Contents

1099/1042-S Tax Bolt-On Process Overview

The annual IRS 1099 and 1042-S tax reporting is produced from data that is stored in the UW 1099 Bolt-On table.

When requesting a new supplier, each campus is responsible to request a W-9 form. If, based on information from the supplier W-9, any payments might be subject to 1099 reporting, that information must be entered into the SFS Supplier Request. This is done by checking the withholding box and completing the additional 1099 fields. This information is then carried over to any vouchers entered for the 1099 supplier. If the supplier is identified as 1099 reportable, any vouchers to the supplier are automatically identified as 1099 reportable. This can be overridden at the time the payment is vouchered. This is discussed further in the PO Voucher Entry and the Non-PO Voucher Entry business process documents on our SFS Training and Documentation website. Institutions should notify the Share Supplier group at when they become aware of any changes needed to a supplier (i.e. new W-9 information, withholding flag needs to be updated, etc.) They must certify 1099 reports and 1042S balances to UWSA at the end of each calendar year so that the data can be loaded into the UW 1099 Bolt-On table. UWSA document 'Working with 1099 Transactions' is supplied to Institutions at the end of the year with instructions for the 1099 process in SFS. It is also available on the SFS Training and Documentation website.

After UW System Administration (UWSA) uploads the 1099-Misc records on the Bolt-On table in SFS during the first week of January, UWSA contacts all campuses to complete the 1042-S panel for nonresident aliens. Additions and changes to the 1099 record in the Bolt-On reporting application for 1099-MISC and 1042-S records are the focus of this business process document.

Process Frequency	Annual tax reporting for IRS 1099 and 1042-S
Dependencies	None
Assumptions	None
Responsible Parties	Institution staff responsible for 1099/1042-S tax processing with support from UWSA
Alternate Scenarios	None

Process Detail

I. **Search/Update for Existing Value 1099 MISC / 1042 Records on the Bolt-On table**

   Navigate to Accounts Payable WorkCenter, Tax (1099/1042S), select the Update 1099, 1042S Records Link

OR

Navigator> SFS Extensions > Tax Processing > Use > Update 1099,1042s Rcds

1. **Click** [Search] for a specific 1099/1042-S record using any of the criteria shown below:

Update 1099,1042s Rcds

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value	Add a New Value

▼ Search Criteria

UW Tax Year	=	2021
MIF Taxpayer ID Nbr	begins with	🔍
Item Number	=	
MIF Taxpayer Name	begins with	BEAR
Business Unit	begins with	🔍
Supplier ID	begins with	
Inactive Indicator	=	

[Search] [Clear] Basic Search 🖳 Save Search Criteria

2. **Enter** *UW Tax Year*
3. **Enter** *MIF Taxpayer ID Nbr* or **enter** the first letters of the *MIF Taxpayer Name* (Last)
4. **Click** [Search]
5. **Select** a record to review.
   Notice that a *MIF Taxpayer ID Nbr* could have several records with each record identified by a unique *Item Number*. The example is JINDRICH JENNIFER A who has *Item Numbers* '1' and '2'.
6. [1099 MISC Address] will display the MIF Taxpayer header record information for review of a specific *Item No.* (number) that should identify a 1099 or 1042-S payment. Notice the *1042S Indicator* will identify the record as being a '1099' or '1042S' record.

UW SFS — University of Wisconsin System — Shared Financial System

| 1099 MISC Address | 1042S Tax Withhold |

*Business Unit UWMSN   UW Tax Year 2021 Tax ID 123456788   *Pymnt Dt 02/17/2021

*Taxpayer Name BEAR BOBBY   *Item No. 1   Supplier ID 1414725836

Addr 1 ONE WEST FOREST ST

Addr 2

City PARK CITY

State UT   Province Code   Country Cd US

Zip Cd 84060   Foreign Country Ind: ☐

Use this address? N (Y or N)

TIN Type
- ● SSN/TIN   ○ Employer ID
- ○ TIN Required but not provided

Inactive Indicator
- ● Active   ○ Inactive

1042S Indicator
- ● 1099-MISC   ○ 1042S

Tax Error Type [▼]

1099 Status [Orgl_Recr ▼]

Sent Flag [Not Sent ▼]

TEST PRINT
[Add]

Voucher Nbr A000000

IRS Code 7   Account 2620   7-NonEmpCp

Correction Printed Ind [Orig Rcd ▼]

Amount 666.00

OPRID 00583219   Last Update 02/18/21 11:45:42AM

[Save] [Return to Search] [Notify]   [Add] [Update/Display]

1099 MISC Address | 1042S Tax Withhold

7. **Select** 1042S Tax Withhold to review 1042-S tax information. If the 1099 MISC Address

1042S Indicator identifies the record as being a '1042S' the 1042S Tax Withhold must have valid information related to the 1042-S payment.

