

Publication 1187, Specifications for Filing Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically or Magnetically, Being Revised for Tax Year 2004

Announcement 2004-79

Publication 1187, *Specification for Filing Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically or Magnetically*, is being revised for Tax Year 2004. The Publication will not be available prior to the start of the testing season, November 1, 2004, through December 15, 2004. Since the Publication is unavailable, the Nature of Changes Section is printed here to assist those who wish to submit test files. For additional information, contact the Infor-

mation Reporting Program Customer Service Section toll-free at 866-455-7438.

Nature of Changes—Current Year (Tax Year 2004)

.01 Part B, Electronic Filing Specifications, was completely revised. Please read carefully. We now offer an internet connection at <http://fire.irs.gov>.

.02 The following changes were made to the Transmitter 'T' Record:

(a) In position 199 a new field, Prior Year Data Indicator, was added.

(b) In positions 771-778 a new field, Record Sequence Number, was added.

.03 The following changes were made to Withholding Agent 'W' Record:

(a) In position 13, Withholding Agent's EIN Indicator, the indicators were renumbered and a new indicator for NQI-EIN was added. Acceptable values are: 0, (zero) = EIN, 1, (one) = QI-EIN and 2 (two) = NQI-EIN

(b) In positions 771–778 a new field, Record Sequence Number, was added.

.04 The following change was made to the Recipient ‘Q’ Record:

(a) In positions 771–778 a new field, Record Sequence Number, was added.

.05 The following change was made to Reconciliation ‘C’ Record:

(a) In positions 771–778 a new field, Record Sequence Number, was added.

.06 The following change was made to the End of Transmission ‘F’ Record:

(a) In positions 771–778 a new field, Record Sequence Number, was added.

.07 Additional editorial changes of a clarifying nature have been made throughout Publication 1187. Please read the entire publication carefully.

.08 The dates for sending test data are November 1, 2004, through December 15, 2004.