

Bulk Upload Instructions

Form 1042-S - Recipient Information with form data

Tax year: **2024**

Last updated: **Version 1.5 (Mar 13, 2025)**

General Instructions

File Specifications

- **File Format:** Ensure the file is saved as .CSV (Comma-Separated Values). Other formats like .xls or .xlsx are not supported. [See how to convert other file formats to CSV.](#)
- **File Size:** The file size should not exceed the specified limit (e.g., 15 MB). Split large files into smaller ones if necessary.
- **Row Limit:** Rows exceeding 20,000 entries should be split into multiple files to ensure smooth processing.
- **Encoding:** Use UTF-8 encoding to avoid errors with special characters or unsupported languages.

Data and Input Specifications

- **Mandatory Fields:** Fields marked as required or mandatory must be filled for every record.
- **Empty Fields:** If a value is not applicable, leave the field blank rather than using placeholders like "N/A" or "NULL."
- **Comma in Values:** If any of the values contain commas, enclose them in double quotes (EX. "Brown, Davis & Partners").
- **Headers & Column Order:**
 - You can edit the column headers as needed.
 - **Do not change the order of columns**, as the system maps data based on column position. Ensure data is entered into the corresponding columns without changing positions.
- **Duplicate Records:** Duplicates can cause errors or inconsistencies in the submission process. Therefore, ensure that each record is unique by removing any duplicate rows.
- **Predefined Values:** For fields with fixed-choice options, ensure you use values exactly as defined in the template instructions.
- **Special Characters:** All special characters are allowed except `<> ; { } [] _ \ ! : ? =`
If the entered data contains any disallowed characters, they will be removed during processing. Additionally, if any text includes a dot followed by letters, a space will be added after the dot.

Field Name	Description	Maximum Length	Allowed Input Characters
Unique form identifier	Withholding agent must provide a Unique form identifier (UFI)	10	Numbers
Recipient is unknown	Enter the unknown recipient (If any)	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes N=No Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Recipient reference number	The recipient reference number is a unique identifier assigned to each recipient.	100	Alphabets and Numbers All special characters allowed
If the type of TIN is individual TIN (SSN, ITIN, and ATIN), First name and Last name fields are mandatory.			
Recipient type of TIN*	The type of the Taxpayer Identification Number (TIN) applicable to the Recipient.	16	Allowed entries are 1, 2, 3, 4, 5, 6, 7, 8, EIN, SSN, ITIN, QI-EIN, WP-EIN, WT-EIN, NQI-EIN, TIN not provided. Alternatively, you can use the following numbers to indicate TIN type. 1=EIN 2=SSN 3=ITIN 4=QI-EIN 5=WP-EIN 6=WT-EIN 7=NQI-EIN 8=TIN not provided If you leave this field blank, it will be considered as 'TIN not provided' for the recipient. When the TIN type is 'TIN not provided', the recipient name field is mandatory.

Recipient TIN*	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are XX-XXXXXXX, XXX-XX-XXXX, XXXXXXXXX.	11	Numbers Allowed special character is - TIN is allowed with or without hyphen
Recipient name (if the recipient TIN is EIN, QI-EIN, WP-EIN, WT-EIN, NQI-EIN or TIN not provided)*	Full legal name of the entity receiving the payment.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient first name (if the recipient TIN is SSN, or ITIN)*	First name of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient middle initial (if the recipient TIN is SSN, or ITIN)	Middle initial of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient last name (if the recipient TIN is SSN, or ITIN)*	The family or surname of the individual receiving the payment.	20	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient suffix (if the recipient TIN is SSN or ITIN)	Use this field to add generational or professional titles (e.g., Jr., Sr., III) to the recipient's name for accurate identification.	6	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? = Allowed values: "Junior", "Jr", "Senior", "Sr", "I", "II", "III", "IV", "V", "VI", and "VII".

