or TINs consisting of all the same digits.
15-54	Transmitter’s Name	40	**Required**. 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	**Required**. 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	**Required**. Enter the city, town, or other locality name. Enter APO or FPO if applicable. Left justify the information and fill unused positions with blanks.
115-116	State Code	2	**Required, if U.S. Transmitter**. Enter the valid U.S. Postal Service State Code. Refer to the State Abbreviation Codes table in Part A. Sec 12. If this field is not utilized, enter blanks. Don’t spell out the state name.
Note: If the transmitter has a U.S. address, enter blanks in the Province Code (positions 117-118).			
117-118	Province Code	2	**Required, if Foreign Country Code is “CA” (Canada).** Enter the two-alpha character Province code as shown in the Province Codes for Canada table. If the foreign country is other than Canada, enter blanks. Don’t spell out the Province name.

Record Name: Transmitter "T" Record Field Positions			
119-120	Country Code	2	**Required, if Foreign Transmitter**. 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. Don't spell out the Country name.
Note: The list of Country Codes provided at Foreign Country Code List for Modernized e-File 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.			
121-129	Postal or ZIP Code	9	**Required**. 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.
130-169	Contact Name	40	**Required**. Enter the name of the person to contact when problems with the file or transmission are encountered. Left justify the information and fill unused positions with blanks.
170-189	Contact Telephone Number and Extension	20	**Required**. Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks.
190-194	Transmitter Control Code (TCC)	5	**Required**. Enter the five-character alphanumeric TCC assigned ONLY for Form 1042-S reporting. (The first two numbers will always be 22.) Alpha characters must be upper case.
195-198	Test Indicator	4	**Required, if this is a test file**. Enter the word "TEST." Otherwise, enter blanks.
199	Prior Year Indicator	1	**Required**. Enter a "P" if reporting prior year data; otherwise, enter a blank. Don't enter a "P" for current year information.
200-1010	Reserved	811	Enter blanks.

Record Name: Transmitter “T” Record Field Positions			
1011-1018	Record Sequence Number	8	**Required**. Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be “1.” 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**
1	2-5	6-14	15-54	55-94	95-114
State Code	**Province Code**	**Country Code**	**Postal or ZIP Code**	**Contact Name**	**Contact Telephone Number and Extension**
115-116	117-118	119-120	121-129	130-169	170-189
TCC	**Test Indicator**	**Prior Year Indicator**	**Reserved**	**Record Sequence Number**	**Blank or Carriage Return Line Feed**
190-194	195-198	199	200-1010	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.
- Don’t 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.
- Don’t use punctuation in the name and address fields.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

Record Name: Withholding Agent “W” Record			
Field Positions	**Field Title**	**Length**	**General Field Description**
1	Record Type	1	**Required**. Enter “W.”
2	Return Type Indicator	1	**Required**. Enter the one position value below to identify whether the record is Original or Amended. If submitting a replacement file, use the same indicator as the file being replaced (for example, if replacing an amended file, the indicator would be “1”). Acceptable Values are: 0 (zero) = Original 1 = Amended Don’t enter a blank or alpha character.
3	Pro Rata Basis Reporting	1	**Required**. Enter the one position value below to identify if reporting on a Pro Rata Basis. Acceptable Values are: 0 (zero) = Not Pro Rata 1 = Pro Rata Basis Reporting
4-12	Withholding Agent’s EIN	9	**Required**. Enter the nine-digit Employer Identification Number of the withholding agent. Don’t enter blanks, hyphens, alphas, or TINs consisting of all the same digits. Don’t enter the recipient’s TIN in this field. Numeric characters only.
Note: See the Instructions for Form 1042-S to determine when a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust must provide its QI-EIN, WP-EIN or WT-EIN in this field.			
13	Withholding Agent’s EIN Indicator	1	**Required**. Enter “1” if the Withholding Agent’s EIN is a QI-EIN, WP-EIN, WT- EIN. Otherwise, enter a “0” (zero).
Note: 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	**Required**. 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.

