

**1042-S Interface File Record Layout (PP1042ST)
As of Release 1970 – 02/14/11**

Record Name: Transmitter "T" Record (Preparer of the File)

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|----------------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 1 | Record Type | | Constant "T" |
| 2 – 5 | 4 ccyy | Tax Year | | Enter year for which income and withholding are being reported. |
| 6 – 14 | 9 | Transmitter's Taxpayer Identification Number (TIN) | | Location Specific |
| 15 - 54 | 40 | Transmitter's Name | | Location Specific |
| 55 – 94 | 40 | Transmitter Address | | Location Specific |
| 95 – 114 | 20 | City | | Location Specific – numeric data is not allowed |
| 115 – 116 | 2 | State Code | | Location Specific |
| 117 – 118 | 2 | Province Code | | Blank fill |
| 119 – 120 | 2 | Country Code | | Blank fill |
| 121 – 129 | 9 | Postal or ZIP Code | | Location Specific |
| 130 – 169 | 40 | Contact Name | | Location Specific (campus contact name) |
| 170 – 189 | 20 | Contact Telephone Number | | Location Specific |
| 190 – 194 | 5 | Transmitter Control Code (TCC) | | Transmitter Control Code (TCC); TCC assigned by IRS to each location. The first two numbers will always be "22". All alpha characters must be in upper case |
| 195 – 198 | 4 | Test Indicator | | If test file, enter "TEST"; otherwise enter blanks |
| 199 | 1 | Prior Year Indicator | | Location specific. (Note: Enter "P" only if reporting prior year data; otherwise, enter blank. Do not enter a "P" for current year information.) |
| 200 – 810 | 611 | Reserved | | <i>Blank Fill</i> |
| 811 – 818 | 8 | Record Sequence Number | | <i>Required – Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1", (one) since it is the first record on your file and you can have only one "T" record in a file. Each record thereafter must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4 etc. Right justify numbers with leading zeros in the field. The T sequence record would appear as 00000001, the first W record would be 00000002, the first Q record would be 00000003, the second Q record would be 00000004, and so on.</i> |
| 819 – 820 | 2 | Blank or Carriage Return Line Feed | | <i>Enter blanks or carriage return line feed (CR/LF) characters.</i> |

**1042-S Interface File Record Layout (PP1042ST)
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Record Name: Withholding Agent “W” Record (Withholding Agent Information)

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|----------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 1 | Record Type | | Constant “W” |
| 2 | 1 | Return Type Indicator | | Campus determines the type of file. Enter the one position value to identify whether the record is: original, void, or corrected. <i>If submitting a replacement file, use the same indicator as the file being replaced.</i> 0 – Original 1 – Amended Return |
| 3 | 1 | Pro Rata Basis Reporting | | Constant “0” |
| 4 – 12 | 9 | Withholding Agent’s Employer Identification Number (EIN) | | Location Specific |
| 13 | 1 | Withholding Agent’s EIN Indicator | | Constant “0” (Enter the Withholding Agent’s EIN indicator from the following values: 0 – EIN 1 – QI-EIN, WP-EIN, WT-EIN 2 – NQI-EIN |
| 14 – 53 | 40 | Withholding Agent’s Name Line 1 | | Location Specific |
| 54 – 93 | 40 | Withholding Agent’s Name Line 2 | | Location Specific |
| 94 – 133 | 40 | Withholding Agent’s Name Line 3 | | Location Specific |
| 134 – 173 | 40 | Withholding Agent’s Street Line 1 | | Location Specific |
| 174 – 213 | 40 | Withholding Agent’s Street Line 2 | | Location Specific |
| 214 – 253 | 40 | Withholding Agent’s – City | | Location Specific |
| 254 – 255 | 2 | Withholding Agent’s – State Code | | Location Specific |
| 256 – 257 | 2 | Withholding Agent’s – Province Code | | Location Specific |
| 258 – 259 | 2 | Withholding Agent’s – Country Code | | Location Specific |
| 260 – 268 | 9 | Withholding Agent’s Postal or ZIP Code | | Location Specific |
| 269 – 272 | 4 ccyy | Tax Year Reporting | | |
| 273 – 317 | 45 | Withholding Agent’s Contact Name | | Location Specific |

