

**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>

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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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Record Name: Withholding Agent “W” Record (Withholding Agent Information)

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>

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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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Record Name: Recipient “Q” Record (Recipient Record)

Position	Length/ Format	Field Description	Data Element #	Comments
				<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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Record Name: Recipient "Q" Record (Recipient Record)

Position	Length/ Format	Field Description	Data Element #	Comments
				<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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Position	Length/ Format	Field Description	Data Element #	Comments
		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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Record Name: Recipient "Q" Record (Recipient Record)

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>

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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>