1099 MISC Address	1042S Tax Withhold

Business Unit UWEAU **UW Tax Year** 2021 **Tax ID** 123456789 **Payment Date** 02/17/2021

Taxpayer Name DUCK DAFFEY **Item Number** 1

First Name DAFFEY **Last Name** DUCK

Income Code 17 Q Independent Personal Services **Q1042 Exemption Code** 04 Q Exempt Under Tax Treaty

1042S Recipient Cd 16 Q Individual **1042S Tax Rate** 0.00

1042S Country Cd AS Q **1042 Withhold Allowance** 0.00

☑ Form 8233

Vendor Form W-8BEN ▾ **Glacier Visa Immigration Code** 1 Q F-1 Student or OPT or CPT

Date of Birth 02/01/1999 📅

Fed Tax Withheld 0.00 **Comments**

State Tax Withheld 0.00

OPRID 00583219 **Last Update** 02/18/21 11:53:59AM

| Save | Notify | | Add | Update/Display |

1099 MISC Address | 1042S Tax Withhold

8. The **1099 MISC Address** information and **1042S Tax Withhold** information can be updated.
9. After UW System Admin uploads the 1099-Misc records on SFS to the Bolt-On during the first week of January, all institutions will be contacted to complete the 1042S panel for Non-Resident Aliens.

10. **Change** the 1099-Misc record to a 1042S record by **clicking** on '1042S' in the 1042S Indicator box

11. **Navigate** to complete the 1042S Tax Withhold information.

12. **On the 1042S page, enter First Name and LAST Name**
13. **Enter** the *Income Code* (see screen shot below for valid values). **** Important** - the logic of other codes on the page key off the Income Code selected.

14. **Enter** a *Q1042 Exemption Code*

Look Up Q1042 Exemption Code ×

Help

Cancel

Search Results

View 100 |◄ ◄ 1-10 of 10 ▼ ▶ ▶|

Q1042 Exemption Code	Description
00	Non-Exempt
01	Income Connect to US Trade/bus
02	Exempt-Internal Revenue Code
03	Income Not from US Sources
04	Exempt Under Tax Treaty
05	Portfolio Interest Exempt-IRC
06	Qual Intermediary assumes WH
07	WFP or WFT
08	US Branch treat as US Person
12	Payee Subject to Ch 4 Withhold

15. **Select** a *1042S Recipient Cd*

Look Up 1042S Recipient Cd ×

Help

Cancel

Search Results

View 100 |◄ ◄ 1-15 of 15 ▼ ▶ ▶|

MIF 1042S Recipient Code	Description
05	US Branch treat as US Person
06	US Br Not treated as US Person
07	US Branch - ECI Applied
08	Partnership other than WFP
09	WFP
10	Trust other than WFT
11	WFT
12	Qualified Intermediary
15	Corporation
16	Individual
17	Estate
18	Private Foundation
19	Government or Intl Org
20	Tax Exempt Org (501c)
21	Unknown Recipient

16. **Enter** *1042S Tax Rate.* This is the withholding rate (ex. 30 Percent)
17. **Enter** *1042S Country Cd.* (See *Country Codes list at end of document*
18. The *1042S Withhold Allowance* field is calculated and should equal zero.
19. **Enter** *Vendor Form* that you have on file.
    a. **W-8BEN**
    b. **W-8BEN-E**
    c. **W-9** (review whether this should actually be 1099 reportable vs 1042-S)
20. **Check** the *Form 8233* box if you have the form on file. Individuals performing services must complete Form 8233 to be eligible for treaty exemption and lower withholding rate.
21. **Enter or Search** the Visa Type in the *Glacier Visa Immigration Code* field.
22. **Enter** the *Date of Birth*. This may be found on the W-8BEN, Passport, Visa, or other documents required for payments to nonresident aliens.
23. **Enter** *Fed Tax Withheld* amount (format should be (Dollars=xx,xxx.xx)
24. **Enter** *Comments*
25. **Click** Save

II. Enter a New 1099/1042s records into the 1099 Bolt-On Table

Navigate to Accounts Payable WorkCenter, Tax (1099/1042S), select the Update 1099, 1042S Records Link

