

DO NOT STAPLE

Form <b>1042-T</b> Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of Forms 1042-S</b> ▶ Go to <a href="http://www.irs.gov/Form1042T">www.irs.gov/Form1042T</a> for the latest information.	OMB No. 1545-0096  <div style="font-size: 2em; font-weight: bold;">2020</div>
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Name of withholding agent	Ch. 4 Status Code <input type="checkbox"/>	Employer identification number
	Ch. 3 Status Code <input type="checkbox"/>	

Number, street, and room or suite no.

City or town, state or province, country, and ZIP or foreign postal code

**1** Type of paper Forms 1042-S attached:

**a** Choose only one:  Chapter 4 or Chapter 3 (enter 4 or 3)

**b** Check only one box:  Original  Amended

**c** Check if pro rata ▶

**d** Enter the number of paper Forms 1042-S attached ▶ .....

**e** Check if you are a partnership reporting withholding that occurred in the subsequent year (see instructions) ▶

**2** Total gross income reported on all paper Forms 1042-S (box 2) attached . . . . . \$ .....

**3** Total federal tax withheld on all paper Forms 1042-S attached:

**a** Total federal tax withheld under Chapter 4 . . . . . \$ .....

**b** Total federal tax withheld under Chapter 3 . . . . . \$ .....

**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.

If this is your FINAL return, enter an "X" here (see instructions) ▶

**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** (2020)

## Instructions

### Future Developments

For the latest information about developments related to Form 1042-T and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1042T](http://www.irs.gov/Form1042T).

### 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).



*Do not use Form 1042-T if you submit Forms 1042-S electronically.*

### Electronic Filing Requirement

Forms 1042-S filed for tax year 2020 must be filed electronically if:

- You are a person (including a corporation, partnership, individual, trust, or estate) that is required to file 250 or more Forms 1042-S.
- You are a financial institution (whether U.S. or foreign), regardless of the number of Forms 1042-S required to be filed.
- You are a partnership that has more than 100 partners or that is required to file at least 100 Forms 1042-S.

The IRS encourages filers to transmit the forms electronically even when not required to do so.

See the Instructions for Form 1042-S for filing requirements for Form 1042-S and 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 2020, 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 2020 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, 2021. 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 chapter 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 the definition of withholding agent. See the Instructions for Form 1042-S for the withholding

agent codes for the chapter 4 and chapter 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 the Form 1042-S instructions).

**Line 1e.** Check the box on line 1e if you are a partnership reporting withholding that occurred in the subsequent year with respect to a foreign partner's share of undistributed income for the prior year. The attached Form(s) 1042-S should have the checkbox checked in box 7c.

As a result of the above rules, there are twelve 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 4, original, partnership.
- Chapter 4, amended, partnership.
- Chapter 3, original, pro rata.
- Chapter 3, original, non-pro rata.
- Chapter 3, amended, pro rata.
- Chapter 3, amended, non-pro rata.
- Chapter 3, original, partnership.
- Chapter 3, amended, partnership.

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 reported in boxes 10 and 11) being transmitted with this Form 1042-T. On this Form 1042-T, complete either line 3a or line 3b, but 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 2020 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.