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| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|-----------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 318 – 362 | 45 | Withholding Agent’s Department Title | | Location Specific |
| 363 – 382 | 20 | Contact Phone Number & Extension | | Location Specific |
| 383 | 1 | Final Return Indicator | | Constant “0” |
| 384 – 809 | 426 | <i>Reserved</i> | | <i>Enter Blanks</i> |
| 810 | 1 | Amended Return Indicator | None | Required for Amended Returns only: Code: G – one step transaction amended return or the first of a two step amended return; or C – second transaction of a two-step transaction amended return; or Blank – not an amended return being submitted to amend information already processed by the IRS |
| 811 - 818 | 8 | <i>Record Sequence Number</i> | | <i>Required – Enter the number of the record as it appears within your file. The record sequence number for the “T” record will always be “1”, (one) since it is the first record on your file and you can have only one “T” record in a file. Each record thereafter must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4 etc. Right justify numbers with leading zeros in the field. The T sequence record would appear as 00000001, the first W record would be 00000002, the first Q record would be 00000003, the second Q record would be 00000004, and so on.</i> |
| 819 – 820 | 2 | <i>Blank or Carriage Return Line Feed</i> | | <i>Enter blanks or carriage return line feed (CR/LF) characters.</i> |

**1042-S Interface File Record Layout (PP1042ST)
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Record Name: Recipient “Q” Record (Recipient Record)

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 1 | Record Type | | Constant “Q” |
| 2 | 1 | Return Type Indicator | | Campus determines the type of file. Enter the one position value to identify whether the record is: original, void, or corrected. 0 – Original 1 – Amended |
| 3 | 1 | Pro Rata Basis Reporting | | Constant “0” |
| 4 – 5 | 2 | Income Code | EDB1170 or EDB1171 (or both) | If a value is displayed in each EDB element, a separate “Q” record must be written for each element. |
| 6 – 17 | 12 9(12) | Gross Income | EDB5537 or EDB5538 (or both) | If a value is displayed in each EDB element, a separate “Q” record must be written for each element. |
| 18 – 29 | 12 9(12) | Withholding Allowance (whole dollars) | | Used with income codes 15 through 20 only. Note: Enter the withholding allowance amount in whole dollars only, rounding to the nearest dollar (do not enter cents). Numeric only, right-justify and zero fill. Otherwise, enter blanks. |
| 30 – 41 | 12 9(12) | Net Income (whole dollars) | | Used with income codes 15 through 20 only. Note: Enter the net income in whole dollars only, rounding to the nearest dollar (do not enter cents). An amount other than zero must be shown. Numeric only, right-justify and zero fill. Otherwise, enter blanks. |
| 42-43 | 2 | Tax Rate | | Payroll derived. The tax rate is not applicable to EDB records and is currently set to “0” (zero). |
| 44 – 45 | 2 | Tax Rate Filler | | Constant “00” |
| 46 | 1 | Exemption Code Filler | | Constant “0” |
| 47 | 1 | Exemption Code | | Required. If the tax rate entered is 0%, enter the appropriate exemption code O1 through O9. If the tax rate entered is 1% through 30%, enter “00”. If the tax rate entered is 33% or higher, blank fill (Do not enter 00). |
| 48 – 49 | 2 | <i>Recipient’s Country of Residence Code for Tax Purposes</i> | | <i>Revised: Enter the two-character Country Code for which the recipient is a resident for tax purposes and on which the tax treaty benefits are</i> |

