



# Publication 1187

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

**For Tax Year 2020**



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



## Sec. 1 Introduction

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

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

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

## Sec. 2 Purpose

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

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

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

## Sec. 3 What's New for Tax Year 2020

Updates to Publication 1187, after August 31, 2020, are listed in Part E. Exhibit 1, Publication 1187 Tax Year 2020 Revision Updates.

1. Publication 1187 was updated to reflect the current four-digit reporting year, 2020.
2. FIRE Systems Availability:

FIRE Production System Availability		
	From:	Through:
Down for annual updates	December 4, 2020, 6 p.m. ET	January 5, 2021
Controlled launch	January 6, 2021, 8 a.m. ET	January 8, 2021, 12 p.m. ET
Available	January 8, 2021, 12 p.m. ET	Available 24 hours a day until end of year updates. Date to be determined and will be available on the <a href="#">FIRE</a> webpage.
FIRE Test System Availability		
	From:	Through:
Down for updates	October 26, 2020, 6 p.m. ET	November 2, 2020
Available	November 3, 2020	December 4, 2020, 6 p.m. ET
Down for annual updates	December 4, 2020, 6 p.m. ET	January 4, 2021, 8 a.m. ET
Available	January 4, 2021, 8 a.m. ET	Date to be determined and will be available on the <a href="#">FIRE</a> webpage.

**Note:** The FIRE Production System may be down for maintenance every Sunday and Wednesday from 2 a.m. ET to 5 a.m. ET. Updates to the FIRE Test System will be announced on the [FIRE Test System](#) and [FIRE](#) webpages.

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

#### Section 3 – Withholding Agent “W” Record

Revised note referencing Field Position 256-257 and Field Position 258-259 to read: “**Note:** If the withholding agent has a U.S. address, filers are now permitted to enter “US” as Country Code in positions 258-259 (even though “US” is not a code on the list provided at [Foreign Country Code List for Modernized e-File.](#)) If the withholding agent has a U.S. address, leave the province code in positions 256-257 blank.”

The use of “US” as Country Code applies to the Withholding Agent Record only.

Added the following new field position and revised existing field position; adjusted Withholding Agent “W” Record – Record Layout to reflect the changes:

833 – Field Title – Withholding Agent is a Partnership Reporting Withholding That Occurred in a Subsequent Year – Length 1 - General Field Description reads: Enter “1” if withholding agent is a partnership that is reporting withholding which occurred in a subsequent year under regulation sections 1.1441-5. Otherwise enter a blank.

834-1010 – Field Title – Reserved – Length 177 and General Field Description – Enter Blanks

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

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



## Sec. 4 Communicating with the IRS

The Technical Services Operation (TSO) is available to payers, transmitters, and employers at the numbers listed below. When you call you will be provided guidance to essential elements pertaining to technical aspects for electronic filing through the FIRE Systems, self-help resources, and referrals to tax law topics on IRS.gov. Below are some examples of essential elements:

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

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

866-455-7438 (toll-free)

304-263-8700 (International) (Not toll-free)

304-579-4827 for Telecommunications Device for the Deaf (TDD) (Not toll-free)

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

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

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

## Sec. 5 Additional Resources

Following are additional resources and information available for information returns:

Topic	Location
Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding	<ul style="list-style-type: none"> <li>Search <a href="#">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>
Instructions for Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding	<ul style="list-style-type: none"> <li>Search <a href="#">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>
Forms and Publications	<ul style="list-style-type: none"> <li><a href="#">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>
Form 4419, Application for Filing Information Returns Electronically (FIRE)	<ul style="list-style-type: none"> <li>Apply online at <a href="https://fire.irs.gov/">https://fire.irs.gov/</a> and select Fill-In Form 4419 from the Main Menu Options.</li> <li>Search <a href="#">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>
Form 8508, Request for Waiver From Filing Information Returns Electronically	<ul style="list-style-type: none"> <li>Search <a href="#">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>
Form 8809, Application for Extension of Time to File Information Returns	<ul style="list-style-type: none"> <li>Apply online at <a href="https://fire.irs.gov/">https://fire.irs.gov/</a>. After logging in, select "Extension of Time Request" from the Main Menu Options.</li> <li>Search <a href="#">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>
Electronic filing of Forms W-2	<ul style="list-style-type: none"> <li>Social Security Administration (SSA) website at <a href="https://www.ssa.gov/employer/">https://www.ssa.gov/employer/</a> or call 800-772-6270 to obtain the number of the SSA Employer Service Liaison Officer for your area.</li> </ul>
Internal Revenue Bulletin (IRB) – The authoritative instrument for the distribution of all types of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	<ul style="list-style-type: none"> <li>Refer to <a href="https://www.irs.gov/irb/">https://www.irs.gov/irb/</a>.</li> </ul>
Filing Information Returns Electronically on <a href="https://www.irs.gov/">https://www.irs.gov/</a> . Provides information on filing information returns electronically including transmissions, file preparation, file naming, file status, testing and more.	<ul style="list-style-type: none"> <li>Search for "Filing Information Returns Electronically" on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>
Mailing address for paper filing of Information Return.	<ul style="list-style-type: none"> <li>Search <a href="#">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a> for "Form 1042-T" Refer to <i>Instructions</i> under <i>When and Where to File</i> for the mailing address.</li> </ul>
Payee/recipient questions on how to report information return data.	<ul style="list-style-type: none"> <li>Search for <a href="#">Help &amp; Resources</a> on <a href="https://www.irs.gov/">https://www.irs.gov/</a> for assistance with individual taxpayer returns or account related issues.</li> </ul>
Quick Alerts	<ul style="list-style-type: none"> <li>In search box, type "Quick Alerts"; and select "Subscribe To Quick Alerts" on <a href="https://www.irs.gov/">https://www.irs.gov/</a>.</li> </ul>

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

### .01 Filing Requirements

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

Filers of Form 1042-S reporting payments made under Chapter 3 or Chapter 4 may be required to file electronically. Section 6011(e)(2)(A) of the Internal Revenue Code provides that any person who is required to file 250 or more information returns, must file such returns electronically. The 250 or more requirement applies separately for each type of return and separately to each type of amended return.

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

Partnerships filing Form(s) 1042-S are required to file electronically if they have more than 100 partners or are required to file 100 or more information returns for tax year 2020. For future years, a partnership will be required to file electronically if it has more than 100 partners or if the total of Forms 1042-S it is required to file is at least 50 for 2021, and 20 for tax years after 2021.

**Caution:** Section 6011(e), which has most recently amended by the Taxpayer First Act of 2019, enacted July 1, 2019, authorizes the Treasury and the IRS to issue regulations that could change some of the above rules. If those regulations are issued and if they are effective for 2021 tax-year returns required to be filed in 2022, we will post an article at [www.irs.gov](http://www.irs.gov) explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in this publication. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see Part F in the 2021, General Instructions for Certain Information Returns.

See [Form 8508](#), Request for Waiver from Filing Information Returns Electronically and [Part A. Sec. 8, Form 8508, Request for Waiver from Filing Information Returns Electronically](#), if you are required to file electronically but this requirement causes an undue hardship.

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

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

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

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

### .02 Retention Requirements

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

### .03 Due Dates

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

**Note:** Under proposed regulations issued December 18, 2018 (83 FR 64757), a partnership or trust that is permitted to withhold in a subsequent year with respect to a foreign partner's or beneficiary's share of income for the prior year may designate the deposit of the withholding as attributable to the preceding year. If a partnership withholds on a foreign partner's share of income after March 15 of the subsequent year, the due date for filing and furnishing the applicable Form(s) 1042-S is September 14 of the subsequent year. In such a case, the partnership will be required to report the associated amount and tax withheld on Forms 1042 and 1042-S for the preceding year.

#### **.04 Extension of Time**

A 30-day extension of time to file information returns may be submitted by creating and transmitting an electronic file or Fill-in form on the FIRE Production System or submitting a paper Form 8809. The automatic extension for filing Forms 1042-S with the IRS does not extend the time for providing Forms 1042-S to recipients. See [Part A. Sec.7 Extension of Time for Recipient Copies of Information Returns](#), below.

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

Regulation Section 1.6081-8(d)(2) allows for a request of an additional 30-day extension of time if the automatic 30-day extension of time was granted and the additional extension request is filed before the expiration of the initial 30-day extension. Requests for additional time are not automatically approved and are generally granted only where it is shown that extenuating circumstances prevented filing by the date granted by the first request. The additional 30-day extension request **must be** submitted on a paper Form 8809 (current year version). Select a check box under Line 7 that describes the need for an extension (required). Form 8809 must be signed by the filer/transmitter or a person who is duly authorized to sign a return.

An approval letter will not be issued for an initial automatic 30-day extension request. Payer/filer will receive an incomplete or denial letter(s) as applicable.

Refer to [Part D. Extension of Time](#).

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

You may request an extension of time to furnish Forms 1042-S to recipients by faxing a letter to:

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

The letter must include (a) your name, (b) your TIN, (c) your address, (d) type of return, (e) a statement that your extension request is for providing statements to recipients, (f) reason for the delay, and (g) the signature of the payer or authorized agent. If approved, an extension will allow a maximum of 30 days from the due date. The request must be received no later than the date the Form 1042-S is due to the recipients.

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

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

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

Waivers are evaluated on a case-by-case basis and are approved or denied based on criteria set forth in the regulations under Section 6011(e) of the Internal Revenue Code and Regulations Section 301.1474-1. Filers are encouraged to submit Form 8508 to the IRS at least 45 days before the due date of the returns, but no later than the due date of the returns for which the waiver is being requested. The IRS does not process waiver requests until January. Fax completed Form 8508 to:

Fax: 877- 477-0572 (International: 304-579-4105)

## Sec. 9 Penalties Associated with Information Returns

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

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

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

## Sec. 10 Amended Information Returns

### .01 General Information

Prior year data and amended information returns must be filed per the requirements of this publication. Use the current year record format, income codes, status codes, and exemption codes to submit prior year information returns. A separate transmission must be made for each tax year. All fields of the return must be complete. Only the returns with errors should be submitted in the amended returns file. The withholding agent must furnish amended Form 1042-S to recipients as soon as possible.

### .02 When to File

In general, withholding agents should submit amended returns for returns filed within the last three calendar years. If any information corrected on Form 1042-S changes the information previously reported on Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, an amended Form 1042 will need to be filed. For information on when an amended [Form 1042](#), Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, is required, refer to the [Instructions for Form 1042](#).

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

Refer to Instructions for Form 1042-S for amended return due dates and penalty information. Amended returns should be filed as soon as possible.

A timely filed amended return is a factor considered in determining whether an “intentional disregard penalty” should be assessed. If a filer/transmitter discovers errors that affect a large number of recipients, contact the IRS at 866-455-7438.

### **.03 Filing Amendments Electronically**

Section 6011(e)(2)(A) requires filers who issue 250 or more information returns for any calendar year to file the returns electronically. The 250 or more requirement applies separately for each type of form filed and separately for original and amended returns. Example: If a withholding agent has 100 Forms 1042-S to amend, the returns can be filed on paper because they fall under the threshold of 250. However, if the payer has 300 Forms 1042-S to amend, the forms must be filed electronically. Refer to [Section 6.01 Filing Requirements](#) for additional information.

