

Rev. Proc. 2011-50

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

Use this Revenue Procedure to prepare Tax Year 2011 and prior year information returns for submission to Internal Revenue Service (IRS) electronically.

This Revenue Procedure is not revised every year. Updates will be printed as needed in the Internal Revenue Bulletin. General Instructions for Form 1042-S are revised every year. Be sure to consult current instructions when preparing Form 1042-S.

Following is a list of related instructions and forms for filing Form 1042-S Electronically:

- **Current paper Instructions for Form 1042-S**
- **Form 4419 — Application for Filing Information Returns Electronically (FIRE)**
- **Form 8508—Request for Waiver From Filing Information Returns Electronically**
- **Form 8809 — Application for Extension of Time To File Information Returns**
- **Publication 515 — Withholding of Tax on Nonresident Aliens and Foreign Entities (for general information and explanation of tax law associated with Form 1042-S)**
- **Publication 901 — U.S. Tax Treaties**

The Internal Revenue Service (IRS), Information Returns Branch (IRB) encourages filers to make copies of the blank forms in the back of this publication for future use. You can also download forms and publications from the IRS Web Site at IRS.gov. These forms can also be obtained by calling 1-800-TAX-FORM (1-800-829-3676).

Caution to filers:

Please read this publication carefully. Persons or businesses required to file information returns electronically may be subject to penalties for failure to file or include correct information if the instructions in this Revenue Procedure are not followed.

IMPORTANT NOTES:

The IRS internet connection for filing information returns electronically is <http://fire.irs.gov>. The Filing Information Returns Electronically (FIRE) system will be down from 6 p.m. Eastern Time (ET) December 16, 2011, through January 3, 2012 for yearly updates. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates. The FIRE system will not be available for submissions during these times.

Form 4419, Application for Filing Information Returns Electronically (FIRE) is subject to review before the approval to transmit electronically is granted. IRS may require additional documentation. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of the files.

The FIRE system does not provide fill-in forms for filing information returns.

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Part A. General

Revenue Procedures are generally revised annually to reflect legislative and form changes. Comments concerning this Revenue Procedure, or suggestions for making it more helpful, can be addressed to:

Internal Revenue Service
Attn: Information Returns Branch
230 Murall Drive Mail Stop 4360
Kearneysville, WV 25430

Sec. 1. Purpose

.01 The purpose of this Revenue Procedure is to provide the specifications for filing Form 1042-S with IRS/IRB electronically through the FIRE (Filing Information Returns Electronically) system. To connect to the FIRE system, point the browser to <http://fire.irs.gov>. The system is designed to support the electronic filing of information returns only. This Revenue Procedure must be used to prepare current and prior year information returns **filed beginning January 1, 2012, and received by IRS/IRB by December 31, 2012.**

.02 Generally, the box names on the paper Form 1042-S correspond with the fields used to file electronically; however, if discrepancies occur, the instructions in this Revenue Procedure govern when filing electronically.

.03 This Revenue Procedure supersedes Rev. Proc. 2010–33 published as Publication 1187, Specifications for Filing Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, Electronically.

.04 Refer to Part A, Sec.13, for definitions of terms used in this publication.

.05 Specifications for filing Forms W-2, Wage and Tax Statements, electronically are available from the Social Security Administration (SSA) **only**. Filers can call 1–800–SSA–6270 to obtain the telephone number of the SSA Employer Service Liaison Officer for their area.

.06 IRS/IRB does not process Forms W-2. Forms W-2 must be sent to SSA. IRS/IRB does, however, process waiver requests (Form 8508) and extension of time to file requests (Form 8809) for Forms W-2 and requests for an extension of time to provide the employee copies of Forms W-2.

.07 Every withholding agent (defined in Section 13) must file an information return on Form 1042-S to report amounts of U.S. sourced income that was paid during the preceding calendar year. See Publication 515 for additional guidance on what is considered U.S. sourced income. Form 1042-S must be filed even if there was no tax withheld because the income was exempt from tax under a U.S. tax treaty or the Code. This includes the exemption for income that is effectively connected with the conduct of a trade or business in the United States, or the tax withheld was released to the recipient. Amounts paid to bona fide residents of U.S. possessions and territories are not subject to reporting on Form 1042-S if the beneficial owner of the income is a U.S. citizen, national, or resident alien.

Caution: If filing Form 1042-S, Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, must also be filed. See Form 1042 for more information.

.08 The following Revenue Procedures and publications provide more detailed filing procedures for certain information returns:

- (a) Paper Instructions for Form 1042-S.
- (b) Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8935, W-2G and 1042-S.
- (c) Publication 1239, Specifications for Filing Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips, Electronically.
- (d) Publication 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W 2G, Electronically.
- (e) Publication 3609, Filing Information Returns Electronically (FIRE).

- (f) Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- (g) *Publication 4810, Specifications for Filing Form 8955-SSA, Annual Registration Statement of Identifying Separated Participants With Deferred Vested Benefits, Electronically.*

Sec. 2. Nature of Changes—Current Year (Tax Year 2011)

Editorial changes have been made throughout this publication. Please read the entire publication carefully.

.01 Penalties associated with Information Return filing have increased significantly. Please see Part A, Sec. 12 for specific information.

.02 The FIRE system has a separate log on address for testing. See Part B, Sec. 3.

.03 The address and telephone number have changed for tax law questions concerning the requirements for withholding of tax on payments reported on Form 1042-S. See Part A, Sec.3.09, Note.

Sec. 3. Where To File and How to Contact the IRS, Information Returns Branch (IRB)

.01 All information returns filed electronically are processed at IRS/IRB. General inquiries concerning the filing of 1042-S Forms should be sent to the following address:

Internal Revenue Service
Information Returns Branch
Attn: 1042-S Reporting
230 Murall Drive Mail Stop 4360
Kearneysville, WV 25430

.02 All requests for an extension of time to file information returns with IRS/IRB or to the recipients, and requests for undue hardship waivers filed on Form 8508, are sent to the following address:

Internal Revenue Service
Information Returns Branch
Attn: Extension of Time Coordinator
240 Murall Drive Mail Stop 4360
Kearneysville, WV 25430

.03 The telephone numbers for electronic filing inquiries are:

Information Returns Branch

1-866-455-7438 or
Outside the U.S. 304-263-8700
e-mail at mccirp@irs.gov

304-579-4827 - TDD
(Telecommunication Device for the Deaf)

Fax Machine
Within the U.S. — 877-477-0572
Outside the U.S. — 304-579-4105

Electronic Filing — FIRE system
PRODUCTION URL— <http://fire.irs.gov>
TEST URL— <http://fire.test.irs.gov>

TO OBTAIN FORMS:
1-800-TAX-FORM (1-800-829-3676)

IRS.gov — Online Ordering for Information Returns and Employer Returns
<http://www.irs.gov/businesses/page/0,,id=23108,00.html>

.04 The current paper Instructions for Form 1042-S have been included in Publication 1187 for the convenience of filers. The Form 1042-T is used only to transmit Copy A of paper Forms 1042-S. **When filing paper returns, follow the mailing instructions on Form 1042-T and submit the paper returns to the IRS Ogden Service Center, P.O. Box 409101, Ogden, UT 84409.**

.05 Make requests for paper Forms 1042-S by calling the IRS at **1-800-TAX-FORM (1-800-829-3676)** or via the IRS website at **IRS.gov**.

.06 Questions pertaining to electronic filing of Forms W 2 must be directed to the Social Security Administration (SSA). Filers can call 1-800-772-6270 to obtain the telephone number of the SSA Employer Service Liaison Officer for their area.

.07 Filers should not contact IRS/IRB if they have received a penalty notice and need additional information or are requesting an abatement of the penalty. A penalty notice contains an IRS representative's name and/or telephone number for contact purposes; or, the filer may be instructed to respond in writing to the address provided. IRS/IRB does not issue penalty notices and does not have the authority to abate penalties. For penalty information, refer to the Penalty section of the paper Instructions for Form 1042-S.

.08 A taxpayer or authorized representative may request a copy of a tax return, including Form W-2 filed with a return, by submitting Form 4506, Request for Copy of Tax Return, to IRS. This form may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. For any questions regarding this form, call 267-941-1000. This is not a toll-free number.

.09 Electronic Products and Services Support, Information Returns Branch (IRB), answers electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 8935, 5498, 8027, and W-2G). IRB also answers questions relating to the electronic filing of Forms 1042-S and 8955-SSA. Call 1-866-455-7438 or 304-263-8700 for specific information about electronic filing of Forms 1042-S, 8027, and 8955-SSA. Inquiries pertaining to backup withholding and reasonable cause requirements due to missing and incorrect taxpayer identification numbers are also addressed by IRB. Assistance is available year-round to payers, transmitters, and employers, Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time, by calling **1-866-455-7438** or via e-mail at mccirp@irs.gov. When sending e-mails concerning specific file information, include the company name and the electronic filename or Transmitter Control Code. Please **do not** submit TINs or attachments, because electronic mail is not secure and the information may be compromised. The Telecommunications Device for the Deaf (**TDD**) toll number is **304-579-4827**. Call as soon as questions arise to avoid the busy filing seasons at the end of January, February, and March. Recipients of information returns (payees) should continue to contact 1-800-829-1040 with any questions on how to report the information returns data on their tax returns.

Note: IRB assistors do not answer tax law questions concerning the requirements for withholding of tax on payments of U.S. source income to foreign persons under Chapter 3 of the IR Code. If such assistance is needed, call 267-941-1000 (not a toll-free number) or write to: Internal Revenue Service, International Accounts, Philadelphia, PA 19255-0725.

.10 Form 4419, Application for Filing Information Returns Electronically (FIRE), Form 8809, Application for Extension of Time to File Information Returns, and Form 8508, Request for Waiver From Filing Information Returns Electronically, may be faxed to IRS/IRB at **1-877-477-0572** or **304-579-4105**.

Sec. 4. Filing and Retention Requirements

.01 Section 6011(e)(2)(A) of the Internal Revenue Code and the regulations thereunder provide that any person, including a corporation, partnership, individual, estate, and trust, who is required to file 250 or more information returns must file such returns electronically. Withholding agents who meet the threshold of 250 or more Forms 1042-S are required to submit the information electronically.

Note: Even though filers may submit up to 249 information returns on paper, IRS/IRB encourages filers to transmit those information returns electronically.

.02 These requirements apply separately to both originals and amended records filed electronically.

.03 All filing requirements that follow apply individually to each reporting entity as defined by its separate Taxpayer Identification Number (TIN), [Social Security Number (SSN), Employer Identification Number (EIN), Individual Taxpayer Identification Number (ITIN), or 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.

.04 The above requirements do not apply if the filer establishes undue hardship (see Part D, Sec. 5).

.05 Current and prior year data must be submitted in separate electronic transmissions. Each tax year must be a separate electronic file.

.06 Filers who have prepared their information returns in advance of the due date should submit this information to IRS/IRB no earlier than January 1 of the year the return is due.

.07 Do not report duplicate information. If a filer submits returns electronically, identical paper documents must not be filed. Duplicate filing may result in penalty notices being sent to recipients.

.08 Withholding agents should retain a copy of the information returns filed with IRS/IRB or have the ability to reconstruct the data for at least three years from the due date of the returns.

Sec. 5. Vendor List — Publication 1582

.01 IRS/IRB prepares a list of vendors who support electronic filing. Publication 1582, Information Returns Vendor List, contains the names of service bureaus that will produce or submit files for electronic filing. It also contains the names of vendors who provide software packages for payers who wish to produce electronic files on their own computer systems. This list is compiled as a courtesy and in no way implies IRS/IRB approval or endorsement.

.02 If filers engage a service bureau to prepare files on their behalf, the filers must not also report this data, as it will create a duplicate filing situation which may cause penalty notices to be generated.

.03 Publication 1582 is updated periodically. The most recent revision is available on the IRS website at IRS.gov. For an additional list of software providers, log on to IRS.gov and go to the [Approved IRS e-file for Business Providers](#) link.

.04 A vendor, who offers a software package, or has the capability to electronically file information returns for customers, and who would like to be included in Publication 1582 must submit a letter or e-mail to IRS/IRB. The request should include:

- (a) Company name
- (b) Address (include city, state, and ZIP code)
- (c) Telephone and FAX number (include area code)
- (d) E-mail address
- (e) Contact person
- (f) Website
- (g) Type(s) of service provided (e.g., service bureau and/or software)
- (h) Method of filing (only electronic filing is acceptable)
- (i) Type(s) of return(s)

Sec. 6. Form 4419, Application for Filing Information Returns Electronically (FIRE)

.01 Transmitters are required to submit Form 4419, Application for Filing Information Returns Electronically (FIRE), to request authorization to file information returns with IRS/IRB. A single Form 4419 may be filed. IRS/IRB encourages transmitters who file for multiple withholding agents or qualified intermediaries to submit one application and to use the assigned Transmitter Control Code (TCC) for all. Form 4419 is subject to review before the approval to transmit electronically is granted. IRS may require additional documentation. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of files.

