

Rev. Proc. 96-11

NOTE: This revenue procedure may be used to prepare Tax Year 1995 Form 1042-S for submission to Internal Revenue Service (IRS) using any of the following:

Magnetic Tape

Tape Cartridge

5¹/₄-inch Diskette

3¹/₂-inch Diskette

Electronic Filing

*(Bisynchronous)

*(Asynchronous)

Please read this publication carefully. Persons required to file may be subject to penalties for failure to file or failure to include correct information if they do not follow the instructions in this revenue procedure.

PLEASE NOTE:

ALL CHANGES IN THE PUBLICATION, FORMAT AND EDITORIAL, HAVE BEEN HIGHLIGHTED BY THE USE OF ITALICS AND DOUBLE UNDERLINES.

Contents

Part A. General

Section 1. Purpose

Section 2. Nature of Changes—
Current year (Tax Year 1995)

Section 3. Where to File and How to Contact the IRS Martinsburg Computing Center (IRS/MCC)

- Section 4. Filing Requirements
- Section 5. Form 8508, Request for Waiver from Filing Information Returns on Magnetic Media
- Section 6. Vendor List
- Section 7. Form 4419, Application for Filing Information Returns Magnetically/Electronically
- Section 8. Test Files
- Section 9. Filing of Form 1042-S Magnetically/Electronically and Retention Requirements
- Section 10. Due Dates
- Section 11. Extensions of Time to File
- Section 12. Processing of Form 1042-S Magnetically/Electronically
- Section 13. Corrected Returns
- Section 14. Effect on Paper Documents
- Section 15. Definition of Terms
- Section 16. Major Problems Encountered

Section 7. B asynchronous Electronic Filing Record Specifications

Part D. Asynchronous (IRP-BBS) Electronic Filing Specifications

- Section 1. General
- Section 2. Electronic Filing Approval Procedure
- Section 3. Test Files
- Section 4. Electronic Submissions
- Section 5. Transmittal Requirements
- Section 6. Information Reporting Program Bulletin Board System (IRP-BBS) Specifications
- Section 7. IRP-BBS First Logon Procedures

Part E. Magnetic/Electronic Specification for Extension Of Time

- Section 1. General Information
- Section 2. Magnetic Tape, Tape Cartridge, 5¹/₄- and 3¹/₂-inch Diskette, and IRP-BBS Specifications
- Section 3. Record Layout

Part B. Magnetic Media Specifications

- Section 1. General
- Section 2. Tape Specifications
- Section 3. Tape Cartridge Specifications
- Section 4. 5¹/₄- and 3¹/₂-Inch Diskette Specifications
- Section 5. Data Sequence Specifications
- Section 6. The Transmitter "T" Record
- Section 7. Recipient "Q" Record
- Section 8. Withholding Agent "W" Record
- Section 9. End of Transmission "Y" Record

PART A. GENERAL

SECTION. 1. PURPOSE

.01 The purpose of this revenue procedure is to provide the specifications under which withholding agents may file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Magnetically or Electronically.

.02 This revenue procedure supersedes the following: Rev. Proc. 93-16 1993-8 C.B. 844, published as **Pub. 1187** (02-93), Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically or on Magnetic Tape, and 5¹/₄-, or 3¹/₂-Inch Magnetic Diskettes.

.03 Revenue procedures are generally revised annually to reflect legislative and form changes. Comments concerning this revenue procedure, or

suggestions for making it more helpful and user friendly, can be addressed to Internal Revenue Service, Martinsburg Computing Center, P. O. Box 1359, Martinsburg, WV 25401 ATTN: Information Returns Branch, Mail Stop 360.

.04 It is unlawful to intentionally transmit a computer virus to the Internal Revenue Service. Violators may be subject to a fine and/or imprisonment.

SEC. 2. NATURE OF CHANGES—CURRENT YEAR (TAX YEAR 1995)

.01 In this publication, all pertinent changes from the last revision have been highlighted by the use of italics and double underline. This has been done for the convenience of the filers in identifying new information. Filers are still advised to read the publication in its entirety.

.02 EDITORIAL CHANGES—GENERAL

The following changes have been made to the revenue procedure:

a) In Contents, Part A. General—Section 6. Vendor List has been added to provide guidance to those filers who may need assistance or must engage a vendor to file on their behalf.

b) Part A. Sec. 3.01—The closing hour of operation at IRS/MCC has changed from 6:00 p.m. to 4:30 p.m. Eastern Time.

c) Part A. Sec. 3.07—Text regarding the Information Reporting Program Centralized Call Site has been updated to reflect the change from a pilot operation in select areas of the country, to a nationwide service for the payer community.

d) Part A. Sec. 4.01—A paragraph has been added to inform the withholding agents of filing requirements with regard to the threshold of 250 returns. A NOTE was added to make filers aware of the penalty which may be imposed when failing to comply.

e) Part A. Sec. 4.04—A note has been added for filers, who may engage a service bureau to file on their behalf, to be sure not to file duplicate data.

f) Part A. Sec. 5.08—A statement has been added advising transmitters, who have received a waiver approval letter, to keep it on file.

g) Part A. Sec. 9.01—A statement has been added alerting filers of the importance of signing Form 4804. A NOTE was also added to direct filers to

Part C. B asynchronous (Mainframe) Electronic Filing Specifications

- Section 1. General
- Section 2. Electronic Filing Approval Procedure
- Section 3. Test Files
- Section 4. Electronic Submissions
- Section 5. Transmittal Requirements
- Section 6. IBM 3780 B asynchronous Communication Specifications

indicate the correct tax year on computer generated forms.

h) Part A. Sec. 9.07—Statements have been inserted regarding the Notice 210.

i) Part A. Sec. 9.11—Information instructing filers on retention of returns filed or the ability to reconstruct was added.

j) Part A. Sec. 10.02—A statement to alert filers regarding the use of a delivery service other than U. S. Postal has been added to emphasize the importance of the postmark in relationship to the due date of the return.

k) Part A. Sec. 10.04—A qualifying statement has been included in the event the due date of March 15 occurs on a legal holiday, Saturday or Sunday.

l) Part A. Sec. 11—Information for submitting a request for Extension of Time to File Form 1042 and Form 1042S has changed to reflect the correct procedures to follow.

m) Part A. Sec. 11.01—A significant change was added requiring filers requesting an extension of time for more than 50 withholding agents to do so magnetically or electronically.

n) Part A. Sec. 11.14—The statement regarding extension of time to file for Form 1042, Annual Withholding Tax Return for U. S. Source Income of Foreign Persons, has been changed for greater clarity.

o) Part A. Sec 13—Corrected Returns has been revised. PLEASE READ THIS SECTION CAREFULLY.

p) Part A. Sec. 15—Additional words and definitions have been added for clarification in the use of this publication.

q) Part A. Sec 16—Major Problems Encountered has been revised. PLEASE READ THIS SECTION CAREFULLY.

.03 EDITORIAL CHANGES—MAGNETIC MEDIA SPECIFICATIONS

a) Throughout the publication, the beginning “number 22” has been added to explain that all magnetic and electronic filing of Form 1042-S requires a Transmitter Control Code (TCC) beginning with the numbers “22”.

b) Part B. Sec. 1.03—Moved virus information to Part A, Section 1.04, and deleted the statement indicating IRS/MCC will return media which has been found to be contaminated with a virus.

c) Part B. Sec. 2, Tape Specifications,—Changed BPI to CPI, explained compatible tape files, and labeled and unlabeled tapes.

d) Part B. Sec. 4—5¼-inch and 3½-inch Diskette Specifications, .02, .03, and .04 were added for additional information.

e) Part B. Sec. 7, Recipient “Q” Record, field positions 113–121,—Explained the use of Taxpayer Identification Number and the accompanying letter.

f) Part B. Sec. 7, field positions 137–138,—Explained the use of OC, Other Countries.

g) Part B. Sec. 7, field positions 309–323,—Added “note” to use either the Province or the Province Code for Canada, not both.

h) Part B. Sec. 7, field positions 324–332,—Added U. S. Territories to the title.

i) Part B. Sec. 7, field positions 355–356,—Added “Notes” concerning use of certain income codes.

j) Part B. Sec. 7, field positions 357–358,—Added “Note” concerning income code 20.

k) Part B. Sec. 7, field position 370,—Added “Notes” for clarification for certain income codes.

l) Part B. Sec. 8, Withholding Agent “W” Record, field positions 2–3,—Changed “Payment Year” to “Tax Year” for consistency with “Q” Record.

m) Part C. Bisynchronous (Mainframe) Electronic Filing Specifications has been added to this publication for those filers who meet the filing requirements for magnetically or electronically filed media and chose mainframe filing as their mode of transmission.

n) Part D. Asynchronous (IRP–BBS) Electronic Filing Specifications has been added to assist filers who chose Bulletin Board Filing as the vehicle of transmission.

o) Part E. Record Format For Filing Extensions Of Time Magnetically or Electronically has been added for those filers who must request an extension for more than 50 withholding agents.

.04 PROGRAMMING CHANGES—MAGNETIC MEDIA SPECIFICATIONS

a) Part B. Sec. 3—New section added, “Tape Cartridge Specifications.”

b) Part B. Sec. 6—Transmitter “T” Record

(1) All “REQUIRED” fields were identified.

(2) Tax Year, field positions 2–3,—Must be incremented by one (from 94 to 95) unless reporting for prior year data.

c) Part B. Sec. 7—Recipient “Q” Record.

(1) All “Required” fields were identified.

(2) Removed all references to “two or more consecutive imbedded blanks between name parts is not acceptable.”

(3) Review entire Country Code List, field positions 137–138, for additions and deletions.

(4) Added two new recipient codes, field positions 357–358,—Codes 10 Fiduciary (estate) and 11 Fiduciary (Other).

(5) Added a new Exemption Code 5, field position 370, (Portfolio interest exempt under an Internal Revenue Code Section).

(6) Added new correction indicators, “V” and “C”, field position 371, and explained the process of correcting documents using those codes.

(7) Clarified “Note” for field positions 372–373; removed the tax rate chart, and gave reference to the location of it in Publication 515. The Publication 1187 may not be revised each year.

(8) Added Income Code 16 (Compensation for Independent Personal Services) to field positions 430–439 (Foreign Student Withholding Allowance Amount) and field positions 440–449 (Net Income Amount)

d) Part B. Sec. 8—Withholding Agent “W” Record

(1) All “REQUIRED” fields were identified.

(2) Tax Year, field positions 2–3,—Must be incremented by one (from 94 to 95) unless reporting for prior year data.

e) Part B. Sec. 9—End of Transmission “Y” Record

(1) All “REQUIRED” fields were identified.

SEC. 3. WHERE TO FILE AND HOW TO CONTACT THE IRS MARTINSBURG COMPUTING CENTER (IRS/MCC)

.01 All Form 1042-S filed magnetically or electronically are processed

at IRS/MCC. Inquiries concerning application procedures, extension of time to file, request for a waiver from the magnetic media filing requirements, or filing procedures specified in this revenue procedure should be directed to IRS/MCC. Filers may contact IRS/MCC by telephone at (304) 263-8700 (not a toll free number). The hours of operation are 8:30 a.m. to 4:30 p.m., Eastern Time.

.02 Send magnetic media files, and any correspondence to MCC at the following addresses:

If by Postal Service:

IRS, Martinsburg Computing Center
Information Reporting Program
P.O. Box 1359
Martinsburg, WV 25401-1359
or

If by truck or air freight:

IRS, Martinsburg Computing Center
Information Reporting Program
Route 9 and Needy Road
Martinsburg, WV 25401

.03 This revenue procedure and other IRS publications concerning magnetic and electronic filing of information returns are available through the IRP-BBS as "downloadable" files. Using IRP-BBS as a means of obtaining publications will provide faster access to this information. Publications will be available from IRP-BBS much earlier than the printed version. The IRP-BBS is operational 24 hours a day, 7 days a week. The telephone number is (304) 264-7070.

.04 The IRP-BBS software provides a menu-driven environment which allows filers to access different parts of the bulletin board. Whenever possible, IRS/MCC personnel will provide assistance in resolving communication problems with IRP-BBS.

.05 The telephone number for the IRS/MCC fax machine is (304) 264-5602.

.06 IRS/MCC has installed Telecommunications Devices for the Deaf (TDD). The number is (304) 267-3367.

.07 INFORMATION REPORTING PROGRAM CENTRALIZED CALL SITE. The Call site is located at IRS/MCC and operates in conjunction with the Information Reporting

Program. The Call Site provides service to the payer community (financial institutions, employers, and other transmitters of information returns).

.08 The Call Site accepts calls from all areas of the country. The number to call is (304) 263-8700 or Telecommunications Device for the Deaf (TDD) (304) 267-3367. These are toll calls. Hours of operation for the Call Site are Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time. The Call Site is open throughout the year to answer questions related to magnetic media and tax law filing of Form 1042-S, Questionable W-4's, Form 8027, all information returns, and backup withholding due to missing and incorrect taxpayer identifications numbers. Due to the high demand for assistance at the end of January and February, it is advisable to call as soon as possible to avoid these peak filing seasons.

.09 For assistance with regard to the reporting of Form 1042-S, nonresident alien withholding, magnetic media filing, and processing requirements, contact:

Martinsburg Computing Center
Information Reporting Program
TEL: 304-263-8700
FAX: 304-264-5602

.10 If you need help with regard to nonresident alien withholding requirements, contact:

Office of the Assistant Commissioner (International)
ATTN: Taxpayer Service Division
950 L'Enfant Plaza South, SW
Washington, D. C. 20024
TEL: 202-874-1460

FAX: 202-874-5440

.11 Requests for paper returns, publications and forms not related to magnetic media processing MUST be requested by calling the IRS toll free number 1-800-TAX FORM (1-800-829-3676).

SEC. 4. FILING REQUIREMENTS

.01 Under section 6011(e)(2)(A) of the Internal Revenue Code, any person, including a corporation, partnership, individual, estate, and trust, who is required to file 250 or more information returns must file such returns magnetically/electronically. Withholding agents who meet the threshold of 250 or more Form 1042-S are required to submit their information electronically or magnetically. Even if the withholding agent does not meet the required filing threshold of 250 documents, IRS encourages them to do so.

NOTE: Those withholding agents who are required to file on magnetic media but fail to do so, and do not have an approved waiver, may be subject to a penalty of \$50 per return for failure to file Form 1042-S on magnetic media. The penalty applies separately to original and corrected returns.

.02 Filers who are required to submit their Form 1042-S on magnetic media may choose to submit their documents electronically instead. Filers who transmit their information electronically are considered to have satisfied the magnetic media filing requirements.

.03 The filing requirement applies individually to each reporting entity as defined by its separate Taxpayer Identification Number (TIN) (Social Security Number [SSN] or Employer Identification Number [EIN]). For example, if filing for a corporation with several

branches or locations and each uses the same name and EIN, the filer must aggregate the total volume of returns to be filed for that EIN and apply the filing requirement accordingly.

.04 This requirement applies separately to original and corrected documents. For example, 300 original documents are filed magnetically or electronically. If 200 documents were filed with erroneous information, corrections may be submitted on paper forms.

NOTE: IF FILERS MEET THE FILING REQUIREMENTS AND ENGAGE A SERVICE BUREAU TO PREPARE MEDIA ON THEIR BEHALF, THE FILERS SHOULD NOT REPORT DUPLICATE DATA WHICH MAY CAUSE PENALTY NOTICES TO BE GENERATED.

