



OFFICE OF THE SENIOR VICE PRESIDENT –
BUSINESS AND FINANCE

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Re: Release: 1855
Service Requests: 82429
Error Reports: None
Programs: PP1042SF, PP1042ST
Copy Members: CPWS142T
Include Members: None
DDL Members: None
Bind Members: None
CICS Maps: None
CICS Help: None
Forms: 1042-S Laser Form
Table Updates: None
Urgency: Date Mandated (see Timing of Installation below)

Service Request 82429

Service Request 82429 asks for modifications in support of changes to the 1042-S reporting for tax year 2008 as mandated by the Internal Revenue Service (IRS).

Programs

PP1042SF

Program PP1042SF performs the production of the 1042-S forms, the 1042-S form copies and the 1042-S electronic file for microfiche.

This program has been changed for the following:

The 1042-S form structure was modified extensively.

The logic that moves data to the various form positions was changed for many of the 1042-S form lines.

The work area for the 1042-S form was restructured for all 1042-S lines.

The Amount Repaid field was relocated and a new Total Withholding Credit field and associated processing logic was added.

The ability to display a single "0" when no "Total Withholding Credit" value is available for display was added.

The ability to display a single "0" when no "Total Withholding Tax" value is available for display was added.

The Recipients Account Number field was relocated.

Any reference to Employee Country Residence Name was removed.

The logic for writing the 1042-S form was modified to conform to the new 1042-S layout.

The logic for writing the 1042-S form "Copy" was modified to conform to the new 1042-S layout.

The logic for writing the 1042-S Micro-Fiche form was modified to conform to the new 1042-S layout.

PP1042ST

PP1042ST is the program used to format the data provided to the IRS for annual 1042-S reporting purposes. It is designed to be called by the program PP1042S to produce the IRS 1042-S electronic file.

This program has been changed for the following:

Changes were made to accommodate an increase in the file record length from 780 to 820, along with extensive file structure modifications.

Three new fields (Employee Country Residence Code, Employee Withholding by Other Agents and Employee Total Withholding Credit) were added to the program processing.

Four fields (Recipient County of Residence, Recipient Tax Treaty Country, Employee Country of Residence Name and Reel Count) were removed from the program processing.

Program modifications also included a change to the Province Codes for Labrador and Newfoundland.

A new Total Withholding Credit field replaced the Fed Withholding Tax Total field for the "C" record processing.

Copy Members

CPWS142T

This copy member is the linkage record between the calling program PP1042S and the PP1042ST Magnetic Media file program. It contains the record layouts for the Federal 1042-S magnetic file for record types 'T', 'W', 'Q', 'C', and 'F'.

This copy member has been changed for the following:

On the "T" record:

The record length was increased from a length of 780 to a length of 820.

Reserved field in positions 200-770 was changed to positions 200-810.

The field "Record Sequence Number" was moved from positions 771-778 to positions 811-818

On the "W" record:

The record length was increased from a length of 780 to a length of 820.

Reserved field in positions 384-770 was changed to positions 384-810.

The field "Record Sequence Number" was moved from positions 771-778 to positions 811-818

On the "Q" record:

The record length was increased from a length of 780 to a length of 820.

A new Province Code of "NL" is being used for the Canadian Provinces of Labrador and Newfoundland.

The field "U.S. Tax Withheld" was moved from positions 48-59 to positions 359-370.

A new "Recipient's Country of Residence Code for Tax Purposes" field was added in positions 48-49.

Added "Reserved" field in positions 50-59

The "Recipient County of Residence" field in positions 359-398 was deleted.

The "Recipient – Tax Treaty Country" field in positions 399-400 was deleted.

A new "Employee Withholding by Other Agents" field was added in positions 371-382.

A new "Employee Total Withholding Credit" field was added in positions 383-394.

A new "Reserved" field was added in positions 395-400.

A new "Recipient's Foreign Tax I.D. Number" field was added in positions 762-783.

A new "Reserved" field was added in positions 784-810.

The field "Record Sequence Number" was moved from positions 771-778 to positions 811-818.

On the "C" record:

The record length was increased from a length of 780 to a length of 820.

The field "Total U.S. Tax Withheld" was changed to "Total Withholding Credit".

Reserved field in positions 46-770 was changed to positions 46-810.

The field "Record Sequence Number" was moved from positions 771-778 to positions 811-818

On the "F" record:

The record length was increased from a length of 780 to a length of 820.

The "Media Count" field in positions 5-7 was deleted.

Reserved field in positions 8-770 was changed to positions 5-810.

The field "Record Sequence Number" was moved from positions 771-778 to positions 811-818

Forms

1042-S Laser Form

Modifications were made to the OGL (Overlay Generation Language) program which overlays the 1042-S print file with the physical form. The following changes were made:

The year 2007 appearing in two places on the 1042-S form was changed to 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 and renumbered.

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.

Extensive comments were applied to the program for better ease of understanding.

JCL Changes

PPP730

- The coded length associated with DD name of **FED1042** has been changed from 780 to 820.

Test Plan

A separate Test Plan document is provided for this release. Campuses are encouraged to use the base system test materials, as well as performing any other desired local tests.

Installation Instructions

Installation Instructions are provided as a separate document.

Timing of Installation

The timing of this release is **date mandated**. This release must be installed in time for the distribution of the Form 1042-S, whether filed on paper, magnetic media, or electronically, to the IRS by March 16, 2009. The laser Form 1042-S must also be furnished to the recipient on or before March 16, 2009.

As usual, campuses are encouraged to install this release in as timely a fashion as possible and in the normal numeric sequence. If there are any questions, please send electronic mail to Robert Franks@ucop.edu or call 510-987-0395.

Robert G. Franks