Note: An additional Form 4419 is required for filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, and Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, also require separate Forms 4419. See the back of Form 4419 for detailed instructions.

.02 Electronically filed returns may not be submitted to IRS/IRB until the application has been approved. Please read the instructions on the back of Form 4419 carefully. A Form 4419 is included in Publication 1187 for the filer's use. This form may be photocopied. Additional forms may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. The form is also available at IRS.gov.

.03 Upon approval, a five-character alpha/numeric Transmitter Control Code (TCC) beginning with the digits **"22"** will be assigned and included in an approval letter. The TCC **must** be coded in the Transmitter "T" Record. If a transmitter uses more than one TCC to file, each TCC must be reported on a separate electronic transmission. Please make sure that electronic files are submitted using the correct TCC.

.04 If any of the information (name, TIN or address) on Form 4419 changes, please notify IRS/IRB in writing by fax or mail so the IRS/IRB database can be updated. The transmitter should include the TCC in all correspondence.

.05 Form 4419 may be submitted anytime during the year; however, it must be submitted to IRS/IRB at least 30 days before the due date of the return(s) for current year processing. This will allow IRS/IRB the minimum amount of time necessary to process and respond to applications. Form 4419 may be faxed to IRS/IRB at 877-477-0572 or 304-579-4105 (not toll-free). In the event that computer equipment or software is not compatible with IRS/IRB, a waiver may be requested to file returns on paper documents.

.06 IRS/IRB encourages a transmitter who files for multiple withholding agents to submit one application and to use the assigned TCC for all withholding agents.

.07 If a withholding agent's files are prepared by a service bureau, it may not be necessary for the withholding agent to submit an application to obtain a TCC. Some service bureaus will produce files, code their own TCC on the file, and send it to IRS/IRB for the withholding agent. Other service bureaus will prepare electronic files for the withholding agent to submit directly to IRS/IRB. These service bureaus may require the withholding agent to obtain a TCC to be coded in the Transmitter "T" Record. Withholding agents should contact their service bureaus for further information.

.08 Once a transmitter is approved to file electronically, it is not necessary to reapply each year **unless**:

- (a) The withholding agent has discontinued filing electronically for two consecutive years; the withholding agent's TCC may have been reassigned by IRS/IRB. Withholding agents who are aware that the TCC assigned will no longer be used are requested to notify IRS/IRB so these numbers may be reassigned;
- (b) The withholding agent's electronic files were transmitted in the past by a service bureau using the service bureau's TCC, but now the withholding agent has computer equipment compatible with that of IRS/IRB and wishes to prepare his or her own files. The withholding agent must request a TCC by filing Form 4419.

.09 One Form 4419 may be submitted per TIN. Multiple TCCs will only be issued to withholding agents with multiple TINs. Only one TCC will be issued per TIN unless the filer has checked the application for the following forms in addition to the Form 1042-S: Forms 1097, 1098, 1099, 3921, 3922, 5498, W-2G, 8935, 8955-SSA and/or 8027. A separate TCC will be assigned for these forms.

.10 Approval to file does not imply endorsement by IRS/IRB of any computer software or of the quality of tax preparation services provided by a service bureau or software vendor.

Sec.7. Due Dates

.01 The due dates for filing paper returns with IRS also applies to electronic filing of Form 1042-S. Filing of these returns is on a calendar year basis.

.02 Form 1042-S filed electronically must be submitted to IRS/IRB on or before March 15.

.03 If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next day that is not a Saturday, Sunday, or legal holiday.

.04 Statements to recipients must be postmarked on or before March 15.

Sec. 8. Validation of Information Returns at IRS Service Center

.01 The accuracy of data reported on Form 1042-S is reviewed and validated at the IRS Service Center. All fields indicated as "Required" in the record layouts in Part C **must** contain **valid information**. If the Service identifies an error, filers will be notified and required to provide correct information.

.02 Know your recipient! See Notice 2006-35, 2006-14 I.R.B. 708 for know-your-customer rules.

.03 The tax rate entered must be a valid tax rate based on the Internal Revenue Code or on a valid treaty article. The valid treaty rate is based on the recipient's country of residence for tax purposes. The rate selected must be justified by the appropriate treaty. A valid Tax Rate Table is located in the Instructions for Form 1042-S.

.04 The Gross Income amount field must reflect pretax income. The Gross Income amount is the total income paid before any deduction of tax at source.

.05 If a qualified intermediary, withholding foreign partnership, or withholding foreign trust is acting as such, either as a withholding agent or as a recipient, the TIN reported must be a QI-EIN, WP-EIN, or WT-EIN and must begin with "98." See the definition of a QI in Part A, Sec 13 or in the paper Instructions for Form 1042-S.

.06 Country Codes used must be valid codes taken from the Country Code Table. Generally, the use of "OC" or "UC" will generate an error condition. If a recipient is claiming treaty benefits, the Country Code can never be "OC" or "UC".

.07 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.

.08 A U.S. TIN for a recipient is now generally required, particularly for most treaty benefits. The exceptions are very limited and are listed in Publication 515 and the current paper Instructions for Form 1042-S. Use recipient U.S. TIN type indicator 4 when a U.S. TIN is required but was not provided. Reduced tax rates are not applicable when using the TIN type 4 indicator.

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

Income Codes (15 – 20)

Gross Income (6-17)

– Withholding Allowance (18-29)

= Net Income (30-41)

X Tax Rate (42-45)

= U.S. Federal Tax Withheld (359-370)

All Other Income Codes

Gross Income (6-17)

X Tax Rate (42-45)

= U.S. Federal Tax Withheld (359-370)

.10 The following is how to correctly report an Unknown Recipient. All entries are in the Recipient “Q” Record.

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

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

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

.13 Generally, payments under Income Codes 06 and 08 are not exempt from withholding, however, certain exceptions apply. See the current paper Instructions for Form 1042-S.

.14 If income is from gambling winnings (Income Code 28) or is not specified (Income Code 50), the tax rate must generally be 30%. This type of income is only exempt from withholding at source if the exemption is based on a tax treaty. These treaties are listed in Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

.15 If Income Code 20 (Earnings as an Artist or Athlete) is used, the Recipient Code must be 09. Do not use Recipient Code 01 (Individual), 02 (Corporation), or 03 (Partnership). Generally, the tax rate cannot be reduced even if a treaty may apply.

.16 When paying scholarship and fellowship grants (Income Code 15), the Recipient’s Country of Residence for Tax Purposes must be identified and cannot be “OC” or “UC.” Grants that are exempt under Code Section 117 are not required to be reported on Form 1042-S.

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

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

Sec. 9. Amended Returns

.01 If a Form 1042-S was filed with the IRS and the filer later discovered an error in the filing, an amended Form 1042-S must be filed as soon as possible.

Note: If any information amended on Form(s) 1042-S changes the information previously reported on Form 1042, the filer must also correct the Form 1042 by filing an amended return.

.02 The electronic filing requirement for information returns of 250 or more applies separately to both original and amended returns.

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If a withholding agent has 100 Forms 1042-S to be amended, they can be filed on paper because they fall under the 250 threshold. However, if the withholding agent has 300 Forms 1042-S to be amended, they must be filed electronically because they exceed the 250 threshold. If for some reason a withholding agent cannot file the 300 amended returns electronically, to avoid penalties, a request for a waiver must be submitted before filing on paper. If a waiver is approved for original documents, any amended returns for the same type of return will be covered under that waiver.

.03 Amended returns should be filed **as soon as possible**. Amended returns filed after August 1 may be subject to the maximum penalty of \$100 per return. Amended returns filed by August 1 may be subject to a lesser penalty. For information on penalties, refer to the Penalty section of the current paper Instructions for Form 1042-S. However, if a withholding agent discovers errors after August 1, the withholding agent is still required to file amended returns or be subject to a penalty for intentional disregard of the filing requirements. If a record is incorrect, all fields on that record must be completed with the correct information. Submit amended returns only for the returns filed in error. Do not submit the entire file. Furnish amended statements to recipients as soon as possible.

Note: Do not include original returns and amended returns in the same electronic file.

.04 If filers discover that certain information returns were omitted on their original file, they must not code these documents as amended returns. The file must be coded and submitted as an original file.

.05 Prior year data, original and amended, must be filed according to the requirements of this Revenue Procedure. If submitting prior year amended returns, use the record format for the current year and submit in a separate transmission. Use the actual year designation of the amended return in Field Positions 2–5 of the “T” Record. A separate electronic transmission must be made for each tax year.

.06 In general, filers should submit amended returns for returns filed within the last 3 calendar years.

.07 All paper returns, whether original or amended, must be filed with IRS, Ogden Service Center, P.O. Box 409101, Ogden, UT 84409.

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

.09 The record sequence for filing amended returns is the same as for original returns.

.10 Following is a chart showing the steps to take when amending Form 1042-S:

Guidelines for Filing Amended Returns Electronically

One transaction is required to make the following corrections properly.

Error Made on the Original Return	How To File the Amended Return
<p><u>ERROR TYPE 1</u></p> <p>1. Original return was filed with one or more of the following errors:</p> <p>(a) Incorrect money amount (b) Incorrect codes and/or check boxes (c) Incorrect address (d) Form 1042-S submitted in error – should not have been submitted</p> <p>Note 1: If a Form 1042-S was submitted in error, all fields must be exactly the same as the original record except all money amounts must be zeros.</p>	<p><u>CORRECTION</u></p> <p>A. Prepare a new file. The first record on the file will be the Transmitter “T” Record.</p> <p>B. 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.</p> <p>C. 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 1.) Enter a “G” (Amended Return Indicator) in position 810.</p> <p>D. Prepare a separate Reconciliation “C” Record for each withholding agent (“W” Record) being reported summarizing the preceding amended “Q” Records.</p> <p>E. The last record on the file will be the End of Transmission “F” Record.</p>

File layout one step 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
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Guidelines for Filing Amended Returns Electronically

Two (2) separate transactions (files) are required to make the following corrections properly. Follow the guidelines for both Transactions 1 and 2. DO NOT use the two step correction process to correct money amounts.

Error Made on the Original Return

How To File the Amended Return

ERROR TYPE 2

CORRECTION

1. Original "Q" Records were filed with one or more of the following errors:
- (a) No Recipient TIN (SSN, EIN, ITIN, QI-EIN)
 - (b) Incorrect Recipient TIN
 - (c) Incorrect Recipient name
 - (d) Incorrect Recipient name and address

Transaction 1: Identify incorrect returns.

Note 2: The Record Sequence Number will be different since this is a counter number and is unique to each file.

- A. Prepare a new file. The first record on the file will be the Transmitter "T" Record.
- B. Make a separate "W" Record for each withholding agent being reported. The information in the "W" Record will be **exactly** the same as it was in the original submission except for the Return Type Indicator of "1" (1 = Amended) in field position 2 and the Amended Return Indicator in position 810 must be a "G". (See Note 2.)
- C. The Recipient "Q" Records must contain **exactly the same** information as submitted previously, **except**, insert the Amended Return Indicator Code of "1" in Field Position 2 of the "Q" Records, and enter "0" (zeros) in all payment amounts. Enter the Return Type Indicator of "1" in position 2 and the Amended Return Indicator of "G" in position 810 of all "Q" Records. (See Note 2.)
- D. Prepare a separate Reconciliation "C" Record for each withholding agent being reported summarizing the preceding "Q" Records.
- E. Continue with Transaction 2 to complete the correction.

***See Note 3**

Note 3: Step 1 and Step 2 can be included in the same electronic file. If separate files for Step 1 and Step 2 are submitted, each file must have a complete set of "T, W, Q, C and F" records.

Transaction 2: Report the correct information.

- A. 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.
 - B. 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".
 - C. Prepare a separate Reconciliation "C" Record for each withholding agent being reported summarizing the preceding "Q" Records.
 - D. The last record on the file will be the End of Transmission "F" Record.
-

STEP 1 FILE

Transmitter “T” Record	Amended coded Withholding Agent “W” Record	Amended coded Recipient “Q” Record	Amended coded Recipient “Q” Record	Amended coded Recipient “Q” Record	Reconciliation “C” Record
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STEP 2 FILE

Amended coded Withholding Agent “W” Record	Amended coded Recipient “Q” Record	Amended coded Recipient “Q” Record	Amended coded Recipient “Q” Record	Reconciliation “C” Record	End of Transmission “F” Record
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.11 When correcting the Withholding Agent “W” Record, follow the two step correction process. When the “W” Record is being corrected, **every** Recipient “Q” Record reported under that incorrect “W” Record must be amended by zero filling all of the amount fields as described in Error Type 2, Transaction 1.