Recipient DBA/trade name	A DBA/trade name is a registered name under which a business operates and conducts its affairs, distinct from its legal or registered name. It allows businesses to operate under a name different from the owner's legal name.	75	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? = If you have multiple trade names, separate them with a comma.
Recipient date of birth	Enter the recipient's date of birth	10	Enter the date in MM/DD/YYYY format.
Recipient country*	Enter the Country or Country Code as per the IRS standards. Refer to IRS Country Codes	27	Alphabets Note: If left blank, it will be considered as "US".
Recipient address line 1*	Enter the primary street address for recipient residence or business.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient address line 2	Optional field for additional address details such as apartment, suite, unit, or building number.	46	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =
Recipient city/town*	The city/town refers to the municipality or urban area where the taxpayer resides or conducts business.	50	Alphabets and Numbers Allowed special characters only . ' -
Recipient state/province/territory*	It typically requires the taxpayer to indicate the state/province/territory in which they reside or have earned income subject to state taxation.	50	Alphabets and Numbers All special characters allowed except < > ; { } [] _ \ ! : ? =

Recipient zip code/postal code*	If the recipient is from the US, the zip code must be filled out. Otherwise, the postal code should be provided.	16	US: Numbers - 5 digits, plus an optional 4 digits (ZIP+4 format). Foreign: Up to 16 characters allowed. Special character allowed hyphen (-) slash (/).
Recipient email address	Enter recipient's email address if you want to opt for online access for the recipient. Online Access is a feature that allows recipients to view or download the form copies online.	100	Alphabets and Numbers Allowed special characters are . - _ + and @
Recipient phone number	Enter the recipient's phone number	15	Numbers Allowed special characters are + - () and spaces.
13b Recipient country of residence code for tax purpose*	Enter the Country or Country Code as per the IRS standards.	27	Alphabets Note: If left blank, it will be considered as "US".
Box 13f Ch.3. status code*	Withholding agent must enter chapter 3 status code	88	Refer Appendix A
Box 13g Ch.4. status code*	A Withholding agent must enter a chapter 4 status code for the recipient only if the payment is a withholdable payment	89	Refer Appendix B
13h Recipient's GIIN	Enter the recipient's Global Intermediary Identification Number (GIIN)	19	Numbers acceptable alphabets combination are LE, SL, ME, BR, SP, SF, SD, SS and SB
13i Recipient's foreign tax identification number	Enter the recipient's identification number used in the recipient's country of residence for tax purposes.	25	Alphabets and Numbers Allowed special characters are # / & () - ' , . space

13j LOB code	Enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits	78	Refer Appendix C
13k Recipient's account number	Enter the recipient's account number.	20	Alphabets and Numbers All special characters allowed
Box 1 Income code*	Enter the appropriate two-digit income code. Refer Appendix A	100	Refer Appendix D
Box 2 Gross income*	Enter the gross amount you paid to or on behalf of the recipient during the calendar year	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 3 Chapter indicator*	Enters "3" to indicate that amounts were withheld pursuant to chapter 3.	9	Allowed values - 1, 2, 3, 4, Chapter 3, Chapter 4 1 = Chapter 3, 2 = Chapter 4
Box 3a Exemption code	Enter "00" if an amount was withheld under Chapter 3 at a tax rate greater than zero, and the Withholding is not due to backup Withholding.	55	Refer Appendix E
Box 3b Tax rate	Enter the correct rate of Withholding that applies to the income	5	Refer Appendix F
Box 4a Exemption code	Enters "3" to indicate that amounts were withheld pursuant to chapter 4.	69	Refer Appendix G
Box 4b Tax rate	Enter the correct rate of Withholding that applies to the income	6	Allowed values - 1, 2, 0.00%, 30.00% 1 = 0.00%, 2 = 30.00%