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

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

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

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

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

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

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

One Transaction Correction	
<p><b>If ...</b> The Original return was filed with one or more of the following error types:</p> <ul style="list-style-type: none"> <li>• Incorrect money amount</li> <li>• Incorrect codes and/or check boxes</li> <li>• Incorrect address</li> <li>• Form 1042-S submitted in error – Return should not have been filed</li> </ul> <p><b>Note:</b> If a Form 1042-S was submitted in error, all fields must be exactly the same as the original record except all money amounts must be zeros.</p>	<p><b>Then ...</b> Follow the steps below for One Transaction Correction for an amended return:</p> <ol style="list-style-type: none"> <li>1. Prepare a new file. The first record on the file will be the Transmitter “T” Record.</li> <li>2. Make a separate “W” Record for each withholding agent being reported with a Return Type Indicator of “1” (1= Amended) in field position 2. Enter a “G” (Amended Return Indicator) in position 810.</li> <li>3. The Recipient “Q” Records: <ul style="list-style-type: none"> <li>• Must show the correct record information with a Return Type Indicator of “1” for amended in field position 2. (See <b>Note</b>)</li> <li>• Enter a “G” (Amended Return Indicator) in position 810.</li> <li>• Report the (Amendment Number) in position 998 of the “Q” record.</li> <li>• Must report the Unique Form Identifier from the Original Form 1042-S in positions 988-997.</li> </ul> </li> <li>4. Prepare a separate Reconciliation “C” Record for each withholding agent (“W” Record) being reported summarizing the preceding amended “Q” Records.</li> <li>5. The last record on the file will be the End of Transmission “F” Record.</li> </ol>

## Two Transaction Correction

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

**Note:** Do not use this correction process for money amount corrections.

If ...	Then ...
<p>The Original “Q” records were filed with one or more of the following error types:</p> <ul style="list-style-type: none"> <li>• No Recipient TIN (SSN, EIN, ITIN, QI-EIN, WP-EIN, WT-EIN)</li> <li>• Incorrect Recipient TIN</li> <li>• Incorrect Recipient name</li> <li>• Incorrect Recipient name and address</li> </ul> <p><b>Note:</b> If original “W” records were filed with incorrect information, every Recipient “Q” record reported under that incorrect “W” record must be amended.</p>	<p>Follow the steps below for Two Transaction Correction for an amended return:</p> <p><b>Transaction 1</b> – Identify incorrect records.</p> <ol style="list-style-type: none"> <li>1. Prepare a new file. The first record on the file will be the Transmitter “T” Record.</li> <li>2. Make a separate “W” Record for each withholding agent being reported. The information in the “W” Record will be exactly the same as it was in the original submission except for the Return Type Indicator of “1” (1 = Amended) in field position 2 and the Amended Return Indicator in position 810 must be a “G”. The Record Sequence Number will be different since this is a counter number and is unique to each file.</li> <li>3. The Recipient “Q” Records must: <ul style="list-style-type: none"> <li>• 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.</li> <li>• Enter the Return Type Indicator of “1” in position 2 and the Amended Return Indicator of “G” in position 810 of all “Q” Records.</li> <li>• Report the (Amendment Number) in position 998 of the “Q” record.</li> <li>• Report the Unique Form Identifier from the Original Form 1042-S in positions 988-997.</li> <li>• The Record Sequence Number will be different since this is a counter number and is unique to each file.</li> </ul> </li> <li>4. Prepare a separate Reconciliation “C” Record for each withholding agent being reported summarizing the preceding “Q” Records.</li> <li>5. Continue with Transaction 2 to complete the correction. Step 1 and Step 2 can be included in the same electronic file. <ul style="list-style-type: none"> <li>• If the files are combined and Step 1 and Step 2 are submitted together one “T” record will address both sets of the “W, Q, C, and F” records.</li> <li>• If separate files for Step 1 and Step 2 are submitted, each file must have a complete set of “T, W, Q, C and F” records.</li> </ul> </li> </ol>
	<p><b>Transaction 2</b> – Report the correct information.</p> <ol style="list-style-type: none"> <li>1. Make a separate “W” Record for each withholding agent being reported. The Return Type Indicator must be “1” in position 2. The Amended Indicator of “C” must be entered in position 810.</li> <li>2. The Recipient “Q” Records must: <ul style="list-style-type: none"> <li>• Show the correct information. The Return Type Indicator in position 2 must be “1” and the Amended Return Indicator must be “C”.</li> <li>• Report the Amendment Number in position 998 of the “Q” record.</li> <li>• Report the Unique Form Identifier from the Original Form 1042-S in positions 988-997.</li> </ul> </li> <li>3. Prepare a separate Reconciliation “C” Record for each withholding agent being reported summarizing the preceding “Q” Records.</li> <li>4. The last record on the file will be the End of Transmission “F” Record.</li> </ol>



### Sample File Layout for Two Transaction Corrections

#### Transaction One File Layout

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

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

Element	Description
Amendment Number	<p>Any amended form must have the same unique form identifier as the original form that is being amended. Each time that you amend the same form (as determined by the unique form identifier), you must provide the amendment number in the box provided on the form (using “1” for the first amendment and increasing sequentially for each subsequent amendment).</p> <p>For additional information see <a href="#">Instructions for Form 1042-S</a>.</p>
Amended Return	<p>An amended return is an information return filed by the transmitter to amend an information return that was previously filed and processed by the IRS but contained erroneous information.</p>
Beneficial Owner	<p>The beneficial owner of income is, generally, the person who is required under U.S. tax principles to include the income in gross income. For additional information and special conditions see definitions in the Instructions for Form 1042-S.</p>
Employer Identification Number (EIN)	<p>An Employer Identification Number is a nine-digit number assigned by the IRS for federal tax reporting purposes.</p>
File	<p>For purpose of this publication, a file consists of one Transmitter “T” Record at the beginning of the file, a Withholding agent “W” Record, followed by the Recipient “Q” Record(s), a Reconciliation “C” Record summarizing the number of preceding “Q” Records and total of preceding money fields. Follow with any additional “W”, “Q”, and “C” Record sequences as needed. The last record on the file is the End of Transmission “F” Record. Nothing should be reported after the End of Transmission “F” Record.</p>
Filer	<p>Person (may be withholding agent, authorized agent, and/or transmitter) submitting information returns to the IRS. For the requirements regarding the use of an authorized agent, see definitions in the Instructions for Form 1042-S.</p>
Filing Year	<p>The calendar year in which the information returns are being filed with the IRS.</p>
Flow – Through Entity (FTE)	<p>A foreign partnership (other than a withholding foreign partnership) or a foreign simple or grantor trust (other than a withholding foreign trust). For any payments for which a reduced rate of withholding under an income tax treaty is claimed, an entity is 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.</p>
Foreign Financial Institution (FFI)	<p>Any financial institution that is a foreign entity, other than a financial institution organized under the laws of a possession of the United States (generally referred to as a U.S. territory). See Regulations Section 1.1471-5(d) for greater detail.</p>
Foreign Person	<p>A person who is a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person who is not a U.S. person. The term also includes a foreign branch or office of a U.S. financial institution or U.S. clearing organization, if the foreign branch is a Qualified Intermediary. Generally, a payment to a U.S. branch of a foreign institution is a payment to a foreign person.</p>

Element	Description
Global Intermediary Identification Number (GIIN)	The term GIIN or Global Intermediary Identification Number means the identification number that is assigned to a participating FFI or registered deemed-compliant FFI. The term GIIN or Global Intermediary Identification Number also includes the identification number assigned to a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list.
Gross Income	Gross income includes income from all sources, except certain items expressly excluded by statute. Gross income is the starting point for computing adjusted gross income and taxable income.
Individual Taxpayer Identification Number (ITIN)	A nine-digit number issued by the IRS to individuals who are required to have a U.S. taxpayer identification number for tax purposes but are not eligible to obtain a Social Security Number (SSN). An ITIN may be used for tax purposes only.
Information Return	The vehicle for withholding agents to submit required tax information about a recipient to the IRS. For this publication, it is information about a foreign person's U.S. source income subject to withholding, and the information return is Form 1042-S.
Intermediary	A person who acts as a custodian, broker, nominee, or otherwise as an agent for another person, regardless of whether that other person is the beneficial owner of the amount paid, a flow-through entity, or another intermediary.
Nonqualified Intermediary (NQI)	A foreign intermediary who is not a U.S. person and is not a Qualified Intermediary.
Payer	A person for whom the withholding agent acts as a paying agent pursuant to an agreement whereby the withholding agent agrees to withhold and report a payment.
Presumption Rules	A withholding agent who cannot reliably associate a payment with valid documentation must apply certain presumption rules to identify the status of the recipient or may be liable for tax interest, and penalties. Presumption Rules are prescribed under Chapter 3, 4 and 61 of the Internal Revenue Code.
Primary Withholding Agent	Under the multiple withholding agent rule, a withholding agent reporting amounts withheld by another withholding agent must use box 8 (Tax withheld by other agents) to report such amounts and must provide the name and EIN of the withholding agent that withheld in boxes 14a and 14b (Primary Withholding Agent's Name and EIN). See <a href="#">Instructions for Form 1042-S</a> .
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 Regulation Section 1.4441-1(e)(3)(iv)(D), and the NQI fails to allocate the payment in a withholding rate pool to the specific recipients in a pool, or to a Chapter 4 withholding rate pool, the withholding agent must file a Form 1042-S for each recipient on a pro-rata basis.

<b>Element</b>	<b>Description</b>
Qualified Intermediary (QI)	A Qualified Intermediary is a foreign intermediary or eligible entity that is a party to a withholding agreement with the IRS, in which it agrees to comply with the relevant terms of Chapters 3, 4, and 61 of the Internal Revenue Code. For information on a QI withholding agreement, see Revenue Procedure 2017-15 (or any superseding revenue procedure).
Qualified Intermediary Employer Identification Number (QI-EIN)	A nine-digit number assigned by the IRS to a QI for federal tax reporting purposes. A QI-EIN is only to be used when a QI is acting as a qualified intermediary.
Recipient	See <a href="#">Instructions for Form 1042-S</a> for the definition of recipient.
Replacement File	A replacement file is an information return file sent by the filer at the request of the IRS because of certain errors encountered while processing the filer's original submission.
Service Bureau	Person or organization with which the withholding agent has a contract to prepare and/or submit information return files to the IRS. A parent company submitting data for a subsidiary is not considered a service bureau.
Social Security Number (SSN)	A nine-digit number assigned by the Social Security Administration to an individual for wage and tax reporting purposes.
Special Character	Any character that is not a numeric; an alpha or a blank.
Taxpayer Identification Number (TIN)	Refers to either an Employer Identification Number (EIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), Qualified Intermediary Employer Identification Number (QI-EIN), or a Withholding Foreign Partnership Employer Identification Number (WP-EIN), and Withholding Foreign Trust Employer Identification Number (WT-EIN).
Tax Year	The year in which payments were made by a withholding agent to a recipient.
Transmitter	The person or organization preparing electronic file(s). The transmitter may be the payer, agent of the payer, or withholding agent.
Transmitter Control Code (TCC)	A five-character alphanumeric code assigned by the IRS to the transmitter prior to electronically filing. This number is inserted in the record and must be present in all files submitted electronically through the FIRE system. An application (Form 4419) must be filed with the IRS to receive this number. Transmitter Control Codes assigned to 1042-S filers will always begin with "22".
Unique Form Identifier	Withholding agents are required to assign a unique identifying number to each Form 1042-S they file. This identifying number is used, for example, to identify which information return is being corrected or amended when multiple information returns are filed by a withholding agent with respect to the same recipient. The unique identifying number cannot be the recipient's U.S. or foreign TIN. The unique identifying number must be numeric. The length of a given identifying number must be exactly 10-digits. The identifying number must be unique to each original Form 1042-S filed for the current year. The identifying number can be used on a new original form in a subsequent year.

Element	Description
Unknown Recipient	For this Publication, an unknown recipient is a recipient for whom no documentation has been received by a withholding agent or intermediary, or for which documentation received cannot be reliably associated with the recipient, and that is not reported in a pool of payees or account holders provided by an intermediary or flow-through entity for Chapter 4 purposes (i.e., a Chapter 4 Withholding Rate Pool). This includes incomplete documentation. An unknown recipient is always subject to withholding at the maximum applicable rate. No reduction of or exemption from tax may be applied under any circumstances.
Vendor	Vendors include service bureaus that produce information return files for withholding agents. Vendors also include companies that provide software for those who wish to produce their own electronic files.
Withholding Agent	Any person, U.S. or foreign, who has control, receipt, or custody of an amount subject to withholding under Chapters 3 or 4 or who can disburse or make payments of an amount subject to withholding. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity. The term withholding agent also includes, but is not limited to, a qualified intermediary, a nonqualified intermediary, a withholding foreign partnership, a withholding foreign trust, a flow-through entity, a U.S. branch of a foreign insurance company, or foreign bank or territory financial institution that is treated as a U.S. person. A person may be a withholding agent under U.S. law even if there is no requirement to withhold from a payment or even if another person has already withheld the required amount from a payment.
Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)	A foreign partnership or trust that has entered into a Withholding Foreign Partnership agreement or Withholding Foreign Trust agreement with the IRS in which it agrees to assume primary withholding responsibility for all payments that are made to it for its partners, beneficiaries, or owners for Chapter 3 and 4 purposes.
Withholding Rate Pool	See Regulations Section 1.1441-1(c)(44) for definition of Chapter 3 Withholding Rate Pool. See Regulations Section 1.1471-1(b)(20) for definition of Chapter 4 Withholding Rate Pool.

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

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

### .01 State Abbreviation Codes

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

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

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

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

### .02 APO and FPO Addresses

When reporting APO/FPO addresses, AE is the designation for ZIP Codes beginning with 090-098, AA for ZIP Code 340, and AP for ZIP Codes 962-966 Use the following format:

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

### .03 Province Codes

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

**Table 2: Province Codes for Canada**

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

## Sec. 13 Taxpayer Identification Number

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

- The income is effectively connected with the conduct of a trade or business in the United States.
- A recipient claims tax treaty benefits (See the [Instructions for Form 1042-S](#) for exceptions to the U.S. TIN requirement and when a foreign TIN can be used instead of a U.S. TIN).
- The recipient is a Qualified Intermediary, Withholding Foreign Partnership, or a Withholding Foreign Trust.
- The recipient is a U.S. branch of an FFI or territory FFI that is treated as a U.S. person under Regulations Section 1.1441-1(b)(2)(iv)(A) or is a U.S. branch not treated as a U.S. person that has certified that it will meet the requirements under Regulations section 1.1471-4.
- A nonresident alien (NRA) is claiming exemption from withholding on independent personal services pursuant to a provision of an income tax treaty.
- Other situations may apply, see [Publication 515](#), Withholding of Tax on Nonresident Aliens and Foreign Entities, and the [Instructions for Form 1042-S](#).

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

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

The withholding agent and recipient names with associated TINs should be consistent with the names and TINs used on other tax returns. **Note:** A withholding agent must have a valid EIN, QI-EIN, WP-EIN, and/or WT-EIN. It is no longer valid for a withholding agent to use SSNs and ITINs.