.12 For information on when an amended Form 1042 is required, refer to the Instructions for Form 1042.

Sec. 10. Taxpayer Identification Number (TIN)

.01 Section 6109 of the Internal Revenue Code establishes the general requirements under which a person is required to furnish a U. S. TIN to the person obligated to file the information return.

.02 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.

.03 A recipient U. S. TIN (SSN, ITIN, EIN, QI-EIN, WP-EIN, WT-EIN) must be provided on every “Q” Record when:

- (a) The tax rate is less than 30% (See the Instructions for Form 1042-S for exceptions.)
- (b) The income is effectively connected with the conduct of a trade or business in the United States
- (c) A recipient claims tax treaty benefits (generally)
- (d) The recipient is a Qualified Intermediary
- (e) An NRA individual is claiming exemption from withholding on independent personal services
- (f) Other situations may apply, see Publication 515

.04 In the event the recipient does not have a U.S. TIN, the withholding agent should advise the recipient to take the necessary steps to apply for one.

.05 The recipient’s U.S. TIN and name combination are used to associate information returns reported to IRS/IRB with corresponding information on the recipient’s tax return. It is imperative that **correct** U.S. Taxpayer Identification Numbers (TINs) for recipients be provided to IRS/IRB. **Do not enter hyphens or alpha characters.** Entering all zeros, ones, twos, etc., will have the effect of an incorrect TIN.

.06 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.

Sec. 11. Effect on Paper Returns and Statements to Recipients

.01 Electronic reporting of Form 1042-S eliminates the need to submit paper documents to the IRS. **CAUTION: Do not send Copy A of the paper forms to the IRS for any forms filed electronically.** This may result in duplicate filing.

.02 Withholding agents are responsible for providing statements to the recipients as outlined in the current paper Instructions for Form 1042-S. Refer to those instructions for filing Form 1042-S on paper with the IRS and furnishing statements to recipients.

.03 Statements to recipients should be clear and legible. If the official IRS form is not used, the filer must adhere to the specifications and guidelines in Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8935, 8955-SSA, W-2G and 1042-S.

.04 The address for filing paper Forms 1042-S and Form 1042 is: Ogden Service Center, P.O. Box 409101, Ogden, UT 84409. Do NOT send paper Forms 1042-S or 1042 to IRS/IRB.

Sec. 12. Penalties Associated With Information Returns

.01 The following penalties generally apply to the person required to file information returns. The penalties apply to electronic filers as well as to paper filers.

.02 **Failure To File Correct Information Returns by the Due Date (Section 6721).** If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if, you fail to file timely, if you fail to include all information required to be shown on a return, or if you include incorrect information on a return. The penalty also applies if you file on paper when you were required to file electronically, you report an incorrect TIN or fail to report a TIN, or you fail to file paper forms that are machine readable.

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

- **\$30 per information return if you correctly file within 30 days of the due date of the return (See Part A, Sec. 7.02); maximum penalty \$250,000 per year (\$75,000 for small businesses).**
- **\$60 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$500,000 per year (\$200,000 for small businesses).**
- **\$100 per information return if you correctly file after August 1 or you do not file required information returns; maximum penalty \$1.5 million per year (\$500,000 for small businesses).**

.03 A late filing penalty may be assessed for a replacement file which is not transmitted by the required date. See Part B, Sec. 4.05, for more information on replacement files.

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

.05 **Failure To Furnish Correct Payee Statements (Section 6722).** For information regarding penalties which may apply for a failure to furnish correct payee statements, see the Instructions for Form 1042-S.

Sec. 13. Definition of Terms

Element	Description
Amended Return	An amended return is an information return submitted by the transmitter to amend an information return that was previously submitted to and processed by IRS/IRB, but contained erroneous information.
Beneficial Owner	The beneficial owner of income is, generally, the person who is required under U.S. tax principles to include the income in gross income on a tax return. For additional information and special conditions see Definitions in the current paper Instructions for Form 1042-S.
Employer Identification Number (EIN)	A nine-digit number assigned by IRS for federal tax reporting purposes.
Electronic Filing	Submission of information returns electronically via the Internet. See Part B of this publication for specific information on electronic filing.
File	For purposes of this Revenue Procedure, a file consists of one Transmitter "T" Record at the beginning of the file, a Withholding Agent "W" Record, followed by the Recipient "Q" Record (s), a Reconciliation "C" Record summarizing the number of preceding "Q" Records and total of preceding money fields. Follow with any additional "W", "Q", and "C" Record sequences as needed. The last record on the file is the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.
Filer	Person (may be withholding agent and/or transmitter) submitting information returns to IRS.
Filing Year	The calendar year in which the information returns are being submitted to IRS.
Flow-Through Entity	A flow-through entity is a foreign partnership (other than a withholding foreign partnership) or a foreign simple or grantor trust (other than a withholding foreign trust). For any payments for which a reduced rate withholding under an income tax treaty is claimed, any entity is considered to be a flow-through entity if it is considered to be fiscally transparent under IRC Section 894 with respect to the payment by an interest holder's jurisdiction.

Element	Description
Foreign Person	A foreign person includes a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person who is not a U.S. person. The term also includes a foreign branch or office of a U.S. financial institution or U.S. clearing organization, if the foreign branch is a Qualified Intermediary. Generally, a payment to a U.S. branch of a foreign institution is a payment to a foreign person.
Gross Income	Gross income includes income from all sources, except certain items expressly excluded by statute. Gross income is the starting point for computing adjusted gross income and taxable income.
Individual Taxpayer Identification Number (ITIN)	A nine-digit number issued by 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 IRS. For this Revenue Procedure, it is information about a foreign person's U.S. source income subject to withholding, and the information return is Form 1042-S.
Intermediary	An intermediary is a person who acts as a custodian, broker, nominee, or otherwise as an agent for another person, regardless of whether that other person is the beneficial owner of the amount paid, a flow-through entity, or another intermediary.
Nonqualified Intermediary (NQI)	A Nonqualified Intermediary is a foreign intermediary who is not a U.S. person and is not a Qualified Intermediary.
Payer	A payer is the person for whom the withholding agent acts as a paying agent pursuant to an agreement whereby the withholding agent agrees to withhold and report a payment.
Presumption Rules	The presumption rules are those rules prescribed under Chapter 3 and Chapter 61 of the Internal Revenue Code that a withholding agent must follow to determine the status of a beneficial owner as a U.S. or foreign person when it cannot reliably associate a payment with valid documentation.
Pro-Rata Basis Reporting	If the withholding agent has agreed that an NQI may provide information allocating a payment to its account holders under the provisions of Regulations section 1.1441-1(e) (3) (iv) (D), and the NQI fails to allocate payment in a withholding rate pool to the specific recipients in the pool, the withholding agent must file a Form 1042-S for each recipient on a pro-rata basis.
Qualified Intermediary (QI)	A Qualified Intermediary is a foreign intermediary who is a party to a withholding agreement with the IRS, in which it agrees to comply with the relevant terms of Chapters 3 and 61 of the Internal Revenue Code and is in a country with approved know-your-customer rules. See Notice 2006-35.
Qualified Intermediary Employer Identification	A nine-digit number assigned by 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	Person (nonresident alien individual, fiduciary, foreign partnership, foreign corporation, Qualified Intermediary, Withholding Rate Pool, or other foreign entity) who receives payments from a withholding agent as a beneficial owner or as a qualified intermediary acting on behalf of a beneficial owner. A non-qualified intermediary cannot be a recipient.
Replacement File	A replacement file is an information return file sent by the filer at the request of IRS/IRB because of certain errors encountered while processing the filer's original submission.
Service Bureau	Person or organization with whom the withholding agent has a contract to prepare and/or submit information return files to IRS/IRB. A parent company submitting data for a subsidiary is not considered a service bureau.
Social Security Number (SSN)	A nine-digit number assigned by the Social Security Administration to an individual for wage and tax reporting purposes.
Special Character	Any character that is not a numeric, an alpha, or a blank. The only special characters that are acceptable within an electronic file are ampersand (&), hyphen (-), comma (,), apostrophe ('), forward slash (/), pound sign (#), period (.), and the percent (%).
Taxpayer Identification Number (TIN)	Refers to either an Employer Identification Number (EIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or a Qualified Intermediary Employer Identification Number (QI-EIN).

Element	Description
Tax Year	The year in which payments were made by a withholding agent to a recipient.
Transmitter	Refers to the person or organization submitting file(s) electronically. The transmitter may be the payer, agent of the payer, or withholding agent.
Transmitter Control Code (TCC)	A five-character alpha/numeric number assigned by IRS/IRB to the transmitter prior to filing electronically. An application Form 4419 must be filed with IRS/IRB to receive this number. This number is inserted in the Transmitter "T" Record (field positions 190–194) of the file and must be present before the file can be processed. Transmitter Control Codes assigned to 1042-S filers will always begin with "22".
Unknown Recipient	For this Revenue Procedure, an unknown recipient is a recipient for whom no documentation has been received by a withholding agent or intermediary or for which documentation received cannot be reliably associated. This includes incomplete documentation. An unknown recipient is always subject to withholding at the maximum applicable rate. No reduction of or exemption from tax may be applied under any circumstances.
Vendor	Vendors include service bureaus that produce information return files for withholding agents. Vendors also include companies that provide software for those who wish to produce their own electronic files.
Withholding Agent	Any person, U.S. or foreign, who has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments of an amount subject to withholding. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity. The term withholding agent also includes, but is not limited to, a qualified intermediary, a nonqualified intermediary, a withholding foreign partnership, a withholding foreign trust, a flow-through entity, a U.S. branch of a foreign insurance company or foreign bank that is treated as a U. S. person, and an authorized foreign agent. A person may be a withholding agent under U.S. law even if there is no requirement to withhold from a payment or even if another person has already withheld the required amount from a payment.
Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)	A foreign partnership or trust that has entered into a withholding or Withholding Foreign Trust agreement with the IRS in which it agrees to assume primary withholding responsibility for all payments that are made to it for its partners, beneficiaries, or owners.

Sec. 14. State Abbreviations

.01 The following state and U.S. territory abbreviations must be used when developing the state code portion of address fields. This table provides state and territory abbreviations.

State	Code	State	Code	State	Code
Alabama	AL	Kansas	KS	No. Mariana Islands	MP
Alaska	AK	Kentucky	KY	Ohio	OH
American Samoa	AS	Louisiana	LA	Oklahoma	OK
Arizona	AZ	Maine	ME	Oregon	OR
Arkansas	AR	Maryland	MD	Pennsylvania	PA
California	CA	Massachusetts	MA	Puerto Rico	PR
Colorado	CO	Michigan	MI	Rhode Island	RI
Connecticut	CT	Minnesota	MN	South Carolina	SC
Delaware	DE	Mississippi	MS	South Dakota	SD
District of Columbia	DC	Missouri	MO	Tennessee	TN
Federated States of Micronesia	FM	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

.02 When reporting APO/FPO addresses, use the following format:

EXAMPLE:

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

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

Part B. Electronic Filing Specifications

Note: The FIRE system does not provide fill-in forms, except for Form 8809, Application for Extension of Time to File Information Returns. Filers must program files according to the Record Layout Specifications contained in this publication. For a list of software providers, log on to IRS.gov and go to the Approved IRS e-file for Business Providers link. Also, see Part A, Sec. 5 .03.

Note 2: The FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates and for two weeks at the end of the year for yearly updates. The FIRE system will not be available for submissions during these times.

Sec. 1. General

.01 Electronic filing of Form 1042-S (originals, amended and replacement files) is a reporting method for filers submitting 250 or more Forms 1042-S. Payers who are under the filing threshold requirement are encouraged to file electronically.

.02 All electronic filing of information returns are received at IRS/IRB via the FIRE (Filing Information Returns Electronically) system. To connect to the FIRE system, point the browser to <http://fire.irs.gov>. The system is designed to support the electronic filing of information returns only.

.03 For files submitted through the FIRE system, it is the responsibility of the filer to check the status of the file within five business days to verify the results of the transmission. Information about the errors including the number of errors, a description, and the first

occurrence will be provided on the FIRE system.. If additional information is needed to understand the errors, the filer can call 1-866-455-7438 or outside the U.S. at 304-263-8700.

.04 The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in each program. Only inquiries concerning electronic filing of information returns should be directed to IRS/IRB.

.05 Files submitted to IRS/IRB electronically must be in standard ASCII code. See Part C, Record Format Specifications and Record Layouts, for the proper record format. Do not send paper forms with the same information as electronically submitted files. This may create duplicate reporting resulting in penalty notices.

.06 Form 8809, Application for Extension of Time to File Information Returns, is available as a fill-in form via the FIRE system. Filers that do not already have a User ID and password should refer to Section 7. At the Main Menu, click "Extension of Time Request" and then click "Fill-in Extension Form." This option is only used to request an automatic 30-day extension and must be completed by the due date of the return for each payer requesting an extension. Print the approval page for your records. Refer to Part D for additional details.