Record Name: Withholding Agent “W” Record			
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	**Required**. 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	**Required**. Enter the city, town, or other locality name. Enter APO or FPO if applicable. Don’t 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	**Required**, if 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. Don’t use any of the two-character Country Codes in the State Code field.
Note: If the withholding agent has a U.S. address, filers are now permitted to enter “US” as Country Code in positions 258-259. If the withholding agent has a U.S. address, leave the province code in positions 256-257.			
256-257	Withholding Agent’s Province Code	2	**Required, if Foreign Country Code is “CA” (Canada).** Enter the two-alpha character Province Code as shown in the Province Codes for Canada table. If the foreign country is other than Canada, enter blanks. Don’t spell out the Province name.

Record Name: Withholding Agent "W" Record			
258-259	Withholding Agent's Country Code	2	**Required, if foreign withholding agent**. Enter the two-alpha Country Code from the Country Code Table provided at Foreign Country Code List for Modernized e-File. Don't spell out the Country name. **Note:** For "W" record reporting only. If the withholding agent has a U.S. address, filers are now permitted to enter "US" as Country Code.
Note: The list of Country Codes provided at Foreign Country Code List for Modernized e-File 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.			
260-268	Postal or Zip Code	9	**Required**. 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	**Required**. 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	**Required**. 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	**Required**. 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	**Required**. Enter the contact person's telephone number, and extension, if applicable. If foreign, provide the appropriate code(s) for international calls. Numeric characters only. Left justify the information and fill unused positions with blanks. Omit hyphens.
383	Final Return Indicator	1	**Required**. Enter the one position value below to indicate whether Forms 1042-S will be filed in the future. 0 (zero) = will be filing 1 = will not be filing

<table>
<tr><th colspan="4">Record Name: Withholding Agent “W” Record</th></tr>
<tr><td>384</td><td>Withholding Indicator</td><td>1</td><td>Required. Enter the appropriate number from the table below:<table><tr><th>Number</th><th>Description</th></tr><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></td></tr>
<tr><td>385-403</td><td>Withholding Agent’s GIIN</td><td>19</td><td>Required, if Withholding Agent has obtained a GIIN, if unused enter blanks.</td></tr>
<tr><td>404-532</td><td>Reserved</td><td>129</td><td>Required. Enter blanks.</td></tr>
<tr><td>533-534</td><td>Withholding Agent’s Chapter 3 Status Code</td><td>2</td><td>Required: Enter the withholding agent’s Chapter 3 status code(s) from the list of Status Codes in the Instructions for Form 1042-S. Note: You must enter both a Chapter 3 and a Chapter 4 withholding agent status code regardless of the type of payment being made.</td></tr>
<tr><td>535-536</td><td>Withholding Agent’s Chapter 4 Status Code</td><td>2</td><td>Required. Enter the withholding agent’s Chapter 4 status code(s) from the list of Status Codes in the Instructions for Form 1042-S.
Note: You must enter both a Chapter 3 and a Chapter 4 withholding agent status code regardless of the type of payment being made.</td></tr>
<tr><td>537-809</td><td>Reserved</td><td>273</td><td>Enter blanks.</td></tr>
<tr><td>810</td><td>Amended Return Indicator</td><td>1</td><td>Required, for amended returns only. Enter the appropriate code:<table><tr><th>Code</th><th>Definition</th></tr><tr><td>G</td><td>A one-step transaction amended return or the first of a two-step transaction amended return</td></tr><tr><td>C</td><td>The second transaction of a two-step transaction amended return</td></tr><tr><td>Blank</td><td>If this is not a return being submitted to amend information already processed by the IRS</td></tr></table></td></tr>
<tr><td colspan="4">Note: Amended G and C coded records must be reported using separate Withholding Agent “W” Records. Refer to Part A. Sec. 10, Amended Information Returns for specific instructions on how to file amended returns. Non-coded records cannot be submitted in an amended file.</td></tr>
<tr><td>811-832</td><td>Withholding Agent’s Foreign Tax Identification Number (if any)</td><td>22</td><td>Required, if supplied. If unused enter blanks.</td></tr>
</table>

