

Form 1042-S (2025) — Foreign Person's U.S. Source Income Subject to Withholding

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Unique Form Identifier		Must be exactly 10 characters.
B	Withholding agent EIN*	123231234	Enter the 9-digit EIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
C	Withholding agent Ch. 3 status code		Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
D	Withholding agent Ch. 4 status code		Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
E	Withholding agent Business Name Line 1	John Finch Company	One of either Withholding agent Business Name or Withholding agent Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
F	Withholding agent Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
G	Withholding agent First Name	John	One of either Withholding agent Business Name or Withholding agent Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Withholding agent Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Withholding agent Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
J	Withholding agent Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
K	Additional Withholding agent Name		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
L	Withholding agent GIIN		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 19 characters or fewer.
M	Withholding agent Country code	US	Must be a valid 2-character IRS country code (e.g., US, CA)
N	Withholding agent FTIN		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 50 characters or fewer.
O	Withholding agent Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
P	Withholding agent Address Line 1*	123 Business Rd	Must be 35 characters or fewer.

Col	Field (*required field)	Example Value	Formatting Guidelines
Q	Withholding agent Address Line 2	Suite 21	Must be 35 characters or fewer.
R	Withholding agent City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
S	Withholding agent State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
T	Withholding agent ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
U	Recipient Business Name Line 1	John Finch Company	One of either Recipient Business Name or Recipient Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Recipient Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
W	Recipient First Name	John	One of either Recipient Business Name or Recipient Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Recipient Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Recipient Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Recipient Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
AA	Additional Recipient Name		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
AB	Box 13b - Recipient Country code	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AC	Recipient Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AD	Recipient Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AE	Recipient Address Line 2	Suite 21	Must be 35 characters or fewer.
AF	Recipient City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AG	Recipient State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
AH	Recipient ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AI	Recipient TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND

Col	Field (*required field)	Example Value	Formatting Guidelines
AJ	Recipient U.S. TIN (if any)	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated. The composite Recipient TIN + Account Number must be unique
AK	Recipient Account Number	AA1234	The account number is required if you have multiple accounts for a recipient for whom you are filing more than one Form 1042-S. Must be 20 characters or fewer. The composite Recipient TIN + Account Number must be unique
AL	Recipient Ch. 3 status code		Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
AM	Recipient Ch. 4 status code		Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
AN	Recipient GIIN		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 19 characters or fewer.
AO	Recipient FTIN		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 50 characters or fewer.
AP	Recipient LOB code		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be exactly 2 characters.
AQ	Recipient date of birth	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AR	Box 1 - Income code		Must be exactly 2 characters.
AS	Box 2 - Gross income		Range: 0 to 999,999,999,999
AT	Box 3 - Chapter indicator	3	Allowed values: 3, 4
AU	Box 3a - Exemption code		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be exactly 2 characters.
AV	Box 3b - Tax rate		Up to 4 decimal places. Range: 0 to 1
AW	Box 4a - Exemption code		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be exactly 2 characters.
AX	Box 4b - Tax rate		Up to 4 decimal places. Range: 0 to 1
AY	Box 5 - Withholding allowance		Range: 0 to 999,999,999,999
AZ	Box 6 - Net income		Range: 0 to 999,999,999,999
BA	Box 7a - Federal tax withheld		Range: 0 to 999,999,999,999
BB	Box 7b - Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied	Y	Valid values: 1, X, Y, or TRUE

Col	Field (*required field)	Example Value	Formatting Guidelines
BC	Box 7c - Check if withholding occurred in subsequent year with respect to a partnership interest	Y	Valid values: 1, X, Y, or TRUE
BD	Box 7d - Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient	Y	Valid values: 1, X, Y, or TRUE
BE	Box 8 - Tax withheld by other agents		Range: 0 to 999,999,999,999
BF	Box 9 - Overwithheld tax repaid to recipient pursuant to adjustment procedures		Range: 0 to 999,999,999,999
BG	Box 11 - Tax paid by withholding agent		Range: 0 to 999,999,999,999
BH	Box 14a - Primary withholding agent's name		Must contain only letters, numbers, hyphens, or apostrophes.
BI	Box 14b - Primary withholding agent's EIN	123231234	Enter the 9-digit EIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
BJ	Additional Primary withholding agent's Name		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
BK	Box 15 - Check if pro-rata basis reporting	Y	Valid values: 1, X, Y, or TRUE
BL	Box 15a - Intermediary or flow-through entity EIN, if any	123231234	Enter the 9-digit EIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
BM	Box 15b - Ch. 3 status code		Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
BN	Box 15c - Ch. 4 status code		Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
BO	Intermediary or flow-through entity Business Name Line 1	John Finch Company	One of either Business Name or Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
BP	Intermediary or flow-through entity Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
BQ	Intermediary or flow-through entity First Name	John	One of either Business Name or Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
BR	Intermediary or flow-through entity Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.

Col	Field (*required field)	Example Value	Formatting Guidelines
BS	Intermediary or flow-through entity Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
BT	Intermediary or flow-through entity Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
BU	Additional Intermediary or flow-through entity Name		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
BV	Box 15e - Intermediary or flow-through entity GIIN		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 19 characters or fewer.
BW	Box 15f - Intermediary or flow-through entity Country code	US	Must be a valid 2-character IRS country code (e.g., US, CA)
BX	Box 15g - Foreign tax identification number, if any		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 50 characters or fewer.
BY	Intermediary or flow-through entity Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
BZ	Intermediary or flow-through entity Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
CA	Intermediary or flow-through entity Address Line 2	Suite 21	Must be 35 characters or fewer.
CB	Intermediary or flow-through entity City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
CC	Intermediary or flow-through entity State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
CD	Intermediary or flow-through entity ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
CE	Payer Business Name Line 1	John Finch Company	One of either Payer Business Name or Payer Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
CF	Payer Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
CG	Payer First Name	John	One of either Payer Business Name or Payer Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
CH	Payer Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
CI	Payer Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
CJ	Payer Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.

Col	Field (*required field)	Example Value	Formatting Guidelines
CK	Additional Payer Name		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
CL	Box 16b - Payer TIN	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
CM	Box 16c - Payer GIIN		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 19 characters or fewer.
CN	Box 16d - Ch. 3 status code		Should be one of the following: 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, or 41
CO	Box 16e - Ch. 4 status code		Should be one of the following: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, or 50
CP	State 1 - State Code	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
CQ	State 1 - State/Payer state number		Must be 25 characters or fewer.
CR	State 1 - State Income		Up to 2 decimal places. Range: 0 to 999,999,999
CS	State 1 - State Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999