Sec. 2. Electronic Filing Approval Procedure

.01 Filers must obtain a Transmitter Control Code (TCC) assigned prior to submitting files electronically. Refer to Part A, Sec. 6, for information on how to obtain a TCC.

.02 Once a TCC is obtained, electronic filers assign their own user ID, password, and PIN (Personal Identification Number). See Part B, Sec. 5, for more information on the PIN.

.03 If a filer is submitting files for more than one TCC, it is not necessary to create a separate User ID and password for each TCC.

.04 For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. Passwords are user created at first logon and must consist of eight alpha/numeric characters containing at least one uppercase, one lowercase, and one numeric. *The FIRE system requires users to change passwords every 90 days or at the first logon attempt after that time period.* Users can change passwords at any time from the Main Menu. *The previous 24 passwords cannot be used.* Filers who forget the password or PIN can call **1-866-455-7438 or outside the U.S. at 304-263-8700** for assistance.

Sec. 3. Test Files

.01 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. If filers wish to submit an electronic test file for Tax Year 2011 (returns to be filed in 2012), it must be submitted to IRS/IRB no earlier than **November 1, 2011**, and no later than **February 15, 2012**.

.02 IRS/IRB strongly encourages all electronic filers to submit a test. *To connect to the FIRE Test System, point the browser to <http://fire.test.irs.gov>.*

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

- (a) Transmitter "T" Record
- (b) Withholding Agent "W" Record
- (c) Multiple Recipient "Q" Records (**at least 11 recommended**)
- (d) Reconciliation "C" Record
- (e) End of Transmission "F" Record

.03 Use the Test Indicator "**TEST**" (upper case) in Field Positions 195-198 of the "T" Record to show this is a test file.

.04 IRS/IRB will check the file to ensure it meets the specifications of this Revenue Procedure. For current filers, sending a test file will provide the opportunity to ensure the software reflects all required programming changes. Filers are reminded that not all validity, consistency, or math error tests will be conducted.

.05 Filers who encounter problems while transmitting the electronic test file can contact IRS/IRB at **1-866-455-7438 or outside the U.S. at 304-263-8700** for assistance.

.06 Within five days after a file has been submitted, filers will be notified via e-mail as to the acceptability of the file if a valid e-mail address was provided on the "Verify Your Filing Information" screen. If using e-mail filtering software, configure the software to accept e-mail from fire@irs.gov and irs.e-helpmail@irs.gov. *If the file is bad or an e-mail has not been received within five days, the filer must return to <http://fire.test.irs.gov> to determine what errors are in the file by clicking on CHECK FILE STATUS.*

Sec. 4. Electronic Submissions

.01 Electronically filed information may be submitted to IRS/IRB 24 hours a day, seven days a week. Technical assistance is available Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern Time by calling **1-866-455-7438 or outside the U.S. at 304-263-8700**.

.02 **The FIRE system will be down from December 16, 2011 through January 3, 2012.** This allows IRS/IRB to make yearly updates to reflect current year changes. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates. The FIRE system will not be available for submissions during these times.

.03 A file may not exceed 899,999 records. When sending files larger than 10,000 records electronically, data compression is encouraged. WinZip and PKZip are the only acceptable compression packages. IRS/IRB cannot accept self-extracting zip files or compressed files containing multiple files. The time required to transmit information returns electronically will vary depending on the type of connection to the internet and if data compression is used. **The time required to transmit a file can be reduced by as much as 95 percent by using compression.** *Transmitters that experience problems transmitting files with a scripting process should contact IRS/IRB at 1-866-455-7438 or 304-263-8700 for assistance.*

.04 Transmitters may create files using self assigned filename(s). Files submitted electronically will be assigned a new unique filename by the FIRE system. The filename assigned by the FIRE system will consist of submission type (TEST, ORIG [original], AMEN [amended return], and REPL [replacement]), the filer's TCC, and a four-digit sequence number. The sequence number will be incremental for every file sent. For example, if this is the first original file for the calendar year and the TCC is 22000, the IRS assigned filename would be ORIG.22000.0001. **Record the filename.** This information will be needed by IRS/IRB to identify the file, if assistance is required.

.05 If a file submitted timely is bad, the filer will have up to 60 days from the day the file was transmitted to transmit an acceptable replacement file. If an acceptable replacement file is not received within 60 days, the payer could be subject to late filing penalties. This only applies to files originally submitted electronically.

.06 The following definitions have been provided to help distinguish between an amended return and a replacement:

- An **amended return** is an information return submitted by the transmitter to correct an information return that was previously submitted to and processed by IRS/IRB, but contained erroneous information. (See Note.)

Note: Amended returns should only be submitted for records that have been submitted incorrectly, not the entire file.

- A **replacement** is an information return file sent by the filer because the CHECK FILE STATUS option on the FIRE system indicated the original/amended file was bad. After the necessary changes have been made, the file must be transmitted through the FIRE system. (See Note.)

Note: Filers should never transmit anything to IRS/IRB as a "Replacement" file unless the CHECK FILE STATUS option on the FIRE system indicates the file is bad.

.07 The TCC in the Transmitter "T" Record must be the TCC used to transmit the file; otherwise, the file will be considered an error

Sec. 5. PIN Requirements

.01 The user will be prompted to create a PIN consisting of ten numeric characters when establishing an initial User ID name and password.

.02 The PIN is required each time an ORIGINAL, AMENDED, or REPLACEMENT file is sent electronically and is permission to release the file. It is not needed for a TEST file. An authorized agent/transmitter may enter their PIN; however, the Withholding Agent is responsible for the accuracy of the returns. The payer will be liable for penalties for failure to comply with filing requirements. If there is a problem with a PIN, filers should call **1-866-455-7438 or outside the U.S. at 304-263-8700 for assistance.**

.03 If the file is good, it is released for mainline processing after ten calendar days from receipt. Contact IRB at **1-866-455-7438 or outside the U.S. at 304-263-8700** within this ten-day period if there is a reason the file should not be released for further processing. If the file is bad, follow normal replacement procedures.

Sec. 6. Electronic Filing Specifications

.01 The FIRE system is designed exclusively for the filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935-SSA and W-2G.

.02 A transmitter must have a TCC (see Part A, Sec. 6) before a file can be transmitted.

.03 Within five days of the electronic transmission, a filer will be notified by e-mail as to the acceptability of the file, if a valid e-mail address was provided on the "Verify Your Filing Information" screen. If using e-mail filtering software, configure the software to accept e-mail from fire@irs.gov and irs.e-helpmail@irs.gov. If the file is bad, the filer must return to <http://fire.irs.gov> (or <http://fire.test.irs.gov> if a test file) to determine what errors are in the file by clicking on "CHECK FILE STATUS."

Sec. 7. Connecting to the FIRE System

.01 Have the TCC and TIN available before connecting.

.02 Turn off pop-up blocking software before transmitting files.

.03 Make sure the browser supports the security standards listed below.

.04 Set the browser to receive "cookies." Cookies are used to preserve the User ID status.

.05 Point the browser to <http://fire.irs.gov> to connect to the FIRE system or <http://fire.test.irs.gov> to connect to the FIRE test system (Nov. 1 through Feb.15).

.06 FIRE Internet Security Technical Standards are:

HTTP 1.1 Specification (<http://www.w3.org/Protocols/rfc2616/rfc2616.txt>)

SSL 3.0 or TLS 1.0. SSL and TLS are implemented using SHA and RSA 1024 bits during the asymmetric handshake.

SSL 3.0 Specifications

TLS 1.0 Specifications

The filer can use one of the following encryption algorithms, listed in order of priority, using SSL or TLS:

AES 256-bit (FIPS-197)

AES 128-bit (FIPS-197)

TDES 168-bit (FIPS-46-3)

First time connection to the FIRE System (If there has been a previous logon, skip to Subsequent Connections to the FIRE System..)

Click **“Create New Account”**

Fill out the registration form and click **“Submit”**

Create **User ID**

Create and verify password (The password is user created and must be eight alpha/numeric characters, containing at least one uppercase, one lowercase, one numeric, and cannot contain the User ID. *The FIRE system requires passwords to be changed every 90 days or at the first logon attempt after 90 days. The previous 24 passwords cannot be used.*)

Click **“Create”**

If the message **“Account Created”** is received, click **“OK”**

Create and verify the ten-digit self-assigned PIN (Personal Identification Number).

Click **“Submit”**

If the message **“Your PIN has been successfully created!”** is received, click **“OK”**

Read the bulletin(s) and/or **“Click here to continue”**

Subsequent connections to The FIRE System

Click **“Log On”**

Enter the **User ID**

Enter the **Password** (The password is case sensitive.)

Read the bulletin(s) and/or **“Click here to continue”**

Uploading a file to the FIRE System

At Menu Options:

Click **“Send Information Returns”**

Enter the **TCC**

Enter the **TIN**

Click **“Submit”**

The system will then display the company name, address, city, state, ZIP code, telephone number, contact, and e-mail address. This information will be used to e-mail the transmitter regarding the transmission. Update as appropriate and/or click **“Accept.”**

Note: Please provide an accurate e-mail address for the correct person to receive the e-mail and to avoid having the e-mail returned to IRB as undeliverable. If SPAM filtering software is being used, configure it to allow an e-mail from fire@irs.gov and irs.e-helpmail@irs.gov.

Click one of the following:

Original File

Replacement File

Amended File

Uploading a file to the FIRE System

Test File (This option will only be available from November 1 through February 15 at <http://fire.test.irs.gov>.)

Enter the ten-digit PIN (If sending a test file, there is no prompt for this.)
Click **“Submit”**
Click **“Browse”** to locate the file and open it
Click **“Upload”**

When the upload is complete, the screen will display the total bytes received and the IRS assigned filename for the file. ***IF THIS INFORMATION IS NOT DISPLAYED ON THE SCREEN, IRS/IRB MAY NOT HAVE RECEIVED THE FILE.*** To verify, go to the “CHECK FILE STATUS” option on the Main Menu. If the filename is displayed, the count is equal to “0,” and the results indicate “not yet processed,” IRB received the file. **If the filename is not displayed, send the file again.**

If there are more files to upload for that TCC:
Click **“File Another?”** otherwise,
Click **“Main Menu”**

It is the filer’s responsibility to check the acceptability of submitted files. If an e-mail is not received within five business days or an e-mail is received and it indicates the file is bad, log back into the FIRE system and click on CHECK FILE STATUS to view the results of the file.

Checking the FILE STATUS

If the correct e-mail address was provided on the “Verify Your Filing Information” screen when the file was sent, an e-mail will be sent regarding the FILE STATUS. If the results in the e-mail indicate “Good, not Released” and the “Count of Payees” is correct, the filer is finished with this file. If the e-mail indicates any other results, follow the instructions below.

At the Main Menu:
Click **“Check File Status”**
Enter the **TCC**
Enter the **TIN**
Click **“Search”**

If the “Results” indicate:
“Good, Not Released” — If the “Count of Payees” is correct, the filer is finished with this file. The file will automatically be released after ten calendar days unless the filer contacts IRB within this timeframe..
“Good, Released” — The file has been released to our mainline processing.
“Bad” — The file has errors. Click on the filename to view the error message(s). Fix the errors, and resubmit the file timely as a **“replacement.”**
“Not yet processed” — The file has been received, but results are not available. Please check back in a few days.

When finished, click **“Log Out”**
Click **“Close Web Browser”**

Sec. 8. Common Submission Problems and Questions

.01 Publication 1187 is a Revenue Procedure used to provide the electronic filing specifications and format to filers of Forms 1042-S, it is **not** a tax law document. Therefore, this publication cannot provide for all possible reporting situations. For any given record entry, it is the responsibility of the filer to make sure the relevant tax law is applied to the record entry being made.

FORMAT ERRORS

1. Incorrect TIN indicator in the “W” Record.

Make sure the correct TIN Indicator is used. A U.S. withholding agent always has an EIN. Only a foreign withholding agent that has entered into a Qualified Intermediary agreement with the IRS can have a QI-EIN. If the withholding agent is a foreign company, then a foreign address must be entered in the withholding agent address fields.

2. Blank or invalid information in the Withholding Agent’s name and address fields.

The IRS error correction process requires that the “W” Record be checked for validity before the “Q” Record can be corrected. Please ensure that the withholding agent’s Name, EIN, Street Address, City, and State or Country is present along with the appropriate Postal or ZIP Code. The Withholding Agent’s Name Line-1 **must** contain the withholding agent’s name.

