

Service Request 82429
Requirements for Form 1042-S
Tax Year 2008

University of California
Finance
Payroll Coordination & Tax Services
December 15, 2008
Revised January 15, 2009

Service Request

Form 1042-S Requirements for 2008 Tax Year

Revised: January 15, 2009

Objective:

The purpose of this document is to request changes to the Form 1042-S process for the tax year 2008. This service request incorporates changes documented in Service Request 82144 which is " Pending" as of December 5, 2008. Service Request 82144 is now superseded.

Requested by:

Finance – Payroll Coordination and Tax Services

Analyst:

Carolyn Murray

Cycle Date(s):

The Form 1042-S changes must be implemented in time for campuses to produce the forms and distribute them to the Internal Revenue Service (IRS) and the recipient on or before March 16, 2009.

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Attachments:

1. Mock Form 1042-S for 2008 (Not to Scale)
2. Line by Line comparison of 2007 vs. 2008 Form 1042-S
3. Updated File Record Layout

Service Request 82429

I. Overview

The purpose of this document is to request modifications to the Form 1042-S (Foreign Person's U.S. Source Income Subject to Withholding) for the 2008 tax year.

II. Effective Date

The Form 1042-S changes must be implemented in time for campuses to produce the forms and distribute them to recipients on or before March 16, 2009. Electronic filing of 1042-S information for tax year 2008 must be filed with the IRS on or before March 16, 2009.

III. Form 1042-S

The following changes should be made to the master copy of the laser printed Form 1042-S:

- There are a number of changes to the Form 1042-S for 2008. A box has been added to make the total number of boxes 25 for 2008 (24 in 2007) and many of the boxes have been renamed. The laser printed form should, if possible, be scaled to the 2007 substitute form and capable of being printed two to a page.
- The major changes are:
 - The year on the laser printed Form 1042-S should be changed from 2007 to 2008. The year is displayed at the top and bottom of the Form 1042-S.
 - A new line item has been added, "Withholding by Other Agents", Box 8. This item is to report tax withheld when income is being reported that has already been subject to withholding by another agent and is the amount actually withheld by the other agent. The amount in this box should be blank.
 - A new line item has been added, "Total Withholding Credit", Box 9. The amount reported here should be the sum of Box 7, "Federal tax withheld" and Box 8, "Withholding by Other Agents." Since Box 8 will always be blank, the amount reported in Box 9 should be the same amount reported in Box 7. When multiple types of income are being reported, the amount reported in Box 9 should equal the Box 7 "Total" .

- A new item has been added which is now in Box 15, “Recipient’s foreign tax identifying number, if any”. This entry is optional. This data is not currently in the EDB.

See Attachment 1 for a mock-up of the substitute Form 1042S for 2008 which shows how the boxes should be configured for 2008. This mock-up is not to scale.

See Attachment 2 for an item by item breakdown of the standard 2008 Form 1042S compared to the standard 2007 Form 1042S which shows the box and description changes.

IV. Online Help and Data Dictionary

There are no changes to the Online Help or the Data Dictionary.

V. Online EDB Screens

There are no changes to the Online EDB Screens

VI. Electronic Filing Requirements

Please make the following changes in base payroll for the electronic transmission of 1042-S data:

A. The two digit province code appears in the “T” Record, field positions 117-118 and the “Q” Record, field positions 336-337.

A new two-digit Province Code should be added to the Canadian Provinces Table for Labrador and Newfoundland. The new two-digit code will be used for both Provinces. The Recipient “Q” record should be modified to accept the new Province Code **NL**, for Labrador and Newfoundland. Highlighted below is the new Province Code for these Provinces:

Province Code	Province
AB	Alberta
BC	British Columbia
NL	Labrador
NL	Newfoundland
MB	Manitoba
NB	New Brunswick
NS	Nova Scotia
NT	Northwest Territories

NU	Nunavut
ON	Ontario
PE	Prince Edward Island
QC	Quebec
SK	Saskatchewan
YT	Yukon Territory