OR

Navigator> SFS Extensions > Tax Processing > Use > Update 1099,1042s Rcds

1. **Select** Add a New Value for a specific 1099/1042s record using the criteria shown below:

2. **Enter** *UW Tax Year*:
3. **Enter** *MIF Taxpayer ID Nbr*: **Note**: This value will be displayed with an encrypted value once it is entered.
4. **Note**: Do not change the *Item Number* as the system automatically generates this number.
5. **Enter** *MIF Taxpayer Name*: For individuals enter: Last Name space First Name space Middle Initial. Commas should not be used.
6. **Enter** *Business Unit*.
7. **Enter Vendor ID** if a vendor number exists.
8. **Click** [Add] to enter the record into the Bolt-On Table

1099 MISC Address | 1042S Tax Withhold

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*Business Unit: **UWMSN**   UW Tax Year: 2020   Tax ID: 123456789   *Pymnt Dt: 02/18/2021

*Taxpayer Name: **DUCK DAFFEY**   *Item No.: 1   Supplier ID: 12345678

Addr 1: 123 WATER ST

Addr 2:

City: ELKHART LAKE

State: WI   Province Code: Country Cd: US

Zip Cd: 53020   Foreign Country Ind: ☐

Use this address? N (Y or N)

TIN Type
- ◉ SSN/TIN   ○ Employer ID
- ○ TIN Required but not provided

Inactive Indicator
- ◉ Active   ○ Inactive

1042S Indicator
- ○ 1099-MISC   ◉ 1042S

Tax Error Type: [▾]

1099 Status: Orgl_Recr ▾

Sent Flag: Not Sent ▾

TEST PRINT [Add]

Voucher Nbr: A000000

IRS Code: 3   Account: 2637   3-Prizes

Amount: 950.00

Correction Printed Ind: Orig Rcd ▾

OPRID 00583219   Last Update: 02/18/21 11:32:39AM

[Save] [Notify]   [Add] [Update/Display]

1099 MISC Address | 1042S Tax Withhold

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9. **Enter** *Pymnt Dt*: Withholding Payment Date
10. **Enter** *Vendor ID* is optional, this field should reflect the actual Vendor number if one exists, but no automatic link will be enforced.
11. **Enter** *Addr 1* = Official street address
12. **Enter** *Addr 2* = Supplemental information as P.O. Box in addition to street address
13. **Enter** *City* = Enter city or town; <u>DO NOT</u> enter a foreign postal code in this field
14. **Enter** *State* = Enter U.S. State Code; otherwise leave blank
15. **Enter** *Zip Cd* = Enter valid Zip Code (For U.S. enter 5 or 9 digit Zip Code with no hyphen)
16. *If this is a foreign address,* **enter** *Province Code* = Enter Canadian Province Code; otherwise leave blank
17. **Enter** *Country Cd* = <u>DO NOT</u> enter U.S. *(See Country Codes from the IRS Instructions for Form 1042-S)*
18. **Check** Foreign Country Ind box = Must be checked for a foreign country address
19. **Enter** *Use this Address?* Y/N indicator:
    a. 'N' = No – Process will automatically use the most recent address.

b. 'Y' = Yes – Process will use the address entered on this page.
20. **Select** *TIN Type*: (SSN, TIN), **Note**: If SSN is selected, then you must enter an individual's name.
21. **Select** *Inactive Indicator* ('Active' is defaulted)
22. **Select** *1042S Indicator* ('1099', '1042S')
23. The *Error Type, 1099 Status, Sent Flag* and *Correction Printed Ind* is used by UWSA only.
24. **Enter** *Voucher Nbr.* Each entry must have something in the Voucher number field. If there was no actual voucher then enter a dummy voucher number (ex. E0000).
25. **Enter** *IRS Code* for 1099's
    a. *'1' – Rent*
    b. *'2' – Royalties*
    c. *'3' – Other*
    d. *'6' – Medical*
    e. *'7' – Non Emp Comp*
    f. *'14' - Attorney*
26. **Enter** *Account code*
27. **Enter** *Amount*

26. **Click** [1042S Tax Withhold] tab to complete 1042S Tax W/H panel information if Tax Bolt-On record is identified as being a 1042S record by the '1099' or '1042S' indicator.

27. **On the 1042S Tab, Enter** the FIRST NAME and LAST Name.
28. **Enter** the *Income Code* (see screen shot below for valid values). **** Important** - the logic of other codes on the page key off the Income Code selected.