3. Missing Recipient TIN in the “Q” Record.

*A Recipient TIN **must** be present in order to allow a reduction or exemption from withholding at the 30% tax rate. The only major exceptions to this rule involve payments of portfolio interest, dividends, and certain royalty payments. If the recipient doesn’t have a TIN, one must be applied for and provided to the withholding agent before a reduction or exemption of withholding is allowed.*

4. Invalid recipient name and address information.

The recipient name entered in Recipient’s Name Line-1 must be the same name shown on the withholding certification document provided to and retained by the withholding agent. Recipient’s Street Line-1 should only show the official street address. Use Recipient’s Street Line-2 for additional internal distribution information such as mail stop numbers or attention information. Follow the instructions for entry of foreign postal codes, cities, and countries. Do not input all information in the City field. Use the appropriate fields and codes.

5. Incorrect use of Recipient Code 20 (Unknown Recipient).

This Recipient Code may be used only if no withholding certification document has been provided to and retained by the withholding agent, or the withholding certification document provided to and retained has been determined by the withholding agent to be incomplete or otherwise unreliable. If Recipient Code 20 is used, the Recipient Name Line-1 must contain the words “UNKNOWN” or “UNKNOWN RECIPIENT” and the other name and address fields must be blank.

6. Incorrect use of Recipient Code 20 and the Tax Rate and U. S. Tax Withheld fields.

If Recipient Code 20 is used, the Tax Rate and the U.S. Tax Withheld must always be 30%. Exemption Code 04 (treaty exemption) is **not allowed** when using Recipient Code 20.

7. Incorrect use of Country Codes in the “Q” Record.

There are three places in the “Q” Record where country information must be entered. Generally, the information entered in these three fields should be consistent. The country list in the Instructions for Form 1042-S is comprehensive. **Do not** use any code that is not on the list. Read the Instructions for Form 1042-S regarding the use of “OC” and “UC.” **Do not** use these two codes under any other circumstances than those specifically indicated in the Instructions for Form 1042-S.

8. Incorrect reporting of Tax Rates in the “Q” Record.

A valid Tax Rate Table is included in the Instructions for Form 1042-S. Please refer to the table and only use the tax rates listed. “Blended rates” are not allowed. If a tax rate for a given recipient changes during the year, two “Q” Records must be submitted.

9. Total amounts reported in the “C” Record do not equal the total amounts reported in the “Q” Records.

The total Gross Income and Total Withholding Credit reported in the “Q” Records must equal the Total Gross Income and Total Withholding Credit reported in the corresponding “C” Record.

FORMAT ERRORS

10. The following are other major errors associated with electronic filing:

- a. Invalid characters. The only valid characters are those characters listed in Note 3 at the beginning of the “T,” “W,” and “Q” Records.
 - b. “Q” Record Positions 383–394 (Total Withholding Credit) must equal the amounts in Positions 359–370 (U.S. Tax Withheld) and Positions 371–382 (Withholding by Other Agents).
 - c. “C” Record Positions 31–45 must reflect the aggregate of the preceding “Q” records positions 383–394 (Total Withholding Credit).
 - d. “Q” Record Positions 42–45 (Tax Rate) must reflect a valid tax rate.
 - e. “Q” Record Positions 46–47 (Exemption Code) must reflect a valid code and the exemption code must be compatible with the tax rate. For example, if a zero tax (0000) rate is entered in positions 42–45, the appropriate exemption code of 01-09 must be used in positions 46–47.
-

NON-FORMAT ERRORS

1. SPAM filters are not set to receive e-mail from fire@irs.gov and irs.e-helpmail@irs.gov.

To receive e-mails concerning files, processing results, reminders and notices, set the SPAM filter to receive e-mail from fire@irs.gov and irs.e-helpmail@irs.gov.

2. Incorrect e-mail provided.

When the “Verify Your Filing Information” screen is displayed, make sure the correct e-mail address is listed. If not, please update with the correct e-mail address.

3. Transmitter does not check the FIRE system to determine why the file is bad.

Generally, the results of a file transfer are posted to the FIRE system within five business days. If the correct e-mail address was provided on the “Verify Your Filing Information” screen when the file was sent, an e-mail will be sent regarding the FILE STATUS. If the results in the e-mail indicate “Good” for test, or “Good, Not Released” for production 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, contact IRS/IRB within ten calendar days from the transmission of the file.

4. Transmitter uses the TCC assigned for filing 1098, 1099, 5498 or W-2G Forms.

Filers must use the Form 1042-S TCC, which begins with “22,” to transmit Form 1042-S files. If the correct TCC is not used, it will automatically be considered an error.

5. Incorrect file is not replaced timely.

If a file is bad, fix the file, and resubmit timely as a replacement. An acceptable replacement file must be submitted within 60 days from the day the original file was transmitted.

6. 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.

7. Transmitter sends a file and “CHECK FILE STATUS” indicates that the file is good, but the transmitter wants to send another file containing the same information.

Once a file has been transmitted, a replacement file cannot be sent unless “CHECK FILE STATUS” indicates the file is bad (five business days after the file was transmitted). If a file should not be processed, contact IRS/IRB at **1-866-455-7438 or outside the U.S. at 304-263-8700** to see if this is a possibility.

NON-FORMAT ERRORS

8. 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.

The amended file, containing the proper coding, should only contain the records needing correction, not the entire file. Improper submission can result in duplicate reporting of payee information.

9. File is formatted as EBCDIC.

All files submitted electronically must be in standard ASCII code.

10. Transmitter has one TCC, but is filing for multiple companies. Which TIN should be used when logging into the FIRE system to send the file?

When sending the file electronically, enter the TIN of the company assigned to the TCC. The uploaded file should contain the TINs of the businesses that made payments that are subject to reporting on information returns. The payer TIN is the information that will be passed forward.

11. Transmitter sent the wrong file, what should be done?

Call IRS/IRB at 1-866-455-7438 or outside the U.S. at 304-263-8700. IRB may be able to stop the file before it has been processed.

Part C. Record Format Specifications and Record Layouts

Sec. 1. Transmitter "T" Record

.01 This record identifies the entity preparing and transmitting the file. The transmitter and the withholding agent may be the same, but they need not be. The "T" Record contains information which is critical if it is necessary for IRS/IRB to contact the filer.

.02 The first record of a file **MUST** be a Transmitter "T" Record. The "T" Record must appear on each electronic file; otherwise, a replacement file will be requested.

.03 The "T" Record is a fixed length of 820 positions.

.04 All alpha characters entered in the "T" Record must be upper case.

Note 1: For all fields marked "Required," the transmitter must provide the information described under Description and Remarks. If required fields are not completed in accordance with this Revenue Procedure, IRS will contact the filer to request a replacement file. For those fields not marked Required, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

Note 2: A copy of the current paper Instructions for Form 1042-S is included at the end of this publication. These instructions must be used for the proper coding of each field in this record where applicable. The instructions are updated each year as required. Publication 1187 may not be revised every year. Be sure to use the most current Instructions for Form 1042-S when coding files.

Note 3: The only valid characters for electronic filing are alpha, numeric, blank, ampersand (&), hyphen (-), comma (,), apostrophe ('), forward slash (/), pound sign (#), period (.), and the percent (%). The percent [% (used as "in care of")] is valid in the first position only. Do not use special characters that are unique to a language other than English. Inclusion of any characters other than those identified as valid in the instructions will result in a "Bad File" status.

Record Name: Transmitter "T" Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "T".
2-5	Tax Year	4	Required. Enter the year for which income and withholding are being reported.

Record Name: Transmitter "T" Record

Field Position	Field Title	Length	Description and Remarks
6-14	Transmitter's Taxpayer Identification Number (TIN)	9	Required. Enter the Taxpayer Identification Number of the Transmitter. This can be an Employer Identification Number (EIN), Qualified Intermediary Number (QI-EIN), Withholding Partnership (WP-EIN), or a Withholding Trust (WT-EIN). DO NOT ENTER blanks, hyphens or alpha characters.
15-54	Transmitter's Name	40	Required. Enter the name of the transmitter of the file. Abbreviate if necessary to fit the 40-character limit. Omit punctuation, if possible. Left-justify information and fill unused positions with blanks.

Note: Do not use special characters in names or addresses that are unique to a language other than English. For example: å = A, æ = A, ú = U, Ø = O, ñ = N, etc.

55-94	Transmitter's Address	40	Required. Enter the full mailing address of the transmitter. This includes the number, street, and apartment or suite number (P.O. Box can be used if mail is not delivered to street address). Abbreviate as needed to fit the 40-character limit. Omit punctuation, if possible. Left-justify information and fill unused positions with blanks.
95-114	City	20	Required. Enter the city or town (or other locality name) of the transmitter. If applicable, enter APO or FPO only. Left-justify information and fill unused positions with blanks.
115-116	State Code	2	Required if U.S. Transmitter. Enter only the valid U.S. Postal Service State Code. DO NOT spell out the state name. Refer to the State Code Table Part A, Sec.13. If this field is not utilized, enter blanks.
117-118	Province Code	2	Required if Foreign Country Code is "CA" (Canada). Enter only the two-alpha character Province Code as shown in the Province Code table. DO NOT spell out the Province Name. If the foreign country is other than Canada, enter blanks.

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

119-120	Country Code	2	Required if Foreign Transmitter. If the Country Code is present, the State Code field MUST be blank. Enter only the two-alpha Country Code from the Country Code table. DO NOT spell out the Country Name.
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Note: COUNTRY CODES: The list of country codes provided in the current paper Instructions for Form 1042-S 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 as required. Do not enter U.S. in the Country Code field.

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 alpha/numeric foreign postal code, if applicable. Left-justify information and fill unused positions with blanks.
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Record Name: Transmitter "T" Record

Field Position	Field Title	Length	Description and Remarks
130-169	Contact Name	40	Required. Enter the name of the person to contact if any questions should arise with the transmission. Left-justify information and fill unused positions with blanks.
170-189	Contact Telephone Number	20	Required. Enter the contact person's telephone number, and extension, if applicable. If foreign, provide appropriate codes for international calls. Left-justify information and fill unused positions with blanks.
190-194	Transmitter Control Code (TCC)	5	Required. Enter the five-character alpha/numeric TCC assigned ONLY for Form 1042-S reporting. (The first two numbers will always be 22.) All 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" only if reporting prior year data; otherwise, enter blank. Do not enter a "P" for current year information.
200-810	Reserved	611	Enter blanks.
811-818	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" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, i.e., 2, 3, 4, etc. Right-justify numbers with leading zeroes 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.
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Transmitter "T" Record Layout

Record Type	Tax Year	Transmitter's TIN	Transmitter's Name	Transmitter's Address	City	State Code	Province Code
1	2-5	6-14	15-54	55-94	95-114	115-116	117-118

Country Code	Postal or ZIP Code	Contact Name	Contact Telephone Number	TCC	Test Indicator	Prior Year Indicator	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
119-120	121-129	130-169	170-189	190-194	195-198	199	200-810	811-818	819-820

Sec. 2. Withholding Agent "W" Record

- .01 The "W" Record identifies the Withholding Agent.
- .02 Enter a "W" Record after the initial "T" Record on the file, followed by the Recipient "Q" Records, and a Reconciliation "C" Record. Do **not** report for a withholding agent if there are no corresponding Recipient "Q" Records.
- .03 Several "W" Records for different Withholding Agents may appear on the same Transmitter's file.
- .04 Each "W" Record is a fixed length of 820 positions.
- .05 All alpha characters entered in the "W" Record must be uppercase.

Note 1: For all fields marked “Required,” the transmitter must provide the information described under Description and Remarks. If required fields are not completed in accordance with this Revenue Procedure, the file may not process correctly. For those fields not marked “Required,” a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length. All records have a fixed length of 820 positions.

Note 2: A copy of the current paper Instructions for Form 1042-S is included at the end of this publication. These instructions must be used for the proper coding of each field in this record, where applicable. The list of country codes in the instructions includes all recognized country codes and **MUST** be used for coding. The instructions are updated each year as required. Publication 1187 may not be revised every year. Be sure to use the most current Instructions for Form 1042-S when coding files.

Note 3: The only valid characters for electronic filing are alpha, numeric, blank, ampersand (&), hyphen (-), comma (,), apostrophe (’), forward slash (/), pound sign (#), period (.), and the percent (%). The percent [% (used as “in care of”)] is valid in the first position only. *Do not use special characters that are unique to a language other than English.. Inclusion of any characters other than those identified as valid in the instructions will result in a “Bad File” status.*

Record Name: Withholding Agent “W” Record

Field Position	Field Title	Length	Description and Remarks
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 (e.g., if replacing an amended file the indicator would be 1). Do not enter a blank or alpha character. Acceptable Values are: <ul style="list-style-type: none"> • 0 (Zero) = Original • 1 = Amended
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: <ul style="list-style-type: none"> • 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. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) is not acceptable. Do NOT enter the recipient’s TIN in this field.

