

**1042-S Interface File Record Layout (PP1042ST)
SR 82076**

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
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"
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 – 770	571	Reserved		Blank Fill
771 – 778	8	Record Sequence Number		
779 – 780	2	Blank or Carriage Return Line Feed		Enter blanks or carriage return line feed (CR/LF) characters.

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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 19 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 19 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		
48 – 59	12 9(12)	U.S. Tax Withheld		This field is currently derived for payroll. If exemption code is "04", the federal tax should be set to "0".
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",

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				then the recipient code is currently set to "01".
94 – 133	40	Recipient Name	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	
254 – 293	40	Recipient Street Address – Line 2	EDB0205	
294 – 333	40	Recipient City	EDB0206	
334 – 335	2	Recipient State	EDB0207	
336 – 337	2	Recipient Province Code		Location Specific
338 – 339	2	Recipient Country Code	EDB1118	
340 – 348	9	Postal or Zip Code	EDB0208	
349 – 357	9	Recipient U.S. TIN	EDB0111	
358	1	Recipient U.S. TIN Type		Indicator Values: "0" No TIN Required; "1" if SSN/ITIN; "2" if EIN; "3" if QI-EIN, WP-EIN;WT-EIN
359 – 398	40	Recipient Country of Residence	EDB0143	Translation from foreign Country table
399 – 400	2	Recipient – Tax Treaty Country	EDB1118	
401 – 440	40	NQI/FLW-THR Line 1		Blank fill
441 – 480	40	NQI/FLW-THR Line 2		Blank fill
481 – 520	40	NQI/FLW-THR Line 3		Blank fill
521 – 522	2	Reserved		Enter blanks
523 – 562	40	NQI/FLW-THR Street Line 1		Blank fill
563 – 602	40	NQI/FLW-THR Street Line 2		Blank fill
603 – 642	40	NQI/FLW-THR City		Blank fill
643 – 644	2	Reserved		Enter Blanks
645 – 646	2	NQI/FLW-THR Province Code		Enter blanks if U.S. address
647 – 648	2	NQI/FLW-THR Country Code		Blank fill
649 – 657	9	NQI/FLW-THR Postal Code		Blank fill
658 – 666	9	NQI/FLW-THR U.S. TIN		Blank fill
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

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Position	Length/ Format	Field Description	Data Element #	Comments
762 – 770	9	Reserved		Blank fill
771 – 778	8	Record Sequence Number		
779 – 780	2	Blank or Carriage Return Line Feed		Enter blanks

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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. 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
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 – 770	387	Reserved		Blank fill
771 – 778	8	Record Sequence Number		
779 – 780	2	Blank or Carriage Return Line Feed		Enter blanks or carriage return line feed (CR/LF) characters.

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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	Total U.S. Tax Withheld		Right justify and zero fill
46 – 770	725	Reserved		Blank fill
771 – 778	8	Record Sequence Number		
779 – 780	2	Blank or Carriage Return Line Feed		Enter blanks or carriage return line feed (CR/LF) characters.

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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 – 7	3	Media Count		Enter the total number of media for this transmission. Right justify and zero fill
8 – 770	763	Reserved		Blank fill
771 – 778	8	Record Sequence Number		
779 – 780	2	Blank or Carriage Return Line Feed		Enter blanks or carriage return line feed (CR/LF) characters.