B. Record Name: Transmitter “T” Record Changes:

1. Increase the length of the file from 780 to a fixed length of 820 positions.

2. Positions 2-5:

A. Change the tax year from 2007 to 2008

3. Field Positions 200-820:

- A. 1. Delete “Reserved – Enter Blanks” from positions 200-770
2. Delete “Record Sequence Number” from positions 771-778
3. Delete “Blank or Carriage Return Line Feed” from positions 779-780
- B. 1. Add: “Reserved-Enter Blanks” in positions 200-810
2. Add: “Record Sequence Number” in positions 811-818
3. Add: “Blank or Carriage Return Line Feed” in positions 819-820

C. Record Name: Transmitter “W” Record Changes:

1. Increase the length of the file from 780 to a fixed length of 820 positions.

2. Field Positions 384-820:

- A. 1. Delete “Reserved – Enter Blanks” from positions 384-770
2. Delete “Record Sequence Number” from positions 771-778
3. Delete “Blank or Carriage Return Line Feed” from positions 779-780
- B. 1. Add: “Reserved-Enter Blanks” in positions 384-810
2. Add: “Record Sequence Number” in positions 811-818
3. Add: “Blank or Carriage Return Line Feed” in positions 819-820

D. Record Name: Transmitter “Q” Record Changes:

1. Increase the length of the file from 780 to a fixed length of 820 positions.

2. Field Positions 48-59:

A. 1. Delete: "U.S. Tax Withheld" in positions 48-59.

B. 1. Add: "Recipient's Country of Residence Code for Tax Purposes" in positions 48-49. Refer to Comments in the attached layout.

2. Add: "Reserved" descriptions in positions 50-59. Enter blanks.

3. Field Positions 359-400:

A. 1. Delete "Recipient County of Residence" in positions 359-398
2. Delete "Recipient – Tax Treaty Country" in positions 399-400

B. 1. Add: "U.S. Tax Withheld" in positions 359-370
2. Add: "Withholding by Other Agents" in positions 371-382. See comments.
3. Add: "Total Withholding Credit" in positions 383-394. See comments.
4. Add: "Reserved" in positions 395-400. Enter blanks.

4. Field Positions 649-657:

A. 1. Change the description from " NQI-FLW-THR Postal Code" to "NQI-FLW-THR/PRP Postal Code or Zip Code."

5. Field Positions 762-820

A. 1. Delete "Reserved" in positions 762-770
2. Delete ""Record Sequence Number" in positions 771-778
3. Delete "Blank or Carriage Return Line Feed" in positions 779-780

B. 1. Add: "Recipient's Foreign Tax I.D. Number" in positions 762-783. See comments.

2. Add: "Reserved" in positions 784-810. Enter blanks.
3. Add: "Record Sequence Number" in positions 811-818
4. Add: "Blank or Carriage Return Line Feed" in positions 819-820

E. Record Name: Transmitter "C" Record

1. Increase the length of the file from 780 to a fixed length of 820 positions.

2. Field Positions 31-45:

A. 1. Change "Total U.S. Tax Withheld" to "Total Withholding Credit"

3. Field Positions 46-820

- A. 1. Delete "Reserved" in positions 46-770
2. Delete ""Record Sequence Number" in positions 771-778
3. Delete "Blank or Carriage Return Line Feed" in positions 779-780

- B. 1. Add: "Reserved" in positions 46-810. Enter blanks.
2. Add: "Record Sequence Number" in positions 811-818
3. Add: "Blank or Carriage Return Line Feed" in positions 819-820

F. Record Name: End of Transmission "F" Record

1. Increase the length of the file from 780 to a fixed length of 820 positions.

2. Field Positions 5-820

- A. 1. Delete "Media Count" from position 5-7. Media Count is no longer required.
2. Delete "Reserved" in positions 8-770
3. Delete ""Record Sequence Number" in positions 771-778
4. Delete "Blank or Carriage Return Line Feed" in positions 779-780

- B. 1. Add: "Reserved" in positions 5-810. Enter blanks
2. Add: "Record Sequence Number" in positions 811-818
3. Add: "Blank or Carriage Return Line Feed" in positions 819-820

VII. Implementation

Paper Forms 1042-S mailed to recipients must be postmarked on or before March 16, 2009. Electronic filing of information to the IRS is also due no later than March 16, 2009.