Note: See the current paper 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 the Withholding Agent’s EIN indicator from the following values: <ul style="list-style-type: none"> • 0 = EIN • 1 = QI-EIN, WP-EIN, WT-EIN • 2 = NQI-EIN
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Note: Use EIN indicator 1 only if the Withholding Agent’s EIN begins with “98” **AND** the Withholding Agent, Withholding Trust, or Withholding Partnership has entered into a withholding agreement with the IRS.

Record Name: Withholding Agent "W" Record

Field Position	Field Title	Length	Description and Remarks
14-53	Withholding Agent's Name Line-1	40	Required. Enter the Withholding Agent's Name as established when filing for the EIN or QI-EIN which appears in positions 4-12 of the "W" Record. Left-justify information and fill unused positions with blanks.
Note: Do not use special characters in names or addresses that are unique to a language other than English. For example: å = A, æ = A, ú = U, Ø = O, ñ = N, etc.			
54-93	Withholding Agent's Name Line-2	40	Enter supplementary withholding agent's name information; otherwise, enter blanks. Use this line for additional names (e.g., partners or joint owners), for trade names, stage names, aliases, or titles. Also use this line for "in care of" or "via." Left-justify the information and fill unused positions with blanks. See Note 3 at the beginning of the "W" Record.
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, and apartment or suite number (or P.O. Box if mail is not delivered to a street address). Abbreviate as needed. Left-justify 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 or town (or other locality name). Enter APO or FPO only if applicable. Do not enter a foreign postal code in the city field. Left-justify 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 identifiers, enter blanks. Do not use any of the two character Country Codes in the State Code Field.
Note: If the withholding agent has a U.S. address, leave the country code in positions 258-259 blank.			
256-257	Withholding Agent's Province Code	2	Required if Foreign Country Code is "CA" (Canada). Enter only the two-alpha character Province Code as shown in the Province Code Table. See the "T" record positions 117-118 for the Province Code Table. DO NOT spell out the Province Name. If the foreign country is other than Canada, enter blanks.
258-259	Withholding Agent's Country Code	2	Required if QI or NQI or other foreign withholding agent. Enter only the two-alpha Country Code from the Country Code Table. DO NOT spell out the Country Name.
Note: COUNTRY CODES: The list of country codes provided in the current paper Instructions for Form 1042-S 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 as required. Do not enter U.S. in the Country Code field.			
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 alpha/numeric foreign postal code, if applicable. Left-justify 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.

Record Name: Withholding Agent “W” Record

Field Position	Field Title	Length	Description and Remarks								
273–317	Withholding Agent Contact Name	45	Required. Enter the name of the person the IRS can contact if questions arise concerning this filing. Left-justify 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 information and fill unused positions with blanks.								
363–382	Contact Telephone Number and Extension	20	Required. Enter the telephone number of a person to contact regarding electronic files. Omit hyphens. If no extension is available, left-justify information and fill unused positions with blanks. If foreign, provide the appropriate code(s) for international calls.								
383	Final Return Indicator	1	<p>Required. Enter the one position value below to indicate whether Forms 1042-S will be filed in the future.</p> <ul style="list-style-type: none"> • 0 (Zero) = will be filing • 1 = will not be filing 								
384–809	Reserved	426	Enter blanks.								
810	Amended Return Indicator	1	<p>Required for amended returns only. Enter the appropriate code:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 30%;"><u>Code</u></th> <th style="text-align: left;"><u>Definition</u></th> </tr> </thead> <tbody> <tr> <td>G</td> <td>If this is a one-step transaction amended return or the first of a two-step transaction amended return</td> </tr> <tr> <td>C</td> <td>If this is 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 IRS</td> </tr> </tbody> </table>	<u>Code</u>	<u>Definition</u>	G	If this is a one-step transaction amended return or the first of a two-step transaction amended return	C	If this is the second transaction of a two-step transaction amended return	Blank	If this is not a return being submitted to amend information already processed by IRS
<u>Code</u>	<u>Definition</u>										
G	If this is a one-step transaction amended return or the first of a two-step transaction amended return										
C	If this is the second transaction of a two-step transaction amended return										
Blank	If this is not a return being submitted to amend information already processed by IRS										
811–818	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” (one), since it is the first record on the file and there can be only one “T” Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, i.e., 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.								
819–820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.								

Note: Amended C and G coded records must be reported using separate Payer “W” Records. Refer to Part A, Sec. 9, for specific instructions on how to file amended returns.

Non-coded records cannot be submitted in an Amended file.

Withholding Agent “W” Record Layout

Record Type	Return Type Indicator	Pro Rata Basis Reporting	Withholding Agent’s EIN	Withholding Agent’s EIN Indicator	Withholding Agent’s Name Line-1	Withholding Agent’s Name Line-2
1	2	3	4–12	13	14–53	54–93

Withholding Agent’s Name Line-3	Withholding Agent’s Street Line-1	Withholding Agent’s Street Line-2	Withholding Agent’s City	Withholding Agent’s State Code	Withholding Agent’s Province Code	Withholding Agent’s Country Code
94–133	134–173	174–213	214–253	254–255	256–257	258–259

Postal or ZIP Code	Tax Year	Withholding Agent Contact Name	Withholding Agent’s Department Title	Contact Telephone Number and Extension	Final Return Indicator
260–268	269–272	273–317	318–362	363–382	383

Reserved	Amended Return Indicator	Record Sequence Number	Blank or Carriage Return Line Feed
384–809	810	811–818	819–820

Sec. 3. Recipient “Q” Record

.01 The “Q” Record contains name and address information for the Recipient of Income, Non-Qualified Intermediary or Flow-Through Entity, Payer, and all data concerning the income paid and tax withheld that is required to be reported under U.S. law. Each Recipient “Q” Record is treated as if it were a separate Form 1042-S.

.02 The “Q” Record is restricted to one type of income, one type of exemption code, and one tax rate. Under certain circumstances, it may be necessary to submit more than one “Q” Record for the same recipient. Failure to provide multiple Recipient “Q” Records when necessary may generate math computation errors during processing. This will result in IRS contacting you for correct information.

.03 Following are some of the circumstances when more than one “Q” Record for a recipient would be required:

- (a) Different types of income. For example, Recipient X derived income from Capital Gains (Income Code 09) and Industrial Royalties (Income Code 10). A separate “Q” Record must be reported for each Income Code. Each “Q” Record must reflect the Gross Income Paid and any U.S. Federal Tax withheld by the withholding agent(s) pertaining to that Income Code.
- (b) Change in Country Code during the year. For example, the Withholding Agent received notification via 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.
- (c) Change in a country’s tax treaty rate during the year. For example, effective April 1, country X changes its tax treaty rate from ten percent to twenty percent. A separate “Q” Record must be reported for each of the tax rates. Provide the Gross Income Paid, Tax Rate, and any U.S. Federal Tax Withheld by the withholding agent(s) under each tax rate.

.04 All recipient “Q” Records for a particular Withholding Agent must be written after the corresponding Withholding Agent “W” Record, followed by a Reconciliation “C” Record, and before the “W” Record for another Withholding Agent begins.

.05 All alpha characters entered in the “Q” Record must be upper case.

.06 The “Q” Record is a fixed length of 820 positions.

.07 Report income and tax withheld in whole dollars only. Round up or down as appropriate. To round off amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts of 50 to 99 cents to the next whole dollar. If there are two or more amounts to add together, figure the amount to be reported by including cents when adding and only round off the total figure to be reported. **DO NOT** enter cents.

Note 1: For all fields marked “Required,” the transmitter must provide the information described under Description and Remarks. If required fields are not completed in accordance with this Revenue Procedure, the file will not process correctly. IRS will contact the filer to request a replacement file. For those fields not marked “Required,” a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length. All records have a fixed length of 820 positions.

Note 2: A copy of the paper Instructions for Form 1042-S is included at the end of this publication. These instructions must be used for the proper coding of each field in this record where applicable. The list of country codes in the instructions includes all recognized country codes and **MUST** be used for coding. The instructions are updated each year as required. Publication 1187 may not be revised every year. Be sure to use the most current paper Instructions for Form 1042-S for coding files.

Note 3: The only valid characters for electronic filing are alpha, numeric, blank, ampersand (&), hyphen (-), comma (,), apostrophe (’), forward slash (/), pound sign (#), period (.), and the percent (%). The percent [% (used as “in care of”)] is valid in the first position only. *Do not use special characters that are unique to a language other than English. Inclusion of any characters other than those identified as valid in the instructions will result in a “Bad File” status.*

Record Name: Recipient “Q” Record

Field Position	Field Title	Length	Description and Remarks
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 (e.g., if replacing an amended file, the indicator would be 1). This must be the same value as in the “W” Record. Values are: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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. DO NOT enter blanks or 00 (zeros).

Note: Refer to the current paper Instructions for Form 1042-S for more information.

6-17	Gross Income	12	Required. Enter the gross income amount in whole dollars only, rounding to the nearest dollar (do not enter cents). For example, report \$600.75 as 000000000601. An income amount of zero cannot be shown. Only amended returns can report zero amounts. Numeric characters only, right-justify information and fill unused positions with zeros.
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Note: Do not report negative amounts in any amount field.

18-29	Withholding Allowance	12	Used with Income Codes 15 through 20 ONLY. Enter the withholding allowance amount in whole dollars only, rounding to the nearest dollar (do not enter cents). Numeric characters only, right-justify information and fill unused positions with zeros.
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Record Name: Recipient “Q” Record

Field Position	Field Title	Length	Description and Remarks
30–41	Net Income	12	Required if a Dollar Amount is Entered in the Withholding Allowance Field. Enter the net income in whole dollars only, rounding to the nearest dollar (do not enter cents). An amount other than zero must be shown. Numeric characters only, right-justify information and fill unused positions with zeros. If this field is not utilized, enter blanks.
42–45	Tax Rate	4	Required. Enter the correct Tax Rate applicable to the income in the gross income field or net income field, as appropriate. Enter the Tax Rate as a two-digit whole number and two-digit decimal (e.g., Enter 27.50 % as 2750, 15% as 1500 or 7% as 0700). See Note below.
Note: The correct Tax Rate must be entered, even if withholding was at a lesser rate. See the current paper Instructions for Form 1042-S.			
46–47	Exemption Code	2	<p>Required. Read Carefully.</p> <ul style="list-style-type: none"> • If the tax rate entered is 0%, enter the appropriate exemption code “01” through “10” from the current paper Instructions for Form 1042-S. • If the tax rate entered is 1% through 30%, enter “00”. • If the tax rate entered is greater than 30%, blank fill. DO NOT enter “00”. <p>See the current paper Instructions for Form 1042-S for circumstances under which Exemption Code “99” must be used.</p>
Note: If an incorrect amount of tax was withheld, report the amount that was actually withheld and use the correct tax rate in field positions 42–45.			
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, whether applying a tax treaty benefit to this payment or not. The rate of tax withheld is determined by this code.
Note: Do not enter U.S. in the Country Code field. Enter “OC” (other country) <u>only</u> when the country of residence does not appear on the list or the payment is made to an international organization. If making a payment to a QI or QI withholding rate pool, enter the country code of the QI.			
50–59	Reserved	10	Enter blanks
60–71	Amount Repaid	12	<p>This field should be completed only if:</p> <ul style="list-style-type: none"> • a recipient was repaid an amount that was over-withheld and the withholding agent is going to be reimbursed by reducing, by the amount of tax actually repaid, the amount of any deposit made for a payment period in the calendar year following the calendar year of withholding. Otherwise, enter <i>zeros</i>.
72–91	Recipient Account Number	20	Enter the account number assigned by the withholding agent to the recipient. Do not enter the recipient’s U.S. or foreign TIN. If an account number is NOT assigned, enter blanks. This field may contain numeric characters, alpha characters, blanks, or hyphens. Left-justify information and fill unused positions with blanks.