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|-----------------|---------------------------|--------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | <i>based, whether or not you are applying a tax treaty benefit to this payment. The rate of tax withheld is determined by this code. Do not enter U.S. in the Country Code field. Enter OC only when county of residence is not on the list.</i> |
| 50-59 | 10 | Reserved | | Blank Fill |
| 60 – 71 | 12 9(12) | Amount Repaid | | Blank fill |
| 72 – 91 | 20 | Recipient Account Number | | EDB Employee ID number if available |
| 92 – 93 | 2 | Recipient Code | EDB1170 or EDB1171 | If the tax treaty income code (EDB1170) or alternate tax treaty code (EDB1171) is equal to “20”, then the recipient code is currently set to “09”. If the tax treaty income code (EDB1170) or alternate tax treaty code (EDB1171) is not equal to “20”, then the recipient code is currently set to “01”. |
| 94 – 133 | 40 | Recipient Name – Line 1 | EDB0105 | |
| 134 – 173 | 40 | Recipient Name – Line 2 | EDB0106 | |
| 174 – 213 | 40 | Recipient Name – Line 3 | | |
| 214 – 253 | 40 | Recipient Street Address – Line 1 | EDB0204 | The only valid characters are alpha, numeric, blank, ampersand (&), hyphen (-), comma (,), apostrophe (’), forward slash (/), pound sign (#), period (.) and the percent sign (%). Only the percent sign (used for “as in care of”) is valid in the first position. |
| 254 – 293 | 40 | Recipient Street Address – Line 2 | EDB0205 | |
| 294 – 333 | 40 | Recipient City | EDB0206 | Alpha, no numeric |
| 334 – 335 | 2 | Recipient State | EDB0207 | Required if US Address; if recipient has a US address, leave the province code in 336-337 and the country code in 338-339, blank. |
| 336 – 337 | 2 | Recipient Province Code | | Location Specific; if CA, (Canada) enter the two-alpha character Province Code. If other country, blank fill. |
| 338 – 339 | 2 | Recipient Country Code | EDB1118 | Required of foreign address |
| 340 – 348 | 9 | Postal or Zip Code | EDB0208 | |
| 349 – 357 | 9 | Recipient U.S. TIN | EDB0111 | |
| 358 | 1 | Recipient U.S. TIN Type | | Required. Enter the recipient’s U.S. TIN type indicator from the following values: |

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|-----------------|---------------------------|------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | <ul style="list-style-type: none"> • 0=No TIN required • 1=SSN/ITIN • 2=EIN • 3=QI-EIN, WP-EIN, WT-EIN • 4=TIN required but not provided |
| 359 – 370 | 12 | <i>U.S. Tax Withheld</i> | | <i>Enter the US Fed tax withheld in whole dollars, rounding to the nearest dollar. (No cents. Numeric only, right justify and zero fill. If no withholding, zero fill. This field is currently derived from payroll. If exemption code is "04", the federal tax should be set to "0".</i> |
| 371 – 382 | 12 | <i>Withholding by Other Agents</i> | | <i>Zero fill to indicate no withholding</i> |
| 383 – 394 | 12 | <i>Total Withholding Credit</i> | | <i>Enter total withheld, rounding to nearest dollar, no cents. Right justify and zero fill. Should equal "U.S. Tax Withheld". If there was no withholding, zero fill. If over or under withheld, see field position 761 of the Q record.</i> |
| 395 – 400 | 6 | <i>Reserved</i> | | <i>Blank fill</i> |
| 401 – 440 | 40 | <i>NQI/FLW-THR/PTP Name-Line 1</i> | | <i>Blank Fill</i> |
| 441 – 480 | 40 | <i>NQI/FLW-THR/PTP Name-Line 2</i> | | <i>Blank Fill</i> |
| 481 – 520 | 40 | <i>NQI/FLW-THR/PRP Name-Line 3</i> | | <i>Blank fill</i> |
| 521 – 522 | 2 | <i>Reserved</i> | | <i>Enter blanks</i> |
| 523 – 562 | 40 | <i>NQI/FLW-THR/PRP Street Line 1</i> | | <i>Blank fill</i> |
| 563 – 602 | 40 | <i>NQI/FLW-THR/PRP Street Line 2</i> | | <i>Blank fill</i> |
| 603 – 642 | 40 | <i>NQI/FLW-THR/PRP City</i> | | <i>Blank fill</i> |
| 643 – 644 | 2 | <i>NQI/FLW-THR/PRP State Code</i> | | <i>Enter the two alpha character state code; if a state code or APO/FPO is not applicable, blank fill.</i> |
| 645 – 646 | 2 | <i>NQI/FLW-THR/PRP Province Code</i> | | <i>Enter blanks if U.S. address</i> |
| 647 – 648 | 2 | <i>NQI/FLW-THR/PRP Country Code</i> | | <i>Blank fill</i> |
| 649 – 657 | 9 | <i>NQI/FLW-THR/PRP Postal Code or Zip Code</i> | | <i>Blank fill</i> |
| 658 – 666 | 9 | <i>NQI/FLW-THR/PRP U.S.</i> | | <i>Blank fill</i> |