.05 These requirements shall not apply if the withholding agent submits an application for and is granted an undue hardship waiver. (See Part A. Sec. 5.)

.06 For additional information on filing requirements, please refer to the 1995 Paper Instructions for FORM 1042-S.

SEC. 5. FORM 8508, REQUEST FOR WAIVER FROM FILING INFORMATION RETURNS ON MAGNETIC MEDIA

.01 Withholding agents required to file Form 1042-S magnetically or electronically may receive a waiver if the requirement would create an undue hardship. The withholding agent may request a waiver by submitting Form 8508, Request for Waiver From Filing Information Returns on Magnetic Media, to IRS/MCC.

.02 A separate Form 8508 must be submitted by each withholding agent. Filers are encouraged to submit Form 8508 at least 45 days before the due date of the return.

.03 If a waiver for original documents is approved, any corrections for the same type of returns will be covered under this waiver. If

a withholding agent submits the original Form 1042-S on magnetic media, corrections, less than 250, may be submitted on paper. However, if you can submit your original returns on magnetic media but not your corrections, you must request a waiver for those exceeding the 250.

.04 Waivers are evaluated on a case-by-case basis and are approved or denied based on regulation criteria set forth under section 6011(e) of the Internal Revenue Code. The transmitter must allow a minimum of 30 days for IRS/MCC to respond to a waiver request.

.05 Failure to provide all of the information requested on the Form 8508 and/or the cost estimates, if applicable, will result in an automatic denial of the waiver request.

.06 An approved waiver will only provide exemption from magnetic or electronic filing for one tax year. **A waiver may not be requested for more than one tax year at a time.** If needed, the withholding agent must apply each year for a waiver.

.07 A copy of Form 8508 may be obtained by calling 1-800-829-3676. Form 8508 may be photocopied or computer-generated as long as it contains all the information requested on the original form.

.08 If a waiver request is approved, the transmitter should keep the approval letter on file.

.09 An approved waiver from filing information returns magnetically or electronically does not provide exemption from filing; the withholding agent must still file information returns on acceptable paper forms with the Philadelphia Service Center. **Do not include a copy of the approved waiver with the paper forms.**

SEC. 6. VENDOR LIST

.01 IRS/MCC prepares a list of vendors who support magnetic media or electronic filing. This list contains the names of service bureaus that will produce

files on the prescribed types of magnetic media or via electronic filing. It also contains the names of vendors who provide software packages for payers who wish to produce magnetic media or electronic files on their own computer systems. This list is provided as a courtesy and in no way implies IRS/MCC approval or endorsement.

NOTE: If filers meet the filing requirements and engage a service bureau to prepare media on their behalf, the filers should not report duplicate data which may cause penalty notices to be generated.

.02 A withholding agent may contact IRS/MCC via telephone or letter (See Part A. Sec. 3) to acquire the vendor list (Publication 1582). This information is also available from the Information Reporting Program Bulletin Board System (IRP/BBS). Vendor names will not be provided over the telephone.

.03 A vendor, who offers a software package, has the ability to produce magnetic media for customers, or has the capability to electronically file information returns, and would like to be included on the list, must submit a written request to IRS/MCC. The request should be submitted by August 15 and must include:

(a) Company name

(b) Address (include city, state, and ZIP code)

(c) Telephone number (include area code)

(d) Contact person

(e) Type(s) of service provided

(e.g., service bureau and/or software)

(f) Type(s) of media offered

(e.g., magnetic tape, tape cartridge or 5¹/₄-, 3¹/₂-inch diskettes or electronic filing)

.04 The vendor list is updated annually. Therefore, any changes to information already on the vendor list must be received by IRS/MCC no later than August 15 to be included on the most current vendor list.

SEC. 7. FORM 4419, APPLICATION FOR FILING INFORMATION RETURNS MAGNETICALLY/ELECTRONICALLY

.01 Withholding agents or their agents must complete and submit Form 4419, Application for Filing Information Returns Magnetically/Electronically, before they may file Form 1042-S magnetically or electronically. Applications for tape, tape cartridge, diskettes, and IRP-BBS may be submitted at any time during the year; however, the Form 4419 must be filed at least 30 days before March 15 in order to allow time to receive a response from IRS/MCC and timely file the returns.

.02 A copy of Form 4419 may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Instructions on the back of this form should be read carefully. This form may be photocopied.

.03 The filer will receive an approval letter that will contain a five-digit Transmitter Control Code (TCC) beginning with the numbers "22". **DO**

NOT SUBMIT Form 1042-S USING A TCC ASSIGNED FOR THE PURPOSE OF FILING OTHER INFORMATION RETURNS.

Form 1042-S may not be filed electronically or magnetically until an application has been approved and a TCC assigned. For documents to be filed electronically using IBM 3780 bisynchronous protocols, Form 4419 must be submitted at least 45 days prior to the due date of the returns.

A magnetic media reporting package containing the current revenue procedure, forms, labels, and instructions will be sent annually to the attention of the contact person indicated on Form 4419.

.04 Once a TCC has been assigned, it is not necessary to reapply each year. If the information provided on Form 4419 changes, (for example, the organization's name or the contact person) notify IRS/MCC in writing so the appropriate files may be updated. In **ALL** correspondence with IRS/MCC, include the TCC in order to assist IRS personnel in locating the correct files.

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

.06 Filers must have a TCC to transmit data electronically. If a filer has been assigned a TCC to file magnetically and later chooses to file electronically, it is not necessary to apply for another TCC as long as the TCC begins with the digits "22".

.07 When initial contact is made with the IRP-BBS, filers will be instructed to assign their own password and do not need prior approval, other than a valid TCC.

SEC. 8. TEST FILES

.01 IRS/MCC does not require test files but encourages first-time magnetic media or electronic filers to submit a test for review prior to the filing season. IRS/MCC will check the file to ensure it meets the specifications of this revenue procedure.

.02 Application Form 4419 must be filed with IRS/MCC and a TCC must be assigned before test files are submitted.

.03 Approved withholding agents or their agents may submit test files to IRS/MCC. IRS/MCC requires that all test files be submitted between December 1 and February 15.

.04 Include a completed Form 4804, 4802, or computer-generated substitute. Clearly mark the "Test" box on Form 4804 and media label Form 5064. On Form 4804 in the block marked "Combined total number of

Payee records reported" provide the total number of recipient "Q" records.

.05 If a test file is submitted electronically, the filer will be prompted for what type of file is being transmitted. Choose the option T = Test File. Once the file has been transmitted, complete Form 4804/4802 indicating TEST File in Box 1 and send to IRS/MCC the same day. No processing will begin until this form is received by IRS/MCC. For additional information on electronic filing, see Part C. and Part D.

.06 IRS/MCC will send an acknowledgment to indicate the test results. Unacceptable magnetic media files, along with documentation identifying the errors, will be returned to the filer for replacement. Resubmission of replacement magnetic media test files must be postmarked no later than February 15. Electronic filers will also receive documentation identifying errors. Electronically filed tests must be resubmitted on or before February 15.

.07 IRS/MCC does not return media once it has been successfully processed.

SEC. 9. FILING OF FORM 1042-S MAGNETICALLY/ELECTRONICALLY AND RETENTION REQUIREMENTS

.01 Form 4804, Transmittal of Information Returns Reported Magnetically/Electronically, Form 4802, Transmittal of Information Returns Reported Magnetically/Electronically (Continuation), or computer-generated substitute, **MUST** accompany **ALL** magnetic media shipments. For electronic transmissions, the Form 4804 (and Form 4802, if applicable) must be sent the same day as the electronic transmission. Form 4802 is a continuation of Form 4804 and should only be used if the filer is reporting for multiple withholding agents and has the authority to sign the affidavit on Form 4804. Failure to sign the affidavit on Form 4804 may delay process-

ing or could result in the files being returned unprocessed. Form 4802 is not a stand-alone form; it can only accompany Form 4804.

.02 IRS/MCC encourages the use of computer-generated substitutes for Form 4804/4802 (See Note). The substitutes must contain all information requested on the original forms includ-

ing the affidavit and signature line. Photocopies are acceptable but an original signature is required.

Note: Be sure, when using computer generated forms, to clearly mark which tax year is being reported. This will eliminate a phone call from IRS/MCC to question the tax year.

.03 Current and prior year data may be submitted in the same shipment; however, **each tax year must be on separate media, and a separate Form 4804 must be prepared to clearly indicate each tax year.**

.04 Filers who have prepared their information returns in advance of the due date are encouraged to submit this information to IRS/MCC no earlier than January 1 of the year the return is due.

.05 Do not report duplicate information. If a filer submits returns magnetically/electronically, identical paper documents must not be filed. This may result in erroneous penalty notices.

.06 Although an authorized agent may sign the affidavit, the withholding agent is responsible for the accuracy of the Form 4804, the returns filed, and will be liable for penalties for failure to comply with filing requirements.

.07 An external label, Form 5064, must be affixed to each tape, tape cartridge, and diskette submitted. If diskettes are used, and the operating system is not MS/DOS compatible, the operating system and hardware information **must** be provided. Failure to provide this information may result in the media being returned to the filer.

The following information is needed on the label:

- (a) Type of filing (*i.e.*, Original).
- (b) The tax year of the data (*i.e.*, 1995.)
- (c) The transmitter's name.
- (d) The five digit Transmitter Control Code (TCC) beginning numbers "22".

(e) Operating system software and hardware used to create the file (*i.e.*, IBM PC/AT-MS/DOS, Apple MacIntosh/MacWrite V2.2).

(f) The total number of "Q" records in the file.

(g) Transmitter's media number. The number assigned to the media by the transmitter.

(h) The sequence of each tape or diskette (*i.e.*, 001 of 008, 002 of 008, ... , 008 of 008).

Information provided on the Form 5064 will assist IRS/MCC in identifying information that is reported and in locating a specific file if it is necessary to return the file to the transmitter.

.08 On the outside of the shipping container, affix or attach Form 4801 or a substitute for the form, which reads "DELIVER UNOPENED TO TAPE LIBRARY—MAGNETIC MEDIA REPORTING _____ BOX _____ of _____." If there is only one container, mark the outside as Box 1 of 1. For multiple containers, include the sequence (for example, Box 1 of 3, 2 of 3, 3 of 3).

.09 When submitting files include the following:

- (a) A **signed** Form 4804;
- (b) Form 4802, if applicable;
- (c) Form 5064, Media Label affixed to the magnetic media;
- (d) and Form 4801, outside label.

.10 IRS/MCC will not pay for or accept "Cash-on-Delivery" or "Charge to IRS" shipments of tax information that an individual or organization is legally required to submit.

.11 In general, withholding agents should retain a copy of the information returns filed with IRS or have the ability to reconstruct the data for at least 3 years from the reporting due date.

SEC. 10. DUE DATES

.01 The due dates for filing paper returns with IRS also apply to magnetic media or electronic filing. Filing of Form 1042-S is on a calendar year basis. Files must be submitted to IRS/MCC postmarked no later than March 15.

.02 Form 1042-S returns filed magnetically must be submitted to IRS/MCC postmarked or, (if other than the U.S. Postal Service) received no later

than March 15. When using delivery service other than the U.S. Postal Service the date of receipt will be the date received at IRS/MCC.

.03 Copies of Form 1042-S information must also be furnished to the recipient by March 15.

.04 If the due date of March 15 falls on a Saturday, Sunday, or a legal holiday, the return to IRS and the statement to recipient is considered timely if filed with IRS and furnished to the recipient on the next business day.

.05 Late filed media could result in a penalty for failure to file correct information returns by the due dates. (For information on penalties, refer to the Penalty Section of the 1995 Instructions for Form 1042-S).

SEC. 11. EXTENSIONS OF TIME TO FILE

.01 For Tax Year 1995 (returns due to be filed in 1996), transmitters requesting an extension of time to file for **more than 50** withholding agents are required to file the extension request on magnetic media or via IRP-BBS or electronically. (See Part E. MAGNETIC/ELECTRONIC SPECIFICATIONS FOR EXTENSION OF TIME.) Transmitters requesting an extension of time for 10 or more withholding agents are encouraged to file the request magnetically or electronically. Acceptable types of media are tape, tape cartridge, 5/4- and 3 1/2-inch diskette.

.02 If a Withholding Agent is requesting an extension of time to file Form 1042-S, either on paper or magnetically/electronically, they must submit Form 8809, Request for Extension of Time to File Information Returns (Rev. 3-95) to IRS/MCC by

March 15. If approved, an extension will be granted for 30 days. A FORM 2758 IS NO LONGER ACCEPTABLE TO REQUEST AN EXTENSION OF TIME TO FILE FORM 1042-S.

.03 Failure to properly complete and sign the Form 8809 may cause delays in processing the request or result in a denial. Please read and follow the instructions on the back of the Form 8809 carefully.

.04 Withholding agents may request an extension of time to file for 30 days as soon as they are aware that an extension is necessary, but, no later than the due date of the return. It will take a minimum of 30 days for IRS/MCC to respond to an extension request. Under certain circumstances a request for an extension of time could be denied. In such cases, the withholding agent receives a denial letter. When this denial letter is received, the withholding agent has 20 days to provide additional or necessary information and resubmit the extension request to IRS/MCC.

.05 If an additional extension of time is needed, a second Form 8809 may be submitted before the end of the initial extension. Line 7 on the form should be checked to indicate that the original extension has been received and the additional extension is being requested. **A second 30-day extension will be approved only in cases of extreme hardship or catastrophic event.**

.06 A filer may only request an extension of time for the tax year of the returns that are due to be filed with IRS.

.07 A magnetically filed request for an extension of time should be sent using the following addresses:

If by Postal Service:

IRS-Martinsburg Computing Center

ATTN: Extension of time

Coordinator

P. O. Box 879, MS-360

Kearneysville, WV 25430

If by truck or air freight:

IRS-Martinsburg Computing Center

ATTN: Extension of Time

Coordinator

Route 9 and Needy Road, MS-360

Martinsburg, WV 25401

.08 Transmitters who submit request for multiple withholding agents will receive one approval letter with an attached list of withholding agents covered under that approval.

.09 If an extension of time to file magnetically or electronically is granted, do not include a copy of the letter granting the extension with Form 4804 or computer-generated substitute or to the processing site with the paper Form 1042-S.

.10 IRS/MCC will only grant an extension of time to file paper or magnetically/electronically filed Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

.11 An approved extension of time for magnetic and electronic filing does not provide additional time for supplying the statement to recipient. Requests for an extension of time to provide the recipient copy must be sent to the IRS/MCC.

.12 Request an extension of time to furnish the statements to recipients by submitting a letter to IRS/MCC containing the following information:

(a) Withholding Agent's Name

(b) TIN

(c) Address

(d) Type of Return

(e) Specify that the extension

request is to provide statements to recipients.

(f) Reason for Delay

(g) Signature of Withholding

Agent or Person Duly Authorized

Requests for an extension of time to furnish the statements of Form 1042-S

are not automatically approved; however, if approved, generally an extension will allow a maximum of 15

additional days from the due date to furnish the statements to the recipients.

If the request is denied, the statements must be sent to the recipients timely.

The request must be postmarked by the date on which the statements are due to the recipients.

.13 An approved extension grants additional time to file the Form 1042-S with IRS/MCC ONLY. This does not include Form 1042 which is an actual tax return. Any tax due must still be paid timely.