Record Name: Recipient “Q” Record

Field Position	Field Title	Length	Description and Remarks
92–93	Recipient Code	2	Required. Enter the appropriate Recipient Code. Refer to the list of appropriate codes in the current paper Instructions for Form 1042-S. No other codes or values are valid.
Note: If recipient code “20” is used, the Recipient’s Name Line-1 must be “UNKNOWN” or “UNKNOWN RECIPIENT” and the Recipient’s Name Lines 2 and 3 must be BLANK. The tax rate must be 30%.			
94–133	Recipient’s Name Line-1	40	Required. Provide the complete name of the recipient. If the recipient has a U.S. TIN, enter the name as established when applying for the TIN. If recipient code “20” is used, enter “UNKNOWN” or “UNKNOWN RECIPIENT.” Recipient’s Name Lines 2 and 3 must be blank. See the current paper Instructions for Form 1042-S for specific information about “UNKNOWN RECIPIENTS” and “WITHOLDING RATE POOLS.” See Note 3 at the beginning of the “Q” Record.
Note 1: A Non-Qualified Intermediary (NQI) can NEVER be entered as the recipient.			
Note 2: Do not use special characters in names or addresses that are unique to a language other than English. For example: å = A, æ = A, ũ = U, Ø = O, ñ = N, etc.			
134–173	Recipient’s Name Line-2	40	Enter supplementary recipient name information including titles; otherwise, enter blanks. Use this line for additional names (e.g., partners or joint owners), for trade names, stage names, aliases or titles. Also use this line for “in care of,” “Attn,” or “via”. See Note 3 at the beginning of the “Q” Record.
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 (or P.O. Box if mail is not delivered to a street address). Abbreviate as needed. Left-justify information and fill unused positions with blanks. See Note 3 at the beginning of the “Q” Record.
254–293	Recipient’s Street Line-2	40	Enter supplementary recipient street address information. If a P.O. Box is used in addition to a street address, enter it here. Left-justify information and fill unused positions with blanks.
294–333	Recipient’s City	40	Required. Enter the city or town (or other locality name). Enter APO or FPO only, if applicable. Do not enter a foreign postal code in the city field. Left-justify 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. Do not 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 and country code in positions 338–339 blank.			
336–337	Recipient’s Province Code	2	Required if the Recipient Country Code in positions 338–339 is “CA.” Enter only the two-alpha character Province Code as shown in the Province Code Table. See “T” Record positions 117–118 for the Province Code Table. DO NOT spell out the Province Name. If the foreign country is other than Canada, enter blanks.

Record Name: Recipient "Q" Record

Field Position	Field Title	Length	Description and Remarks
338–339	Recipient's Country Code	2	Required if the recipient has a foreign address. Enter the two-character Country Code abbreviation. See the current paper Instructions for Form 1042-S for the appropriate codes.

Note 1: If the state code is entered in positions 334–335, leave this field blank.

Note 2: COUNTRY CODES: The list of country codes provided in the current paper Instructions for Form 1042-S 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 as required. If making a payment to a QI, enter the country code of the QI.

Note 3: Enter "UC" (unknown country) 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 alpha/numeric foreign postal code, if applicable. Left justify 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). DO NOT enter hyphens, alpha characters, or TINS consisting of all the same digits (e.g. 111111111 or 999999999) as these are not valid TINs. If a TIN is not required under regulations, enter blanks.

Note: U.S. TINs are now required for most recipients. See the current paper Instructions for Form 1042-S.

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

359–370	U. S. Federal Tax Withheld	12	Required. Enter U.S. Federal tax withheld by you. Enter the amount in whole dollars, rounding to the nearest dollar (do not enter cents). For example, report \$600.25 as 00000000600. Numeric characters only, right-justify information and fill unused positions with zeros. If there was no withholding, enter all zeros.
371–382	Withholding By Other Agents	12	Required. For withholding agents reporting Form 1042-S information that has already been subject to withholding by another withholding agent, enter the amount withheld by the other agent. Enter the amount in whole dollars, rounding to the nearest dollar (do not enter cents). For example, report \$600.25 as 00000000600. Numeric characters only, right-justify information and fill unused positions with zeros. If there was no withholding, enter all zeros.

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

Record Name: Recipient "Q" Record

Field Position	Field Title	Length	Description and Remarks
383-394	Total Withholding Credit	12	Required. Enter the aggregate amount of U.S. Federal tax withheld by you and any other withholding agent. Enter the amount in whole dollars, rounding to the nearest dollar (do not enter cents). For example, report \$600.25 as 000000000600. Numeric characters only, right-justify the information and fill unused positions with zeros. If there was no withholding, enter all zeros.
Note: If the Total Withholding Credit, (aggregate amounts of U.S. Federal Tax Withheld and Withholding By Other Agents) was either under or over reported, see Field Position 761 of the "Q" Record.			
395-400	Reserved	6	Enter blanks.
401-440	NQI/FLW-THR/PTP Name Line-1	40	Provide the complete name of the NQI/FLW-THR or PTP Entity. It is very important that the complete name of the NQI/FLW-THR or PTP entity be provided. Left-justify the information and fill unused positions with blanks. See Note 3 at the beginning of the "Q" Record.
Note 1: A nominee that is the withholding agent under Code Section 1446 must enter the Publicly Traded Partnership's (PTP) name and other information in the NQI/FLW-THR fields; positions 401-666.			
Note 2: All NQI/FLW-THR fields are REQUIRED if the NQI/FLW-THR entity is involved in the payment structure, EXCEPT FOR THE NQI/FLW-THR TIN.			
441-480	NQI/FLW-THR/PTP Name Line-2	40	Enter supplementary information; otherwise, enter blanks. Use this line for additional names (e.g., partners or joint owners), for trade names, stage names, aliases, or titles. Also use this line for "in care of" or "via". See Note 3 at the beginning of the "Q" Record.
481-520	NQI/FLW-THR/PTP Name Line-3	40	See the description for NQI/FLW-THR/PTP Name Line-2 .
521-522	Reserved	2	Enter blanks.
523-562	NQI/FLW-THR/PTP Street Line-1	40	Enter the mailing address of the NQI/FLW-THR or PTP entity. The street address should include the number, street, apartment, or suite number (or P.O. Box if mail is not delivered to street address). Abbreviate as needed. Left-justify information and fill unused positions with blanks.
563-602	NQI/FLW-THR/PTP Street Line-2	40	Enter supplementary NQI/FLW-THR or PTP entity street address information; otherwise, enter blanks.
603-642	NQI/FLW-THR/PTP City	40	Enter the city or town (or other locality name). Left-justify information and fill unused positions with blanks.
643-644	NQI/FLW-THR/PTP State Code	2	Enter the two-alpha character state code (see table Part A, Sec. 13). If a state code or APO/FPO is not applicable, enter blanks.
645-646	NQI/FLW-THR/PTP Province Code	2	Enter the two-alpha character Province Code abbreviation, if applicable. See "T" Record positions 117-118.
647-648	NQI/FLW-THR/PTP Country Code	2	Enter the two-character Country Code abbreviation, where the NQI/FLW-THR or PTP is located. If the NQI/FLW-THR or PTP has a U.S. address, enter blanks.
649-657	NQI/FLW-THR/PTP Postal Code or ZIP Code	9	Enter the alpha/numeric foreign postal code or U.S. ZIP Code for all U.S. addresses including territories, possessions, and APO/FPO. Enter the code in the left most position and blank fill the remaining positions.

Record Name: Recipient "Q" Record

Field Position	Field Title	Length	Description and Remarks
658-666	NQI/FLW-THR/PTP U.S. TIN	9	Enter the NQI/FLW-THR or PTP nine-digit U.S. Taxpayer Identification Number (TIN), if any. Do NOT enter hyphens or alpha characters.
667-706	Payer's Name	40	Enter the name of the Payer of Income if different from the Withholding Agent. Abbreviate as needed. If the Withholding Agent and Payer are the same, enter blanks.
707-715	Payer's U.S. TIN	9	Enter the Payer's U.S. Taxpayer Identification Number if there is an entry in the Payer Name Field; otherwise, enter blanks.
716-727	State Income Tax Withheld	12	If State Tax has been withheld, enter that amount in whole dollars (do not enter cents). Right-justify information and fill unused positions with zeros. If this field is not utilized, enter 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's state I.D. number if assigned by the state. Left-justify information and fill unused positions with blanks.
738-739	Payer's State Code	2	Enter the two-character State Code abbreviation.
740-760	Special Data Entries	21	This field may be used for the filer's own purposes, (e.g., Do Not Mail). If this field is not utilized, enter blanks.
761	U.S. Federal Tax Withheld Indicator	1	<p>Required. Indicate if the U. S. Federal tax withheld was correct or incorrect using the following values:</p> <ul style="list-style-type: none"> • 0 = Correctly reported • 1 = Over withheld • 2 = Under withheld

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

762-783	Recipient's Foreign Tax I.D. Number	22	Enter the recipient's identifying number. Use only characters listed in Note 3. Left-justify information and fill unused positions with blanks.								
784-809	Reserved	26	Enter blanks.								
810	Amended Return Indicator	1	<p>Required for amended returns only. Enter the appropriate code:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Code</th> <th style="text-align: left; border-bottom: 1px solid black;">Definition</th> </tr> </thead> <tbody> <tr> <td>G</td> <td>If this is a one-step transaction amended return or the first of a two-step transaction amended return</td> </tr> <tr> <td>C</td> <td>If this is 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 IRS</td> </tr> </tbody> </table>	Code	Definition	G	If this is a one-step transaction amended return or the first of a two-step transaction amended return	C	If this is the second transaction of a two-step transaction amended return	Blank	If this is not a return being submitted to amend information already processed by IRS
Code	Definition										
G	If this is a one-step transaction amended return or the first of a two-step transaction amended return										
C	If this is the second transaction of a two-step transaction amended return										
Blank	If this is not a return being submitted to amend information already processed by IRS										

Note: Amended C and G coded records must be reported using separate Payer "W" Records. Refer to Part A, Sec. 9, for specific instructions on how to file amended returns. Non-coded records cannot be submitted in Amended files.

Record Name: Recipient "Q" Record

Field Position	Field Title	Length	Description and Remarks
811-818	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" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, i.e., 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.
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Recipient "Q" Record Layout

Record Type	Return Type Indicator	Pro Rata Basis Reporting	Income Code	Gross Income	Withholding Allowance	Net Income	Tax Rate	Exemption Code
1	2	3	4-5	6-17	18-29	30-41	42-45	46-47

Recipient's Country of Residence Code for Tax Purposes	Reserved	Amount Repaid	Recipient Account Number	Recipient Code	Recipient's Name Line-1	Recipient's Name Line-2	Recipient's Name Line-3
48-49	50-59	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	Recipient's U.S. TIN
214-253	254-293	294-333	334-335	336-337	338-339	340-348	349-357

Recipient's U.S. TIN Type	U.S. Federal Tax Withheld	Withholding By Other Agents	Total Withholding Credit	Reserved	NQI/FLW-THR/PTP Name Line-1	NQI/FLW-THR/PTP Name Line-2	NQI/FLW-THR/PTP Name Line-3
358	359-370	371-382	383-394	395-400	401-440	441-480	481-520

Reserved	NQI/FLW-THR/PTP Street Line-1	NQI/FLW-THR/PTP Street Line-2	NQI/FLW-THR/PTP City	NQI/FLW-THR/PTP State Code	NQI/FLW-THR/PTP Province Code
521-522	523-562	563-602	603-642	643-644	645-646

NQI/FLW-THR/PTP Country Code	NQI/FLW-THR/PTP Postal Code or ZIP Code	NQI/FLW-THR/PTP U.S. TIN	Payer's Name	Payer's U.S. TIN	State Income Tax Withheld
647-648	649-657	658-666	667-706	707-715	716-727

Payer's State Tax Number	Payer's State Code	Special Data Entries	U.S. Tax Federal Withheld Indicator	Recipient's Foreign Tax I.D. Number
728-737	738-739	740-760	761	762-783

Reserved	Amended Return Indicator	Record Sequence Number	Blank or Carriage Return Line Feed
784-809	810	811-818	819-820

Sec. 4. Reconciliation "C" Record

.01 The "C" Record is a fixed record length of 820 positions and all positions listed are required. The "C" Record is a summary of the number of "Q" Records for each Withholding Agent, Gross Amount Paid, and Total Withholding Credit.

.02 This record will be written after the last "Q" Record filed for a given withholding agent. For each "W" Record and group of "Q" Records on the file, there must be a corresponding "C" Record.

.03 All alpha characters entered in the "C" Record must be upper case.

Record Name: Reconciliation "C" Record

Field Position	Field Title	Length	Description and Remarks
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. Do not enter all zeros. For example, 53 "Q" Records are entered as 00000053. See Part A, Sec. 4, Filing and Retention Requirements. Right-justify information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-30	Total Gross Amount Paid	15	Required. Enter the total gross income amount in whole dollars (do not enter cents.) For example report \$600.00 as 000000000000600. An income amount other than zero must be shown. Right-justify 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. This is the aggregate total amount from the U.S. Federal Tax Withheld and Withholding By Other Agents fields. Enter the amount in whole dollars (do not enter cents.) For example report \$600.00 as 000000000000600. Right-justify information and fill unused positions with zeros.
46-810	Reserved	765	Enter blanks.

Record Name: Reconciliation "C" Record

Field Position	Field Title	Length	Description and Remarks
811-818	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" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, i.e., 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.
819-820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Reconciliation "C" Record Layout

Record Type	Total "Q" Records	Blank	Total Gross Amount Paid	Total Withholding Credit	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
1	2-9	10-15	16-30	31-45	46-810	811-818	819-820

Sec. 5. End of Transmission "F" Record

.01 The "F" Record is a fixed record length of 820 positions and all positions listed are **required**. The "F" Record is a summary of the number of withholding agents in the entire file.

.02 This 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.

.03 All alpha characters entered in the "F" Record must be upper case.