## Part B. | Data Communications





## Sec. 1 Form 4419, Application for Filing Information Returns Electronically

### .01 Mandate to Electronically File Form 4419, Application for Filing Information Returns Electronically

All transmitters who file information returns electronically through the FIRE System are required to request authorization to file electronically by submitting [Form 4419](#), Application for Filing Information Returns Electronically. Additionally, to transmit files electronically through FIRE, you must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in [Publication 1220](#), Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.

**Note: A scanned, or PDF copy will not be accepted.**

**Due Date:** Submit Form 4419 by November 1<sup>st</sup> of the year before information return(s) are due to ensure you are ready to electronically file. Form 4419 received after November 1<sup>st</sup> may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.

Form 4419 must be electronically filed. Submit an online Fill-in Form 4419 located within the FIRE System at <https://fire.irs.gov/>. Guidelines are provided below:

- Select Log On or Create New Account.
- Under the main menu, select “Fill-in Form 4419.”
- Review the “Important Notes” screen to ensure that you have the correct information to proceed.
- Ensure you are authorized to complete and sign the application:  
This application must be completed and submitted by: (a) the owner, if the applicant is a sole proprietorship, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate.
- To complete your submission, click the box, “*Yes, I am authorized to sign this document on behalf of the transmitter and/or payer.*”

The FIRE System is down for annual updates from December 4, 2020 – January 5, 2021. Fill-in Form 4419 cannot be submitted during this period. Submit your Fill-in Form 4419 early to be ready to timely transmit through the FIRE System.

Only submit a paper Form 4419 when you have an existing Transmitter Control Code (TCC) and need to:

- Revise current TCC information.
- Request an additional TCC for a form type that you currently have or for another form type listed on Form 4419 Block 7. Provide a reason an additional TCC is necessary.

**Note:** The FIRE System does not provide fill-in forms for information returns.

### .02 Application Approval

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

Electronically filed returns may not be transmitted through FIRE until Form 4419 has been approved and a TCC has been assigned. **Reminder:** You must have software that meets the requirements and record layouts in this publication; or a service provider that will create the file in the proper format.

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

- Payer has discontinued filing electronically for two consecutive years.

- Payer's files were transmitted in the past by a service bureau using the service bureau's TCC, but now the payer has computer equipment compatible with that of the IRS and wishes to prepare the files.

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

### **.03 Revise Current Transmitter Control Code (TCC) Information**

Transmitters should notify the IRS of any changes to their TCC information. Submit a paper Form 4419 to update the previously approved information:

- Legal name and address
- Person to contact or contact information

If your business has been assigned a new EIN, you are required to submit a Fill-in Form 4419 on the FIRE System at <https://fire.irs.gov/> for assignment of a new TCC. Refer to [Form 4419 Instructions](#).

### **.04 Do I Need More than One TCC?**

No. Only one Transmitter Control Code (TCC) is required if you are only filing Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G. The TCC is used to catalog files as they are received. The forms listed in Publication 1220 require a single TCC; therefore, only submit one Form 4419.

For example, if you intend to file Forms 1099-INT, submit Form 4419. If, later, another type of form will be filed (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G), use the TCC assigned to file Forms 1099-INT. Do not submit an additional Form 4419.

An additional TCC is required to electronically file each of the following types of returns:

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

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

### **.05 Deleted TCC**

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

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

You must establish an account before you can transmit files through the FIRE Production System or the FIRE Test System. The system will prompt you to create your User ID, password, 10-digit Personal Identification Number (PIN) and secret phrase. Each user should create their individual FIRE account and login credentials. Multiple FIRE accounts can be created under one TCC.

The FIRE Production System and the FIRE Test System are two different sites that do not communicate with each other. If you plan on sending a production file and a test file, you will need an account on each system.

### .01 User Identification (ID)

You will need to supply the name you intend to use as your User ID. The following special characters are allowed: `_`, `/`, `@`, `-`, period, comma, and space.

### .02 FIRE Password

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

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

### .03 FIRE PIN

All FIRE accounts require a valid PIN consisting of 10 unique numbers. If you fail to establish a valid PIN, you will continue to receive prompts until you do. The FIRE System will not allow a PIN that:

- Consists of all the same numbers, example 1111111111
- Is sequential in ascending or descending order, examples 0123456789 or 9876543210
- Contains alpha characters

Established accounts that do not meet the criteria will be prompted to update their PIN when they log into the FIRE System.

You must enter the PIN each time you electronically send an original, corrected, or replacement file. Authorized agents or transmitters may enter their PIN; however, the payer/filer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements.

If you enter an incorrect PIN three times, you will be locked out of submitting files for a 24-hour period.

### .04 Secret Phrase

FIRE accounts require the user to establish a valid secret phrase to assist in resetting passwords for FIRE Systems (Production and Test). During the account creation process you will be presented with the Create FIRE System Account Secret Phrase screen, all fields marked with an asterisk (\*) are required fields. If you fail to create a secret phrase, you will continue to receive prompts until you do.

Your secret phrase must be 8 to 20 characters with one uppercase, one lower case, one numeric, and one special character with no spaces. The following special characters are allowed `#?!@$%^&*.,'-`. Secret phrase cannot contain the User ID or Username. You will be prompted to enter the validation code (CAPTCHA) exactly as shown in the text box and then click 'Create'. If all data entered was valid, you will receive the message, "Your Secret Phrase has been successfully created."

## **.05 Secret Phrase to Reset Your FIRE Password**

If you have a FIRE System account (Production and Test) with an established secret phrase and forgot your password, you may reset your password by using your established secret phrase.

- At the FIRE System Log on screen, click on 'Forgot Password'.
- At the FIRE System 'Forgot Password' screen, enter all the required information and click 'Login'. You will then be prompted to 'Change Your Password' with the specified criteria.

Once logged into the FIRE System, you have the option to 'Change Secret Phrase' if needed.

If you exceed the number of allowed login attempts with the secret phrase, you will be prompted to call the IRS for a secret phrase reset.

## Sec. 3 Connecting to FIRE System

Connect to the FIRE Production System by accessing <https://fire.irs.gov>.

Connect to the FIRE Test System by accessing <https://fire.test.irs.gov>.

FIRE Production System Availability		
	From:	Through:
Down for annual updates	December 4, 2020, 6 p.m. ET	January 5, 2021
Controlled launch	January 6, 2021, 8 a.m. ET	January 8, 2021, 12 p.m. ET
Available	January 8, 2021, 12 p.m. ET	Available 24 hours a day until end of year updates. Date to be determined and will be available on the <a href="#">FIRE</a> webpage.
FIRE Test System Availability		
	From:	Through:
Down for updates	October 26, 2020, 6 p.m. ET	November 2, 2020
Available	November 3, 2020	December 4, 2020, 6 p.m. ET
Down for annual updates	December 4, 2020, 6 p.m. ET	January 4, 2021, 8 a.m. ET
Available	January 4, 2021, 8 a.m. ET	Date to be determined and will be available on the <a href="#">FIRE</a> webpage.
<b>Note:</b> The FIRE Production System may be down for maintenance every Sunday and Wednesday from 2 a.m. ET to 5 a.m. ET. Updates to the FIRE Test System will be announced on the <a href="#">FIRE Test System</a> and <a href="#">FIRE</a> webpages.		

**Note:** The FIRE Production and the FIRE Test Systems do not communicate. You must create and maintain a separate account for each FIRE System.

Follow the table below to connect to the FIRE Systems.

Connecting to the FIRE Systems	
1st Time Connection to FIRE Production and Test Systems	Returning User to FIRE Production and Test Systems
<ul style="list-style-type: none"> <li>Click "Create New Account"</li> <li>Fill out the registration form and click "Submit"</li> <li>Create User ID</li> <li>Create and verify password</li> <li>Create and verify the Secret Phrase</li> <li>Click "Create"</li> <li>If the message "Account Created" is received, click "OK"</li> <li>Create and verify the 10-digit self-assigned PIN (Personal Identification Number) – See <a href="#">FIRE PIN</a></li> <li>Click "Submit"</li> <li>If the message "Your PIN has been successfully created!" is received, click "OK"</li> <li>Read the bulletin(s) and "Click Continue"</li> </ul> <p><b>Note:</b> If you are using SPAM filtering software, configure it to allow an email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a>.</p>	<ul style="list-style-type: none"> <li>Click "Log On"</li> <li>Enter the User ID (not case sensitive)</li> <li>Enter the Password (case sensitive)</li> <li>Read the bulletin(s) and/or Click "Continue"</li> </ul> <p style="text-align: center;"><b>Password Criteria</b></p> <ul style="list-style-type: none"> <li>Must contain a minimum of 8 characters</li> <li>Limited to a maximum of 20 characters</li> <li>Must contain at least one special character #?!@\$%^&amp;*.,'-</li> <li>Must contain at least one upper case letter (alpha character)</li> <li>Must contain at least one lower case letter (alpha character)</li> <li>Must contain at least one number (numeric character)</li> <li>Passwords must be changed every 90 days; the previous 24 passwords cannot be used</li> <li>Passwords cannot contain the User ID or Username</li> </ul>

## Uploading Files to FIRE

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

After logging in, go to the Main Menu:

- Click “Send Information Returns”
- Enter the TCC
- Enter the TIN
- “Submit”
- Verify and update company information as appropriate and/or click “Accept” (The system will display the company name, address, city, state, ZIP code, telephone number, contact, and email address. This information is used to email the transmitter regarding the transmission.)

Select one of the following:

- Original File
- Replacement File
- Amended File
- Test File (This option will only be available on the FIRE Test System during the times specified at the beginning of [Sec 3 Connecting to the FIRE System.](#))
- Enter the 10-digit PIN
- “Submit”
- “Browse” to locate the file and open it
- “Upload”

**Note:** When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. It is recommended that you print this page for your records. If this is not displayed on your screen, we probably did not receive the file. To verify, go to “Check File Status” option on the main menu. We received the file if the filename is displayed and the count is equal to ‘0’ and the results indicate ‘not yet processed’.

## Checking the Status of Your File

It is the transmitter’s responsibility to check the status of submitted files. If you do not receive an email within five (5) business days or if you receive an email indicating the file is bad:

- Log back into the [FIRE System](#)
- Select “Main Menu”
- Select “Check File Status” - The default selection to the File Status drop down is, “**All Files.**” When “**All Files**” is selected, a valid date range is required. The date range cannot exceed three months.
- Enter the TCC
- Enter the TIN and “Search”

**Note:** During peak filing periods, the time frame for returning file results may be more than 5 business days.

File Status Results:

- **Good, Not Released** – The filer is finished with this file if the “Count of Payees” is correct. The file is automatically released after ten business days unless the filer contacts the IRS within this timeframe.
- **Good, Released** – The file has been released for IRS processing.
- **Bad** – The file has errors. Click on the filename to view the error message(s), fix the errors, and resubmit the file timely as a “replacement” file.
- **Not Yet Processed** – The file has been received, but results are not available. Check back in a few days.

## Sec. 4 Electronic Specifications

### .01 FIRE System

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

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

The FIRE Production System does not provide fill-in forms, except for:

- Form 4419, Application for Filing Information Returns Electronically (FIRE)
- Form 8809, Application for Extension of Time to File Information Returns

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

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

### .02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

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



## Sec. 5 Electronic Submissions

### .01 Electronic Submissions

For dates of availability, see [Part B. Sec. C, Connecting to FIRE System](#).

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

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

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.
- The time required to transmit a file can be reduced up to 95 percent by using compression.

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

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

### .02 File Definitions

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

- **Original File** – Contains information returns that have not been previously reported to the IRS.
- **Amended File** – a file previously submitted and processed but contained incorrect information. Amendments should only be made to records that have been filed incorrectly, not the entire file.
- **Replacement File** – the “Check File Status” option on the FIRE System indicated an original or amended file was bad. After the necessary changes, have been made, the entire file must be transmitted through the FIRE System.
- **Test File** – Contains data that is formatted to the specifications in the Publication 1187 and can only be sent through the FIRE Test System.

### .03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the “*Verify your Filing Information*” screen within five business days after a file has been filed. If using email-filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If a file is bad, the transmitter must return to <https://fire.irs.gov> or <https://fire.test.irs.gov> to identify the errors. At the main menu select “Check File Status.”

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

If the file is good, it is released for mainline processing after ten business days from receipt. Contact the IRS by telephone at 866-455-7438 within the ten-day timeframe if the file should not be released for further processing. When you call, you must indicate if you want the file ‘Closed’ or ‘Made Bad’ so that you can send a Replacement file. You will need your TCC and employer identification number (EIN).

## Sec. 6 Test Files

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

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

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

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

Actual taxpayer data should not be used in the FIRE Test System.

Refer to [Part C. Record Format Specifications and Record Layouts](#).

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

It is the transmitter’s responsibility to check the results of the submission. See [Part B. Sec. 3, Checking the Status of Your File](#).