Look Up Income Code ×

Help

Cancel

Search Results

View 100 |◄ ◄ 1-6 of 6 ▼ ▶ ▶|

MIF 1042S Income Code	Description
12	Royalties, Copyright, Publish
16	Scholarship/Fellowship Grants
17	Independent Personal Services
23	Other Income
42	Comp-Artist/Athlete No CWA
43	Comp-Artist/Athlete with CWA

29. **Enter** a *Q1042 Exemption Code*

Look Up Q1042 Exemption Code ×

Help

Cancel

Search Results

View 100 |◄ ◄ 1-10 of 10 ▼ ▶ ▶|

Q1042 Exemption Code	Description
00	Non-Exempt
01	Income Connect to US Trade/bus
02	Exempt-Internal Revenue Code
03	Income Not from US Sources
04	Exempt Under Tax Treaty
05	Portfolio Interest Exempt-IRC
06	Qual Intermediary assumes WH
07	WFP or WFT
08	US Branch treat as US Person
12	Payee Subject to Ch 4 Withhold

30. **Select** a *1042S Recipient Cd*

MIF 1042S Recipient Code	Description
05	US Branch treat as US Person
06	US Br Not treated as US Person
07	US Branch - ECI Applied
08	Partnership other than WFP
09	WFP
10	Trust other than WFT
11	WFT
12	Qualified Intermediary
15	Corporation
16	Individual
17	Estate
18	Private Foundation
19	Government or Intl Org
20	Tax Exempt Org (501c)
21	Unknown Recipient

31. **Enter** *1042S Tax Rate.* This is the withholding rate (ex. 30 Percent)
32. **Enter** *1042S Country Cd.* *(See Country Codes from the IRS Instructions for Form 1042-S)*
33. The *1042S Withhold Allowance* field is calculated and should equal zero.
34. **Enter** *Vendor Form* that you have on file.
    a. **W-8BEN**
    b. **W-8BEN-E**
    c. **W-9** (review whether this should actually be 1099 reportable vs 1042-S)
35. **Check** the *Form 8233* box if you have the form on file. Individuals performing services must complete Form 8233 to be eligible for treaty exemption and lower withholding rate.
36. **Enter or Search** the Visa Type in the *Glacier Visa Immigration Code* field.
37. **Enter** the *Date of Birth.* This may be found on the W-8BEN, Passport, Visa, or other documents required for payments to nonresident aliens.
38. **Enter** *Fed Tax Withheld* amount (format should be (Dollars=xx,xxx.xx).
39. **Do not enter** State Tax Withheld.

40. **Enter** *Comments*
41. **Click** 🖫 Save

General guidelines for entry into the 1099 / 1042-S bolt-on:

- For nonresident aliens that have applied for a TIN through the UW's ITIN acceptance agent but not yet received it, enter APPLIED, and mark the TIN Type as 'TIN required but not provided'.
- No commas in the Name field.
- Payment Date field uses a date in the current reporting tax year.
- The City field cannot have numbers -- input the postal code in the Zip Code field.

III. US State and Possession and their abbreviations

STANDARD 2-LETTER ABBREVIATIONS
United States and Its Possessions

STATE	Abbreviation	STATE	Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
American Samoa	AS	New Jersey	NJ
California	CA	New Mexico	NM
Colorado	CO	New York	NY
Connecticut	CT	North Carolina	NC
Delaware	DE	North Dakota	ND
District of Columbia	DC	Northern Mariana Islands	MP
Federated States of Micronesia	FM	Ohio	OH
Florida	FL	Oklahoma	OK
Georgia	GA	Oregon	OR
Guam	GU	Palau	PW
Hawaii	HI	Pennsylvania	PA
Idaho	ID	Puerto Rico	PR
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Marshall Islands	MH	Virginia	VA
Maryland	MD	Virgin Islands	VI
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

Source: www.siue.edu/postal/pdf/**Abbreviation**-List.pdf

IV. Country Codes from the IRS Instructions for Form 1042-S

Note: Country codes that are lined through are US Territories and should not be used (see US State and Possession and their abbreviations)

Country Codes

Select the appropriate code from the following list and enter it in box 16 (country code of recipient). Also use the following codes to complete box 18 (country code of NQI), if applicable. See the instructions for box 16 (and box 18 if applicable), earlier, before selecting a country code. **Note.** Countries bolded and italicized are those with which the United States had entered into an income tax treaty at the time these instructions were printed.