.14 To request an extension of time to file Form 1042, submit Form 2758 with the IRS at the following address:

Internal Revenue Service Center
Philadelphia, PA 19255

SEC. 12. PROCESSING OF FORM 1042-S MAGNETICALLY/ELECTRONICALLY

.01 All data received at IRS/MCC for processing will be given the same protection as individual income tax returns (Form 1040). IRS/MCC will process the data and determine if the records are formatted and coded according to this revenue procedure.

.02 When the magnetic media is returned to the transmitter for replacement, a listing identifying the type of errors and frequency of such errors will be provided. It is the responsibility of the transmitter to check the entire file for similar errors. The transmitter must correct the problems and submit a replacement file to IRS/MCC.

.03 Some conditions may not require corrective actions. For example, certain recipients should have had tax withheld at a particular rate, but the withholding agent withheld at a different tax rate. The withholding agent should verify that the tax rates in question are in fact the rates at which tax was withheld. A letter must accompany the original and/or replacement files stipulating that the amount withheld is accurate.

.04 The following definitions have been provided to help distinguish between a correction and a replacement:

A correction is an information return submitted by the transmitter to correct an information return that was successfully processed by IRS/MCC, but contained erroneous information.

A replacement is media that IRS/MCC has returned due to format or

coding errors encountered during processing.

Media returned should receive prompt attention. After necessary changes have been made, these files are to be returned to IRS/MCC within 45 days from the date of notice or the withholding agent may be subject to a failure to file penalty. A penalty may also be assessed if the media is returned to the withholding agent more than two times. A penalty for intentional disregard of filing requirements will be assessed if a replacement file is not returned to IRS/MCC. (For penalty information, refer to the Penalty section of the 1995 Instructions for Form 1042-S.)

.05 IRS/MCC will not return media after successful processing. Therefore, if the transmitter wants proof that IRS/MCC received a shipment, the transmitter should select a service with tracing capabilities or one that will provide proof of delivery.

.06 IRS/MCC will work with filers as much as possible to assist with processing problems. If the filer is contacted by IRS/MCC, please respond promptly. IRS/MCC may have information that the filer needs to correct their file.

.07 Do not use special shipping containers for transmitting data to IRS/MCC. Shipping containers will not be returned.

SEC. 13. CORRECTED RETURNS

.01 Form 1042-S is required to be filed magnetically or electronically if 250 or more returns are filed. This requirement applies separately to both original and corrected returns.

.02 If Form 1042-S is filed magnetically or electronically, and later the filer determines that corrections are

necessary, the corrections may be filed on paper if the 250 correction document threshold has not been met.

.03 If the withholding agent has 250 or more corrections, they MUST be submitted to IRS/MCC magnetically or electronically unless a waiver has been granted. If a waiver was granted for original Form 1042-S, this waiver applies to the corrections as well.

.04 Corrected returns MUST NOT be included on the same media or sent in the same electronic transmission with original returns.

.05 Form 4804 and Form 4802 must be submitted with corrected magnetically/electronically submitted files.

.06 The record sequence for filing corrections is the same as for original returns.

.07 Review the chart that follows. Each correction requires TWO TRANSACTIONS.

Guidelines for Filing Corrected Returns Magnetically/Electronically

TRANSACTION 1: Identify incorrect returns

a. Prepare a new Form 4804/4802 that includes information related to this file.

b. Mark "Correction" in Block 1 of Form 4804.

c. Prepare a new file. Make a separate "T" Record. The information in the "T" Record will be exactly the same as it was in the original submission.

d. The Recipient "Q" Record must contain exactly the same information as submitted previously except insert a "V" in field position 371, Corrected Return Indicator.

e. Prepare a "W" Record.

TRANSACTION 2: Report the correct information

a. Prepare a new file with the correct information in all records.

b. Make a separate "T" Record for each transmitter.

c. The "Q" Record must show the correct information as well as a "C" in field position 371, Corrected Return Indicator.

d. Prepare a "W" Record.

e. "V" and "C" Coded Corrected returns submitted to IRS/MCC may be on the same tape or diskette, but must have separate "T" Records.

f. Check the "Correction Box" on the Form 5064.

.08 See the 1995 "Instructions for Form 1042-S" for information on filing paper corrections.

SEC. 14. EFFECT ON PAPER DOCUMENTS

.01 Magnetic or electronic reporting eliminates the need to submit paper Form 1042-S to IRS.

.02 Even though the threshold for filing Form 1042-S magnetically or electronically is 250 or more, IRS encourages transmitters to submit all returns magnetically or electronically.

.03 The address for filing paper Form 1042-S and Form 1042 is:

Internal Revenue Service Center
Philadelphia, PA 19255

Do NOT send paper Form 1042-S or Form 1042 to IRS/MCC.

.04 If the returns were filed magnetically or electronically with IRS/MCC, do not send paper returns to Philadelphia. Duplicate filing may cause penalty notices to be generated.

SEC. 15. DEFINITION OF TERMS

<i>Element</i>	<i>Description</i>
Asynchronous Protocols	The type of data transmission most often used by micro-computers, PCs and some mini-computers. <u>Asynchronous transmissions transfer data at arbitrary time intervals using start-stop method. Each character transmitted has its own start bit and stop bit.</u>
b	Denotes a blank position. Enter blank(s) when this symbol is used (do not enter the letter "b"). This appears in numerous areas throughout the record descriptions.
<u>Bisynchronous Protocols</u>	<u>For purposes of this publication, these are electronic transmissions made using IBM 3780 protocols. These transmissions must be in EBCDIC character code and use the Bell 208B (4800bps) or AT&T 2296A (9600bps) modems. Standard IBM 3780 space compression is acceptable.</u>
Blocked records	Two or more records grouped together between interrecord gaps.
<u>Correction</u>	<u>Media submitted by the payer to correct records that were successfully processed by IRS/MCC, but contained erroneous information.</u>
Employer Identification Number (EIN)	A nine-digit number assigned by IRS to a person for Federal tax reporting purposes.
Electronic Filing	Submission of information returns using switched telecommunications network circuits. These transmissions use modems, dial-up phone lines, asynchronous or bisynchronous protocols (see Part C and D of this publication for specific information on electronic filing).
File	For the purpose of this revenue procedure, a file consists of all records submitted by a transmitter either magnetically or electronically.
<u>Filer</u>	<u>Person or organization who prepares and submits files. May be the withholding agent and/or transmitter.</u>
Information Reporting Program Bulletin Board System (IRP-BBS)	An electronic bulletin board provides the ability to transmit information returns via a personal computer (PC) using dial-up modems; provides immediate access to the latest changes, updates, and publications.
<u>IRS/MCC</u>	<u>Internal Revenue Service/Martinsburg Computing Center</u>
Magnetic Media	Refers to 1/2-inch magnetic tape, <u>tape cartridge</u> , 5 ¹ / ₄ - or 3 ¹ / ₂ -inch diskettes.
Multi-reel/diskette file	A group of tapes or diskettes submitted under one TCC where all media either ends with a Recipient "Q" Record or Withholding Agent "W" Record, EXCEPT for the last media of the file, which ends with an End of Transmission "Y" Record. (Refer to Part B. Sec. 5 for data sequence)
Payer	Person or organization who is the originator of income and enters into a contractual agreement with the withholding agent for the purpose of disbursing income for the payer. For example, Corporation X is about to declare a dividend. Corporation X contracts Bank Y to calculate and distribute such dividends to recipients, and be responsible for withholding. Corporation X is considered the Payer and Bank Y is considered the Withholding Agent.
Recipient	Person or organization receiving payments from a withholding agent.
<u>Replacement</u>	<u>Media that IRS/MCC has returned due to format errors encountered during processing.</u>
<u>Service Bureau</u>	<u>Person or organization with whom the payer has a contract to prepare and/or submit information return file to IRS/MCC. a parent company submitting data for a subsidiary is not considered a service bureau.</u>

<i>Element</i>	<i>Description</i>
Social Security Number (SSN)	A nine-digit number assigned by the Social Security Administration (SSA) to an individual for tax and wage reporting purposes.
Special Character	Any character that is not a numeral, an alpha, or a blank.
Taxpayer Identification Number (TIN)	May be either a Social Security Number (SSN) or an Employer Identification Number (EIN).
Transmitter	Person or organization who prepares and submits files. May be the withholding agent or their agent.
Transmitter Control Code (TCC)	A five-digit code assigned prior to filing. This number is inserted in the "T" Record and must be present. A Form 4419 must be filed with IRS/MCC to receive this number. <u>Transmitter control codes assigned to 1042-S filers will always begin with "22"</u> .
Withholding Agent	A person or entity, U.S. or foreign, required to withhold U.S. tax on payments of income subject to withholding from U.S. sources. A withholding agent may be an individual, partnership, corporation, trust, estate, government agency (Federal, State or local), association, or a tax-exempt foundation or organization. The withholding agent is responsible for the completeness, accuracy, and timely submission of files.

SEC. 16. MAJOR PROBLEMS ENCOUNTERED

PLEASE READ THE FOLLOWING LIST OF MAJOR PROBLEMS ENCOUNTERED. BEFORE SUBMITTING FILES, REVIEW THE CONTENT AND FORMAT CAREFULLY TO ENSURE THE SPECIFICATIONS IN THIS PUBLICATION HAVE BEEN CORRECTLY FOLLOWED. CHECK TO BE SURE THE CONTENT OF EACH TYPE OF RECORD IS ACCURATE. THIS MAY ELIMINATE THE NEED FOR IRS/MCC TO RETURN THE FILE FOR REPLACEMENT, AND THEREFORE REDUCE THE LIKELIHOOD OF A PENALTY ASSESSMENT FOR INCORRECT SUBMISSIONS. If due to unavoidable circumstances the data would be unacceptable to IRS/MCC, (e.g., math or tax rate errors), include a letter of explanation with each submission.

Listed below are some of the most common problems:

1. Records formatted incorrectly.

Failure to format records correctly will result in files being returned for replacement.

2. Incorrect or missing Transmitter Control Code.

Filers **MUST** use the unique Transmitter Control Code (TCC) assigned for Form 1042-S reporting (Beginning numbers "22"). Application procedures are provided in Part A. Sec. 7 of this revenue procedure.

3. Missing Form 4804

Form 4804, Transmittal of Information Returns Reported Magnetically/Electronically, must accompany each magnetic media shipment or electronic transmission. Forms 1042-S filed magnetically or electronically are not considered complete until a signed Form 4804 is received by IRS/MCC.

4. Incorrect format of the Recipient Name Line.

The recipient's surname should be reported first, followed by given names. However, if the recipient's surname is not entered in position 139, the filer **MUST** enter an asterisk that immediately precedes the recipient's surname. If the surname is reported first, the asterisk **MUST** be omitted, since an asterisk is not valid in the first position of Recipient Name Line One.

5. Incorrect record sequence.

To be acceptable, records must be in a specific sequence. If this sequence is not followed, the file will be returned for replacement. (Refer to Part B. Sec. 5)

6. Incorrect block size.

Some of the files received at IRS/MCC are blocked incorrectly causing media to be returned. Refer to Part B. Magnetic Media Specifications, Sec. 2. Tape Specifications for the correct block size for submitting Form 1042-S magnetically. A block may not exceed 15,000 characters, although, shorter blocks may be used.

7. Incorrect Country Code in positions 137–138 of the Recipient “Q” Record and rate of tax withheld.

If the letters OC (which should be used ONLY when absolutely necessary) are used, the rate of tax withheld MUST be the maximum applicable rate.

8. Incorrect Country Name in positions 335–354 of the Recipient “Q” Record.

This is a Required field; please read the Description and Remarks portion carefully. This may or may not be the same country as indicated in Country Code, field position 137–138. Do not use Other Country; USA; US; outside of USA; United States.

9. Incorrect Tax Rate, Field position 372–373 of the Recipient “Q” Record.

This is a Required field with very specific acceptable codes. Please ensure the accuracy of the correct tax rate depending on the proper country code and/or exemption code.

10. Incorrect Exemption Code in field position 370.

This is a Required field which causes many processing errors. Please read carefully the description and remarks portion, along with the note at the bottom to eliminate the possibility of errors.

11. Incorrect Recipient Address Fields.

Be sure to use specific breakdown of the address in the following positions:

<u>244–283 Street Address</u>	<u>333–334 U.S. State Code</u>
<u>284–308 City</u>	<u>335–354 Country Name</u>
<u>309–323 Province Name</u>	
<u>324–332 Postal Code</u>	

PART B. MAGNETIC MEDIA SPECIFICATIONS

SEC. 1. GENERAL

.01 These specifications prescribe the required format and content of the records to be included in the magnetic media file. Usually, IRS/MCC will be able to process any compatible file. Deviations cannot and will not be permitted in any of the data fields.

.03 Regardless of the type of media used or if returns are filed electronically, the record length must be 500 positions.

SEC. 2. TAPE SPECIFICATIONS

.01 In most instances, IRS/MCC can process any compatible magnetic tape file if the following specifications are met:

(a) 9-track EBCDIC (Extended Binary Coded Decimal Interchange Code) with:

- (1) Odd parity
- (2) Recording density—1600 or 6250 CPI

(b) 9-track ASCII (American Standard Coded Information Interchange) with:

- (1) Odd Parity
- (2) Recording density—1600 or 6250 CPI
- (3) If using UNISYS Series 1100/2200, an Interchange tape with ASCII Recording mode should be used.

(4) If both ASCII and EBCDIC recording is available, ASCII should be used.

.02 All *compatible* tape files must have the following characteristics: Type *of tape—1/2-inch (12.7 mm) wide, computer-grade magnetic tape on reels of up to 2,400 feet 731.52 m) within the following specifications:*

(a) Tape thickness: 1.0 or 1.5 mils, and

(b) Reel diameter: 10½-inch (26.67 cm), 8½-inch (21.59 cm), 7-inch (17.78 cm), or 6-inch.

.03 The tape records may be blocked subject to the following:

(a) A block may not exceed 15,000 tape positions.

(b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. Do not pad a block with blanks.

(c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item b above). The block length must be evenly divisible by 500.

(d) Records may not span blocks.

.04 *Labeled or unlabeled tapes may be submitted.*

.05 Tape header and trailer labels, record marks, and tape marks are all optional. If used, they must conform to the following standards:

(a) Header labels must begin with VOL1, VOL2, HDR1, HDR2, or 1HDR. They must be the first record(s) on the reel immediately before the Transmitter "T" Record. Header labels may not exceed 80 characters in length.

(b) Trailer labels must begin 1EOR, 1EOF, EOF1, or EOR1. They must be the last record(s) on the reel, after the "Y" record and tape mark (if a tape mark is used). Trailer labels may not exceed 80 characters in length.

(c) Tape marks must be IBM 001111 (Octal 17) in even parity. They always appear immediately after the "Y" record. If both header and trailer labels are used, the tape mark must follow the header label and must precede and/or follow the trailer label(s).

SEC. 3. TAPE CARTRIDGE SPECIFICATIONS

.01 In most instances, IRS/MCC can process tape cartridges that meet the following specifications:

(a) *Must be IBM 3480, 3490 or AS400 compatible.*

(b) *Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:*

(1) *Tape cartridges will be 1/2-inch tape contained in plastic cartridges which are approximately 4-inches by 5-inches by 1-inch in dimension.*

(2) *Magnetic tape will be chromium dioxide particle based 1/2-inch tape.*

(3) *Tape Cartridges must be 18-track or 36-track parallel. (See Note.)*

(4) *Tape Cartridges will contain 37,871 CPI or 75,742 CPI (characters per inch).*

(5) *Mode will be full function.*

(6) *The data may be compressed using EDRC (Memorex) or IDRC (IBM) compression.*

(7) *Either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded*

Information Interchange) may be used, but we highly encourage ASCII.