Record Name: Withholding Agent "W" Record			
833	Withholding Agent is a Partnership Reporting Withholding That Occurred in a Subsequent Year	1	Enter "1" if withholding agent is a partnership that is reporting withholding which occurred in a subsequent year under regulation sections 1.1441-5. Otherwise, enter a blank.
Note: Beginning in processing year 2021 there is a requirement that all 'Q' Records must have the same entry in position 999 as the associated 'W' Record has in position 833. This requirement applies to current and prior year files submitted after January 1, 2021. Files that include entries where these indicators are not the same will be rejected.			
834	QI, WFP, or WFT revising its reporting on Form 1042-S to report to a specific recipient	1	Enter "1" if a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust is revising its reporting on Form 1042-S to report to a specific recipient. Otherwise, enter a blank. Refer to the instructions for Box 7d within the Instructions for Form 1042-S.
Note: "W" Record position 834 must have the same entry as the "Q" Record position 58. Valid characters are blank or 1.			
835-1010	Reserved	176	Enter blanks.
1011-1018	Record Sequence Number	8	**Required**. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1," 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**	**Withholding Agent's Name Line-3**
1	2	3	4-12	13	14-53	54-93	94-133

	Withholding Agent "W" Record – Record Layout						
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**	**Postal or ZIP Code**	**Tax Year**
134-173	174-213	214-253	254-255	256-257	258-259	260-268	269-272
Withholding Agent's Contact Name	**Withholding Agent's Department Title**	**Contact Telephone Number and Extension**	**Final Return Indicator**	**Withholding Indicator**	**Withholding Agent's GIIN**	**Reserved**	**Withholding Agent's Chapter 3 Status Code**
273-317	318-362	363-382	383	384	385-403	404-532	533-534
Withholding Agent's Chapter 4 Status Code	**Reserved**	**Amended Return Indicator**	**Withholding Agent's Foreign Tax Identificatio n Number**	**Withholding Agent is a Partnership Reporting Withholding That Occurred in a Subsequent Year**	**QI, WFP, or WFT revising its reporting on Form 1042-S to report to a specific recipient**	**Reserved**	**Record Sequence Number**
535-536	537-809	810	811-832	833	834	835-1010	1011-1018
Blank or Carriage Return Line Feed							
1019-1020							

Sec. 4 Recipient "Q" Record

General Field Descriptions

A Recipient "Q" Record contains name and address information for the Recipient of Income, Non-Qualified Intermediary or Flow-Through Entity, Issuer, 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 (don't 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. Don't enter cents. Money amount fields not used must contain zeros.

- Don't 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 that may result in penalties being assessed.

For circumstances in which more than one Recipient "Q" Record would be required:

- <u>Different types of income</u>. 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.

- <u>Change in Country Code during the year</u>. 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.

- <u>Change in a country's tax treaty rate during the year</u>. 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.

- <u>Need to report both Chapter 3 and Chapter 4 withholding</u>. 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 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.

- <u>Account-by-account reporting by a U.S. financial institution</u>. 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			
Field Positions	**Field Title**	**Length**	**General Field Description**
1	Record Type	1	**Required**. Enter “Q”
2	Return Type Indicator	1	**Required**. Enter the one position value below to identify whether the record is Original or Amended. If submitting a replacement file, use the same indicator as the file being replaced (for example, if replacing an amended file, the indicator would be 1). This must be the same value as in the “W” Record. Values are: 0 (zero) = Original 1 = Amended
3	Pro Rata Basis Reporting	1	**Required**. Enter the one position value below to identify whether reporting on a Pro Rata Basis. This must be the same value as in the “W” Record. Values are: 0 (zero) = Not Pro Rata 1 = Pro Rata Basis Reporting
4-5	Income Code	2	**Required**. 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. Don’t enter blanks or 00 (zeros). Numeric characters only.
Note: Refer to the Instructions for Form 1042-S for more information.			
6-17	Gross Income	12	**Required**. Enter amount in whole dollars only, rounding to the nearest dollar (don’t 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. **Note**: Don’t report negative amounts in any amount field. Numeric characters only. Right justify information and fill unused positions with zeros.
18-29	Withholding Allowance	12	**Used with Income Codes 16, 17, 18, 19, 20, and 42 only**. Enter amount in **whole dollars only**, rounding to the nearest dollar (don’t enter cents). If this field is not utilized enter zeros. Numeric characters only. Right justify the information and fill unused positions with zeros.
30-41	Net Income	12	**Required, if a Dollar Amount is Entered in the Withholding Allowance Field**. Enter amount in whole dollars only, rounding to the nearest dollar (don’t 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			
42-45	Chapter 3 Tax Rate	4	**Required, if reporting under Chapter 3**. 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). **Numeric characters only**.
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 withheld.			
46-47	Chapter 3 Exemption Code	2	**Required, if reporting under Chapter 3**. Read Carefully. • If the tax rate entered in field positions 42-45 is 0%, enter the appropriate exemption code located in the Instructions for Form 1042-S. • If the tax rate entered is greater than 0% and is not due to backup withholding enter "00." • If the tax rate entered is due to backup withholding, blank fill. Don't enter "00." • If not reporting under Chapter 3 you may use Exemption Code 12.
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.			
48-49	Recipient's Country of Residence Code for Tax Purposes	2	**Required**. 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 Foreign Country Code List for Modernized e-File.
Note: Leave this field blank if making a payment to an "unknown recipient".			
50-53	Chapter 4 Tax Rate	4	**Required**. Enter the Chapter 4 tax rate. Only 0000 or 3000 are permitted entries.