Box 5 Withholding allowance	Enter the Withholding allowance amount.	12	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 6 Net income*	Enter the net income.	12	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 7a Federal tax withheld*	Enter the total amount of U.S. federal tax	12	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 7b Federal tax withheld was not deposited with the IRS because escrow procedures were applied	Check the box if federal tax withheld was not deposited with the IRS	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes N=No Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 7c Withholding occurred in subsequent year with respect to a partnership interest	Check the box if Withholding was applied in a subsequent year for a partnership interest.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes N=No Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box 8 Tax withheld by other agents	enter the amount withheld by the other agent.	12	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 9 Overwithheld tax repaid to recipient pursuant to adjustment procedures	Enter the amount if you repaid a recipient under the reimbursement or set-off procedure.	12	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 10 Total Withholding credit (combine boxes 7a, 8 and 9)	Enter the combined amounts reported.	12	Numbers including decimals Note: Do not enter amounts with positive/negative signs

Box 11 Tax paid by Withholding agent (amounts not withheld)	Enter the total amount of tax paid by Withholding agent and not withheld from the payment to the recipient.	13	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 14a Primary Withholding agent name	Enter the primary Withholding agent name.	12	Alphabets and Numbers Allowed special characters are & () - ' , . space
Box 14a1 Primary Withholding agent name cont.	Enter the continuation of the primary Withholding agent name.	40	Alphabets and Numbers Allowed special characters are & () - ' , .space
Box14b Primary Withholding agent EIN	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are 22-5454665, 898765463	10	Numbers Allowed special character is -
Box15 Pro-rata basis reporting	Withholding agents must enter if pro-rata basis reporting applies.	5	Allowed values are Yes/No or 1/0 or True/False or X/Y=Yes (Checked) N=No (Unchecked) Note: If you leave this field blank, it will be automatically assigned as 'No' for the recipient.
Box15a Intermediary or flow-through entity EIN	A nine-digit number issued to businesses, U.S. citizens, permanent residents, and temporary (working) residents. The acceptable formats are 22-5454665, 898765463	10	Numbers Allowed special character is -
Box 15b Ch.3 status code	Withholding agent must enter chapter 3 status code	88	Refer Appendix A

Box 15c Ch.4 status code	Withholding agent must enter chapter 4 status code	92	Refer Appendix B
Box15d Intermediary or flow-through entity name	Enter the name of the intermediary or flow-through entity.	40	Alphabets Numbers Allowed special characters are & () - ' , . space
Box15d1 Intermediary or flow-through entity name cont	Enter the name of the intermediary or flow-through entity.	40	Alphabets and Numbers Allowed special characters are & () - ' , . space
15e Intermediary or flow-through entity GIIN	Withholding agent must report the GIIN	19	Numbers Acceptable alphabets combination are LE, SL, ME, BR, SP, SF, SD, SS and SB
15f Intermediary or flow-through entity Country code	Enter the Country or Country Code as per the IRS standards.	27	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
15h Intermediary or flow-through entity address line 1	Enter the primary street address for intermediary residence or business.	46	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
15h Intermediary or flow-through entity address line 2	Optional field for additional address details such as apartment, suite, unit, or building number.	46	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
15i Intermediary or flow-through entity city/town	The city/town refers to the municipality or urban area where the intermediary resides or conducts business.	50	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
15i Intermediary or flow-through entity state/province/territory	It typically requires the taxpayer to indicate the state/province/territory of intermediary in which they reside or have earned income subject to state taxation.	50	Alphabets and Numbers Allowed special characters are # / & () - ' , . space