.02 The tape cartridge records defined in this revenue procedure may be blocked subject to the following:

(a) *A block must not exceed 15,000 tape positions.*

(b) *If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. Do not pad a block with blanks.*

(c) *All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item b above). The block length must be evenly divisible by 500.*

(d) Records may not span blocks.

.03 Tape cartridges may be labeled or unlabeled.

.04 For the purposes of this revenue procedure, the following must be used:

Tape Mark:

(a) Used to signify the physical end of the recording on tape.

(b) For even parity, use BCD configuration 001111 (8421).

(c) May follow the header label and precede and/or follow the trailer label.

Note: Filers should indicate on the Form 5064 Label and transmittal Form 4804 whether the cartridge is 18- or 36-track, and if cartridges are ASCII or EBDIC format.

SEC. 4. 5¹/₄-INCH AND 3¹/₂-INCH DISKETTE SPECIFICATIONS

(a) 5¹/₄- or 3¹/₂-inches in diameter.

(b) Data must be recorded in standard ASCII code. For 5¹/₄-inch diskettes, data may be recorded using EBCDIC if the diskette is created on an IBM System 36.

(c) Records must be a fixed length of 500 bytes per record.

(d) Delimiter character commas (,) must not be used.

(e) Positions 499 and 500 of each record must contain carriage return/line feed (cr/lf) characters if applicable.

(f) Filename of 1042TAX must be used. Do not enter any other data in this field. If a file will consist of more than one diskette, the filename 1042TAX will contain a 3 digit extension. This extension will indicate the sequence of the diskettes within the file. For example, the first diskette will be named 1042TAX.001, the second diskette will be 1042TAX.002, etc.

(g) A diskette file may consist of multiple diskettes as long as the filename conventions are followed.

(h) Diskettes must meet one of the following specifications:

Capacity	Tracks	Sides/Density	Sector Size
1.44 mb	96tpi	hd	512
1.44 mb	135tpi	hd	512
1.2 mb	96tpi	hd	512
720 kb	48tpi	ds/dd	512
360 kb	48tpi	ds/dd	512
320 kb	48tpi	ds/dd	512
180 kb	48tpi	ss/dd	512
160 kb	48tpi	ss/dd	512

.02 IRS/MCC encourages transmitters to use blank or currently formatted diskettes when preparing files. If extraneous data follows the end of "Y" record, the file must be returned for replacement.

.03 IRS/MCC prefers that 5¹/₄- and 3¹/₂-inch diskettes be created using MS/DOS; however, diskettes created using other operating systems may be acceptable. Although, 3¹/₂-inch diskettes created on a System 36 or AS400 ARE NOT ACCEPTABLE. IRS/MCC has equipment that can convert diskettes created under virtually any operating system to the appropriate MS/DOS format. IRS/MCC strongly recommends that transmitters submit a test file for 5¹/₄- and 3¹/₂-inch diskettes, especially if their data was not created using MS/DOS.

.04 Transmitters are encouraged to use high density diskettes. Low density diskettes are acceptable but must be formatted in low density.

SEC. 5. DATA SEQUENCE SPECIFICATIONS

.01 The first position of each record indicates the record type:

Transmitter	T
Recipient	Q
Withholding Agent	W
End of Transmission	Y

.02 In order to be acceptable, records within the file must be in the following sequence:

- (a) Single tape, cartridge, or diskette:
 - (1) A Transmitter "T" Record; then
 - (2) One or more Recipient "Q" Records followed by a corresponding Withholding Agent "W" Record then;
 - (3) Additional "Q" and "W" Record sequences for other withholding agents as needed; then
 - (4) An End of Transmission "Y" Record.
- (b) Multiple tapes and cartridges: (see NOTE)
 - (1) A Transmitter "T" Record at the beginning of each tape and cartridge; then
 - (2) Sequence of Recipient "Q" Records followed by corresponding Withholding Agent "W" Records; then
 - (3) A sequence of Recipient "Q" Records may be continued from one tape to the next if they apply to the same withholding agent, without the necessity of repeating the "W" Record. The sequence might be, for example, QQQQ (end of one tape); TQQQW (beginning of next tape); then
 - (4) An End of Transmission "Y" Record ending the last tape.
- (c) Multiple diskettes: (see NOTE)
 - (1) A Transmitter "T" Record; then
 - (2) One or more Recipient "Q" Records followed by a corresponding Withholding Agent "W" Record; then
 - (3) Additional "Q" and "W" Record sequences for other withholding agents as needed; then
 - (4) A sequence of Recipient "Q" Records may be continued from one diskette to the next if they apply to the same withholding agent, without the necessity of repeating the "W" Record. The sequence might be, for example, QQQQ (end of one diskette); QQQQW (beginning of next diskette); then
 - (5) An End of Transmission "Y" Record ending the last diskette.

.03 The minimum file transmitted must consist of a Transmitter "T" Record, a Recipient "Q" Record, and Withholding Agent "W" Record, and an End of Transmission "Y" Record.

NOTE: Due to differences in the processing of 1042-S information filed on tapes, tape cartridges, and diskettes, it is required that there be a "T" record at the beginning of each tape or cartridge, but not at the beginning of each diskette in a shipment.

SEC. 6. THE TRANSMITTER "T" RECORD

.01 This record identifies the entity preparing and transmitting the file. The transmitter and the withholding agent may be the same, but they need not be. The first record of a file MUST be a Transmitter "T" record, (preceded only by header labels, if any), and must appear on each tape and cartridge, otherwise the file will be returned for replacement. FOR TAPE AND CARTRIDGE FILES ONLY, the Sequence Number, position 4-5 of the "T" record must be increased by 1 (one) for each tape and cartridge. The "T" Record is a fixed length of 500 positions.

.02 If the field is not applicable, allow for the field by entering blanks or zeros as instructed.

RECORD NAME: TRANSMITTER "T" RECORD

Position	Field Title	Length	Description and Remarks
1	Record Type	1	<u>REQUIRED.</u> Enter "T."
2-3	Tax Year	2	<u>REQUIRED.</u> Enter year for which income and withholding are being reported (for example, enter "95" for income and withholding reported for 1995) (unless reporting for a different tax year).
4-5	Sequence Number	2	The two-digit sequence assigned by the transmitter to this media, starting with 01. If Header Labels are used, the sequence should be the same as the Sequence Number. <u>This field is required for tape and cartridge only.</u>
6-14	Transmitter's Taxpayer Identification Number (TIN)	9	<u>REQUIRED.</u> Enter the Identification Number (Social Security Number (SSN) or Employer Identification Number (EIN)) of the Transmitter. Do NOT enter blanks, hyphens, or alpha characters. A TIN consisting of all the same digits (e.g., 111111111) is not acceptable.

RECORD NAME: TRANSMITTER "T" RECORD—Continued

Position	Field Title	Length	Description and Remarks
15–54	Transmitter Name	40	<u>REQUIRED.</u> Enter name of transmitter of file. Abbreviate if necessary to fit 40-character limit. Omit punctuation if possible. Left-justify and blank fill.
55–94	Transmitter Address	40	<u>REQUIRED.</u> Enter mailing address of the transmitter. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Abbreviate as needed to fit 40-character limit. Omit punctuation if possible. Left-justify and blank fill.
95–114	City	20	<u>REQUIRED.</u> Enter the city or town of transmitter. If applicable enter APO or FPO only. Left-justify and blank fill.
115–116	State Code	2	<u>REQUIRED.</u> Enter two-letter Post Office Code as shown in the list below ONLY. Do NOT spell out the state name.

State	Code	State	Code	State	Code
Alabama	AL	Maryland	MD	South Carolina	SC
Alaska	AK	Massachusetts	MA	South Dakota	SD
Arizona	AZ	Michigan	MI	Tennessee	TN
Arkansas	AR	Minnesota	MN	Texas	TX
California	CA	Mississippi	MS	Utah	UT
Colorado	CO	Missouri	MO	Vermont	VT
Connecticut	CT	Montana	MT	Virginia	VA
Delaware	DE	Nebraska	NE	Washington	WA
District of Columbia	DC	Nevada	NV	West Virginia	WV
Florida	FL	New Hampshire	NH	Wisconsin	WI
Georgia	GA	New Jersey	NJ	Wyoming	WY
Hawaii	HI	New Mexico	NM	American Samoa	AS
Idaho	ID	New York	NY	Federated States	
Illinois	IL	North Carolina	NC	of Micronesia	FM
Indiana	IN	North Dakota	ND	Guam	GU
Iowa	IA	Ohio	OH	Northern Mariana Islands	MP
Kansas	KS	Oklahoma	OK	Marshall Islands	MH
Kentucky	KY	Oregon	OR	Palau	PW
Louisiana	LA	Pennsylvania	PA	Puerto Rico	PR
Maine	ME	Rhode Island	RI	Virgin Islands	VI

NOTE: When reporting APO/FPO addresses use the following format:

Example:

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

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

117–125	ZIP Code	9	<u>REQUIRED.</u> Enter the ZIP code of the transmitter for all U.S. addresses, U.S. Territories or Possessions, APO/FPO addresses. For transmitters using a five-digit ZIP code, enter the ZIP code in the left-most five positions and zero fill the remaining four positions. For transmitters outside the U.S., enter nine zeros only. Do NOT blank fill.
126–130	Transmitter Control Code (TCC)	5	<u>REQUIRED.</u> Enter your five-digit Transmitter Control Code. This MUST be the TCC assigned for Form 1042–S reporting ONLY. (<u>Beginning with numbers "22".</u>)
131–498	Reserved	368	Blank fill.

RECORD NAME: TRANSMITTER "T" RECORD—Continued

Position	Field Title	Length	Description and Remarks
499-500	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF)

TRANSMITTER "T" RECORD LAYOUT

Record Type	Tax Year	Sequence Number	Transmitter TIN	Transmitter Name	Transmitter Address
1	2-3	4-5	6-14	15-54	55-94

City	State Code	ZIP Code	TCC	Reserved	Blank or CR/LF
95-114	115-116	117-125	126-130	131-498	499-500

SEC. 7. RECIPIENT "Q" RECORD

.01 The "Q" Record contains complete name and address information for both Withholding Agent and Recipient of Income, together with all the particulars of the income paid and tax withheld. Complete Withholding Agent data is required because each Recipient "Q" Record is treated as if it were a separate Form 1042-S, and is processed independently of other records.

.02 Since the "Q" Record is restricted to one type of income, and one tax rate, under certain circumstances it would be necessary to write more than one "Q" Record. Following are some of the circumstances when more than one "Q" record for a payee would be required:

(a) Different sources 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; providing Gross Income Paid and U.S. Federal Tax Withheld pertaining to the corresponding code.

(b) Change in Country Code during the year. For example, the withholding agent received notification via Form 1001 that the recipient changed from country X to country Y. A separate "Q" record must be reported for each country code; providing Gross Income Paid, Tax Rate and U.S. Federal Tax Withheld. The amounts reported must be based on each country code and the period of time under that country code.

(c) Change in a country's tax treaty rate during the year. For example, effective April 1, country X changes its tax treaty rate from 10% to 20%. A separate "Q" record must be reported for each of the tax rates. Provide the Gross Income Paid, Tax Rate, and U.S. Federal Tax Withheld for the period of time under that tax rate.

(d) Gross Income Paid of more than one billion dollars. Report a Gross Income Paid of 9999999999 (dollars and cents) in the first Recipient "Q" record. The second Recipient "Q" record will contain the remaining money amount.

.03 Failure to provide multiple recipient "Q" records when necessary will generate math computation errors during processing and therefore, result in the file being returned for replacement.

.04 All recipient "Q" Records for a particular Withholding Agent must be written before the corresponding Withholding Agent "W" Record, and before "Q" Records for another Withholding Agent may begin.

.05 If the field is not applicable, allow for the field by entering blanks or zeros as instructed.

RECORD NAME: RECIPIENT "Q" RECORD

Position	Field Title	Length	Description and Remarks
1	Record Type	1	<u>REQUIRED.</u> Enter "Q".
2-10	Withholding Agent's Taxpayer Identification Number (TIN)	9	<u>REQUIRED.</u> Enter the nine-digit Taxpayer Identification Number of the Withholding Agent. Do NOT enter blanks, hyphens, or alpha characters. A TIN consisting of all the same digit (e.g., 11111111) is not acceptable. Do NOT enter the recipient's TIN in this field.
11-45	Agent's Name	35	<u>REQUIRED.</u> Enter the name of the Withholding Agent. Abbreviate as needed. Left-justify and blank fill.

RECORD NAME: RECIPIENT "Q" RECORD—Continued

Position	Field Title	Length	Description and Remarks								
46–80	Agent's Address	35	REQUIRED. Enter mailing address of the withholding agent. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Abbreviate as needed. Left-justify and blank fill.								
81–100	Agent's City	20	REQUIRED. Enter the city or town (or other locality name). Enter APO or FPO only, if applicable. Left-justify and blank fill.								
101–102	Agent's State Code	2	REQUIRED. Enter the two-character state abbreviation from the list in Part B. Sec. 6, Field Positions 115–116 of "T" Record. If not a U.S. state, territory, or APO/FPO identifier, blank fill this field. Do not use any of the two character Country Codes in the State Code field.								
103–111	Agent's ZIP Code	9	REQUIRED. Enter nine numeric characters for all U.S. addresses (including territories and possessions). If a five-digit ZIP code is used, enter the ZIP code in the left-most five positions and zero fill the remaining four positions. Zero fill for addresses outside the U.S.								
112	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 113–121 as either an Employer Identification Number (EIN), Social Security Number (SSN), or indicate that the type is undeterminable. Enter the appropriate code from the following table: <table border="0"> <tr> <td><i>Type of TIN</i></td> <td><i>TIN</i></td> </tr> <tr> <td>1</td> <td>Employer Identification Number (EIN)</td> </tr> <tr> <td>2</td> <td>Social Security Number (SSN)</td> </tr> <tr> <td>Blank</td> <td>Enter a blank if type of TIN is undeterminable</td> </tr> </table>	<i>Type of TIN</i>	<i>TIN</i>	1	Employer Identification Number (EIN)	2	Social Security Number (SSN)	Blank	Enter a blank if type of TIN is undeterminable
<i>Type of TIN</i>	<i>TIN</i>										
1	Employer Identification Number (EIN)										
2	Social Security Number (SSN)										
Blank	Enter a blank if type of TIN is undeterminable										
113–121	Recipient's U.S. Taxpayer Identification Number (TIN)	9	<u><i>Enter the Recipient's nine-digit Taxpayer Identification Number (TIN). Do NOT enter hyphens or alpha characters. Entry of all zeroes, all ones, twos, etc. will have the effect of an incorrect TIN. Use the following instructions for Entries in Positions 113–121:</i></u> <u><i>1. A TIN MUST be entered when Exemption Code "1" is entered in Position 370 of the Recipient "Q" Record.</i></u> <u><i>2. A TIN MUST be entered when Income Code "16" is entered in Positions 355–356 of the Recipient "Q" Record.</i></u> <u><i>3. If the conditions in 1 and 2 are not present, and if a TIN is not available, enter blanks in Positions 113–121 of the Recipient's "Q" Record.* Do NOT enter the Withholding Agent's TIN in this field.</i></u>								
<i>*NOTE: When the submission includes records in which blanks are entered in Positions 113–121, provide a letter identifying the number of Recipient "Q" Records affected and presenting the reason(s) that TIN(s) are not provided. A corrected "Q" record is required to be submitted upon later receipt of the Recipient TIN.</i>											
122–136	Account Number	15	Enter the account number assigned by the withholding agent to the recipient. This number is used to identify a specific account. This field will be all blanks if account numbers are NOT assigned. This field may contain numeric or alphabetic characters, blanks or hyphens. Left-justify and blank fill.								
137–138	Country Code (<u><i>Do not enter "U.S." in this field</i></u>)	2	REQUIRED. This field is used to identify the country for which the tax treaty benefits are based. The rate of tax withheld is determined by this code. Enter the appropriate code exactly as it appears in the following table. THIS MAY OR MAY NOT BE THE SAME AS THE COUNTRY ENTERED IN THE COUNTRY NAME FIELD (POSITIONS 335-354 OF THE RECIPIENT "Q" RECORD.) <u><i>Enter OC, Other Countries, only when the country of residence cannot be determined. If the recipient's country of residence cannot be determined, you must withhold at the maximum applicable tax rate.</i></u>								