Record Name: Recipient "Q" Record			
54-55	Chapter 4 Exemption Code	2	**Required**. 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 located in the Instructions for Form 1042-S.
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. 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	QI, WFP, or WFT revising it's reporting on Form 1042-S to report to a specific recipient	1	Enter "1" if a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust is revising it's reporting on Form 1042-S to report to a specific recipient. Otherwise, enter a blank. See instructions for Box 7d within the Instructions for Form 1042-S.
Note: "Q" Record position 58 must have the same entry as the "W" Record position 834. Valid Characters are blank or 1.			
59	Reserved	1	Enter a blank.
60-71	Amount Repaid	12	Enter amount in **whole dollars only**, rounding to the nearest dollar (don't enter cents). Otherwise, enter zeros. Numeric characters only. This field should be completed if the withholding agent repaid over withheld amounts to the recipient in the year following the calendar year of the withholding. See the Instructions for Form 1042-S for more information on the procedures for adjusting over withholding and reporting amounts repaid.
72-91	Recipient 's Account Number	20	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 positions 72-91). If the amount is paid through a nonqualified intermediary or flow-through entity, they are not required to use this field. • Don't enter the recipient's U.S. or foreign TIN. • Allowable characters are alphas, numbers, hyphens, and blanks. • If an account number is not assigned, enter blanks. • Left justify the information and fill unused positions with blanks.
92-93	Reserved	2	Enter blanks.

Record Name: Recipient "Q" Record			
94-133	Recipient's Name Line-1	40	**Required**. Enter the complete name of the recipient. If Recipient's Chapter 3 status code "21" is used, enter "UNKNOWN RECIPIENT." Recipient's Name Lines 2 and 3 must be blank. See the Instructions for Form 1042-S for specific information about Unknown Recipients and Withholding Rate Pools. **Note**: When making a payment to a QI that is acting as a QDD with respect to the payment see Instructions for Form 1042-S for completing this field. Refer to "Valid Characters" Section of the Record Format. Left justify the information and fill unused positions with blanks.
Note: Generally, a Non-Qualified Intermediary (NQI), Non-Withholding Foreign Partnership (NWP), or Non-Withholding Foreign Trust (NWT) cannot be a recipient. However, see the Instructions for Form 1042-S for exceptions for payments allocable to a Chapter 4 Withholding Rate Pool that are made to certain NQIs, NWPs, and NWTs.			
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.
214-253	Recipient's Street Line-1	40	**Required**. 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.
Note: 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 PO Box is used in addition to a street address, enter it here. Left justify the information and fill unused positions with blanks.

Record Name: Recipient "Q" Record			
294-333	Recipient's City	40	**Required**. Enter the city, town, or other locality name. Enter APO or FPO if applicable. Don't 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	**Required, if U.S. address**. Enter the two-character State Code abbreviation. If no U.S. state, territory, or APO/FPO identifier is applicable, enter blanks. Don't use any of the two-character Country Codes in the State Code Field.
Note: If the recipient has a U.S. address, leave the Province Code in positions 336-337 blank.			
336-337	Recipient's Province Code	2	**Required, if the Recipient Country Code in positions 338-339 is "CA."** Enter the two-alpha character Province Code as shown in Part A. Sec. 12, Province Codes table. If the foreign country is other than Canada, enter blanks. Don't spell out the Province Name.
338-339	Recipient's Country Code	2	**Required, if the recipient has a foreign address**. Enter the two-character Country Code abbreviation. See Foreign Country Code List for Modernized e-File for appropriate codes.
Note: Blank fill if the country is unknown only if the payment is to an unknown recipient.			
340-348	Postal or ZIP Code	9	**Required**. 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. Don't enter hyphens, alphas, or TINs consisting of all the same digits. The recipient's TIN must not be truncated. See the Instructions for Form 1042-S.
358	Reserved	1	Enter blanks.
359-370	U.S. Federal Tax Withheld	12	**Required**. Enter the amount in **whole dollars only**, rounding to the nearest dollar (don't enter cents). Right justify the information and fill unused positions with zeros. If there was no withholding, enter all zeros. Numeric characters only.

