

Form <b>1042-T</b>  Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of Forms 1042-S</b>	OMB No. 1545-0096  <b>2014</b>
Name of withholding agent	<input type="checkbox"/> 1) Ch. 4 Status Code <input type="checkbox"/> 2) Ch. 3 Status Code	Employer identification number
Number, street, and room or suite no.		
City or town, state or province, country, and ZIP or foreign postal code		
<p><b>1a</b> Type of paper Forms 1042-S attached (check only <b>one</b> box): <input type="checkbox"/> Original <input type="checkbox"/> Amended          Also check here if pro-rata (see instructions) <input type="checkbox"/></p> <p><b>b</b> Number of paper Forms 1042-S attached <input type="text"/></p> <p><b>2</b> Total gross income reported on all paper Forms 1042-S (box 2) attached . . . . . \$ <input type="text"/></p> <p><b>3</b> Total federal tax withheld on all paper Forms 1042-S attached:</p> <p><b>a</b> Total federal tax withheld under chapter 4 . . . . . \$ <input type="text"/></p> <p><b>b</b> Total federal tax withheld under chapter 3 . . . . . \$ <input type="text"/></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 below.

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

**Please return this entire page to the Internal Revenue Service.**

<b>Sign Here</b>	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. Your signature	Title	Date	Daytime phone number
------------------	--	-------	------	----------------------

## Instructions

**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 1a).

**Electronic filing requirement.** If you file 250 or more Forms 1042-S, you are required to submit them electronically. If you submit less than 250 Forms 1042-S, you are encouraged to file them electronically. If you are a financial institution you are required to submit Form 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 2014, 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 2014 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 16, 2015. Send the forms in a flat mailing (not folded).

**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 definitions of withholding agent. See the instructions for Form 1042-S for the withholding agent codes for the chapter 3 and 4 status codes. See instructions for Form 1042-S for the definition of withholdable payment to determine when a chapter 4 status code is required.

**Line 1a.** You must file a separate Form 1042-T for each type of paper Form 1042-S you are transmitting. Check only the Original or Amended box. If you are filing pro-rata Forms 1042-S (see Form 1042-S instructions), also check the pro-rata box. As a result, there are four possible types of Form 1042-S that may be transmitted:

- Original non pro-rata
- Original pro-rata
- Amended non pro-rata
- Amended pro-rata

Each type must be transmitted with a separate Form 1042-T. For example, you must transmit only original non 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 boxes 7, 8, and 9) being transmitted with this Form 1042-T. Allocate withheld amounts between chapter 4 and chapter 3 on lines 3a and 3b.

**Final return.** If you will not be required to file additional Forms 1042-S, including amended Forms 1042-S for the 2014 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.