COUNTRY CODES

<i>Country</i>	<i>Code</i>	<i>Country</i>	<i>Code</i>
Afghanistan	AF	Costa Rica	CS
Albania	AL	<u>Cote D'Ivoire (Ivory Coast)</u>	<u>IV</u>
Algeria	AG	Croatia	HR
American Samoa	AQ	Cuba	CU
Andorra	AN	Cyprus	CY
Angola	AO	<u>Czech Republic</u>	<u>EZ</u>
Anguilla	AV	Denmark	DA
Antarctica	AY	Djibouti	DJ
Antigua and Barbuda	AC	Dominica	DO
Argentina	AR	Dominican Republic	DR
Armenia	AM	Ecuador	EC
Aruba	AA	Egypt	EG
Ashmore and Cartier Islands	AT	El Salvador	ES
Australia	AS	Equatorial Guinea	EK
Austria	AU	<u>Eritrea</u>	<u>ER</u>
Azerbaijan	AJ	Estonia	EN
Azores	PO	Ethiopia	ET
Bahamas, The	BF	Europa Island	EU
Bahrain	BA	Falkland Islands (Islas Malvinas)	<u>FK</u>
Baker Island	FQ	Faroe Islands	FO
Bangladesh	BG	Fiji	FJ
Barbados	BB	Finland	FI
Bassas da India	BS	France	FR
Belarus	BO	French Guiana	FG
Belgium	BE	French Polynesia	FP
Belize	BH	French Southern and Antarctic Lands	FS
Benin	BN	Gabon	GB
Bermuda	BD	Gambia, The	GA
Bhutan	BT	Gaza Strip	GZ
Bolivia	BL	Germany	GM
Bosnia-Herzegovina	BK	Georgia	GG
Botswana	BC	Ghana	GH
Bouvet Island	BV	Gibraltar	GI
Brazil	BR	Glorioso Islands	GO
British Indian Ocean Territory	IO	Greece	GR
Brunei	BX	Greenland	GL
Bulgaria	BU	Grenada	GJ
Burkina Faso	UV	Guadeloupe	GP
Burma	BM	Guam	GQ
Burundi	BY	Guatemala	GT
Cambodia	CB	Guernsey	GK
Cameroon	CM	Guinea	GV
Canada	CA	Guinea-Bissau	PU
Canary Islands	SP	Guyana	GY
Cape Verde	CV	Haiti	HA
Cayman Islands	CJ	Heard Island and McDonald Islands	HM
Central African Republic	CT	Honduras	HO
Chad	CD	Hong Kong	HK
Chile	CI	Howland Island	HQ
China, People's Republic of	CH	Hungary	HU
Christmas Island (Indian Ocean)	KT	Iceland	IC
Christmas Island (Pacific Ocean)	KR	India	IN
Clipperton Island	IP	Indonesia	ID
Cocos (Keeling) Islands	CK	Iran	IR
Colombia	CO	Iraq	IZ
Comoros	CN	Iraq-Saudi Arabia Neutral Zone	IY
Congo	CF	Ireland	EI
Cook Islands	CW	Isle of Man	IM
Coral Sea Islands Territory	CR		

<i>Country</i>	<i>Code</i>	<i>Country</i>	<i>Code</i>
Israel	IS	Niue	NE
Italy	IT	Norfolk Island	NF
Jamaica	JM	Northern Ireland	UK
Jan Mayen	JN	Northern Mariana Islands	CQ
Japan	JA	Norway	NO
Jersey	JE	Oman	MU
Johnston Atoll	JQ	Pakistan	PK
Jordan	JO	Palmyra Atoll	LQ
Juan de Nova Island	JU	Panama	PM
Kazakhstan	KZ	Papua New Guinea	PP
Kenya	KE	Paracel Islands	PF
Kingman Reef	KQ	Paraguay	PA
Kiribati	KR	Peru	PE
Korea, Democratic People's Republic of (North)	KN	Philippines	RP
Korea, Republic of (South)	KS	Pitcairn Islands	PC
Kuwait	KU	Poland	PL
Kyrgyzstan	KG	Portugal	PO
Laos	LA	Puerto Rico	RQ
Latvia	LG	Qatar	QA
Lebanon	LE	Reunion	RE
Lesotho	LT	Romania	RO
Liberia	LI	Russia	RS
Libya	LY	Rwanda	RW
Liechtenstein	LS	St. Kitts and Nevis	SC
Lithuania	LH	St. Helena	SH
Luxembourg	LU	St. Lucia	ST
Macau	MC	St. Pierre and Miquelon	SB
Macedonia	MK	St. Vincent and the Grenadines	VC
Madagascar	MA	San Marino	SM
Malawi	MI	Sao Tome and Principe	TP
Malaysia	MY	Saudi Arabia	SA
Maldives	MV	Senegal	SG
Mali	ML	Serbia	SR
Malta	MT	Seychelles	SE
Marshall Islands	RM	Sierra Leone	SL
Martinique	MB	Singapore	SN
Mauritania	MR	<u>Slovakia</u>	<u>LO</u>
Mauritius	MP	Slovenia	SI
Mayotte	MF	Solomon Islands	BP
Mexico	MX	Somalia	SO
Micronesia, Federated States of	FM	South Africa	SF
Midway Islands	MQ	<u>South Georgia and the</u>	
Moldova	MD	<u>South Sandwich Islands</u>	<u>SX</u>
Monaco	MN	Spain	SP
Mongolia	MG	Spratly Islands	PG
Montenegro	MW	Sri Lanka	CE
Montserrat	MH	Sudan	SU
Morocco	MO	Suriname	NS
Mozambique	MZ	Svalbard	SV
Namibia	WA	Swaziland	WZ
Nauru	NR	Sweden	SW
Navassa Island	BQ	Switzerland	SZ
Nepal	NP	Syria	SY
Netherlands	NL	Taiwan	TW
Netherlands Antilles	NT	Tajikistan	TI
New Caledonia	NC	Tanzania, United Republic of	TZ
New Zealand	NZ	Thailand	TH
Nicaragua	NU	Togo	TO
Niger	NG	Tokelau	TL
Nigeria	NI	Tonga	TN

Country	Code	Country	Code
Trinidad and Tobago	TD	Vatican City	VT
Tromelin Island	TE	Venezuela	VE
Trust Territory of the Pacific Islands	PS	Vietnam	VM
Tunisia	TS	Virgin Islands (British)	VI
Turkey	TU	Virgin Islands (U.S.)	VQ
Turkmenistan	TX	Wake Island	WQ
Turks and Caicos Islands	TK	Wallis and Futuna	WF
Tuvalu	TV	West Bank	WE
Uganda	UG	Western Sahara	WI
Ukraine	UP	Western Samoa	WS
United Arab Emirates	TC	Yemen	YM
United Kingdom	UK	Zaire	CG
Uruguay	UY	Zambia	ZA
Uzbekistan	UZ	Zimbabwe	ZI
Vanuatu	NH	Other Countries	OC* =

***NOTE: Enter OC, Other Countries, only when the country of residence cannot be determined. If the recipient's country of residence cannot be determined, you must withhold at the maximum applicable tax rate.**

RECORD NAME: RECIPIENT "Q" RECORD

Position	Field Title	Length	Description and Remarks
139-173	Recipient Name Line One* =	35	REQUIRED. Provide the FULL name of the recipient (<i>nonresident alien or fiduciary, foreign partnership or corporation or other foreign entity</i>). Enter the surname of the recipient FIRST followed by given names. Enter an asterisk(*) immediately before the surname if the surname does not begin in position 139. For example, "JOHNb*DOE" is acceptable (b denotes a blank). If there is more than one recipient, enter the name of the first recipient only. Since some foreign recipients will not have a Taxpayer Identification Number (TIN), it is very important that the FULL name of the recipient be provided. Titles, if any, must be provided in Recipient Name Line Two. (If the recipient is unknown, an account number must be entered in <i>positions 122-136</i>). Valid characters are alphabetic, numeric, ampersand (&), hyphen (-), slash (/), asterisk (*), period (.), comma (,), apostrophe ('), or blank. Failure to code an asterisk before the surname when it is not the first name provided, will result in your file being returned for correction. Left-justify and blank fill.
174-208	Recipient Name Line Two* =	35	Enter supplementary recipient name information; otherwise enter blanks. Use this line for additional names (e.g., partners or joint owners), for trade names, stage names, aliases, or titles. Use this line also for "care of," "via," or "through" information. Valid characters are alphabetic, numeric, blank, ampersand (&), hyphen (-), slash (/), pound sign (#), period (.), comma (,), apostrophe (') and the percent (%). The percent (% [short for "in care of"]) is valid in the first position only. Left-justify and blank fill.
209-243	Recipient Name Line Three* =	35	Enter additional name data if applicable; otherwise blank fill. Specifications are precisely as for Recipient Name Line Two.

***NOTE:** 105 total characters are available for name information. IRS encourages full identification of nonresident aliens (both individuals and organizations) because data is furnished to their governments in accordance with tax treaties and exchange of information agreements.

RECORD NAME: RECIPIENT "Q" RECORD—Continued

Position	Field Title	Length	Description and Remarks
244–283	Street Address	40	<p>REQUIRED. Enter the recipient's full street address. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). If the street, building, military installation or other name is too long for the 40-character allotment of this field, Recipient Name Line Two or Three may be used to report address information (See the NOTE below).</p> <p>This street address field may be all blank, but only for legitimate reasons; for example, the recipient is from a small town, islet or other place where the town or island name is sufficient to enable mail to be received. Valid characters are alphabetic, numeric, blank, ampersand (&), hyphen (-), slash (/), period (.), comma (,), apostrophe ('), and pound sign (#). A blank in position 244 is NOT acceptable. Left-justify and blank fill.</p> <p>NOTE: If Recipient Name Line Two or Three fields are NOT used for NAME INFORMATION, address data may be provided in these fields. Street address data of 40 characters or less MUST be provided in the Street Address field. Street addresses of 41 to 75 characters should begin in Recipient Name Line Three and complete in the Street Address Field. A street address of 76 or more characters should begin in Recipient Name Line Two, continue in Recipient Name Line Three, and complete in the Street Address Field.</p>

284–308	City	25	<p>REQUIRED. Enter the name of City, Town, Village, Municipality or rural place of residence of the recipient. Valid characters are as in Street Address, EXCEPT the pound sign (#), which is not valid and a blank in position 284 is NOT acceptable. For U.S. military installations enter either APO or FPO as applicable. The name of the installation or ship must be entered in the Street address Line. Left-justify and blank fill.</p>
---------	------	----	--

NOTE: For recipient addresses outside the United States, provide a City, Province Name, Postal Code, and Country Name. Enter a City, State Code, and ZIP Code for United States recipient addresses. Do NOT provide a Country Name for United States addresses.

309–323	Province Name	15	<p>Enter the name of the Province, Foreign State (but not the U.S. State), County, Shire, District, Region, or other political subdivision. For many countries the province (or other political subunit) is an important part of the postal address. For Canada, the Province <i>is required</i>. Valid characters are alphabetic, blank, ampersand (&), hyphen (-), period (.), comma (,), apostrophe (') or slash (/). Left-justify and blank fill.</p>
---------	---------------	----	---

Canadian Provinces and Codes

<i>Province</i>	<i>Province Code</i>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland	NF
Nova Scotia (including Sable Island)	NS
Northwest Territories	NT
Ontario	ON
Prince Edward Island	PE
Quebec	PQ
Saskatchewan	SK
Yukon Territory	YK

NOTE: A Canadian province may be expressed as a two-character code from the Canadian Province Code List, written out in full, or appropriately abbreviated. Either the Province or the Province Code must be entered. DO NOT ENTER BOTH.

324–332	Postal Code	9	<p>Enter a Foreign or U.S. Postal Code (ZIP Code). A Postal Code is REQUIRED for United States and U.S. Territories, Canadian, and Australian addresses. Withholding Agents should make an effort to obtain postal codes for all other countries. Only alphabetic, numeric, and blank characters are valid. Do not omit any blanks that may appear in the ZIP code. Use the following table to format Postal Codes for the three required countries ("a" denotes alpha characters, "n" denotes numerics, "b" denotes a blank). All postal codes should be left-justified and blank filled.</p>
---------	-------------	---	---

RECORD NAME: RECIPIENT "Q" RECORD—Continued

Position	Field Title	Length	Description and Remarks
	<i>Country</i>		<i>Postal Code Format</i>
	<u>United States and</u> <u>U.S. Territories</u>		Canadian nnnnnbbbb or nnnnnnnnn Australian anabnanbb nnnnbbbb
333-334	U.S. State Code	2	REQUIRED for United States addresses, including U.S. territories. Enter the appropriate postal identifier listed for APO and FPO addresses (see list of valid state codes and postal identifiers for APO/FPO addresses in Part B. Sec. 6, Positions 115-116 of Transmitter "T" Record). ENTER BLANKS IF THE RECIPIENT DOES NOT HAVE A U.S. ADDRESS.
335-354	Country Name	20	The unabbreviated name of the recipient's country of residence for all addresses outside the United States <u>is REQUIRED in this field.</u> Enter blanks if the RECIPIENT RESIDES IN the U.S., including U.S. territories and APO/FPO. This field is NOT used to indicate the rate of tax. This may or may not be the same country indicated in the Country Code field (Positions 137-138 of the Recipient "Q" Record). Omit political titles such as "People's Republic of," "Kingdom of," etc. Use the English Language name instead of the native language name (for example, use "Finland" and not "Suomi"). Do not follow the country name with parentheses containing such information as Virgin Islands (British). Valid characters are alphabetic, blank, ampersand (&), and hyphen (-). Left-justify and blank fill.
355-356	Income Code	2	REQUIRED. Enter the income code EXACTLY as it appears below. If a given recipient receives more than one type of income, additional "Q" Records must be prepared, since only one income code may be shown per "Q" Record.