**Note:** During peak filing periods, the time frame for returning file results may be more than 5 business days.

The following results will be displayed:

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

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

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

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

### .01 Accuracy of Data

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

- If a qualified intermediary (QI), withholding foreign partnership (WP), or withholding foreign trust (WT) is acting as such, either as a withholding agent or as a recipient, the TIN reported must be a QI-EIN, WP-EIN, or WT-EIN and must begin with “98.” See the definition of a QI in [Part A. Sec. 11, Definition of Terms](#) or in the [Instructions for Form 1042-S](#).
- Country Codes used must be valid codes taken from the Country Code Table at [Foreign Country Code Listing for Modernized e-File](#). If a recipient is claiming treaty benefits, the Country Code can never be “OC” or blank to indicate unknown country.
- If a recipient is an “UNKNOWN RECIPIENT” or “WITHHOLDING RATE POOL,” no address should be present. These are the only two situations where a street address is not required.
- All income, withholding, and repayment fields must be reported in whole dollars only. Do not enter cents in amount fields. To round amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.00. If you must add amounts to figure the amount to enter on a line include cents when adding and only round off the total.

Apply the following formulas to determine U.S. Federal Tax Withheld, Q record (359-370). **Applying the formulas will determine what the correct amount of withholding should be. If a different amount was withheld, enter the amount that was actually withheld in whole dollars only.** The U.S. Federal Tax Withheld, Q record (359-370) plus Withholding by Other Agents, Q record (371-382) less Amount Repaid, Q record (60-71) should equal the Total Withholding Credit, Q record (383-394). For example, if the total amount reported as withheld by you is \$600, total amount withheld by other withholding agent is \$120, and the amount reported as repaid to recipient is \$50, the total withholding credit amount will equal \$670. All field positions described below are in the Recipient “Q” Record.

Income Codes (16, 17, 18, 19, 20, and 42)	All Other Income Codes
Gross Income (positions 6-17)	Gross Income (positions 6-17)
– Withholding Allowance (positions 18-29)	X Tax Rate (positions 42-45)
= Net Income (positions 30-41)	= U.S. Federal Tax Withheld (positions 359-370)
X Tax Rate (positions 42-45)	
= U.S. Federal Tax Withheld (positions 359-370)	

To correctly report an Unknown Recipient under Chapter 3, enter the following in the Recipient “Q” Record:

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

When making a payment to an international organization (such as, United Nations) or a tax-exempt organization under IRC 501(a), use Country Code “OC”; blank fill when there is an “UNKNOWN RECIPIENT.” If withholding agent is making a payment to a QI, WP, or WT’s withholding rate pool, enter the Country Code of the QI, WP, or WT. Also, when making a payment to a participating FFI or registered deemed-compliant FFI’s Chapter 4 reporting pool, enter the Country Code of the participating FFI or registered deemed-compliant FFI or branch of a disregarded entity owned by such FFI receiving the withholdable payment.

When using Chapter 3 Exemption Code 4, the Recipient Country of Residence Code for Tax Purposes MUST be a VALID treaty country (for example, if the recipient is a tax resident of Northern Ireland use United Kingdom). Do not use Chapter 3 Exemption Code 4 unless the exemption of tax is based on a treaty claim. If the tax treaty reduces the tax rate but does not exempt the payment, enter 00 or blanks for the exemption code as indicated in the “Q” Record instructions for positions 46-47.

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

## **.02 Income Codes**

Generally, payments under Income Codes 06 and 08 (Dividend Income) are not exempt from withholding, however, certain exceptions apply. If income is from gambling winnings (Income Code 28) or is not specified (Income Code 23 – Other Income), the tax rate must generally be 30%. This type of income is only exempt from withholding at source if the exemption is based on a tax treaty as listed in [Publication 515](#), Withholding of Tax on Nonresident Aliens and Foreign Entities. If Income Code 42 or 43 (Earnings as an Artist or Athlete) is used, the Recipient’s Chapter 3 Status code must be 22 (generally, such amounts are not subject to a reduced rate of tax under treaty). Do not use Recipient’s Chapter 3 Status code 16 (Individual), 15 (Corporation), or 08 (Partnership) in such a case. If compensation that otherwise would be covered under Income Codes 17 through 20 (Certain types of compensation services) is directly attributable to the recipient’s occupation as an artist or athlete, use Income Code 42 (Earnings as an artist or athlete – not central withholding agreement) or 43 (Earnings as an artist or athlete – central withholding agreement) instead. When paying scholarship and fellowship grants (Income Code 16), the Recipient’s Country of Residence for Tax Purposes must be identified and cannot be “OC” or blank filled to indicate the country is unknown. Grants that are exempt under Code Section 117 are not required to be reported on Form 1042-S.

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

If a student is receiving compensation (Income Code 20), or a teacher, or a researcher is receiving compensation (Income Code 19), all or part of which should be exempt from tax under a tax treaty, the Country of Residence for Tax Purposes must be identified and cannot be “OC” or blank filled to indicate the country is unknown. See the [Instructions for Form 1042-S](#).

### .03 Common Formatting Errors

Item	Issue	Resolution
1.	Incorrect TIN indicator in the “W” Record.	Ensure the correct TIN Indicator is used. A U.S. withholding agent always has an EIN. Only a foreign entity that has entered into a withholding agreement with IRS (Qualified Intermediary, Withholding Foreign Partnership or Withholding Foreign Trust) can have a QI-EIN, WP-EIN or WT-EIN. If the withholding agent is a foreign company, then a foreign address must be entered in the withholding agent address fields.
2.	Blank or invalid information in the Withholding Agent’s name and address fields.	The IRS error amendment process requires that the “W” Record be checked for validity before the “Q” Record can be amended. Ensure that the withholding agent’s Name, EIN, Street Address, City, and State or Country is present along with the appropriate Postal or ZIP Code. The Withholding Agent’s Name Line-1 must contain the withholding agent’s name.
3.	Missing Recipient TIN in the “Q” Record.	A Recipient TIN must generally be present in order to allow a reduction or exemption from withholding at the 30% tax rate; however, certain exceptions do apply (for example, payments of portfolio interest or certain payments of interest, dividends, or royalties on actively-traded or publicly offered instruments). If the recipient doesn’t have a TIN, one must be applied for and provided to the withholding agent before a reduction or exemption of withholding is allowed. See also <a href="#">Instructions for Form 1042-S</a> for when a foreign TIN is allowed in lieu of a U.S. TIN.
4.	Invalid Recipient name and address information.	<ul style="list-style-type: none"> <li>• <b>The Recipient’s Name Line-1</b> (field position 94-133 of the Recipient ‘Q’ record) must be the same recipient name shown on the withholding certification document provided to and retained by the withholding agent.</li> <li>• <b>Recipient Street Line-1</b> (field position 214- 253 of the Recipient ‘Q’ record) should only show the official street address.</li> <li>• <b>Recipient Street Line-2</b> (field position 254- 293 of the Recipient ‘Q’ record) should be used for additional internal information; such as mail stop numbers, or attention information.</li> <li>• <b>Recipient’s City</b> (field position 294-333 of the Recipient ‘Q’ record) should be used to enter the city, town, or other locality name. If applicable enter APO or FPO. Do not enter Recipient’s State, Province Code, Country Code, or foreign postal codes in this field. Follow the instructions for each of these field positions and enter the information in the appropriate fields with the appropriate codes.</li> </ul> <p>Enter information in all fields using valid characters.</p>
5.	Incorrect use of Chapter 3 Recipient Code 21 or Chapter 4 Recipient Code 29 (Unknown Recipient).	Chapter 3 Status Code 21 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. Use Chapter 4 Status Code 29 only if you have not received a withholding certificate or other documentation with respect to a withholdable payment from an intermediary or flow-through entity. Only use this code if you also used Recipient Code 21 as the Chapter 3 Status Code. If Chapter 3 Status Code 21 or Chapter 4 Status Code 29 is used, the Recipient Name Line 1 must contain the words “UNKNOWN RECIPIENT” and the other name and fields must be blank.
6.	Incorrect use of Recipient Code 21 and the Tax Rate and U. S. Tax Withheld fields.	If Chapter 3 Status code 21 is used, the Tax Rate and the U.S. Tax Withheld must always be 30%. For example, exemption Code 04 (treaty exemption) is not allowed when using Recipient’s Chapter 3 Status code 21.

Item	Issue	Resolution
7.	Incorrect use of Country Codes in the "Q" Record.	There are three places in the "Q" Record where country information must be entered. Generally, the information entered in these three fields should be consistent. The country list in the <a href="#">Foreign Country Code List for Modernized e-File</a> is comprehensive. Do not use any code that is not on the list. Read the Instructions for Form 1042-S regarding the use of "OC" and if unknown country blank fill. Do not use these two codes under any other circumstances than those specifically indicated in the instructions.
8.	Incorrect reporting of Tax Rates in the "Q" Recipient Record.	A valid Tax Rate Table is included at <a href="http://www.irs.gov/Form1042s">www.irs.gov/Form 1042s</a> . Please refer to the table and only use the tax rates listed. "Blended rates" are not allowed. If a tax rate for a given recipient changes during the year, two "Q" Records must be submitted.
9.	Total amounts reported in the "C" Reconciliation Record do not equal the total amounts reported in the "Q" Recipient Records.	The total Gross Income (field position 6-17) and Total Withholding Credit (field position 383-394) reported in the "Q" Records must equal the Total Gross Amount Paid (field position 16-30) and Total Withholding Credit (field position 31-45) reported in the corresponding "C" Record.
10.	The following are other major errors associated with electronic filing:	<ul style="list-style-type: none"> <li>• Invalid characters. The only valid characters are those characters listed in Record Format Part C. Sec. 1.</li> <li>• "Q" Record Positions 383-394 (Total Withholding Credit) must equal the amounts in Positions 359- 370 (U.S. Federal Tax Withheld) and Positions 371- 382 (Withholding by Other Agents) less Positions 60-71 (Amount Repaid).</li> <li>• "C" Record Positions 31-45 (Total Withholding Credit) must reflect the aggregate of the preceding "Q" records, positions 383-394 (Total Withholding Credit).</li> <li>• "Q" Record Positions 42-45 (Chapter 3 Tax Rate) must reflect a valid tax rate. "Blended rates" are not allowed.</li> <li>• "Q" Record Positions 46-47 (Chapter 3 Exemption Code) must reflect a valid code and the exemption code must be compatible with the tax rate. For example, if a zero tax (0000) rate is entered in positions 42-45 (Chapter 3 Tax Rate), the appropriate exemption code of 01-12 must be used in positions 46-47.</li> </ul>

## .04 Common Submission Errors

Item	Issue	Resolution
1.	SPAM filters are not set to receive email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a> .	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a> .
2.	Incorrect email address provided.	When the “Verify Your Filing Information” screen is displayed, make sure the correct email address is displayed. If not, please update with the correct email address.
3.	Transmitter does not check the FIRE System to determine file acceptability.	Generally, the results of file transfers are posted to the FIRE System within five business days. If the correct email address was provided on the “Verify Your Filing Information” screen when the file was sent, an email will be sent regarding the FILE STATUS. <ul style="list-style-type: none"> <li>• If the results in the email indicate “Good, Not Released” and the “Count of Payees” is correct, the filer is finished with this file.</li> <li>• If any other results are received, follow the instructions in the “Check File Status” option.</li> <li>• If the file contains errors, get an online listing of the errors.</li> <li>• If the file status is good, but the file should not be processed, filers should contact the IRS within ten business days from the transmission of the file.</li> </ul>
4.	Replacement file is not submitted timely.	If a file is bad make necessary changes and resubmit timely as a replacement file within 60 days from the date the original file was transmitted.
5.	Transmitter compresses several files into one.	Only compress one file at a time. For example, if there are ten uncompressed files to send, compress each file separately and send ten separate compressed files.
6.	Transmitter sends an original file that is good, and then sends an amended file for the entire file even though there are only a few changes.	Call the IRS at 866-455-7438 (outside the U.S. 304-263-8700); the IRS may be able to stop the file before it has been processed.
7.	File is formatted as EBCDIC.	All files submitted electronically must be in standard ASCII code.
8.	Transmitter has one TCC and is unsure which TIN should be used when logging into the FIRE System to send a file.	The TIN of the company assigned to the TCC should be used when sending a file electronically.
9.	Transmitter sent the wrong file and is not sure what to do.	Call the IRS at 866-455-7438 (outside the U.S. 304-263-8700). The IRS may be able to stop the file before it has been processed.
10.	Transmitter sends a file and “CHECK FILE STATUS” indicates that the file is good, but the transmitter wants to send another file containing the same information.	Once a file has been transmitted, a replacement file cannot be sent unless the “CHECK FILE STATUS” indicates the file is bad (five business days after the file was transmitted). If a file should not be processed, contact the IRS toll-free at 866-455-7438 (outside the U.S. 304-263-8700 (not toll-free), to see if the processing can be stopped.
11.	Transmitter uses the TCC assigned for filing 1098, 1099, 5498 or W-2G forms.	To transmit Form 1042-S, filers must use the correct TCC, which begins with “22.” Call the IRS at 866-455-7438 to close file submitted under incorrect TCC.