Country	Code
Afghanistan	AF
Akrotiri	AX
Albania	AL
Algeria	AG
~~American Samoa~~	~~AQ~~
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia[1]	AM
Aruba	AA
Ashmore and Cartier Islands[2]	AT
Australia	AS
Austria	AU
Azerbaijan[1]	AJ
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Belarus[1]	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island[2]	KT
Clipperton Island	IP
Cocos (Keeling) Islands[2]	CK
Colombia	CO
Comoros	CN
Congo (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands Territory[2]	CR

Country	Code
Costa Rica	CS
Cote D'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana[3]	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA
Georgia[1]	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Great Britain (United Kingdom)	UK
Greece	GR
Greenland	GL
Grenada	GJ
Guadeloupe[3]	GP
~~Guam~~	~~GQ~~
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Islands	HM
Holy See	VT
Honduras	HO
Hong Kong[5]	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, North	KN

Country	Code
Korea, South	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan[1]	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar (Malagasy Republic)	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
~~Marshall Islands~~	~~RM~~
Martinique[3]	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
~~Micronesia, Federated States of~~	~~FM~~
Midway Islands	MQ
Moldova[1]	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island[2]	NF
Northern Ireland[4]	UK
~~Northern Mariana Islands~~	~~CQ~~
Norway	NO
Oman	MU
Pakistan	PK
~~Palau~~	~~PS~~
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Island	PC
Poland	PL
Portugal	PO
~~Puerto Rico~~	~~RQ~~
Qatar	QA
Reunion[3]	RE
Romania	RO

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Instructions for Form 1042-S (2013)

Russia	RS	*Turkey*	TU
Rwanda	RW	*Turkmenistan*[1]	TX
St. Barthelemy	TB	Turks and Caicos Islands	TK
St. Helena	SH	Tuvalu	TV
St. Kitts (St. Christopher		Uganda	UG
and Nevis)	SC	*Ukraine*	UP
St. Lucia	ST	United Arab Emirates	AE
St. Martin	RN	*United Kingdom (England,*	
St. Pierre and Miquelon	SB	*Wales, Scotland, No.*	
St. Vincent and the		*Ireland)*	UK
Grenadines	VC	Uruguay	UY
Samoa	WS	*Uzbekistan*[1]	UZ
San Marino	SM	Vanuatu	NH
Sao Tome and Principe	TP	*Venezuela*	VE
Saudi Arabia	SA	Vietnam	VM
Senegal	SG	Virgin Islands (British)	VI
Serbia	RI	~~Virgin Islands (U.S.)~~	~~VQ~~
Seychelles	SE	Wake Island	WQ
Sierra Leone	SL	Wallis and Futuna	WF
Singapore	SN	Western Sahara	WI
Slovak Republic		Yemen	YM
(Slovakia)	LO	Zambia	ZA
Slovenia	SI	Zimbabwe	ZI
Solomon Islands	BP	Other Country	OC
Somalia	SO	Unknown Country	UC
South Africa	SF		
South Georgia and the South			
Sandwich Islands	SX		
Spain	SP		
Spratly Islands	PG		
Sri Lanka	CE		
Sudan	SU		
Suriname	NS		
Svalbard	SV		
Swaziland	WZ		
Sweden	SW		
Switzerland	SZ		
Syria	SY		
Taiwan	TW		
Tajikistan[1]	TI		
Tanzania	TZ		
Thailand	TH		
Timor-Leste	TT		
Togo	TO		
Tokelau	TL		
Tonga	TN		
Trinidad and Tobago	TD		
Tunisia	TS		

[1] These countries are former Soviet republics that are now covered by the United States treaty with the Commonwealth of Independent States, formerly known as the Union of Soviet Socialist Republics.

[2] These countries are covered under the United States treaty with Australia.

[3] These countries are covered under the United States treaty with France.

[4] Northern Ireland is covered under the United States treaty with the United Kingdom.

[5] Hong Kong is not covered under the United States treaty with China.

Instructions for Form 1042-S (2013)   -21-

Revision History

Author	Version	Date	Description of Change
Jim Backus	1.0	06/03/13	Initial Draft & Updated Screenshots and Content
Susan Kincanon	1.1	07/24/2013	Formatted, edited, and completed
Laura Parman	1.1	12/05/2013	Final formatting and linking.
Eric Engbloom	1.2	12/8/2017	1042-S field and country code updates
Lisa Fransee	1.3	12/16/2019	9.2 and SHARE supplier updates
Laura Parman	1.4	02/18/2021	Updated Screen Shots, Added 1042S first last name entry requirements