

DO NOT STAPLE

Form 1042-T Department of the Treasury Internal Revenue Service	Annual Summary and Transmittal of Forms 1042-S	OMB No. 1545-0096 <div style="font-size: 2em; font-weight: bold;">2016</div>
Name of withholding agent		Ch. 4 Status Code <input type="checkbox"/> Ch. 3 Status Code <input type="checkbox"/>
Number, street, and room or suite no.		Employer identification number
City or town, state or province, country, and ZIP or foreign postal code		
<p>1 Type of paper Forms 1042-S attached:</p> <p>a Choose only one: <input type="checkbox"/> Chapter 4 or Chapter 3 (enter 4 or 3)</p> <p>b Check only one box: <input type="checkbox"/> Original <input type="checkbox"/> Amended</p> <p>c Check if pro-rata <input type="checkbox"/></p> <p>d Enter the number of paper Forms 1042-S attached <input type="text"/></p> <p>2 Total gross income reported on all paper Forms 1042-S (box 2) attached \$ <input type="text"/></p> <p>3 Total federal tax withheld on all paper Forms 1042-S attached:</p> <p>a Total federal tax withheld under Chapter 4 \$ <input type="text"/></p> <p>b Total federal tax withheld under Chapter 3 \$ <input type="text"/></p> <p>Caution: If you have already filed a Form 1042 and an attached Form 1042-S causes the gross income or tax withheld information shown on your previously filed Form 1042 to change, you must file an amended Form 1042. See the instructions on page 2.</p>		
If this is your FINAL return, enter an "X" here (see instructions) <input type="checkbox"/>		

Please return this entire page to the Internal Revenue Service.

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Sign Here

Your signature

Title

Date

Daytime phone number

For more information and the Privacy Act and Paperwork Reduction Act Notice, see Form 1042-S.

Cat. No. 28848W

Form **1042-T** (2016)

Instructions

What's New

Withholding agent's status codes. Beginning in 2016, withholding agents must enter both a chapter 4 and chapter 3 status code regardless of the type of payment being made. Also, new status codes have been added under chapter 4 (code 50) and chapter 3 (code 34) for payments made by a foreign branch of a U.S. financial institution. See *Boxes 12b and 12c, Withholding Agent's Chapter 3 and Chapter 4 Status Code* in the Form 1042-S instructions for additional information.

New line 1a. Withholding agents are not permitted to file a single Form 1042-T to report both chapter 4 and chapter 3 amounts. Withholding agents must indicate either chapter 4 or chapter 3 on new line 1a to designate the chapter for which they are filing a given Form 1042-T. See line 1a instructions below for additional information.

Purpose of Form

Use this form to transmit paper Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, to the Internal Revenue Service. Use a separate Form 1042-T to transmit each type of Form 1042-S (see the instructions for line 1 below).

Electronic Filing Requirement

If you file 250 or more Forms 1042-S, you are required to submit them electronically. If you submit fewer than 250 Forms 1042-S, you are encouraged to file them electronically. If you are a financial institution, you are required to submit Forms 1042-S electronically irrespective of the number of Forms 1042-S you submit. If you submit Forms 1042-S electronically, do not use Form 1042-T. See the Instructions for Form 1042 for the definition of financial institution.

Filing Forms 1042 and 1042-S

Use of this form to transmit paper Forms 1042-S does not affect your obligation to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

If you have not yet filed a Form 1042 for 2016, you may send in more than one Form 1042-T to submit paper Forms 1042-S prior to filing your Form 1042. You may submit amended Forms 1042-S even though changes reflect differences in gross income and tax withheld information of Forms 1042-S previously submitted with a Form 1042-T.

If you have already filed a Form 1042 for 2016 and an attached Form 1042-S caused the gross income or tax withheld information previously reported on line 62c or 63e of your Form 1042 to change, you must file an amended Form 1042.

Where and When To File

File Form 1042-T (and Copy A of the paper Forms 1042-S being transmitted) with the Ogden Service Center, P.O. Box 409101, Ogden, UT 84409, by March 15, 2017. Send the forms in a flat mailing (not folded).

Line Instructions

Identifying information at top of form. The name, address, EIN, and chapter 4 and 3 status codes of the withholding agent named on this form must be the same as those you enter on Forms 1042 and 1042-S. See the Instructions for Form 1042 for definition of withholding agent. See the Instructions for Form 1042-S for the withholding agent codes for the chapter 4 and 3 status codes. You must enter both a chapter 4 and a chapter 3 withholding agent status code regardless of the type of payment being made.

Line 1. You must file a separate Form 1042-T for each type of paper Form 1042-S you are transmitting.

Line 1a. Withholding agents are not permitted to file a single Form 1042-T to transmit both chapter 4 and chapter 3 amounts. Withholding agents must indicate either chapter 4 or chapter 3 to designate the chapter for which they are filing a given Form 1042-T. The chapter you designate on this form must be the same as that on all attached Forms 1042-S. See *Chapter indicator* in the Form 1042-S instructions for additional information.

Line 1b. Check either the Original or Amended box (but not both).

Line 1c. Check the box on this line 1c if you are filing pro-rata Forms 1042-S (see Form 1042-S instructions).

As a result of the above rules, there are eight possible types of Form 1042-S that may be transmitted, and each type requires a separate Form 1042-T:

- Chapter 4, original, pro-rata.
- Chapter 4, original, non-pro-rata.
- Chapter 4, amended, pro-rata.
- Chapter 4, amended, non-pro-rata.
- Chapter 3, original, pro-rata.
- Chapter 3, original, non-pro-rata.
- Chapter 3, amended, pro-rata.
- Chapter 3, amended, non-pro-rata.

Each type must be transmitted with a separate Form 1042-T. For example, you must transmit only Chapter 3, original, pro-rata Forms 1042-S with one Form 1042-T.

Line 2. Enter the total of the gross income amounts shown on the Forms 1042-S (box 2) being transmitted with this Form 1042-T.

Line 3. Enter the total of the federal tax withheld amounts shown on all Forms 1042-S (total of amounts in boxes 7, 8, and 9, reduced by any amount in box 11) being transmitted with this Form 1042-T. Either box 3a or 3b must be completed, not both. If you indicated "Chapter 4" on line 1a, complete line 3a to report the total amounts withheld pursuant to chapter 4. If you indicated "Chapter 3" on line 1a, complete line 3b to report the total amounts withheld pursuant to chapter 3.

Final return. If you will not be required to file additional Forms 1042-S, including amended Forms 1042-S for the 2016 year (on paper or electronically), enter an "X" in the "FINAL return" box.

Paperwork Reduction Act Notice. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 12 minutes.