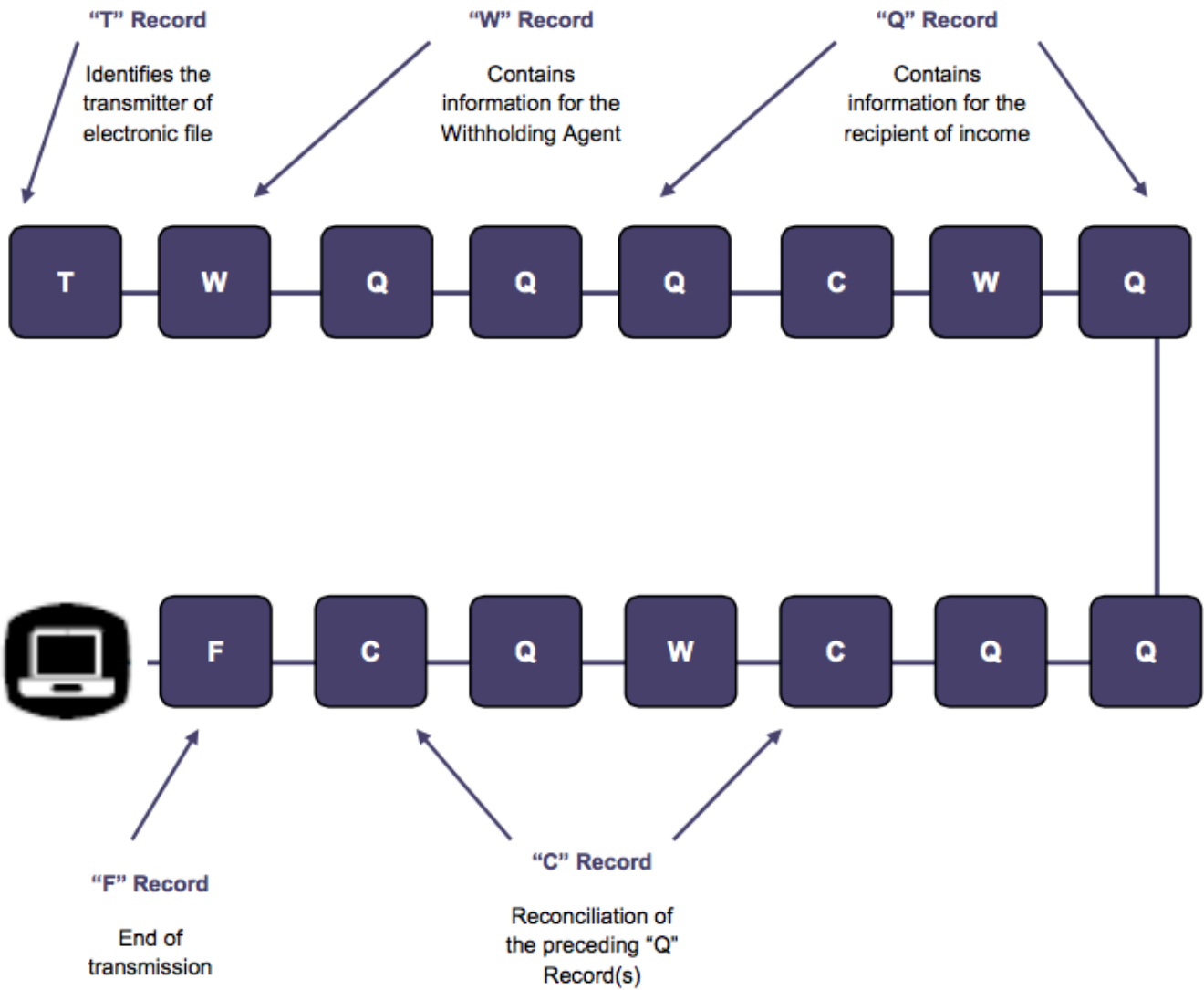
## **Part C. | Record Format Specifications and Record Layouts**





# File Format Diagram

Each record must be 1020 positions.



## Sec. 1 Record Format

Do not use decimal points (.) to indicate dollars and cents. All income, withholding, and repayment fields must be reported in whole dollars only. Do not enter cents in amount fields. To round amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3. If you must add amounts to figure amount to enter on a line include cents when adding and only round the total.

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

### Valid Characters

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

## Sec. 2 Transmitter “T” Record

### General Field Descriptions

The Transmitter “T” Record identifies the entity transmitting the electronic file. A replacement file will be requested if the “T” Record is not present. See [File Format Diagram](#)

- Transmitter “T” Record is the first record on each file and is followed by a Withholding Agent “W” Record.
- All alpha characters entered in the “T” Record must be upper case.
- All records must be a fixed length of 1020 positions.
- Do not use punctuation in the name and address fields.
- The Transmitter “T” Record contains information, which is critical if it is necessary for IRS to contact the filer.
- The transmitter and the withholding agent may be the same, but they need not be.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
1	Record Type	1	<b>Required.</b> Enter "T."
2-5	Tax Year	4	<b>Required.</b> Enter the four-digit tax year for which income and withholding are being reported. Numeric characters only.
6-14	Transmitter's Taxpayer Identification Number (TIN)	9	<p><b>Required.</b> Enter the Taxpayer Identification Number of the Transmitter. This can be one of the following:</p> <ul style="list-style-type: none"> <li>• Employer Identification Number (EIN)</li> <li>• Qualified Intermediary Number (QI-EIN)</li> <li>• Withholding Foreign Partnership Number (WP-EIN)</li> <li>• Withholding Foreign Trust Number (WT-EIN)</li> </ul> <p>Numeric characters only. Do not enter blanks, hyphens, alphas, or TINs consisting of all the same digits.</p>
15-54	Transmitter's Name	40	<b>Required.</b> Enter the transmitter name. Abbreviate if necessary, to fit the 40-character limit. Omit punctuation, if possible. Left justify the information and fill unused positions with blanks.
55-94	Transmitter's Address	40	<b>Required.</b> Enter the full mailing address where correspondence should be sent. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Abbreviate if necessary, to fit the 40-character limit. Omit punctuation, if possible. Left justify the information and fill unused positions with blanks.
95-114	City	20	<b>Required.</b> Enter the city, town, or other locality name. Enter APO or FPO if applicable. Left justify the information and fill unused positions with blanks.
115-116	State Code	2	<b>Required, if U.S. Transmitter.</b> Enter the valid U.S. Postal Service State Code. Refer to the State Abbreviation Codes table in Part A. Sec 12. If this field is not utilized, enter blanks. Do not spell out the state name.

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

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
117-118	Province Code	2	<b>Required, if Foreign Country Code is "CA" (Canada).</b> Enter the two-alpha character Province code as shown in the <a href="#">Province Codes for Canada</a> table. If the foreign country is other than Canada, enter blanks. Do not spell out the Province name.
119-120	Country Code	2	<b>Required, if Foreign Transmitter.</b> Enter the two-alpha character Country Code from the Country Code table. If the Country Code is present, the State Code field must be blank. Do not spell out the Country name.
<b>Note:</b> The list of Country Codes provided at <a href="#">Foreign Country Code Listing for Modernized e-File</a> includes all internationally recognized Country Codes and must be used to ensure the proper coding of the Country Code field. This list is updated each year. <b>Do not enter U.S.</b> in the Country Code field.			
121-129	Postal or ZIP Code	9	<b>Required.</b> Enter up to nine numeric characters for all U.S. addresses (including territories, possessions, and <a href="#">APO/FPO</a> ). For foreign addresses enter the alphanumeric foreign postal code, if applicable. Left justify the information and fill unused positions with blanks.
130-169	Contact Name	40	<b>Required.</b> Enter the name of the person to contact when problems with the file or transmission are encountered. Left justify the information and fill unused positions with blanks.
170-189	Contact Telephone Number and Extension	20	<b>Required.</b> Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks.
190-194	Transmitter Control Code (TCC)	5	<b>Required.</b> Enter the five-character alphanumeric TCC assigned ONLY for Form 1042-S reporting. (The first two numbers will always be <b>22</b> .) Alpha characters must be upper case.
195-198	Test Indicator	4	<b>Required, if this is a test file.</b> Enter the word "TEST." Otherwise, enter blanks.
199	Prior Year Indicator	1	<b>Required.</b> Enter a "P" if reporting prior year data; otherwise, enter blank. Do not enter a "P" for current year information.
200-1010	Reserved	811	Enter blanks.
1011-1018	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one). Each record, thereafter, must be increased by one

Record Name: Transmitter "T" Record			
Field Positions	Field Title	Length	General Field Description
			in ascending numerical sequence, that is, 2, 3, 4, etc. right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.
1019-1020	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Transmitter "T" Record – Record Layout					
Record Type	Tax Year	Transmitter's TIN	Transmitter's Name	Transmitter's Address	City
1	2-5	6-14	15-54	55-94	95-114
State Code	Province Code	Country Code	Postal or ZIP Code	Contact Name	Contact Telephone Number and Extension
115-116	117-118	119-120	121-129	130-169	170-189
TCC	Test Indicator	Prior Year Indicator	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
190-194	195-198	199	200-1010	1011-1018	1019-1020

## Sec. 3 Withholding Agent “W” Record

### General Field Descriptions

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

- Withholding Agent “W” Record is the second record on each file and is followed by the Recipient “Q” Record(s), and a Reconciliation “C” Record.
- Do not report for a withholding agent if there are no corresponding Recipient “Q” Records.
- Several “W” Records for different withholding agents may appear on the same transmitter’s file.
- All records must be a fixed length of 1020 positions.
- Do not use punctuation in the name and address fields.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

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

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
13	Withholding Agent's EIN Indicator	1	Enter the Withholding Agent's EIN indicator from the following values: 0 = EIN 1 = QI-EIN, WP-EIN, WT-EIN 2 = NQI-EIN
<p><b>Note:</b> Use EIN indicator 1 only if the Withholding Agent's EIN begins with "98" AND the Withholding Agent has entered into a withholding agreement (QI, WP, or WT agreement) with the IRS.</p>			
14-53	Withholding Agent's Name Line-1	40	<b>Required.</b> Enter the Withholding Agent's Name as established when filing for the EIN which appears in positions 4-12 of the "W" Record. Left justify the information and fill unused positions with blanks.
54-93	Withholding Agent's Name Line-2	40	Enter supplementary withholding agent's name information Use this line for additional names (for example, partners or joint owners), trade names, stage names, aliases, or titles. Also, use this line for "in care of," "Attn." or "via." Left justify the information and fill unused positions with blanks.
94-133	Withholding Agent's Name Line-3	40	See the description for Withholding Agent's Name Line-2.
134-173	Withholding Agent's Street Line-1	40	<b>Required.</b> Enter the mailing address of the withholding agent. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Left justify the information and fill unused positions with blanks.
174-213	Withholding Agent's Street Line-2	40	Enter supplementary withholding agent street address information. Otherwise, enter blanks.
214-253	Withholding Agent's City	40	<b>Required.</b> Enter the city, town, or other locality name. Enter APO or FPO if applicable. Do not enter a foreign postal code in the city field.  Left justify the information and fill unused positions with blanks.
254-255	Withholding Agent's State Code	2	<b>Required, if withholding agent has a U.S. address.</b> Enter the valid U.S. Postal Service state code. If not using a U.S. state, territory, or APO/FPO identifier, enter blanks. Do not use any of the two-character Country Codes in the State Code field.

**Note:** If the withholding agent has a U.S. address, filers are now permitted to enter "US" as Country Code in positions 258-259 (even though "US" is not a code on the list provided at [Foreign Country Code Listing for Modernized e-File.](#)) If the withholding agent has a U.S. address, leave the province code in positions 256-257 blank.



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

Field Positions	Field Title	Length	General Field Description
256-257	Withholding Agent’s Province Code	2	<b>Required, if Foreign Country Code is “CA” (Canada).</b> Enter the two-alpha character Province Code as shown in the <a href="#">Province Codes for Canada</a> table. If the foreign country is other than Canada, enter blanks. Do not spell out the Province name.
258-259	Withholding Agent’s Country Code	2	<b>Required, if foreign withholding agent.</b> Enter the two-alpha Country Code from the Country Code Table provided at <a href="#">Foreign Country Code List for Modernized e-File</a> . Do not spell out the Country name. <b>Note:</b> For “W” record reporting only. If the withholding agent has a U.S. address, filers are now permitted to enter “US” as Country Code (even though “US” is not a code on the list at <a href="#">Foreign Country Code List for Modernized e-File</a> .)
<b>Note:</b> The list of Country Codes provided at <a href="#">Foreign Country Code List for Modernized e-File</a> includes all internationally recognized Country Codes and must be used to ensure the proper coding of the Country Code field. This list is updated each year.			
260-268	Postal or Zip Code	9	<b>Required.</b> Enter up to nine numeric characters for all U.S. addresses (including territories, possessions, and APO/FPO). For foreign addresses enter the alphanumeric foreign postal code, if applicable.  Left justify the information and fill unused positions with blanks.
269-272	Tax Year	4	<b>Required.</b> Enter the four-digit current tax year, unless a “P” was entered in the Prior Year Indicator Field of the “T” Record. All recipient “Q” Records must be a report of payments for one year only. Different tax years may not appear on the same file. Numeric characters only.
273-317	Withholding Agent’s Contact Name	45	<b>Required.</b> Enter the name of the person to contact if any questions should arise with this filing. Left justify the information and fill unused positions with blanks.
318-362	Withholding Agent’s Department Title	45	<b>Required.</b> Enter the title of the contact person or the department that can answer inquiries concerning this filing. Left justify the information and fill unused positions with blanks.
363-382	Contact Telephone Number and Extension	20	<b>Required.</b> Enter the contact person’s telephone number, and extension, if applicable. If foreign, provide the appropriate code(s) for international calls. Numeric characters only. Left justify the information and fill unused positions with blanks. Omit hyphens.