Record Name: Recipient "Q" Record			
371-382	Withholding By Other Agents	12	**Required**. For withholding agents reporting information that has already been subject to withholding by another withholding agent, enter the amount withheld by the other withholding agent in **whole dollars only**, rounding to the nearest dollar (don't enter cents). Right justify the information and fill unused positions with zeros. If there was no withholding, enter all zeros. Numeric characters only.
Note: 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 Instructions for Form 1042-S and Instructions for Form 1042. If you report amounts withheld by other withholding agents, you must report the name of the other withholding agent in the applicable fields for the Primary Withholding Agent (see "Q" Record positions 895 through 983.)			
383-394	Total Withholding Credit	12	**Required**. Total Withholding Credit, Q record (383-394) should equal the total reported as U.S. Federal Tax Withheld by you, Q record (359-370) plus Withholding By Other Agents, Q record (371-382) less Amount Repaid, Q record (60-71) to recipients pursuant to adjustment procedures. Enter the amount in **whole dollars only**, rounding to the nearest dollar (don't enter cents). If there was no withholding, enter all zeros. Right justify the information and fill unused positions with zeros. Numeric characters only.
395-400	Reserved	6	Enter blanks.
401-440	NQI FLW-THR/Name Line-1	40	Enter the complete name of the NQI/FLW-THR Entity. It is very important that the complete name of the NQI/FLW-THR 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.
Note: All NQI/FLW-THR fields are **required** if the NQI/FLW-THR entity is involved in the payment structure, **except for the** NQI/FLW-THR TIN.			
441-480	NQI FLW-THR 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 Name Line-3	40	See the description for NQI/FLW-THR Name Line-2.
521-522	Reserved	2	Enter blanks.

Record Name: Recipient "Q" Record			
523-562	NQI FLW-THR Street Line-1	40	Enter the mailing address of the NQI/FLW.THR 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 Street Line-2	40	Enter supplementary NQI/FLW-THR entity street address information; otherwise, enter blanks.
603-642	NQI FLW-THR City	40	Enter the city, town, or other locality name. Left justify the information and fill unused positions with blanks.
643-644	NQI FLW-THR State Code	2	Enter the two-alpha character state code (see Part A. Sec. 12, State Abbreviation Codes). If a state code or APO/FPO is not applicable, enter blanks.
645-646	NQI FLW-THR Province Code	2	Enter the two-alpha character Province Code abbreviation, if applicable. See "T" Record positions 117-118.
647-648	NQI FLW-THR Country Code	2	Enter the two-character Country Code abbreviation, where the NQI/FLW-THR is located.
649-657	NQI FLW-THR 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 U.S. TIN	9	Enter the NQI FLW-THR nine-digit U.S. Taxpayer Identification Number (TIN), if any. Don't 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 issuer are the same, enter blanks. Left justify the information and fill unused positions with blanks. **Note:** If withholding agent is a nominee with respect to a Publicly Traded Partnership (PTP) distribution subject to withholding under section 1446(a), the PTP information must be included in the Payer's information fields. See the Instructions for Form 1042-S for when this number is required.