Record Name: End of Transmission "F" Record

Field Position	Field Title	Length	Description and Remarks
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 information and fill unused positions with zeros.
5-810	Reserved	806	Enter blanks.
811-818	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" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, i.e., 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.

Record Name: End of Transmission “F” Record

Field Position	Field Title	Length	Description and Remarks
819–820	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

End of Transmission “F” Record

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

Part D. Extensions of Time and Waivers**Sec. 1. General — Extensions**

.01 Filers can get an automatic 30-day extension of time to file by completing Form 8809, Application for Extension of Time To File Information Returns. An extension of time to file may be requested for Forms 1042-S. If requesting extensions of time for more than one payer, the extension of time requests must be submitted online or with an electronic file through the FIRE system.

Note: IRS encourages the payer/transmitter community to utilize the online fill-in form in lieu of the paper Form 8809. A TCC is not required to use the online fill-in form option.

.02 The fill-in Form 8809 may be completed online via the FIRE system. (See Part B, Sec. 7, for instructions on connecting to the FIRE system.) At the Main Menu, click “Extension of Time Request” and then click “Fill-in Extension Form.” This option is only used to request an automatic 30-day extension. Extension requests completed online via the FIRE system receive an **instant response** if completed properly and timely. If requesting an additional extension of time, a paper Form 8809 must be submitted. Requests for an additional extension of time to file information returns are not automatically granted. Requests for additional time are granted only in cases of extreme hardship or catastrophic event. The IRS will send a letter of explanation approving or denying requests for an additional extension of time. (Refer to .11 of this Section.)

.03 A paper Form 8809 may be submitted to IRS/IRB at the address listed in .09 of this section. This form may be used to request an extension of time to file information returns submitted on paper. Use a separate Form 8809 for each method of filing information returns used, i.e. electronically or paper. A separate Form 8809 must be completed for each payer. Form 8809 may be computer-generated or photocopied. Be sure to use the most recently updated version and include all the pertinent information.

.04 To be considered, an extension request must be postmarked, transmitted, or completed online by the due date of the returns; otherwise, the request will be denied. (See Part A, Sec. 7, for due dates.) If requesting an extension of time to file several types of forms, use one Form 8809; however, Form 8809 or an extension file must be submitted no later than the earliest due date. For example, if requesting an extension of time to file both Forms 1099-MISC and 1042-S, submit Form 8809 on or before February 28.

.05 As soon as it is apparent that a 30-day extension of time to file is needed, an extension request should be submitted. IRS/IRB does not begin processing extension requests until January. It may take up to 30 days for IRS/IRB to respond to a paper extension request. **Extensions completed online via the FIRE system fill-in form option receive instant results.**

.06 Under certain circumstances, a request for an extension of time may be denied. When a denial letter is received, any additional or necessary information must be resubmitted within 20 days.

.07 Requesting extensions of time for multiple withholding agents may be done by completing the online fill-in forms via the FIRE system. A separate online Form 8809 must be completed for each withholding agent.

.08 Withholding Agents/transmitters requesting extensions of time for multiple filers are required to submit the extension requests online via the fill-in form or in a file electronically (see Sec. 3 for the record layout). If requesting an additional extension, a signed Form 8809 must be faxed to IRB the same day as the transmission. Be sure to include a signature and the reason an additional extension is needed.

.09 All requests for an extension of time filed on Form 8809 must be sent using the following address:

Internal Revenue Service
Information Returns Branch
Attn: Extension of Time Coordinator
240 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

Note: Due to the large volume of mail received by IRS/IRB and the time factor involved in processing Extension of Time (EOT) requests, it is imperative that the attention line be present on all envelopes or packages containing Form 8809.

.10 Requests for extensions of time to file postmarked by the United States Postal Service on or before the due date of the returns, and delivered by United States mail to IRS/IRB after the due date, are treated as timely under the “timely mailing as timely filing” rule. A similar rule applies to designated private delivery services (PDSs). Notice 97–26, 1997–17 I.R.B. 6, provides rules for determining the date that is treated as the postmark date. For items delivered by a non-designated Private Delivery Service (PDS), the actual date of receipt by IRS/IRB will be used as the filing date. For items delivered by a designated PDS, but through a type of service not designated in Notice 2004–83, 2004–52 I.R.B. 1030 the actual date of receipt by IRS/IRB will be used as the filing date. The timely mailing rule also applies to furnishing statements to recipients and participants.

.11 Transmitters requesting an extension of time via an electronic file will receive a denial letter, accompanied by a list of withholding agents/payers covered under that denial.

.12 If an additional extension of time is needed, a Form 8809 and/or extension file must be sent by the initial extended due date. Check line 7 on the form to indicate that an additional extension is being requested. An additional 30-day extension will be approved only in cases of extreme hardship or catastrophic event. **If requesting an additional 30-day extension of time, submit the information return files as soon as prepared. Do not wait for IRS/IRB to respond to your request.**

.13 If an extension request is approved, the approval notification should be kept on file. Do not send the approval notification or copy of the approval notification to IRS/IRB with the electronic file or to the service center where the paper returns are filed.

.14 Request an extension for the current tax year only.

.15 A signature is not required when requesting an automatic 30-day extension. If an additional 30-day extension is requested, Form 8809 must be signed. Failure to properly complete and sign Form 8809 may cause delays in processing the request or result in a denial. Carefully read and follow the instructions for Form 8809.

.16 Form 8809 may be obtained by calling 1–800–TAX–Form (1–800–829–3676). The form is also available at IRS.GOV.

Sec. 2. Specifications for Filing Extensions of Time Electronically

.01 The specifications in Sec. 3 include the required 200-byte record layout for requesting extensions of time submitted in an electronic file. The instructions for the information that is to be entered in the record are also included. **Filers are advised to read this section in its entirety to ensure proper filing.**

.02 If a filer does not have an IRS/IRB assigned Transmitter Control Code (TCC), Form 4419, Application for Filing Information Returns Electronically (FIRE), **must** be submitted to obtain a TCC. This number **must** be used to submit extension requests in an electronic file. (See Part A, Sec. 6.)

.03 If requesting an additional extension of time, a signed Form 8809 must be faxed to IRB the same day as the transmission. Be sure to include a signature and the reason an additional extension is needed.

.04 **Transmitters submitting an extension of time via an electronic file should not submit a list of payer names and TINs with Form 8809 since this information is included in the electronic file. However, Line 6 of Form 8809 must be completed. The online fill-in Form 8809 cannot be used in lieu of the paper Form 8809 for electronic files.**

.05 Do not submit tax year 2011 extension requests filed electronically before *January 4, 2012*.

Sec. 3. Record Layout – Extension of Time

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

Record Layout for Extension of Time

Field Position	Field Title	Length	Description and Remarks
1–5	Transmitter Control Code	5	Required. Enter the five-character alpha/numeric Transmitter Control Code (TCC) issued by IRS. Only one TCC per file is acceptable.

Record Layout for Extension of Time

Field Position	Field Title	Length	Description and Remarks				
6-14	Payer TIN	9	Required. Enter the valid nine-digit EIN/SSN assigned to the payer/withholding agent. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator, position 187, must be set to "X."				
15-54	Payer Name	40	Required. Enter the name of the payer/withholding agent whose TIN appears in positions 6-14. Left-justify information and fill unused positions with blanks.				
55-94	Second Payer Name	40	Required. If additional space is needed, this field may be used to continue name line information (e.g., c/o First National Bank); otherwise, enter blanks.				
95-134	Payer Address	40	Required. Enter the payer's address. The street address should include the number, street, apartment, or suite number (or PO Box if mail is not delivered to a street address).				
135-174	Payer City	40	Required. Enter the payer's city, town, or post office.				
175-176	Payer State	2	Required. Enter the payer's valid U.S. Postal Service state abbreviation. (Refer to Part A, Sec. 13.)				
177-185	Payer ZIP Code	9	Required. Enter the payer's ZIP Code. If using a five-digit ZIP Code, left-justify information and fill unused positions with blanks.				
186	Document Indicator	1	Required. Enter the appropriate document code that indicates the form for which an extension of time is being requested. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><u>Code</u></th> <th><u>Document</u></th> </tr> </thead> <tbody> <tr> <td>4</td> <td>1042-S</td> </tr> </tbody> </table>	<u>Code</u>	<u>Document</u>	4	1042-S
<u>Code</u>	<u>Document</u>						
4	1042-S						
187	Foreign Entity Indicator	1	Enter "X" if the payer is a foreign entity.				
188	Recipient Request Indicator	1	Enter "X" if the extension request is to furnish statements to the recipients of the information returns.				
Note: A separate file is required for this type of extension request. A file must either contain all blanks or all Xs in this field.							
189-198	Blank	10	Enter blanks.				
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) Characters.				

Extension of Time Record Layout

Transmitter Control Code	Payer TIN	Payer Name	Second Payer Name	Payer Address	Payer City	Payer State
1-5	6-14	15-54	55-94	95-134	135-174	175-176
Payer ZIP Code	Document Indicator	Foreign Entity Indicator	Recipient Request Indicator	Blank	Blank or CR/LF	
177-185	186	187	188	189-198	199-200	

Sec. 4. Extension of Time for Recipient Copies of Information Returns

.01 Request an **extension of time to furnish the statements to recipients** of Form 1042-S by submitting a letter to IRS/IRB at the address listed in Part D, Sec. 1.09. The letter should contain the following information:

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

.02 Requests for an extension of time to furnish statements to recipients of Form 1042-S are not automatically approved. If approved, an extension will allow a **maximum** of 30 additional days from the due date. The request must be postmarked by the date on which the statements are due to the recipients.

.03 Generally, only the withholding agent may sign the letter requesting the extension for recipient copies. A transmitter must have a contractual agreement with the withholding agents to submit extension requests on their behalf. This should be stated in the letter of request for recipient copy extensions.

.04 Requests for extensions of time to file recipient copies for more than ten (10) withholding agents are **required** to be submitted electronically. (See Sec. 3, for the record layout.) When requesting extensions of time for recipient copies, a signed letter must be faxed to IRB by the transmitter the same day as the transmission. Be sure to include the reason an extension for the recipient copies is needed.

.05 *Transmitters submitting an extension of time for recipient copies via an electronic file should not submit a list of payer names and TINs with the letter since this information is included in the electronic file.*

.05 **The online fill-in Form 8809 extension option cannot be used to request an extension to furnish statements to recipients.**

Sec. 5. Form 8508, Request for Waiver From Filing Information Returns Electronically

.01 If a withholding agent is required to file electronically but fails to do so and does not have an approved waiver on record, the withholding agent will be subject to a penalty of \$100 per return in excess of 250. (For penalty information, refer to the Penalty Section of the *2011 Instructions for Form 1042-S*.)

.02 If withholding agents are required to file original or amended returns electronically, but such filing would create an undue hardship, they may request a waiver from these filing requirements by submitting Form 8508, Request for Waiver from Filing Information Returns Electronically, to IRS/IRB. Form 8508 can be obtained on the IRS website at IRS.gov or by calling toll-free 1-800-829-3676 or International 304-263-8700.

.03 Although a withholding agent may submit as many as 249 amended returns on paper, IRS/IRB encourages electronic filing. Once the 250 threshold has been met, filers are required to submit any returns of 250 or more electronically. If a waiver for original documents is approved, any amended returns for the same type of returns will be covered under that waiver.

.04 Generally, only the withholding agent may sign Form 8508. A transmitter may sign if given power-of-attorney; however, a letter signed by the withholding agent stating this fact must be attached to Form 8508.

.05 A transmitter must submit a separate Form 8508 for each withholding agent. Do not submit a list of withholding agents.

.06 All information requested on Form 8508 must be provided to IRS/IRB for the request to be processed.

.07 The waiver, if approved, will provide exemption from the electronic filing requirement for the current tax year only. Withholding agents may not apply for a waiver for more than one tax year at a time.

.08 Form 8508 may be photocopied or computer-generated as long as it contains all the information requested on the original form.

.09 Filers are encouraged to submit Form 8508 to IRS/IRB at least 45 days before the due date of the returns. IRS/IRB does not process waiver requests until January. Waiver requests received prior to January are processed on a first come, first serve basis.

.10 All requests for a waiver should be sent using the following address:

Internal Revenue Service
Information Returns Branch
Attn: Extension of Time Coordinator
240 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

.11 Waivers are evaluated on a case by case basis and are approved or denied based on criteria set forth in the regulations under section 6011(e) of the Internal Revenue Code. The withholding agent must allow a minimum of 30 days for IRS/IRB to respond to a waiver request.

.12 If a waiver request is approved, keep the approval letter on file. **DO NOT** send a copy of the approved waiver to the Ogden service center.

.13 An approved waiver only applies to the requirement for filing information returns electronically. The withholding agent must still timely file information returns with the Ogden service center on the official IRS paper forms or an acceptable substitute form.