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

Field Positions	Field Title	Length	General Field Description								
383	Final Return Indicator	1	<p><b>Required.</b> Enter the one position value below to indicate whether Forms 1042-S will be filed in the future.</p> <p>0 (zero) = will be filing 1 = will not be filing</p>								
384	Withholding Indicator	1	<p><b>Required.</b> Enter the appropriate number from the table below:</p> <table border="1"> <tr> <td>3</td> <td>Withholding Agent reporting under Chapter 3</td> </tr> <tr> <td>4</td> <td>Withholding Agent reporting under Chapter 4</td> </tr> </table>	3	Withholding Agent reporting under Chapter 3	4	Withholding Agent reporting under Chapter 4				
3	Withholding Agent reporting under Chapter 3										
4	Withholding Agent reporting under Chapter 4										
385-403	Withholding Agent's GIIN	19	<b>Required, if</b> Withholding Agent has obtained a GIIN, if unused enter blanks.								
404-532	Reserved	129	<b>Required.</b> Enter blanks.								
533-534	Withholding Agent's Chapter 3 Status Code	2	<p><b>Required:</b> Enter the withholding agent's Chapter 3 status code(s) from the list of Status Codes in the <a href="#">Instructions for Form 1042-S</a>.</p> <p><b>Note:</b> You must enter both a Chapter 3 and a Chapter 4 withholding agent status code regardless of the type of payment being made.</p>								
535-536	Withholding Agent's Chapter 4 Status Code	2	<p><b>Required.</b> Enter the withholding agent's Chapter 4 status code(s) from the list of Status Codes in the Instructions for Form 1042-S.</p> <p><b>Note:</b> You must enter both a Chapter 3 and a Chapter 4 withholding agent status code regardless of the type of payment being made.</p>								
537-809	Reserved	273	Enter blanks.								
810	Amended Return Indicator	1	<p><b>Required, for amended returns only.</b> Enter the appropriate code:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Definition</th> </tr> </thead> <tbody> <tr> <td>G</td> <td>A one-step transaction amended return or the first of a two-step transaction amended return</td> </tr> <tr> <td>C</td> <td>The second transaction of a two-step transaction amended return</td> </tr> <tr> <td>Blank</td> <td>If this is not a return being submitted to amend information already processed by the IRS</td> </tr> </tbody> </table>	Code	Definition	G	A one-step transaction amended return or the first of a two-step transaction amended return	C	The second transaction of a two-step transaction amended return	Blank	If this is not a return being submitted to amend information already processed by the IRS
Code	Definition										
G	A one-step transaction amended return or the first of a two-step transaction amended return										
C	The second transaction of a two-step transaction amended return										
Blank	If this is not a return being submitted to amend information already processed by the IRS										
<p><b>Note: Amended G and C</b> coded records must be reported using separate Withholding Agent "W" Records. Refer to <a href="#">Part A. Sec. 10, Amended Information Returns</a>, for specific instructions on how to file amended returns. Non-coded records cannot be submitted in an amended file.</p>											
811-832	Withholding Agent's Foreign Tax Identification Number (if any)	22	<b>Required, if supplied.</b> If unused enter blanks.								

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
833	Withholding Agent is a Partnership Reporting Withholding That Occurred in a Subsequent Year	1	Enter "1" if withholding agent is a partnership that is reporting withholding which occurred in a subsequent year under regulation sections 1.1441-5. Otherwise enter a blank.
<p><b>Note:</b> Beginning in processing year 2021, there is a requirement that all 'Q' Records must have the same entry in position 999 as the associated 'W' Record has in position 833. This requirement applies to current and prior year files submitted after January 1, 2021. Files that include entries where these indicators are not the same will be rejected.</p>			
834-1010	Reserved	177	Enter blanks.
1011-1018	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and there can be only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.
1019-1020	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

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

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

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

Postal or ZIP Code	Tax Year	Withholding Agent's Contact Name	Withholding Agent's Department Title	Contact Telephone Number and Extension	Final Return Indicator	Withholding Indicator
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260-268                      269-272                      273-317                      318-362                      363-382                      383                      384

Withholding Agent's GIIN	Reserved	Chapter 3 Status Code	Chapter 4 Status Code	Reserved	Amended Return Indicator	Withholding Agent's Foreign Tax Identification Number
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385-403                      404-532                      533-534                      535-536                      537-809                      810                      811-832

Withholding Agent is a Partnership Reporting Withholding That Occurred in a Subsequent Year	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
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833                      834-1010                      1011-1018                      1019-1020

## Sec. 4 Recipient “Q” Record

### General Field Descriptions

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

- All recipient “Q” Records for a particular withholding agent must be written after the corresponding Withholding Agent “W” Record, followed by a Reconciliation “C” Record, and before another “W” Record for another withholding agent begins. Each Recipient “Q” Record is treated as if it were a separate Form 1042-S.
- The “Q” Record is restricted to one type of income.
- All records must be a fixed length of 1020 positions.
- Report income, tax withheld, and amounts repaid in **whole dollars only**, rounding to the nearest dollar (do not enter cents). For example, report \$600.25 as 000000000600. Round up or down as appropriate. To round off amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts of 50 to 99 cents to the next whole dollar. If there are two or more amounts to add together, figure the amount to be reported by including cents when adding and only round off the total figure to be reported. Do not enter cents. Money amount fields not used must contain zeros.
- Do not use punctuation in the name and address fields.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.

Under certain circumstances, it may be necessary to submit more than one “Q” Record for the same recipient. Failure to provide multiple Recipient “Q” Records when necessary may generate math computation errors that may result in penalties being assessed.

### For circumstances in which more than one Recipient “Q” Record would be required:

- Different types of income. For example, Recipient X derived income from Capital Gains (Income Code 09) and Industrial Royalties (Income Code 10). A separate “Q” Record must be reported for each Income Code. Each “Q” Record must reflect the Gross Income Paid and any U.S. Federal Tax withheld by the withholding agent(s) pertaining to that Income Code.
- Change in Country Code during the year. For example, the withholding agent received notification by Form W-8BEN that the recipient’s country of residence for tax purposes changed from country X to country Y. A separate “Q” Record must be reported for each Country Code providing Gross Income Paid, Tax Rate, any U.S. Federal Tax Withheld by the withholding agent(s), and Exemption Code, if any. The amounts reported must be based on each country.
- Change in a country’s tax treaty rate during the year. For example, effective April 1, country X changes its tax treaty rate from ten percent to twenty percent. A separate “Q” Record must be reported for each of the tax rates. Provide the Gross Income Paid, Tax Rate, and any U.S. Federal Tax Withheld by the withholding agent(s) under each tax rate.
- Need to report both Chapter 3 and Chapter 4 withholding. For example, if Recipient X derived payments that were subject to both Chapter 3 and Chapter 4 withholding, a separate “Q” Record must be reported for each Chapter. Each “Q” Record must contain the Recipient’s name, address and TIN as appropriate. Both “Q” Records must reflect the portion of the Gross Income Paid and any U.S. Federal Tax withheld by the withholding agent(s) pertaining to the applicable Chapter.
- Account-by-account reporting by a U.S. financial institution. For payments made after January 1, 2016, a U.S. financial institution or a U.S. branch of a foreign financial institution maintaining an account within the U.S. is required to separately report payments of the same type of income made to multiple financial accounts held by the same beneficial owner. For example, if a U.S. financial institution pays dividend income to two separate accounts that it maintains for Recipient X, a separate “Q” Record must be reported for the payment made to each account.

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
1	Record Type	1	<b>Required.</b> Enter "Q"
2	Return Type Indicator	1	<b>Required.</b> Enter the one position value below to identify whether the record is Original or Amended. If submitting a replacement file, use the same indicator as the file being replaced (for example, if replacing an amended file, the indicator would be 1). This must be the same value as in the "W" Record. Values are: 0 (zero) = Original 1 = Amended
3	Pro Rata Basis Reporting	1	<b>Required.</b> Enter the one position value below to identify whether reporting on a Pro Rata Basis. This must be the same value as in the "W" Record. Values are: 0 (zero) = Not Pro Rata 1 = Pro Rata Basis Reporting
4-5	Income Code	2	<b>Required.</b> Enter the two-position value EXACTLY as it appears from the income code table. The Income Code must accurately reflect the type of income paid. Do not enter blanks or 00 (zeros). Numeric characters only.
<b>Note:</b> Refer to the <a href="#">Instructions for Form 1042-S</a> for more information.			
6-17	Gross Income	12	<b>Required.</b> Enter amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). The Gross Income amount must reflect pretax income and is the total income paid before any deduction of tax source. An income amount of zero cannot be shown. Only amended returns can report zero amounts. <b>Note:</b> Do not report negative amounts in any amount field. Numeric characters only. Right justify information and fill unused positions with zeros.
18-29	Withholding Allowance	12	<b>Used with Income Codes 16, 17, 18, 19, 20, and 42 only.</b> Enter amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). If this field is not utilized enter zeros. Numeric characters only. Right justify the information and fill unused positions with zeros.

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
30-41	Net Income	12	<b>Required, if a Dollar Amount is Entered in the Withholding Allowance Field.</b> Enter amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). If this field is not utilized, enter zeros.  Numeric characters only. Right justify the information and fill unused positions with zeros.
42-45	Chapter 3 Tax Rate	4	<b>Required, if reporting under Chapter 3.</b> Enter the correct Tax Rate applicable to the income in the gross income field or net income field based on Chapter 3 of the Internal Revenue Code or valid treaty article. The valid treaty rate is generally based on the recipient's country of residence for tax purposes. The rate selected must be justified by the appropriate treaty. Enter the Tax Rate as a two-digit whole number and two-digit decimal (for example, enter 27.50% as 2750, 15% as 1500 or 7% as 0700). <b>Numeric characters only.</b>

**Note:** A valid Tax Rate Table is located in the [Instructions for Form 1042-S](#). The correct Tax Rate must be entered, even if withholding was at a lesser rate. If an incorrect amount of tax was withheld, report the amount that was withheld.

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

**Record Name: Recipient “Q” Record**

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



**Record Name: Recipient “Q” Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
72-91	Recipient Account Number	20	<p>Financial institutions reporting amounts paid to direct account holders with respect to an account maintained by institution at a U.S. office or U.S. branch, must report the recipient(s) account number in (field position 72-91). If the amount is paid through a nonqualified intermediary or flow-through entity, they are not required to use this field.</p> <ul style="list-style-type: none"> <li>• Do not enter the recipient’s U.S. or foreign TIN.</li> <li>• Allowable characters are alphas, numbers, hyphens and blanks.</li> <li>• If an account number is not assigned, enter blanks.</li> <li>• Left justify the information and fill unused positions with blanks.</li> </ul>
92-93	Reserved	2	Enter blanks.
94-133	Recipient’s Name Line-1	40	<p><b>Required.</b> Enter the complete name of the recipient. If recipient code “21” is used, enter “UNKNOWN RECIPIENT.” Recipient’s Name Lines 2 and 3 must be blank. See the <a href="#">Instructions for Form 1042-S</a> for specific information about Unknown Recipients and Withholding Rate Pools.</p> <p><b>Note:</b> When making a payment to a QI that is acting as a QDD with respect to the payment see Instructions for Form 1042-S for completing this field.</p> <p>Refer to “Valid Characters” Section of the Record Format. Left justify the information and fill unused positions with blanks.</p>
<p><b>Note:</b> Generally, a Non-Qualified Intermediary (NQI), Non-Withholding Foreign Partnership (NWP), or Non-Withholding Foreign Trust (NWT) cannot be a recipient. However, see the Instructions for Form 1042-S for exceptions for payments allocable to a Chapter 4 Withholding Rate Pool that are made to certain NQIs, NWPs, and NWTs.</p>			
134-173	Recipient’s Name Line-2	40	<p>Enter supplementary recipient name information. Use this line for additional names (for example, partners or joint owners), trade names, stage names, aliases or titles. Also, use this line for “in care of”, “Attn.” or “via”. Refer to “Valid Characters” Section of the Record Format. Left justify the information and fill unused positions with blanks.</p>
174-213	Recipient’s Name Line-3	40	See the description for Recipient’s Name Line-2.