Record Name: Recipient "Q" Record			
707-715	Payer's U.S. TIN	9	Enter the Issuer's U.S. Taxpayer Identification Number if there is an entry in the Payer's Name Field; otherwise, enter blanks. Don't 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 **whole dollars only**, rounding to the nearest dollar (don't enter cents). If this field is not utilized, enter zeros. Numeric characters only. Right justify the information and fill unused positions with zeros.
Note: This amount is not included in the U.S. Federal Tax fields.			
728-737	Payer's State Tax Number	10	Enter the employer state I.D. number if assigned by the state. Left justify the information and fill unused positions with blanks.
738-739	Payer's State Code	2	Enter the two-character State Code abbreviation. See Part A. Sec. 12, State Abbreviations Codes, APO/FPO Addresses, and Province Codes.
740-760	Special Data Entries	21	This field may be used for the filer's own purposes. If this field is not utilized, enter blanks.
761	Reserved	1	Enter blank.
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 Instructions for Form 1042-S 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.
Note: 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 Instructions for Form 1042-S. **If you're not reporting an amount withheld under either Chapter 3 or Chapter 4, enter 3.**			
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 Instructions for Form 1042-S for the appropriate codes.
Note: If Chapter 3 Status code "21" is used, the Recipient's Name Line-1 must be "UNKNOWN RECIPIENT" and the Recipient's Name Lines 2 and 3 must be BLANK. The tax rate must be 30% if amounts reported are amounts subject to Chapter 3 withholding.			
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 Instructions for Form 1042-S for the appropriate codes.

<table>
<tr><th colspan="4">Record Name: Recipient “Q” Record</th></tr>
<tr><td colspan="4">Note: If Chapter 4 Status code “29” is used, the Recipient’s Name Line-1 must be “UNKNOWN RECIPIENT” and the Recipient’s Name Lines 2 and 3 must be BLANK. The tax rate must be 30%.</td></tr>
<tr><td>790</td><td>Tax Not Deposited With IRS Pursuant To Escrow Procedure Indicator</td><td>1</td><td>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.</td></tr>
<tr><td colspan="4">Note: 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.</td></tr>
<tr><td>791-809</td><td>Recipient’s GIIN</td><td>19</td><td>Enter the recipient’s GIIN if provided. If not applicable, enter blanks.</td></tr>
<tr><td>810</td><td>Amended Return Indicator</td><td>1</td><td>Required, for amended returns only. Enter the appropriate code:
<table><tr><td>Code</td><td>Definition</td></tr><tr><td>G</td><td>A one-step transaction amended return or the first of a two-step transaction amended return</td></tr><tr><td>C</td><td>The second transaction of a two-step transaction amended return</td></tr><tr><td>Blank</td><td>If this is not a return being submitted to amend information already processed by the IRS</td></tr></table></td></tr>
<tr><td colspan="4">Note: Amended C and G coded records must be reported using separate Withholding Agent “W” Records. Refer to Part A. Sec. 10, Amended Information Returns, for specific instructions on how to file amended returns. Non-coded records cannot be submitted in Amended files. If you’re filing an amended return, you must complete the field for the Amendment Number (“Q” Record position 998).</td></tr>
<tr><td>811-818</td><td>Recipient’s Date of Birth</td><td>8</td><td>Enter using YYYYMMDD format. If not applicable, enter blanks. See Instructions for Form 1042-S for when a date of birth is required.</td></tr>
<tr><td>819-830</td><td>Tax Paid by Withholding Agent</td><td>12</td><td>Tax paid by withholding agent but not withheld from payment to recipient.

The amount is not included in total tax withheld field. If not applicable, enter zeros.</td></tr>
<tr><td>831-849</td><td>Intermediary or FTE GIIN</td><td>19</td><td>Enter Intermediary or Flow-Through Entity (FTE) GIIN if provided. If not applicable, enter blanks.</td></tr>
<tr><td>850-851</td><td>Intermediary’s or FTE’s Chapter 3 Status Code</td><td>2</td><td>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.</td></tr>
</table>

Record Name: Recipient “Q” Record			
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.
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	**Required, 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	**Required, 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, 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 Instructions for Form 1042-S for more information.
988-997	Unique Form Identifier	10	**Required**. Enter a 10-digit unique form identifier. See the Instructions for Form 1042-S for requirements and guidance.