**1042-S Interface File Record Layout (PP1042ST)
SR 82429**

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>

Note:

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

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
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 – 810	427	Reserved		Blank fill

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

Record Name: Withholding Agent "W" Record (Withholding Agent Information)

Position	Length/ Format	Field Description	Data Element #	Comments
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)
SR 82429**

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	4	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 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</i>

**1042-S Interface File Record Layout (PP1042ST)
SR 82429**

Record Name: Recipient "Q" Record (Recipient Record)

Position	Length/ Format	Field Description	Data Element #	Comments
				<i>U.S. in the Country Code field. Enter OC only when county of residence is not on the list.</i>
<i>50-59</i>	<i>10</i>	<i>Reserved</i>		<i>Blank Fill</i>
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	
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		Indicator Values: "0" No TIN Required; "1" if SSN/ITIN; "2" if EIN; "3" if QI-EIN, WP-EIN;WT-EIN
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</i>		<i>Zero fill to indicate no withholding</i>

**1042-S Interface File Record Layout (PP1042ST)
SR 82429**

Record Name: Recipient "Q" Record (Recipient Record)

Position	Length/ Format	Field Description	Data Element #	Comments
		<i>Agents</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	NQI/FLW-THR/PTP Name-Line 1		Blank Fill
441 – 480	40	NQI/FLW-THR/PTP Name-Line 2		Blank Fill
481 – 520	40	NQI/FLW-THR/PRP Name-Line 3		Blank fill
521 – 522	2	Reserved		Enter blanks
523 – 562	40	NQI/FLW-THR/PRP Street Line 1		Blank fill
563 – 602	40	NQI/FLW-THR/PRP Street Line 2		Blank fill
603 – 642	40	NQI/FLW-THR/PRP City		Blank fill
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	NQI/FLW-THR/PRP Province Code		Enter blanks if U.S. address
647 – 648	2	NQI/FLW-THR/PRP Country Code		Blank fill
649 – 657	9	<i>NQI/FLW-THR/PRP Postal Code or Zip Code</i>		<i>Blank fill</i>
658 – 666	9	NQI/FLW-THR/PRP 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. 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 – 810	27	<i>Reserved</i>		<i>Enter blanks</i>

**1042-S Interface File Record Layout (PP1042ST)
SR 82429**

Record Name: Recipient "Q" Record (Recipient Record)

Position	Length/ Format	Field Description	Data Element #	Comments
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</i>

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

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)
SR 82076**

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
<i>5 – 810</i>	<i>806</i>	<i>Reserved</i>		<i>Blank fill</i>
<i>811 – 818</i>	<i>8</i>	<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>
<i>819 – 820</i>	<i>2</i>	<i>Blank or Carriage Return Line Feed</i>		<i>Enter blanks or carriage return line feed (CR/LF) characters.</i>

Foreign Person's U.S. Source Income 2008
Subject to Withholding

OMB No. 1545-0096
 Copy B
 For Recipient

AMENDED **PRO-RATA BASIS REPORTING**

Line	1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld	8 Withholding by other agents	
1	18	39,300.00		30,000.00		4	9,300.00		
2	15	39,000.00		36,000.00			3,000.00	9 Total withholding credit	
3	Total	78,300.00		66,000.00			12,300.00	12,300.00	
10 Amount repaid to recipient					14 Recipient's U.S. TIN, if any ▶ 111-23-45678 <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding Agent's EIN ▶ 94-7777777 <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN					15 Recipient's foreign tax identifying number, if any			16 Country code	
12 Withholding Agent's name and address (including ZIP code)					17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code	
					19 NQI's ENTITY'S (address including ZIP code)				
13 Recipient's name (first name, initial, street address, city or town, province or state, and country (including ZIP or foreign postal code				13 Recipient code	20 NQI's/Entity U.S. TIN, if any ▶				
					21 PAYER'S name and TIN (if different from withholding agent's)				
					22 Recipient account number (optional)				
					23 State income tax withheld		24 Payer's state tax no.		25 Name of state