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

Field Positions	Field Title	Length	General Field Description
214-253	Recipient's Street Line-1	40	<p><b>Required.</b> Enter the mailing address of the recipient. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Abbreviate as needed. Valid characters are alpha, numeric, blank, ampersand (&amp;), hyphen (-), comma (,), apostrophe ('), forward slash (/), pound (#), period (.), and the percent (%). The percent [% (used as "in care of")] is valid in the first position only. Left justify the information and fill unused positions with blanks.</p>
<p><b>Note:</b> Recipient's address is not required if Recipient's Chapter 3 status code is "21" or Chapter 4 status code is "29 (i.e. Unknown Recipient).</p>			
254-293	Recipient's Street Line-2	40	<p>Enter supplementary recipient street address information. If a PO Box is used in addition to a street address, enter it here. Left justify the information and fill unused positions with blanks.</p>
294-333	Recipient's City	40	<p><b>Required.</b> Enter the city, town, or other locality name. Enter APO or FPO if applicable. Do not enter a foreign postal code in the city field. Left justify the information and fill unused positions with blanks.</p>
334-335	Recipient's State	2	<p><b>Required, if U.S. address.</b> Enter the two-character State Code abbreviation. If no U.S. state, territory, or APO/FPO identifier is applicable, enter blanks. Do not use any of the two-character Country Codes in the State Code Field.</p>
<p><b>Note:</b> If the recipient has a U.S. address, leave the Province Code in positions 336-337 and Country Code in positions 338-339 blank.</p>			
336-337	Recipient's Province Code	2	<p><b>Required, if the Recipient Country Code in positions 338-339 is "CA."</b> Enter the two-alpha character Province Code as shown in Part A. Sec. 12, Province Code table. If the foreign country is other than Canada, enter blanks. Do not spell out the Province Name.</p>

**Record Name: Recipient “Q” Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
338-339	Recipient’s Country Code	2	<b>Required, if the recipient has a foreign address.</b> Enter the two-character Country Code abbreviation. See <a href="#">Foreign Country Code List for Modernized e-File</a> for appropriate codes.
<p><b>Note:</b> The list of Country Codes provided at <a href="http://www.irs.gov/uac/about-form-1042s">www.irs.gov/uac/about-form-1042s</a> includes all internationally recognized Country Codes and must be used to ensure the proper coding of the Country Code field. This list is updated each year. Blank fill if the country is unknown <u>only</u> if the payment is to an unknown recipient.</p>			
340-348	Postal or ZIP Code	9	<b>Required.</b> Enter up to nine numeric characters for all U.S. addresses (including territories, possessions, and APO/FPO). For foreign addresses enter the alphanumeric foreign postal code, if applicable. Left justify the information and fill unused positions with blanks.
349-357	Recipient’s U.S. TIN	9	Enter the recipient’s nine-digit U.S. Taxpayer Identification Number (TIN). If a TIN is not required under regulations or is required but has not been provided by the recipient, enter blanks. Numeric characters only. Do not enter hyphens, alphas, or TINs consisting of all the same digits. The recipient’s TIN must not be truncated.  See the <a href="#">Instructions for Form 1042-S</a> .
358	Reserved	1	Enter blanks.
359-370	U.S. Federal Tax Withheld	12	<b>Required.</b> Enter the amount in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). Right justify the information and fill unused positions with zeros. If there was no withholding, enter all zeros. Numeric characters only.
371-382	Withholding By Other Agents	12	<b>Required.</b> For withholding agents reporting information that has already been subject to withholding by another withholding agent, enter the amount withheld by the other withholding agent in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents).  Right justify the information and fill unused positions with zeros. If there was no withholding, enter all zeros. Numeric characters only.

**Note:** If claiming a credit on Form 1042 (line 67) because of withholding by other agents, attach a copy of the Form 1042-S to Form 1042 to support the credit. For additional guidance, please review the [Instructions for Form 1042-S](#) and [Instructions for Form 1042](#). If you report amounts withheld by other withholding agents, you must report the name

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

Field Positions	Field Title	Length	General Field Description
of the other withholding agent in the applicable fields for the Primary Withholding Agent (see "Q" Record positions 895 through 983.)			
383-394	Total Withholding Credit	12	<p><b>Required.</b> Total Withholding Credit, Q record (383-394) should equal the total reported as U.S. Federal Tax Withheld by you, Q record (359-370) plus Withholding By Other Agents, Q record (371-382) less Amount Repaid, Q record (60-71) to recipients pursuant to adjustment procedures. Enter the amount in <b>whole dollars only</b>, rounding to the nearest dollar (do not enter cents).</p> <p>If there was no withholding, enter all zeros. Right justify the information and fill unused positions with zeros. Numeric characters only.</p>
395-400	Reserved	6	Enter blanks.
401-440	NQI/FLW-THR/PTP Name Line-1	40	Enter the complete name of the NQI/FLW-THR or PTP Entity. It is very important that the complete name of the NQI/FLW-THR or PTP entity be entered. Abbreviate as needed. Refer to "Valid Characters" Section of the Record Format. Left justify the information and fill unused positions with blanks.
<p><b>Note 1:</b> A nominee that is the withholding agent under Code Section 1446 must enter the Publicly Traded Partnership's (PTP) name and other information in the NQI/FLW-THR fields; positions 401-666.</p> <p><b>Note 2:</b> All NQI/FLW-THR fields are <b>required</b> if the NQI/FLW-THR entity is involved in the payment structure, <b>except for the NQI/FLW-THR TIN.</b></p>			
441-480	NQI/FLW-THR/PTP Name Line-2	40	Enter supplementary information. Use this line for additional names (for example, partners or joint owners), trade names, stage names, aliases, or titles. Also, use this line for "in care of", "Attn." or "via". Abbreviate as needed. Refer to "Valid Characters" in the Record Format.
481-520	NQI/FLW-THR/PTP Name Line-3	40	See the description for NQI/FLW-THR/PTP Name Line-2.
521-522	Reserved	2	Enter blanks.
523-562	NQI/FLW-THR/PTP Street Line-1	40	Enter the mailing address of the NQI/FLW-THR or PTP entity. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Left justify the information and fill unused positions with blanks.

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
563-602	NQI/FLW-THR/PTP Street Line-2	40	Enter supplementary NQI/FLW-THR or PTP entity street address information; otherwise, enter blanks.
603-642	NQI/FLW-THR/PTP City	40	Enter the city, town, or other locality name. Left justify the information and fill unused positions with blanks.
643-644	NQI/FLW-THR/PTP State Code	2	Enter the two-alpha character state code (see <a href="#">Part A. Sec.12 State Abbreviation Codes.</a> ) If a state code or APO/FPO is not applicable, enter blanks.
645-646	NQI/FLW-THR/PTP Province Code	2	Enter the two-alpha character Province Code abbreviation, if applicable. See "T" Record positions 117-118.
647-648	NQI/FLW-THR/PTP Country Code	2	Enter the two-character Country Code abbreviation, where the NQI/FLW-THR or PTP is located. If the NQI/FLW-THR or PTP has a U.S. address, enter blanks.
649-657	NQI/FLW-THR/PTP Postal Code or ZIP Code	9	Enter the alphanumeric foreign postal code or U.S. ZIP Code for all U.S. addresses including territories, possessions, and APO/FPO. Numeric characters only. Left justify the information and fill unused positions with blanks.
658-666	NQI/FLW-THR/PTP U.S. TIN	9	Enter the NQI/FLW-THR or PTP nine-digit U.S. Taxpayer Identification Number (TIN), if any. Do not enter hyphens, alphas, or TINs consisting of all the same digits. Blank fill this field if a TIN is not provided. Numeric characters only.
667-706	Payer's Name	40	Enter the name of the payer of Income if different from the withholding agent. If the withholding agent and payer are the same, enter blanks. Left justify the information and fill unused positions with blanks.
707-715	Payer's U.S. TIN	9	Enter the Payer's U.S. Taxpayer Identification Number if there is an entry in the Payer Name Field; otherwise, enter blanks. Do not enter hyphens, alphas, or TINs consisting of all the same digits. Numeric characters only.

**Record Name: Recipient “Q” Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
716-727	State Income Tax Withheld	12	Amount must be entered in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). If this field is not utilized, enter zeros. Numeric characters only. Right justify the information and fill unused positions with zeros.
<b>Note:</b> This amount is not included in the U.S. Federal Tax fields.			
728-737	Payer’s State Tax Number	10	Enter the employer state I.D. number if assigned by the state. Left justify the information and fill unused positions with blanks.
738-739	Payer’s State Code	2	Enter the two-character State Code abbreviation. See <a href="#">Part A. Sec 12, State Abbreviations Codes, APO/FPO Addresses, and Province Codes</a> .
740-760	Special Data Entries	21	This field may be used for the filer’s own purposes. If this field is not utilized, enter blanks.
761	Reserved	1	Enter blank.
762-783	Recipient’s Foreign Tax I.D. Number	22	Enter the recipient’s identifying number. Refer to “Valid Characters” section of the Record Format. Left justify the information and fill unused positions with blanks. See the <a href="#">Instructions for Form 1042-S</a> for when this number is required.
784	Chapter Indicator	1	Enter 3 as the Chapter 3 indicator or 4 as the Chapter 4 indicator. Only valid entry for this field is 3 or 4.
785	Reserved	1	Enter blanks.
<b>Note:</b> A Chapter indicator must be present in field position 784 and must match the indicator in position 384 in the ‘W’ record. See Box 3 of the Instructions for Form 1042-S. <b>If you are not reporting an amount withheld under either Chapter 3 or Chapter 4, enter 3.</b>			
786-787	Recipient’s Chapter 3 Status Code	2	If payment is an amount subject to withholding under Chapter 3 enter the recipient’s status code from the status code list, otherwise enter blanks. See the Instructions for Form 1042-S for the appropriate codes.

**Note:** If Chapter 3 Status code “21” is used, the Recipient’s Name Line-1 must be “UNKNOWN RECIPIENT” and the Recipient’s Name Lines 2 and 3 must be BLANK. The tax rate must be 30%.

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

Field Positions	Field Title	Length	General Field Description								
788-789	Recipient's Chapter 4 Status Code	2	If payment is a withholdable payment under Chapter 4 enter the recipient's status code from the status code list, otherwise enter blanks. See the Instructions for Form 1042-S for the appropriate codes.								
<p><b>Note:</b> If Chapter 4 Status code "29" is used, the Recipient's Name Line-1 must be "UNKNOWN RECIPIENT" and the Recipient's Name Lines 2 and 3 must be BLANK. The tax rate must be 30%.</p>											
790	Tax Not Deposited With IRS Pursuant To Escrow Procedure Indicator	1	Enter 1 if you followed the escrow procedure under regulation sections 1.1471-2(a)(5)(ii) or 1.1441-3(d). Otherwise enter a blank.								
<p><b>Note:</b> If tax is withheld and deposited under Chapter 3 or Chapter 4, the Tax Not Deposited With IRS Pursuant to Escrow Procedure Indicator must be BLANK.</p>											
791-809	Recipient's GIIN	19	Enter the recipient's GIIN if provided. If not applicable, enter blanks.								
810	Amended Return Indicator	1	<p><b>Required, for amended returns only.</b> Enter the appropriate code:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Definition</th> </tr> </thead> <tbody> <tr> <td>G</td> <td>A one-step transaction amended return or the first of a two-step transaction amended return</td> </tr> <tr> <td>C</td> <td>The second transaction of a two-step transaction amended return</td> </tr> <tr> <td>Blank</td> <td>If this is not a return being submitted to amend information already processed by the IRS</td> </tr> </tbody> </table>	Code	Definition	G	A one-step transaction amended return or the first of a two-step transaction amended return	C	The second transaction of a two-step transaction amended return	Blank	If this is not a return being submitted to amend information already processed by the IRS
Code	Definition										
G	A one-step transaction amended return or the first of a two-step transaction amended return										
C	The second transaction of a two-step transaction amended return										
Blank	If this is not a return being submitted to amend information already processed by the IRS										
<p><b>Note:</b> Amended C and G coded records must be reported using separate Withholding Agent "W" Records. Refer to <a href="#">Amended Information Returns</a>, for specific instructions on how to file amended returns. Non-coded records cannot be submitted in Amended files. If you are filing an amended return, you must complete the field for the Amendment Number ("Q" Record position 998).</p>											
811-818	Recipient's Date of Birth	8	Enter using YYYYMMDD format. If not applicable, enter blanks. See <a href="#">Instructions for Form 1042-S</a> for when a date of birth is required.								
819-830	Tax Paid by Withholding Agent	12	Tax paid by withholding agent but not withheld from payment to recipient. This amount is not included in total tax withheld field. If not applicable, enter <b>zeros</b> .								
831-849	Intermediary or FTE GIIN	19	Enter Intermediary or Flow-Through Entity (FTE) GIIN if provided. If not applicable, enter blanks.								