Record Name: Recipient “Q” Record			
998	Amendment Number	1	**Required**. If this is an amended Form 1042-S, you must enter the amendment number (use “1” for the first amendment and increase sequentially for each subsequent amendment). **Required**. If this is an original Form 1042-S, you must enter a blank. Any amended form must have the same unique form identifier as the original form that is being amended. See the Instructions for Form 1042-S for requirements and guidance.
999	Withholding Occurred in a Subsequent Year With Respect to a Partnership Interest Indicator	1	Enter “1” if withholding agent is a partnership that received an amount subject to withholding during the calendar year (preceding year) and is withholding on the amount includible in a foreign partner’s distributive share in the subsequent year. A partnership should only make an entry in this field if it designated the deposit as attributable to the preceding year. See the Instructions for Form 1042-S for requirements and guidance. Otherwise, enter a blank.
1000-1010	Reserved	11	Enter blanks.
1011-1018	Record Sequence Number	8	**Required**. Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be “1,” 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.

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**	**QI, WFP, or WFT revising it's reporting on Form 1042-S to report to a specific recipient**
42-45	46-47	48-49	50-53	54-55	56-57	58
Reserved	**Amount Repaid**	**Recipient Account Number**	**Reserved**	**Recipient's Name Line-1**	**Recipient's Name Line-2**	**Recipient's Name Line-3**
59	60-71	72-91	92-93	94-133	134-173	174-213
Recipient's Street Line-1	**Recipient's Street Line-2**	**Recipient's City**	**Recipient's State**	**Recipient's Province Code**	**Recipient's Country Code**	**Postal or ZIP Code**
214-253	254-293	294-333	334-335	336-337	338-339	340-348
Recipient's U.S. TIN	**Reserved**	**U.S. Federal Tax Withheld**	**Withholding By Other Agents**	**Total Withholding Credit**	**Reserved**	**NQI/FLW-THR Name Line-1**
349-357	358	359-370	371-382	383-394	395-400	401-440
NQI/FLW-THR Name Line-2	**NQI /FLW-THR Name Line-3**	**Reserved**	**NQI/ FLW-THR Street Line-1**	**NQI /FLW-THR Street Line-2**	**NQI /FLW-THR City**	**NQI /FLW-THR State Code**
441-480	481-520	521-522	523-562	563-602	603-642	643-644
NQI/ FLW-THR Province Code	**NQI/ FLW-THR Country Code**	**NQI/ FLW-THR Postal Code or ZIP Code**	**NQI/ FLW-THR U.S. TIN**	**Payer's Name**	**Payer's U.S. TIN**	**State Income Tax Withheld**
645-646	647-648	649-657	658-666	667-706	707-715	716-727
Payer's State Tax Number	**Payer's State Code**	**Special Data Entries**	**Reserved**	**Recipient's Foreign Tax I.D. Number**	**Chapter Indicator**	**Reserved**
728-737	738-739	740-760	761	762-783	784	785

Recipient "Q" Record – Record Layout						
Recipient's Chapter 3 Status Code	**Recipient's Chapter 4 Status Code**	**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**
786-787	788-789	790	791-809	810	811-818	819-830
Intermediary's or FTE's GIIN	**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 Agent's Name Line-One**	**Primary Withholding Agent's Name Line-Two**
831-849	850-851	852-853	854-875	876-894	895-934	935-974
Primary Withholding Agent's EIN	**Payer's Chapter 3 Status Code**	**Payer's Chapter 4 Status Code**	**Unique Form Identifier**	**Amendment Number**	**Withholding Occurred in a Subsequent Year With Respect to a Partnership Interest Indicator**	**Reserved**
975-983	984-985	986-987	988-997	998	999	1000-1010
Record Sequence Number	**Blank or Carriage Return Line Feed**					
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	**Required**. Enter “C.”
2-9	Total “Q” Records	8	**Required**. Enter the total number of “Q” Records for this withholding agent. Don’t 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	**Required**. Amount must be entered in **whole dollars only**, rounding to the nearest dollar (don’t 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	**Required**. Enter the total aggregate amount of tax withheld by you and any other withholding agent in **whole dollars only**, rounding to the nearest dollar (don’t enter cents). This is the aggregate total amount reported in field positions 383 – 394 of the “Q” Records. Numeric characters only. Right justify the information and fill unused positions with zeros.
46-1010	Reserved	965	Enter blanks.