Code	Type of Income
01	Interest paid by U.S. obligators-general
02	Interest on real property mortgages
03	Interest paid to a controlling foreign corporation
04	Interest paid by foreign corporations
05	Interest on tax-free covenant bonds
06	Dividends paid by U.S. corporations-general
07	Dividends paid by U.S. subsidiaries to foreign parent corporations (<u>including consent dividends</u>)
08	Dividends paid by foreign corporations
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (e.g., copyright, recording, publishing)
13	Real property income and natural resources royalties
14	Pensions, annuities, alimony, and/or insurance premiums
15	Scholarship or fellowship grants
16	Compensation for independent personal services*
17	Compensation for dependent personal services*
18	Compensation for teaching*
19	Compensation during <u>studying and</u> training*
20	Earnings as an artist or athlete **
21	Social Security benefits
22	Railroad Retirement (Tier 1) benefits
23	Railroad Retirement (Tier 2) benefits
24	Real estate investment trust (REIT) distributions of capital gains
25	Trust distributions subject to IRC section 1445
26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
27	Publicly traded partnership distributions subject to IRC section 1446
28	Gambling winnings
50	Other income

RECORD NAME: RECIPIENT "Q" RECORD—Continued

Position	Field Title	Length	Description and Remarks
<u>*NOTE: If compensation covered under Income Codes "16-19" are directly attributable to the recipient's occupation as an artist or athlete, use Income Code "20" instead.</u>			

**NOTE: If Income Code 20 is used, also use Recipient Code 09 (artist or athlete) instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership).

357-358	Recipient Code	2	REQUIRED. Enter the appropriate code from list below. No other codes or values are valid.
	Code		Type of Recipient
	01		Individual (<u>Notes 1 & 2</u>)
	02		Corporation (<u>Note 2</u>)
	03		Partnership (<u>Note 2</u>)
	04		Fiduciary (<u>trust</u>)
	05		Nominee
	06		Government or International Organization
	07		"Tax Exempt" Organization (<u>IRC section 501 (a)</u>)
	08		Private Foundation
	09		Artist or Athlete (<u>Note 2</u>)
	<u>10</u>		<u>Fiduciary (estate)</u>
	<u>11</u>		<u>Fiduciary (other)</u>
	19		Other
	20		Type of Recipient unknown

NOTE 1: A Recipient Code "01" MUST be entered when the Income Code is "21", "22", or "23".

NOTE 2: If Income Code 20 is used, also use Recipient Code 09 (artist or athlete) instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership)

359-369	Gross Income Paid	11	REQUIRED. Enter the Paid gross income amount in dollars and cents. An income amount other than zero MUST be shown. Do NOT enter the decimal point. For whole dollar amounts, the cents must be shown as zeros. For example, \$1500 should be shown as 00000150000 where the left-most five zeros are "filler" and the right-most two zeros represent cents. Right-justify and zero fill.
---------	-------------------	----	---

370	Exemption Code	1	REQUIRED. Enter the one-digit exemption code from the list below. If the rate of tax is other than zero percent, enter a zero in this field. If the rate of tax is zero percent, <u>enter the code of 1-5 that applies.</u>
	Code		Authority for Exemption
	Zero		No exemption claimed, rate of tax is above zero percent.
	1		Income effectively connected with a U.S. trade or business. (AN EIN or SSN must be entered in Positions 113-121).
	2		Exempt under an Internal Revenue Code section (other than portfolio interest) *
	3		Income is non-U.S. sourced.**
	4		Exempt under tax treaty. *
	<u>5</u>		<u>Portfolio interest exempt under an Internal Revenue Code section.***</u>

*NOTE: If Exemption Code "2" or "4" is used in conjunction with Income Code "16" (Positions 355-356 in the Recipient "Q" Record), the recipient's U.S. Taxpayer Identification Number (TIN) MUST be provided in Positions 113-121 of the Recipient "Q" Record.

RECORD NAME: RECIPIENT "Q" RECORD—Continued

Position	Field Title	Length	Description and Remarks
<p>**NOTE: Non-U.S. source income paid to a nonresident alien is not subject to U.S. tax. Use Exemption Code 3 when entering an amount for information reporting purposes.</p>			
<p>***NOTE: Exemption Code "5" can only be used in conjunction with Income Codes "1", "2", "3", "4", or "5".</p>			
371	<u>Corrected Return Indicator</u>	1	<u>REQUIRED.</u> Enter the one position code below to identify an Incorrect, Corrected, or Original Return. (See Part A. Sec. 13.)
		<u>Code</u>	<u>Description</u>
		<u>Zero</u>	<u>If this is an Original Return, and not part of the correction procedure.</u>
		<u>V</u>	<u>If this is (Transaction 1) to void the incorrect original return submitted.</u>
		<u>C</u>	<u>If this is (Transaction 2) identifying the Corrected Return.</u>
372–373	Tax Rate	2	<u>REQUIRED.</u> Enter the appropriate tax rate <u>found in Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.</u> An appropriate rate MUST be shown. Do not use percent signs or decimal points. For fractional rates, drop the fraction.
<p><u>NOTE: When Exemption Code of "1" through "5" is used in position 370, the Tax Rate MUST be zero.</u></p>			
374–384	U.S. Federal Tax Withheld	11	<u>REQUIRED.</u> Enter in dollars and cents the amount of tax withheld, if any. An amount MUST be shown if the Tax Rate is other than "00", or if income is not otherwise exempt from withholding. If Tax Rate "00", the amount of tax withheld should be zero. Specifications are the same as for Positions 359-369 (Gross Income Paid). Right-justify and zero fill.
385–419	Payer's Name	35	Enter the name of the Payer of Income if different from the Withholding Agent. Abbreviate as needed. If Withholding Agent and Payer are one and the same, blank fill Payer's Name. Valid characters are alphabetic, numeric, blank, ampersand (&), period (.), comma (,), apostrophe (') and hyphen (-). Left-justify and blank fill.
420–428	Payer's TIN	9	Enter the Payer's Taxpayer Identification Number if there is an entry in the Payer Name Field. Blank fill if unknown or Payer's Name is blank.
429	Awaiting Form W-8 Indicator	1	If a filer is awaiting Form W-8 from this recipient, enter "Y"; otherwise, enter a blank.
430–439	Foreign Student Withholding Allowance Amount	10	(For filers reporting Income Codes " <u>15</u> " <u>or</u> " <u>16</u> " in Position 355–356 of the recipient "Q" record.) Enter in dollars and cents the gross amount of withholding allowances for a foreign student, if using Income Codes "15" with respect to a payment of U.S. source scholarships and fellowship grants or " <u>16</u> ", <u>Independent Personal Services</u> . Do NOT enter decimal point. If the Income Code in Position 355–356 is other than " <u>15</u> " <u>or</u> " <u>16</u> ", enter blanks. Right-justify and zero fill when a money amount is reported.
440–449	Net Income Amount	10	Enter in dollars and cents the net amount of income paid to a foreign student. (Subtract the Foreign Student Withholding Allowance Amount (positions 430–439) from the Gross Income Paid (positions 359–369) and enter the total here.) Do NOT enter a decimal point. If the Income Code (positions 355–356) is other than " <u>15</u> " <u>or</u> " <u>16</u> ", enter blanks. Right-justify and zero fill if a money amount is reported.

RECORD NAME: RECIPIENT "Q" RECORD—Continued

Position	Field Title	Length	Description and Remarks
450-459	Amount of State Income Tax Withheld	10	If State Tax has been withheld for any reason, enter that amount here, in dollars and cents. Right-justify and zero fill. If no entry, zero fill.
460-498	Reserved	39	Blank fill.
499-500	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF).

RECIPIENT "Q" RECORD LAYOUT

Record Type	Withholding Agent's TIN	Agent's Name	Agent's Address	Agent's City	Agent's State Code
1	2-10	11-45	46-80	81-100	101-102

ZIP Code	Type of TIN	Recipient U.S. TIN	Account Number	Country Code	Recipient Name Line One
103-111	112	113-121	122-136	137-138	139-173

Recipient Name Line Two	Recipient Name Line Three	Street Address	City	Province Name	Postal Code
174-208	209-243	244-283	284-308	309-323	324-332

U.S. State Code	Country Name	Income Code	Recipient Code	Gross Income Paid	Exemption Code
333-334	335-354	355-356	357-358	359-369	370

Correct Ret Indicator	Tax Rate	US Federal Tax Withheld	Payer's Name	Payer's TIN	Awaiting Form W-8 Indicator
371	372-373	374-384	385-419	420-428	429

Foreign Student Withholding Allow. Amt.	Net Income Amount	Amount of State Tax Withheld	Reserved	Blank or CR/LF
430-439	440-449	450-459	460-498	499-500

SEC. 8. WITHHOLDING AGENT "W" RECORD

.01 Enter a "W" Record after the last "Q" Record submitted for a particular Withholding Agent. The "W" Record serves as a summary of the preceding "Q" Record data, and enables IRS to cross check the correctness of information received.

.02 Several "W" Records for different withholding agents may appear on the same Transmitter's file. Also, the "W" Record may refer to "Q" Records on more than one reel, provided all of the preceding "Q" Records are for the same withholding agent.

.03 A "W" Record may only be followed by new Recipient "Q" Records for the next Withholding Agent, if any, or by a tape mark and/or trailer label when more reels follow this reel, or by an End of Transmission "Y" Record, when this is the last reel of the file. The "W" Record cannot be the last record on the file.

.04 Each "W" Record has a fixed length of 500 positions.

.05 If the field is not applicable, allow for the field by entering blanks or zeros as instructed.

RECORD NAME: WITHHOLDING AGENT "W" RECORD

Position	Field Title	Length	Description and Remarks
1	Record Type	1	<u>REQUIRED.</u> Enter "W".
2-3	<u>Tax Year</u>	2	<u>REQUIRED.</u> Enter the last two digits of the calendar year for which income and withholding are being reported. All recipient "Q" Records must report payments for this year ONLY. Different tax years may not appear on the same file.
4-12	Employer Identification Number (EIN)	9	<u>REQUIRED.</u> Enter the nine-digit Employer Identification Number of the Withholding Agent. Omit the hyphen.
13-47	Agent's Name	35	<u>REQUIRED.</u> Enter the name of the Withholding Agent, up to the limit of 35 characters. Abbreviate as needed, omitting punctuation. Left-justify and blank fill.
48-82	Agent's Address	35	<u>REQUIRED.</u> Enter the mailing address of the withholding agent. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Abbreviate as needed, omitting punctuation. Left-justify and blank fill.
83-102	City	20	<u>REQUIRED.</u> Enter the city, town, or other locality name. If applicable enter APO or FPO only. Left-justify and blank fill.
103-104	State	2	<u>REQUIRED.</u> Enter the two-character alphabetic state code or the postal identifier for APO/FPO addresses from the list in Part B. Sec. 6, positions 115-116 of "T" Record.
105-113	ZIP Code	9	<u>REQUIRED.</u> Enter nine numeric characters for all U.S. addresses (including territories, possessions, and APO/FPO). For five-digit ZIP codes, left-justify and zero fill. Zero fill for addresses outside the U.S.
114-121	Total "Q" Record Count	8	<u>REQUIRED.</u> Enter the total number of "Q" Records for this withholding agent; that is, the total count of "Q" Records following the last "W" Record, or if this is the first "W" Record on the file, the total number of "Q" Records since the "T" Record. The presence of a "T" Record does not interrupt the count, which may therefore include consecutive "Q" Records on more than one tape reel. Right-justify and zero fill unused positions.
122-134	Total Gross Amount Paid	13	<u>REQUIRED.</u> Enter the total gross amount. Calculate this total by adding the gross income paid reported in all "Q" Records counted in the preceding Positions 114-121. Do not "round off" this total, since it is used to verify the total money amount from the "Q" records. Right-justify and zero fill.
135-147	Total Tax Withheld	13	<u>REQUIRED.</u> Enter the total tax withheld. Calculate this total by adding the tax withheld reported in all "Q" records counted in the preceding Positions 114-121. Do not "round off" this total, since it is used to verify the total tax withheld from the "Q" records. Right-justify and zero fill.
148-498	Reserved	351	Blank fill.
499-500	Blank or Carriage Return Line Feed	2	<u>REQUIRED.</u> Enter blanks or carriage return line feed (CR/LF).

WITHHOLDING AGENT "W" RECORD LAYOUT

Record Type	Tax Year	EIN	Agent's Name	Agent's Address	City	State
1	2-3	4-12	13-47	48-82	83-102	103-104

WITHHOLDING AGENT "W" RECORD LAYOUT—Continued

ZIP Code	Total "Q" Record Count	Total Gross Amt. Paid	Total Tax Withheld	Reserved	Blank or CR/LF
105-113	114-121	122-134	135-147	148-498	499-500

SEC. 9. END OF TRANSMISSION "Y" RECORD

.01 The "Y" Record is a fixed record length of 500 positions and all positions listed are required. The "Y" Record is a summary of the number of withholding agents and total number of tape reels in the entire file.

.02 This record will be written after the last "W" Record of the entire file. End the last reel ONLY of a file with an End of Transmission "Y" Record. The "Y" Record may only be preceded by a "W" Record. It may only be followed by a tape mark, or a tape mark and a trailer label (if trailer labels are used), or a trailer label.

.03 Please note that if submitting a multi-reel file, there will only be one End of Transmission "Y" record. The End of Transmission "Y" record will be the last record in the final block on the last reel in the file.

RECORD NAME: END OF TRANSMISSION "Y" RECORD

Position	Field Title	Length	Description and Remarks
1	Record Type	1	<u>REQUIRED.</u> Enter "Y".
2-4	Withholding Agent Count	3	<u>REQUIRED.</u> Enter the total number of withholding agents on this file. This count will be the same as the total number of "W" Records. Right-justify and zero fill.
5-7	Reel Count	3	<u>REQUIRED.</u> Enter the total number of reels for this transmission. Right-justify and zero fill.
8-498	Reserved	491	Blank fill.
499-500	Blank or Carriage Return Line Feed	2	<u>REQUIRED.</u> Enter blanks or carriage return line feed (CR/LF).

END OF TRANSMISSION "Y" RECORD LAYOUT

Record Type	Withholding Agent Count	Reel Count	Reserved	Blank or CR/LF
1	2-4	5-7	8-498	499-500

PART C. BISYNCHRONOUS (MAINFRAME) ELECTRONIC FILING SPECIFICATIONS

SEC. 1. GENERAL

.01 Bisynchronous electronic filing of Form 1042-S information returns is offered as an alternative to magnetic media (tape, tape cartridge, or diskette) or paper filing, but is not a requirement. This method uses IBM 3780 communications protocols and is used primarily by mainframe filers. Electronic filing will fulfill the magnetic media requirements for those payers who are required to file magnetically. It may also be used by payers who are under the filing threshold.

.02 Electronic filing of information returns is not affiliated with the Form 1040 electronic filing program. These two programs are totally independent, and separate approval to participate in each of them must be obtained. All inquiries concerning the electronic filing of information returns should be directed to IRS/MCC. IRS/MCC personnel cannot answer questions or assist taxpayers in the filing of Form 1040 tax returns. Filers with questions of this nature will be directed to the Taxpayer Service toll free number (1-800-829-1040) for assistance.

.03 Filers participating in the electronic filing program for information returns will submit their returns to IRS/MCC by way of modems, and not through magnetic media or paper filing.

.04 If a request for extension is approved, transmitters who file electronically will be granted an extension of 30 days to file. Part A. Sec. 11 explains procedures for requesting extensions of time. Filers are encouraged to file their data as soon as possible.