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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
850-851	Intermediary's or FTE's Chapter 3 Status Code	2	If payment is an amount subject to withholding under Chapter 3 enter the Intermediary's or FTE status code from the status code list, otherwise enter blanks.
852-853	Intermediary's or FTE's Chapter 4 Status Code	2	If payment is a withholdable payment under Chapter 4 enter the Intermediary's or FTE status code from the status code list, otherwise enter blanks.
854-875	Intermediary's or FTE's Foreign Tax ID Number	22	Enter Intermediary's or FTE's Foreign Tax ID Number if provided. If not applicable, enter blanks.
876-894	Payer's GIIN	19	Enter the Payer's GIIN if provided. Otherwise enter blanks.
895-934	Primary Withholding Agent's Name Line - One	40	<b>Required, if reporting an amount in Field Positions 371-382.</b> Enter the Primary Withholding Agent's name if different from the Withholding Agent's name.
935-974	Primary Withholding Agent's Name Line - Two	40	Enter the Primary Withholding Agent's supplementary information.
975-983	Primary Withholding Agent's EIN	9	<b>Required, if reporting an amount in Field Positions 371-382.</b> Enter the Primary Withholding Agent's EIN.
984-985	Payer's Chapter 3 Status Code	2	If a transfer agent or paying agent acts as the withholding agent for a Payer, and the agent is filing Form 1042 in its own name), it should enter the applicable Chapter 3 Status code of such Payer. Otherwise, enter blanks. See Instructions for Form 1042-S for more information.
986-987	Payer's Chapter 4 Status Code	2	If a transfer agent or paying agent acts as the withholding agent for a Payer (and the agent is filing Form 1042 in its own name), it should enter the applicable Chapter 4 Status code of such payer. Otherwise, enter blanks. See <a href="#">Instructions for Form 1042-S</a> for more information.
988-997	Unique Form Identifier	10	<b>Required.</b> Enter a 10-digit unique form identifier. See the Instructions for Form 1042-S for requirements and guidance.



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

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
998	Amendment Number	1	<p><b>Required.</b> If this is an amended F1042-S, you must enter the amendment number (use "1" for the first amendment and increase sequentially for each subsequent amendment).</p> <p><b>Required.</b> If this is an original Form 1042-S you must enter a blank. Any amended form must have the same unique form identifier as the original form that is being amended.</p> <p>See the <a href="#">Instructions for Form 1042-S</a> for requirements and guidance.</p>
999	Withholding Occurred in a Subsequent Year With Respect to a Partnership Interest Indicator	1	<p>Enter "1" if withholding agent is a partnership that received an amount subject to withholding during the calendar year (preceding year) and is withholding on the amount includible in a foreign partner's distributive share in the subsequent year. A partnership should only make an entry in this field if it designated the deposit as attributable to the preceding year. See the Instructions for Form 1042-S for requirements and guidance. Otherwise enter a blank.</p>
1000-1010	Reserved	11	Enter blanks.
1011-1018	Record Sequence Number	8	<p><b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.</p>
1019-1020	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

**Recipient "Q" Record – Record Layout**

Record Type	Return Type Indicator	Pro Rata Basis Reporting	Income Code	Gross Income	Withholding Allowance	Net Income
1	2	3	4-5	6-17	18-29	30-41
Chapter 3 Tax Rate	Chapter 3 Exemption Code	Recipient's Country of Residence Code for Tax Purposes	Chapter 4 Tax Rate	Chapter 4 Exemption Code	Limitation on Benefits (LOB) Code	Reserved
42-45	46-47	48-49	50-53	54-55	56-57	58-59
Amount Repaid	Recipient Account Number	Reserved	Recipient's Name Line-1	Recipient's Name Line-2	Recipient's Name Line-3	Recipient's Street Line-1
60-71	72-91	92-93	94-133	134-173	174-213	214-253
Recipient's Street Line-2	Recipient's City	Recipient's State	Recipient's Province Code	Recipient's Country Code	Postal or ZIP Code	Recipient's U.S. TIN
254-293	294-333	334-335	336-337	338-339	340-348	349-357
Reserved	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
358	359-370	371-382	383-394	395-400	401-440	441-480
NQI/FLW-THR/ PTP Name Line-3	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
481-520	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	Payer's State Tax Number
647-648	649-657	658-666	667-706	707-715	716-727	728-737

**Recipient "Q" Record – Record Layout**

Payer's State Code	Special Data Entries	Reserved	Recipient's Foreign Tax I.D. Number	Chapter Indicator	Reserved	Recipient's Chapter 3 Status Code
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738-739      740-760      761      762-783      784      785      786-787

Recipient's Chapter 4 Status Code	Tax Not Deposited With IRS Pursuant To Escrow Procedure Indicator	Recipient's GIIN	Amended Return Indicator	Recipient's Date of Birth	Tax Paid by Withholding Agent	Intermediary or FTE GIIN
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788-789      790      791-809      810      811-818      819-830      831-849

Intermediary's or FTE's Chapter 3 Status Code	Intermediary's or FTE's Chapter 4 Status Code	Intermediary's or FTE's Foreign Tax ID Number	Payer's GIIN	Primary Withholding Agents Name Line - One	Primary Withholding Agents Name Line - Two	Primary Withholding Agent's EIN
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850-851      852-853      854-875      876-894      895-934      935-974      975-983

Payer's Status 3 Status Code	Payer's Status 4 Status Code	Unique Form Identifier	Amendment Number	Withholding Occurred in a Subsequent Year With Respect to a Partnership Interest Indicator	Reserved	Record Sequence Number
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984-985      986-987      988-997      998      999      1000-1010      1011-1018

Blank or Carriage Return Line feed
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1019-1020

## Sec. 5 Reconciliation “C” Record

### General Field Descriptions

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

- Reconciliation “C” Record will be written after the last “Q” Record filed for a given withholding agent.
- All alpha characters entered in the “C” Record must be upper case.
- For each “W” Record and group of “Q” Records on the file, there must be a corresponding “C” Record.
- All records must be a fixed length of 1020 positions and all positions listed are required.

Record Name: Reconciliation “C” Record			
Field Positions	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter “C.”
2-9	Total “Q” Records	8	<b>Required.</b> Enter the total number of “Q” Records for this withholding agent. Do not enter all zeros. For example, 53 “Q” Records are entered as 00000053. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-30	Total Gross Amount Paid	15	<b>Required.</b> Amount must be entered in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). An income amount other than zero must be shown. Numeric characters only. Right justify the information and fill unused positions with zeros.
31-45	Total Withholding Credit	15	<b>Required.</b> Enter the total aggregate amount of tax withheld by you and any other withholding agent in <b>whole dollars only</b> , rounding to the nearest dollar (do not enter cents). This is the aggregate total amount reported in field position 383 – 394 of the “Q” Records. Numeric characters only. Right justify the information and fill unused positions with zeros.
46-1010	Reserved	965	Enter blanks.

Record Name: Reconciliation "C" Record			
Field Positions	Field Title	Length	General Field Description
1011-1018	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and there can only be one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "W" Record would be "00000002," the first "Q" Record, "00000003," the second "Q" Record, "00000004," and so on until the final record of the file, the "F" Record. Numeric characters only.
1019-1020	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Reconciliation "C" Record – Record Layout						
Record Type	Total "Q" Records	Blank	Total Gross Amount Paid	Total Withholding Credit	Reserved	Record Sequence Number
1	2-9	10-15	16-30	31-45	46-1010	1011-1018

Blank or Carriage Return Line Feed
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1019-1020

## Sec. 6 End of Transmission “F” Record

### General Field Descriptions

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

- End of Transmission “F” Record will be written after the last “C” Record of the entire file.
- End the file with an End of Transmission “F” Record. No data will be read after the “F” Record.
- Only a “C” Record may precede the “F” Record.
- All records must be a fixed length of 1020 positions and all positions listed are required.

Record Name: End of Transmission “F” Record			
Field Positions	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter “F”
2-4	Withholding Agent Count	3	<b>Required.</b> Enter the total number of withholding agents on this file. This count must be the same as the total number of “W” Records. Right justify the information and fill unused positions with zeros.
5-1010	Reserved	1006	Enter blanks.
1011-1018	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be “1” (one), since it is the first record on the file and there can only be one “T” Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 1, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “W” Record would be “00000002,” the first “Q” Record, “00000003,” the second “Q” Record, “00000004,” and so on until the final record of the file, the “F” Record. Numeric characters only.
1019-1020	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

**End of Transmission "F" Record – Record Layout**

Record Type	Withholding Agent Count	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
1	2-4	5-1010	1011-1018	1019-1020

## Part D. | Extension of Time



## Sec. 1 Specifications for Filing Extensions Electronically

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

An application for extension of time to file information returns covered by [Form 8809](#) must be filed by the due date of the return for which the extension is being requested. A separate extension application is required for each payer/filer. See [Part A Sec. 6.04, Extension of Time](#) for more information. The IRS encourages the payer/filer community to utilize electronic filing via the FIRE Production System (options listed below) in lieu of the paper Form 8809. There are three methods for filing a request for an extension of time to file information returns:

Method	How To	Notification
<p><b>Electronic File Transmission</b>  <b>Note:</b> A Transmitter Control Code (TCC) is required. Refer to Part B. Sec. 1 Application for Filing Information Returns Electronically.</p>	<p>A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents will not be accepted.</p> <p><b>Note:</b> This option cannot be used to request non-automatic extension for Form W-2, Form 1099-NEC, and additional 30-day extensions. Refer to <a href="#">Form 8809 Instructions</a>.</p>	<p>Transmitters requesting an extension of time via an electronic file will receive the file status results online.</p>
<p><b>Online</b> submission of Extension of Time to File Information Returns</p>	<p>Fill-in Form 8809 may be completed online via the FIRE Production System at <a href="https://fire.irs.gov/">https://fire.irs.gov/</a>. From the Main Menu, click “Extension of Time Request” and then click “Fill-in Extension Form.” To complete the submission, enter your valid 10-digit PIN. Refer to <a href="#">Part B. Sec. 3, Connecting to the FIRE System</a>.</p> <p><b>Note:</b> This option cannot be used to request non-automatic extension for Form W-2, Form 1099-NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.</p>	<p>Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.</p>
<p><b>Paper</b> submissions of Form 8809, Application for Extension of Time to File Information Returns</p>	<p>Form 8809 current year revision can be obtained on <a href="http://www.irs.gov/forms-pubs">www.irs.gov/forms-pubs</a>.</p> <ul style="list-style-type: none"> <li>• Extension requests submitted on an obsolete Form 8809 will not be accepted.</li> <li>• Mailing Address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209</li> <li>• Faxing is no longer an option.</li> </ul>	<p>Approval letters will not be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Payer/filer will receive incomplete or denial letters when applicable.</p>

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

If the request for an extension of time to file an information return is received beyond the due date of the information return, the request will be denied. For more information on extension requests and requesting an additional extension of time, see [Form 8809](#), Application for Extension of Time to File Information Returns.

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

## **.02 Extension of Time Record Layout**

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

- Have an active Transmitter Control Code (TCC).
- Have a FIRE account (User ID, Password, PIN and secret phrase).
- Submit files containing only one TCC.

**Note:** Do not electronically transmit 2020, extension requests before January 8, 2021. If an Alert is posted to the [FIRE webpage](#) indicating the system is available before then, you may transmit extension requests.

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

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

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

### Record Layout for Extension of Time

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

**Record Layout for Extension of Time**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description and Information</b>						
186	Document Indicator ( <b>See Note</b> )	1	<p><b>Required.</b> From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.</p> <table border="1"> <thead> <tr> <th><b>Code</b></th> <th><b>Document</b></th> </tr> </thead> <tbody> <tr> <td>2</td> <td>1099, 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-G, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G</td> </tr> <tr> <td>4</td> <td>1042-S</td> </tr> </tbody> </table>	<b>Code</b>	<b>Document</b>	2	1099, 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-G, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	4	1042-S
<b>Code</b>	<b>Document</b>								
2	1099, 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-G, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G								
4	1042-S								
<p><b>Note:</b> Do not enter any other values in Field Position 186. Submit a separate record for each document. For example, when requesting an extension for Form 1099-INT and Form 1042-S for the same withholding agent, submit one record with “2” coded in this field and another record with “4” coded in this field. When requesting an extension for Form 1099-DIV and Form 1099-MISC, submit one record with “2” coded in Field Position 186.</p>									
187	Foreign Entity Indicator	1	Enter “X” if the withholding agent is a foreign entity.						
188-198	Reserved	11	Enter blanks.						
199-200	Reserved	2	Enter blanks or carriage return/line feed (CR/LF) characters.						

**Extension of Time Record – Record Layout**

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

6-14

15-54

55-94

95-134

135-174

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

177-185

186

187

188-198

199-200

## Part E. | Exhibits

## Exhibit 1 Publication 1187 Tax Year 2020 Revision Updates

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

Date	Location	Update
December 16, 2020	Page 7- Part A Sec. 3 What's New for Tax Year 2020	Corrected Note at the bottom of the FIRE Test and Production Availability table; and updated January 4, 2021, with time of 8 a.m. ET. Updated January 8, 2021, with time of 12 p.m. ET.
December 16, 2020	Page 12- Part A Sec. 7 Extension of Time for Recipient Copies of Information Returns.	Corrected domestic and international fax numbers.
December 16, 2020	Page 13- Part A Sec. 8 Form 8508, Request for Waiver From Filing Information Returns Electronically (FIRE)	Corrected domestic and international fax numbers.
December 16, 2020	Page 30- Part B Sec. 3 Connecting to FIRE System	Corrected 'Note' at the bottom of the FIRE Test and Production Availability table; and updated January 4, 2021, with time of 8 a.m. ET. Updated January 8, 2021, with time of 12 p.m. ET.
December 16, 2020	Page 51- Part C Sec. 3 Withholding Agent "W" Record	Added following 'Note' to Field Position 833: Beginning in processing year 2021, there is a requirement that all 'Q' Records must have the same entry in position 999 as the associated 'W' Record has in position 833. This requirement applies to current and prior year files submitted after January 1, 2021. Files that include entries where these indicators are not the same will be rejected.