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|-----------------|---------------------------|--------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | TIN | | |
| 667 – 706 | 40 | Payer's Name | | Blank fill |
| 707 – 715 | 9 | Payer's U.S. TIN | | Blank fill |
| 716 – 727 | 12 | State Income Tax Withheld | | Zero fill |
| 728 – 737 | 10 | Payer's State Tax Number | | Blank fill |
| 738 – 739 | 2 | State Code | | Constant "CA" |
| 740 – 760 | 21 | Special Data Entries | | Blank fill |
| 761 | 1 | U.S. Tax Withheld Indicator | | 0 - correctly reported 1 - over withheld 2 - under withheld. Refer to Total W/H Credit, positions 383-394. |
| 762 – 783 | 22 | <i>Recipient's Foreign Tax I.D. Number</i> | | <i>Enter the recipient's identifying number, if any, used in the country of residence for tax purposes. Left justify and fill unused positions with blanks. Alpha, numeric, special characters, ok. Enter number exactly as provided.</i> |
| 784 – 809 | 26 | <i>Reserved</i> | | <i>Enter blanks</i> |
| 810 | 1 | <i>Amended Return Indicator</i> | <i>None</i> | Required for Amended Returns only: Code: G – one step transaction amended return or the first of a two step amended return; or C – second transaction of a two-step transaction amended return; or Blank – not an amended return being submitted to amend information already processed by the IRS |
| 811 – 818 | 8 | <i>Record Sequence Number</i> | | <i>Required – Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1", (one) since it is the first record on your file and you can have only one "T" record in a file. Each record thereafter must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4 etc. Right justify numbers with leading zeros in the field. The T sequence record would appear as 00000001, the first W record would be 00000002, the first Q record would be 00000003, the second Q record would be 00000004, and so on.</i> |
| 819 – 820 | 2 | <i>Blank or Carriage Return</i> | | <i>Enter blanks</i> |

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| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|--------------------------|---------------------------|-----------------|
| | | <i>Line Feed</i> | | |

**1042-S Interface File Record Layout (PP1042ST)
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Record Name: Reconciliation “C” Record (summary of “Q” records)

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|-----------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 1 | Record Type | | Constant “C” |
| 2 – 9 | 8 | Total “Q” Records | | |
| 10 – 15 | 6 | Blank | | Enter Blanks. |
| 16 – 30 | 15 | Total Gross Amount Paid | | Right justify and zero fill |
| 31 – 45 | 15 | <i>Total Withholding Credit</i> | | <i>Enter total aggregate amount of tax withheld by you and any other withholding agent. This is the aggregate total amounts from the fields of tax withheld and withholding by other agents. Enter the amount in whole dollars (no cents), right justify and zero fill.</i> |
| 46 – 810 | 765 | <i>Reserved</i> | | <i>Blank fill</i> |
| 811 – 818 | 8 | <i>Record Sequence Number</i> | | <i>Required – Enter the number of the record as it appears within your file. The record sequence number for the “T” record will always be “1”, (one) since it is the first record on your file and you can have only one “T” record in a file. Each record thereafter must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4 etc. Right justify numbers with leading zeros in the field. The T sequence record would appear as 00000001, the first W record would be 00000002, the first Q record would be 00000003, the second Q record would be 00000004, and so on.</i> |
| 819 – 820 | 2 | <i>Blank or Carriage Return Line Feed</i> | | <i>Enter blanks or carriage return line feed (CR/LF) characters.</i> |

**1042-S Interface File Record Layout (PP1042ST)
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Record Name: End of Transmission "F" Record (summary of withholding agents)

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|-----------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 1 | Record Type | | Constant "F" |
| 2 – 4 | 3 | Withholding Agent Count | | Constant "1"; This count must be the same as the total number of "W" records. Right justify and zero fill |
| 5 – 810 | 806 | <i>Reserved</i> | | <i>Blank fill</i> |
| 811 – 818 | 8 | <i>Record Sequence Number</i> | | <i>Required – Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1", (one) since it is the first record on your file and you can have only one "T" record in a file. Each record thereafter must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4 etc. Right justify numbers with leading zeros in the field. The T sequence record would appear as 00000001, the first W record would be 00000002, the first Q record would be 00000003, the second Q record would be 00000004, and so on.</i> |
| 819 – 820 | 2 | <i>Blank or Carriage Return Line Feed</i> | | <i>Enter blanks or carriage return line feed (CR/LF) characters.</i> |