.05 The formats of the "T," "Q," "W," and "Y," Records are the same for electronically filed records as they are for 5/4- and 3/2-inch diskettes, tapes and tape cartridges. For electronically filed documents, each transmission is considered a separate file; therefore, each transmission **must** have an End of Transmission (EOT) "Y" Record.

SEC. 2. ELECTRONIC FILING APPROVAL PROCEDURE

.01 Filers must obtain, or already have, a Transmitter Control Code (TCC) assigned to them prior to submitting their files electronically. Refer to Part A. Sec. 7 for information on how to obtain a TCC.

.02 Filers using bisynchronous protocols must obtain an IRS/MCC-assigned password prior to submitting test or actual data files. To obtain a password, the following steps must be taken:

(a) Bisynchronous filers who already have a TCC to file Form 1042-S (beginning numbers "22") must submit either Form 4419 or a letter to indicate that they wish to file information returns electronically. If you do not have a TCC number or one that begins with "22", a new number will be assigned.

If a letter is submitted, it must contain the following:

- 1) Name and address of transmitter.
- 2) Transmitter Control Code.
- 3) Name and phone number of a contact person within the filer's organization to whom a password will be assigned.

(b) Within 30 days of receiving the application or letter, IRS/MCC will send Form 6086, Time Sharing Operation (TSO) Password Assignment, to the filer which will contain the password to be used for electronic submissions.

(c) Upon receipt of Form 6086, the user (person who will actually transmit the data) will separate the acknowledgment from the password. Both the user and the user's manager **must** sign the acknowledgment and mail to:

Chief, Security and Disclosure Branch
IRS, Martinsburg Computing Center
P.O. Box 1208
Martinsburg, WV 25401

(d) The users or filers should retain a copy of the signed acknowledgment for their records. It is the filer's responsibility to ensure that the password is not compromised. Access to IRS/MCC computers will not be allowed without a valid password. After a password is received and the acknowledgment returned, the filer may submit a data file.

(e) For security reasons, all bisynchronous passwords will expire periodically, and a new password will automatically be assigned. If filers have any questions relating to the security procedures, and/or they need to report their password has been compromised, they must contact IRS/MCC as soon as possible by calling 1-304-263-8700, or writing to:

IRS/MCC
Information Returns Branch
P. O. Box 1359
Martinsburg, WV 25401

.03 It is the user's responsibility to remember the password and not allow the password to be compromised.

SEC. 3. TEST FILES

.01 Filers are not required to submit a test file. The purpose of test files is to resolve any data or communication problems prior to the filing season. If a filer wishes to submit an electronic test file for Tax Year 1995, it **must** be submitted to IRS/MCC December 1, 1995, through February 15, 1996.

.02 If a filer encounters problems while transmitting electronic test files, IRS/MCC should be contacted for assistance.

.03 A password must be obtained before submitting an electronic test file.

.04 Bisynchronous electronic test files will be processed and filers will be notified as to the acceptability of their data within 5 workdays of the date the data and transmittal Form 4804 are received by IRS/MCC.

SEC. 4. ELECTRONIC SUBMISSIONS

.01 Electronically filed information may be submitted to IRS/MCC 7 days a week, 24 hours a day, except for routine maintenance/backup which is performed daily at 4:00 a.m. Eastern Time. Technical assistance will be available Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern Time by calling (304) 263-8700.

.02 Lengthy transmissions (100,000 or more records) are not encouraged since the transmission may be interrupted by line noise problems. It is advisable to break lengthy files into multiple transmissions.

.03 The time required to transmit information returns electronically will vary depending on the modem speed, if IBM 3780 data compression is used, and if the records are blocked. The following transmission rate was based on an actual test file received at MCC using 4800 bps, no compression, and one record per block:

4500 records 50 minutes

SEC. 5. TRANSMITTAL REQUIREMENTS

.01 All data submitted electronically is verified by transmittal Form 4804. The transmitter must send the signed Form 4804 the same day the transmission is made. No return is considered filed until a Form 4804 is received by IRS/MCC.

.02 Form 4804 can be ordered by calling the IRS toll free forms and publications order number 1-800-TAX-FORM (1-800-829-3676) or it may be computer-generated. If a filer chooses to computer-generate Form 4804, all of the information contained on the original form, including the affidavit, must also be contained on the computer-generated form.

.03 The filer whose TCC is used in the "T" Record is responsible for submitting the transmittal Form 4804.

.04 Forms 4804 may be mailed to the following addresses:

If by Postal Service:

IRS-Martinsburg Computing Center
ATTN: Electronic Filing Coordinator
P.O. Box 1359, MS-360
Martinsburg, WV 25401-1359

If by truck or air freight:

IRS-Martinsburg Computing Center
ATTN: Electronic Filing Coordinator
Route 9 and Needy Road, MS-360
Martinsburg, WV 25401

.05 A signed Form 4804 submitted for electronically filed information returns must be sent the same day as the electronic submission.

SEC. 6. IBM 3780 BISYNCHRONOUS COMMUNICATION SPECIFICATIONS

.01 Transmissions using IBM 3780 bisynchronous protocols must be in EBCDIC character code. Modems must be compatible with either Bell 208B for 4800 bps transmissions, or AT&T 2296A for 9600 bps transmissions. Both modems are dial-up type modems using the Public Switched Telephone Network. IBM 3780 data compression is acceptable for any bisynchronous transmission. Records may be blocked up to 4096 bytes with INTER RECORD SEPARATORS.

.02 IRS/MCC will accept information returns filed electronically over switched telecommunications network circuits. For 4800 bps, the circuit will be (304) 264-7080. For 9600 bps, the circuit will be (304) 264-7040. Both circuits are equipped for bisynchronous transmission using the IBM 3780 protocol.

.03 The 4800 bps line terminates at a Bell 208B modem. The Bell 208B modem uses phase-shift keying and eight-phase modulation to transmit binary serial data signals over the telephone line in half-duplex mode. The following options have been selected:

- Transmit Level set to -4 dBm
- Compromise Equalizer in (4-Db Slope)
- DSR off in Analog Loop Mode
- Automatic Answer
- Transmitter Internally Timed
- RS-CS Interval of 50 ms

.04 The 9600 bps line terminates at an AT&T Dataphone II 2296A modem. The AT&T 2296A modem is a full-duplex, CCITT V.32 compatible unit which operates at 9600 bps or 4800 bps (fallback). The following options have been selected:

- Receiver Responds to Remote Loopback
- Loss-of-Carrier Disconnect
- Received-Space Disconnect
- Send-Space Disconnect
- Automatic Answer
- Answer on Ring 1
- DTR Interlock
- Retrain Enable
- Internal Timing
- CTS Controlled by RTS
- 0-1 ms RTS to CTS Delay
- CTS Dependent on Carrier
- RR Indicates Carrier
- 9600 Trellis Coding
- 4800 bps Fallback
- 4 dB Compromise Equalization

SEC. 7. BISYNCHRONOUS ELECTRONIC FILING RECORD SPECIFICATIONS

.01 For bisynchronous filing there are two additional identifier records which must be used to transmit data. These records are 500 positions in length and are the first (\$\$REQUEST) and second (\$\$ADD) records sent in an electronic transmission. The purpose of these records is to provide the password and identity of the transmitter. The \$\$REQUEST, \$\$ADD and the data file should be transmitted as one file. In some cases, filers have attempted to send the \$\$REQUEST and \$\$ADD as separate files. Doing this will result in a failed transmission.

.02 With the exception of these additional records, the file format for electronic filing is the same as for magnetic media filing. The format of each of these records is as follows:

RECORD NAME: \$\$REQUEST

Field Position	Field Title	Length	Description and Remarks
1-20	\$\$REQUEST Identifier Record	20	Enter the following Identifier characters: \$\$REQUEST ID=MSGFILE
21- <u>500</u>	Blank	<u>480</u>	Blank

ELECTRONIC FILING IDENTIFIER \$\$REQUEST RECORD—RECORD LAYOUT

\$\$REQUEST IDENTIFIER RECORD	BLANK
1-20	21- <u>500</u>

.03 Upon making contact with IRS/MCC and furnishing a valid password in the \$\$ADD identifier record, a data transmission session will commence. The transmission will continue until an End of Transmission (EOT) ‘‘Y’’ record is received. At the end of each transmission, the following message should be received electronically by the filer: ‘‘DATA RECEIVED AT MCC’’ and the line will be disconnected. If this message is not received, there was a problem with the submission, and the filer should contact IRS/MCC immediately.

.04 Upon receiving a data file and transmittal Form 4804, IRS/MCC will release the data for further processing. If the media cannot be processed, the filer will be notified by either letter or telephone that the data must be retransmitted. This file name, if necessary, will be provided by IRS/MCC and is to be placed in positions 45-51 of the \$\$ADD record when the file is retransmitted.

RECORD NAME: \$\$ADD

Field Position	Field Title	Length	Description and Remarks
1-9	\$\$ADD Identifier Record	9	Enter the following characters: \$\$ADD ID=
10-17	Password	8	Enter the password assigned by IRS/MCC. For information concerning the password, see Part C. Sec. 2.
18	Blank	1	Enter a blank.
19-26	BATCHID	8	Enter the following characters: BATCHID=
27	Quote	1	Enter a single quote (‘).
28-43	Transmitter Name	16	Enter the transmitter’s name. This name should remain consistent in all transmissions. If the transmitter’s name exceeds 16 positions, truncate the name.

RECORD NAME: \$\$ADD—Continued

Field Position	Field Title	Length	Description and Remarks
44	Type of File Indicator	1	Enter the Type of File Indicator from the list below: O = Original filing T = Test File C = Correction file R = Replacement file
45-51	Replacement File Name	7	Use this field only if this is a replacement file. Enter the replacement file name which IRS/MCC has assigned to this file. This file name will be provided to the filer in the letter notifying them that a replacement file is necessary. If contact is made by telephone, the replacement file name will be given to the filer by IRS/MCC at that time. For other than replacement files, this field will contain blanks.
52	Quote	1	Enter a single quote (').
53- <u>500</u>	Blanks	<u>448</u>	Enter blanks.

ELECTRONIC FILING IDENTIFIER \$\$ADD RECORD—RECORD LAYOUT

\$\$ADD IDENTIFIER RECORD	PASSWORD	BLANK	BATCHID	QUOTE	TRANSMITTER NAME
1-9	10-17	18	19-26	27	28-43
TYPE OF FILE INDICATOR	REPLACEMENT FILE NAME	QUOTE	BLANKS		
44	45-51	52	53- <u>500</u>		

PART D. ASYNCHRONOUS (IRP-BBS) ELECTRONIC FILING SPECIFICATIONS

SEC. 1. GENERAL

.01 Asynchronous electronic filing of Form 1042-S originals, corrections, and replacements of information returns is offered as an alternative to magnetic media (tape, tape cartridge, or diskette) or paper filing, but is not a requirement. Electronic filing using the Information Reporting Program Bulletin Board System (IRP-BBS) will fulfill the magnetic media requirements for those filers who are required to file magnetically. It may also be used by those payers who are under the filing threshold requirement, but would prefer to file their information returns this way. If the original file was sent magnetically, but was returned for replacement, the replacement may be transmitted electronically. Also, if the original file was submitted via magnetic media, any corrections may be transmitted electronically.

.02 The electronic filing of information returns is not affiliated with the Form 1040 electronic filing program. These two programs are totally independent, and filers must obtain separate approval to participate in each of them. All inquiries concerning the electronic filing of information returns should be directed to IRS/MCC. IRS/MCC personnel cannot answer questions or assist taxpayers in the filing of Form 1040 tax returns. Filers with questions of this nature will be directed to the Taxpayer Service toll free number (1-800-829-1040) for assistance.

.03 Filers participating in the electronic filing program for information returns will submit their returns to IRS/MCC by way of modems and not through magnetic media or paper filing.

.04 If a request for extension is approved, transmitters who file electronically will be granted an extension of 30 days to file. Part A. Sec. 11 explains procedures for requesting extensions of time. Filers are encouraged to file their data as soon as possible.

.05 The formats of the "T," "Q," "W," and "Y" Records are the same for electronically filed records as they are for 5/4- and 3 1/2-inch diskettes, tapes, and tape cartridges. For electronically filed documents, each transmission is considered a separate file.

SEC. 2. ELECTRONIC FILING APPROVAL PROCEDURE

.01 Filers must obtain, or already have, a Transmitter Control Code (TCC) assigned to them prior to submitting their files electronically. Filers who currently have a TCC for magnetic filing *of Form 1042-S (beginning with numbers "22")* do not have to request a second TCC for electronic filing. Refer to Part A. Sec. 7 for information on how to obtain a TCC.

.02 Once a TCC is obtained, filers using IRP-BBS assign their own passwords and do not need special approval.

.03 With all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. However, if filers do forget their password, call (304) 263-8700 for assistance. **Note: Passwords on the IRP-BBS are case sensitive.**

SEC. 3. TEST FILES

.01 Filers are not required to submit a test file; however, the submission of a test file is encouraged for first time electronic filers in order to resolve any data or communication problems prior to the filing season. If filers wish to submit an electronic test file for Tax Year 1995, it **must** be submitted to IRS/MCC December 1, 1995, through February 15, 1996.

.02 If problems are encountered while transmitting the electronic test file, contact IRS/MCC for assistance.

.03 Filers can verify the status of their transmitted test data by dialing the IRP-BBS. This information will be available within 10 workdays after their transmission is received by IRS/MCC.

SEC. 4. ELECTRONIC SUBMISSIONS

.01 Electronically filed information may be submitted to IRS/MCC 24 hours a day, 7 days a week. Technical assistance will be available Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern Time by calling (304) 263-8700.

.02 Filers may submit as many documents as they choose electronically. Filers are allowed 240 minutes a day; however, more time may be requested if needed.

.03 Do not transmit data using IRP-BBS January 1 through January 7. This will allow time for the IRP-BBS to be updated to reflect current year changes.

.04 Data compression is encouraged when submitting information returns by way of the IRP-BBS. MCC has the ability to decompress files created using several popular software compression programs such as ARC, LHARC, and PKZIP. Software data compression can be done alone or in conjunction with V.42bis hardware compression. **Transmission time can be reduced by as much as 85 percent when data compression is used; therefore, it is highly recommended.**

The time required to transmit information returns electronically will vary depending on the modem speed and the type of data compression used, if any. However, transmissions to IRP-BBS will be significantly faster than electronic filing to the mainframe.

The following are actual transmission rates achieved in test uploads at MCC using compressed files (PKZIP) and the xmodem protocol. The actual transmission rates will vary depending on the protocol that is used. (Uploads will be approximately 25% faster when using the XMODEM-1K or ZMODEM protocols.)

Transmission Speed in bps	500 Records	2500 Records	10000 Records
2400	2 min 55 sec	10 min 25 sec	55 min 10 sec
9600	1 min 5 sec	4 min 35 sec	21 min 20 sec
19200	41 sec	2 min 51 sec	13 min 23 sec
38400	25 sec	1 min 55 sec	9 min 10 sec

.05 Files submitted to IRP-BBS must have a unique filename; therefore, the IRP-BBS will build the filename that must be used. The name will consist of the filer's TCC, submission type (T = Test, P = Production, C = Correction, and R = Replacement) and a sequence number. Filers may call the file anything they choose on their end. The sequence number will be incremented every time they send, or attempt to send, a file. Record the upload date, time, and filename. This information will be needed by MCC in order to identify the file if assistance is required and to complete Form 4804.