Record Name: Reconciliation "C" Record			
1011-1018	Record Sequence Number	8	**Required**. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1," 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						
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	**Required**. Enter “F”
2-4	Withholding Agent Count	3	**Required**. 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	**Required**. Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be “1,” 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

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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 issuer/filer. See Part A Sec. 6, .04 Extension of Time for more information. The IRS encourages the issuer/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
Electronic File Transmission **Note:** A Transmitter Control Code (TCC) is required. Refer to Part B. Sec. 1, Information Returns (IR) Application for Transmitter Control Code (TCC).	A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents will not be accepted. **Note**: This option cannot be used to request non-automatic extensions for Form W-2 or Form 1099-NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.	Transmitters requesting an extension of time via an electronic file will receive the file status results online.
Online submission of Extension of Time to File Information Returns	Fill-in Form 8809 may be completed online via the FIRE Production System at https://fire.irs.gov/. From the Main Menu, click “Extension of Time Request” and then click “Fill-in Extension Form.” To complete the submission, enter your valid 10-digit PIN. Refer to Part B. Sec. 2, Connecting to FIRE System. **Note**: This option cannot be used to request non-automatic extensions for Form W-2 or Form 1099-NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.	Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.

Method	How To	Notification
Paper submissions of Form 8809, Application for Extension of Time to File Information Returns	Form 8809 current year revision can be obtained on www.irs.gov/forms-pubs. • Extension requests submitted on an obsolete Form 8809 will not be accepted. • Mailing Address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209 • Faxing is no longer an option.	Approval letters will not be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Issuer/filer will receive incomplete or 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're using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

If the request for an extension of time to file an information return is received beyond the due date of the information return, the request 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 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 an active Transmitter Control Code (TCC).
- Have a FIRE account (User ID, Password, PIN, and secret phrase).
- Submit files containing only one TCC.

Note: Don't electronically transmit tax year 2025 extension requests until the FIRE Production System is available. For dates of availability, refer to the FIRE webpage.

Extension of Time requests submitted through the FIRE Systems (Production and Test) require the entry of your FIRE account PIN.

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

- Required 200-byte format.
- General Field Description with information to assist in completing each field.

Record Layout for Extension of Time			
Field Positions	**Field Title**	**Length**	**General Field Description**
1-5	Transmitter Control Code	5	**Required**. Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable.
Note: Positions 6 through 187 should contain information about the Withholding Agent for whom the extension of time to file is being requested. Don't enter transmitter information in these fields.			
6-14	Withholding Agent TIN	9	**Required**. Enter the valid nine-digit EIN/SSN assigned to the withholding agent. Don't 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, must be set to "X." Don't enter blanks, hyphens, alphas, or TINs consisting of all the same digits. Numeric characters only.
15-54	Withholding Agent Name	40	**Required**. Enter the name of the withholding agent whose TIN appears in positions 6-14. Left justify the information and fill unused positions with blanks.
55-94	Second Withholding Agent Name	40	**Required**. If additional space is needed, this field may be used to continue name line information. Example: c/o First National Bank; otherwise, enter blanks. Left justify information and fill unused positions with blanks.
95-134	Withholding Agent Address	40	**Required**. Enter the withholding agent's address. The street address should include the number, street, apartment, suite number, or PO Box if mail is not delivered to a street address. Left justify information and fill unused positions with blanks.
135-174	Withholding Agent City	40	**Required**. Enter the withholding agent's city, town, or other locality name. Left justify information and fill unused positions with blanks.
175-176	Withholding Agent State	2	**Required**. Enter the withholding agent's valid U.S. Postal Service state abbreviation.
177-185	Withholding Agent ZIP Code	9	**Required**. 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.

Record Layout for Extension of Time			
186	Document Indicator (See **Note**)	1	**Required**. From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested. **Code** / **Document** 2 — 1097-BTC, 1098, 1098-C, 1098-E, 1098-F,1098-G, 1098-T, 1099-A, 1099-B, 1099-C, 1099.CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS,1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G 4 — 1042-S
Note: Don't 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. When requesting an extension for Form 1099-DIV and Form 1099-MISC, submit one record with "2" coded in field position 186.			
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.

Code	Document
2	1097-BTC, 1098, 1098-C, 1098-E, 1098-F,1098-G, 1098-T, 1099-A, 1099-B, 1099-C, 1099.CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS,1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G
4	1042-S

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**
175-176	177-185	186	187	188-198	199-200

Part E

Exhibits

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Exhibit 1 Publication 1187 Tax Year 2025 Revision Updates

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