SEC. 5. TRANSMITTAL REQUIREMENTS

.01 The results of the electronic transmission will be posted to the (F)ile Status area of the IRP-BBS, however, no further processing will occur until the signed Form 4804 is received. The transmitter must send the signed Form 4804 the same day the electronic transmission is made. No return is considered filed until a Form 4804 is received by IRS/MCC.

.02 Form 4804 can be ordered by calling the IRS toll free forms and publication order number 1-800-TAX-FORM, (1-800-829-3676) downloaded from the IRP-BBS, or it may be computer generated. If a filer chooses to computer-generate Form 4804, all of the information contained on the original form, including the affidavit, must also be contained on the computer-generated form.

.03 The filer whose TCC is used in the "T" Record is responsible for submitting the transmittal Form 4804.

.04 Forms 4804 may be mailed to the following addresses:

If by Postal Service:

IRS-Martinsburg Computing Center
ATTN: Electronic Filing Coordinator
P.O. Box 1359, MS-360
Martinsburg, WV 25401-1359

If by truck or air freight:

IRS-Martinsburg Computing Center
ATTN: Electronic Filing Coordinator
Route 9 and Needy Road, MS-360
Martinsburg, WV 25401

.05 A signed Form 4804 submitted for electronically-filed information returns must still be sent the same day as the electronic transmission.

SEC. 6. INFORMATION REPORTING PROGRAM BULLETIN BOARD SYSTEM (IRP-BBS) SPECIFICATIONS

.01 The IRP-BBS is an electronic bulletin board system available to filers of information returns. In addition to filing information returns electronically, the IRP-BBS provides other capabilities. Some of the advantages of IRP-BBS are as follows:

- (1) Notification within 10 workdays as to the acceptability of the data transmitted.
- (2) Immediate access to the latest changes and updates that affect the Information Reporting Program at IRS/MCC (program, legislative, etc.).
- (3) Access to publications such as the Publication 1187 as soon as they are available.
- (4) Capability to communicate with IRS/MCC personnel.
- (5) Ability to retrieve information and files applicable to the IRP-BBS.

.02 The IRP-BBS is available for public use and accessible using various personal computer communications equipment; however, electronic submission of information returns is limited to holders of valid TCCs. A TCC is not needed to access those portions of the IRP-BBS that contain forms and publications or to leave questions or messages for IRS/MCC personnel.

.03 Filers using IRP-BBS can determine the acceptability of files submitted by checking the file status area of the bulletin board. These reports are not immediately available but will be available 10 workdays after the transmission is received by IRS/MCC.

.04 Contact the IRP-BBS by dialing (304) 264-7070. The communication software settings for IRP-BBS are:

- No parity
- Eight data bits
- One stop bit
- Full duplex

The communication software should be set up to use the fastest speed allowed by the filer's modem.

.05 Due to the large number of communication products available, it is impossible to provide specific information on a particular software package or hardware configuration. Filers should contact their software or hardware supplier for assistance.

.06 IRP-BBS software provides a menu-driven environment allowing access to different parts of IRP-BBS. Whenever possible, IRS/MCC personnel will provide assistance in resolving any communication problems with IRP-BBS.

.07 IRP-BBS can be accessed at speeds from 1200 to 28,800 bps. The speed is automatically negotiated for connection at the speed of the calling modem. The communication standards supported include Industry Standard 212A, V.22bis, V.32, V.32bis, V.34, and V.FC. Point-to-point error control is supported using the V.42 ITU-T standard or MNP 2-4. Data compression is supported using V.42bis ITU-T standard or MNP5.

SEC. 7. IRP-BBS FIRST LOGON PROCEDURES

.01 The following information will be requested to set up the filer's user profile when logging onto the IRP-BBS for the first time.

- (A) # Chars per line on screen (10-132)? (Most computers have 80 character screen display)
 (B) Enter the letter, that corresponds to the filer's terminal, from the following:

< A >	IBM PC	< B >	IBM w/ANSI	< C >	Atari
< D >	ADM-3	< E >	H19/Z19/H89	< F >	TeleviD 925
< G >	TRS-80	< H >	Vidtex	< I >	VT-52
< J >	VT-100	< CR >	if none of the above		

Most PCS, clones, etc., will select the IBM PC emulation. Machines with color, CGA, EGA, or VGA should select IBM w/ANSI.

(C) Upper/lower case, line feed needed, O (zero) nulls after each < CR >, do you wish to modify this? (Most users answer no.)

(D) Do you wish to have a pause after each display page (Y/N)? (Most users answer yes.)

(E) How many lines per display page (10-80)? (Most computers have a 24 line screen display.)

COMMON USER PROBLEMS

<i>PROBLEM</i>	<i>PROBABLE CAUSE</i>	<i>SOLUTION</i>
File does not upload/download	Not starting communication when prompted by 'Awaiting Start Signal'	Start upload/download on filer's end
All files not processed	Compressing several files into one filename	Compress only one file for every filename
Replacement needed	Original data incorrect	Replacement must be submitted within 45 days of original transmission
Cannot determine file status	Not dialing back thru IRP-BBS to check the status of the file	Within <u>10</u> days after sending a file, check under (F)ile Status for notification of acceptability
Transfer aborts before it starts	Transfer protocol mismatch	Ensure protocols match on both the sending and receiving ends
Loss of carrier during session	Incorrect modem settings on user's end	Reference your modem manual about increasing the value of the S10 register

IRS ENCOUNTERED PROBLEMS

<i>PROBLEM</i>	<i>PROBABLE CAUSE</i>	<i>SOLUTION</i>
Unreadable screens after selecting "IBM w/ANSI"	ANSI.SYS driver not loaded in the user's PC	Consult your DOS manual about installing ANSI.SYS
IRS cannot complete final processing of data	User did not mail the Form 4804	Mail completed Form 4804 the same day as the electronic transmission
IRS cannot determine which file is being replaced	User did not indicate which file is being replaced	Must enter the filename that is being replaced under the replacement option
IRS cannot determine the type of file being sent	User incorrectly indicated T, P, C, or R for the type of file	When prompted, enter the correct type of file for data being sent
Incorrect file not replaced within 45 days	User did not dial back thru IRP-BBS to check the status of file	Within <u>10</u> workdays check under (F)ile Status for notification of acceptability
Duplicate data	Transmitter sends corrections for entire file	Only submit corrections for incorrect records

PART E. MAGNETIC/ELECTRONIC SPECIFICATION FOR EXTENSION OF TIME

SEC. 1. GENERAL INFORMATION

NOTE: The specifications which follow for requesting an extension of time magnetically or electronically DO NOT APPLY to Form 1042. Form 1042 is not an information return.

.01 The specifications in Part E include the required 200-byte record format for extension of time to file requests submitted on magnetic media or via IRP-BBS. Also included are the instructions for the information that is to be entered in the record. **Withholding Agents are advised to read this section in its entirety to ensure proper filing.**

.02 Requests for extensions of time may be made for Form 1042-S.

.03 For Tax Year 1995 (returns due to be filed in 1996), transmitters requesting an extension of time to file for more than 50 withholding agents are required to file the extension request on magnetic media or via IRP-BBS.

Transmitters requesting an extension of time for 10 or more withholding agents are encouraged to file the request magnetically or electronically. Acceptable types of media are tape, tape cartridge, and 5¹/₄- and 3¹/₂-inch diskette.

.04 For an extension request filed on magnetic media, the transmitter must send the completed, signed Form 8809, Request for Extension of Time to File Information Returns, in the same package as the corresponding media. **For extension requests filed electronically, the transmitter must send the Form 8809 the same day the transmission is made.**

.05 **Withholding Agents, or Transmitters submitting a request for extension of time for multiple withholding agents, should not submit a list of agent's names and TINS with the Form 8809 with the magnetic media or electronic files.**

.06 To be considered, an extension request must be postmarked or transmitted by the due date of the return; otherwise, the request will be denied.

.07 The extension record format is also on the IRP-BBS and can be downloaded. **See Part D for more information on how to contact the IRP-BBS.**

.08 A magnetically-filed request for an extension of time should be sent using the following addresses:

If by Postal:

IRS-Martinsburg Computing Center
ATTN: Extension of Time Coordinator
P O Box 879, MS-360
Kearneysville, WV 25430

If by truck or air freight:

IRS-Martinsburg Computing Center
ATTN: Extension of Time Coordinator
Route 9 and Needy Road, MS-360
Martinsburg, WV 25401

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

.09 If using a delivery service other than postal service, the actual date of receipt by IRS/MCC will be used as the received date. This should be considered in meeting filing requirements timely.

.10 Withholding Agents who submit their extension of time requests magnetically or electronically will receive a letter from IRS/MCC with an attached list of multiple withholding agents and their TINs (EIN or SSN) specifying approval and/or denial.

.11 Do not submit tax year 1995 extension of time to file requests on magnetic media or electronically before January 1, 1996.

.12 Filers may request an extension of time as soon as they are aware that an extension is necessary but not later than the due date of the return. It will take a minimum of 30 days for IRS/MCC to respond to an extension request. Under certain circumstances a request for an extension of time could be denied. In such cases, the withholding agent receives a denial letter. When this denial letter is received, the transmitter has 20 days to provide the additional or necessary information and resubmit the extension request to IRS/MCC.

.13 Each piece of magnetic media **must** have an external label containing the following information:

- (a) Withholding agent's name (Transmitter's name if reporting for multiple withholding agents)
- (b) Transmitter Control Code (TCC) **beginning with the numbers "22."**
- (c) Tax year
- (d) The words "Extension of Time"
- (e) Record count

Form 5064 (Media Label) or transmitter generated substitute may be used.

.14 A request for an extension of time to file is not automatically granted. Approval or denial is dependent on information provided on the Form 8809.

.15 If an additional extension of time is needed, a second Form 8809 may be submitted before the end of the initial extension. Line 7 on the form should be checked to indicate that the original extension has been received and the additional extension is being requested. **A second 30-day extension will be approved only in cases of extreme hardship or catastrophic event.**

.16 See Part A. Sec. 11, for complete information on requesting an extension of time to file information returns. If there are additional questions or concerns, contact IRS/MCC.

SEC. 2 MAGNETIC TAPE, TAPE CARTRIDGE, 5¼- AND 3½-INCH DISKETTE, AND IRP-BBS SPECIFICATIONS

.01 Tape specifications are as follows:

- (a) 9 track.
- (b) EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded Information Interchange) recording mode.
- (c) 1600 or 6250 BPI.
- (d) Fixed block size of 4000 bytes.
- (e) Record length of 200 bytes.
- (f) Labeled or unlabeled tapes may be submitted.

.02 Tape cartridge specifications are as follows:

- (a) Must be IBM 3480, 3490 or AS400 compatible.
- (b) Must meet American National Standard Institute (ANSI) standards and have the following characteristics:
 - (1) Tape cartridges will be ½ inch tape contained in plastic cartridges which are approximately 4 inches by 5 inches by 1 inch in dimension.
 - (2) Magnetic tape will be chromium dioxide particle based ½ inch tape.
 - (3) Cartridges will be 18-track or 36-track parallel. Indicate on Form 5064, Media Label, in the box "Operating System/Hardware," whether the tape cartridge is 18- or 36-track.
 - (4) Mode will be full function.
 - (5) The data may be compressed using EDRC (Memorex) or IDRC (IBM) compression.
 - (6) Either EBCDIC or ASCII.
- (c) Fixed block size of 4000 bytes.
- (d) Record length of 200 bytes.
- (e) Labeled or unlabeled tape cartridges may be submitted.

.03 Diskette specifications are as follows:

- (a) 5¼- or 3½-inches in diameter.
- (b) ASCII recording mode **only**. Additional specifications may be found in Part B. Sec. 4, of this revenue procedure.
- (c) Record length of 200 bytes.
- (d) Diskettes must be created using the MS/DOS operating system.
- (e) Filename of IRSEOT must be used. No other filenames are acceptable. If a file will consist of more than one diskette, the filename IRSEOT will contain a three-digit extension. This extension will indicate the sequence of the diskettes within the file. For example, the first diskette will be named IRSEOT.001, the second diskette will be name IRSEOT.002, etc.
- (f) Delimiter character commas (,) must not be used.
- (g) Positions 199 and 200 of each record have been reserved for use as carriage return/line feed (cr/lf) characters, if applicable.

.04 IRP-BBS specifications include:

- (a) Transmitter must have Transmitter Control Code Number (TCC). (Be sure to use the TCC assigned for submitting 1042-S information.)
- (b) IRP-BBS access phone number is (304) 264-7070.

(c) Communications software settings are:

- No parity
- Eight data bits
- One stop bit
- Full duplex

(d) Access speeds from 1,200 to 28,800 bps.

(e) Data compression is encouraged.

See Part D, IRP-BBS Electronic Filing Specifications, for detailed information on filing with IRS/MCC via IRP/BBS.

SEC. 3. RECORD LAYOUT

.01 Positions 6 through 174 of the following record should contain information about the **withholding agent** for whom the extension of time to file is being requested. Do not enter transmitter information, unless filing for multiple withholding agents, in these fields. Only one TCC may be present in a file. Please be sure to use the TCC assigned for 1042-S filing which begins with digits 22.

Field Position	Field Title	Length	Description and Remarks				
1-5	Transmitter Control Code (TCC)	5	Required. Enter the five digit Transmitter Control Code issued by IRS. Only one <u>TCC per file is acceptable.</u>				
6-14	<u>Withholding Agent's TIN— Form 1042-s</u>	9	Required. Must be 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 176, must be set to "X."				
15-54	Withholding Agent's Name	40	Required. Enter the name of the withholding agent whose TIN appears in positions 6-14. Left justify.				
55-94	Second Agent Name	40	If additional space is needed, this field may be used to continue name line information; otherwise, enter blanks.				
95-134	Withholding Agent's Address	40	Required. Enter agent's address. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to a street address).				
135-163	Withholding Agent's City	29	Required. Enter agent's city, town, or post office.				
164-165	Withholding Agent's State	2	Required. Enter agent's valid U.S. Postal Service state abbreviation (refer to Part B. Sec. 6, [positions 115-116]).				
166-174	Withholding Agent's Zip Code	9	Required. Enter agent's ZIP code. If using a five-digit ZIP code, left justify information and fill unused positions with blanks.				
175	Document Indicator	1	Required. Enter the document you are requesting an extension of time for using the following code: <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>Code</u></td> <td style="text-align: center;"><u>Document</u></td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">1042-S</td> </tr> </table> <p style="text-align: center;">Do not enter any other value in this field when requesting an extension for Form 1042-S.</p>	<u>Code</u>	<u>Document</u>	4	1042-S
<u>Code</u>	<u>Document</u>						
4	1042-S						
176	Foreign Entity Indicator	1	Enter character "X" if the payer is a foreign entity.				
177-198	Blank	22	Enter blanks.				
199-200	Blank	2	Enter blanks. Diskette filers may code the ASCII carriage return/line feed (cr/lf) characters.				

TRANSMITTER CONTROL CODE	AGENT EIN	AGENT NAME	SECOND AGENT NAME	AGENT ADDRESS	AGENT CITY
1-5	6-14	15-54	55-94	95-134	135-163

AGENT STATE	AGENT ZIP CODE	DOCUMENT INDICATOR	FOREIGN ENTITY INDICATOR	BLANK
164-165	166-174	175	176	177-198

BLANK OR CR/LF
199-200

This is the end of Publication 1187 for Tax Year 1995.