15i Intermediary or flow-through entity postal code/zip code	If the intermediary is from the US, the zip code must be filled out. Otherwise, the postal code should be provided.	16	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
15g Foreign tax identification number	Enter the intermediary or flow-through entity's identifying number used in the country of residence for tax purposes.	22	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
Box 16a Payer name	Enter the payer's name.	40	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
Box 16b Payer TIN	Enter the payer's TIN.	10	Alphabets and Numbers Allowed special characters are # / & () - ' , . space
Box 16c Payer GIIN	Enter the payer's GIIN	19	Numbers acceptable alphabets combination are LE, SL, ME, BR, SP, SF, SD, SS and SB
Box 16d Ch. 3 status code	Withholding agent must enter chapter 3 status code	85	Refer Appendix A
Box 16e Ch. 4 status code	Withholding agent must enter chapter 4 status code	92	Refer Appendix B
Box 17a State income tax withheld	Enter any details related to state income tax withheld.	9	Numbers including decimals Note: Do not enter amounts with positive/negative signs
Box 17b Payer state tax no.	Enter the payer's state tax number.	20	Alphabets and Numbers Allowed special characters are / - space
Box 17c Name of state	It typically requires the taxpayer to indicate the state/province/territory in which they reside or have earned income	50	Alphabets and Numbers Allowed special characters are # / & () - ' , . space

	subject to state taxation.		
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Below are the accepted state ID Number Formats					
State	State ID Number Format 1	State ID Number Format 2	State ID Number Format 3	State ID Number Format 4	State ID Number Format 5
Alabama (AL)	123456	R007999999	-	-	-
Arizona (AZ)	99-9999999	999999999	23-123456	-	-
Arkansas (AR)	99999999-ZZZ	999999999	-	-	-
California (CA)	999-9999-9	999999999	Z99999999	9999999999999	9999999999
Colorado (CO)	999999999	99-999999	99-999999-999	9999999999999	-
Connecticut (CT)	999999999-999	9999999999-99 9	99999999999-9 99	99-99999999	-
Delaware (DE)	9-9999999999-9 99	-	-	-	-
District of Columbia (DC)	9999999999999	-	-	-	-
Georgia (GA)	99999999-AA	-	-	-	-
Hawaii (HI)	999999999-99	W999999999-99	WH-999-999-9 9999-99	WH-999-999-9 999-99	-
Idaho (ID)	9999999999	-	-	-	-
Illinois (IL)	99-99999999	99-99999999 999	-	-	-
Indiana (IN)	999999999999 999	999999999999 999 9	-	-	-
Iowa (IA)	99-9999999999 9	99-99999999-99 9	-	-	-
Kansas (KS)	0369999999999 F99	036-Z99999999 9Z99	999-Z99999999 9Z99	-	-
Kentucky (KY)	9999999	-	-	-	-
Louisiana (LA)	99999999-999	999999999999	-	-	-
Maine (ME)	99-99999999AA	99-9999999999	-	-	-
Maryland (MD)	999999999	-	-	-	-
Massachusetts (MA)	99-99999999	999-999-999	999999999	WTH-99999999 9-999	-

Michigan (MI)	ZZ-9999999	99-9999999	-	-	-
Minnesota (MN)	1234567	-	-	-	-
Mississippi (MS)	99-9999999	9999-9999	99-9999999-9	99-9999999 9	-
Missouri (MO)	99999998	-	-	-	-
Montana (MT)	9999999-999- WTH	-	-	-	-
Nebraska (NE)	9999999	99999999	999999999	21-999999999	-
New Jersey (NJ)	999999999/999	999-999-999/9 99	-	-	-
New Mexico (NM)	99-999999-99- 9	99-999999-999	-	-	-
New York (NY)	999999999	99999999-9	-	-	-
North Carolina (NC)	999999999	-	-	-	-
North Dakota (ND)	12345678901	-	-	-	-
Ohio (OH)	99-999999	99 999999	59 999999	-	-
Oklahoma (OK)	99-9999999	WTH-9999999 9-99	999999999	-	-
Oregon (OR)	9999999-9	-	-	-	-
Pennsylvania (PA)	9999 9999	99999999	-	-	-
Rhode Island (RI)	99-9999999	999999999	99999999999	-	-
South Carolina (SC)	999999999	99999999-9	-	-	-
Utah (UT)	12345678901W TH	99999999-999- WTH	-	-	-
Vermont (VT)	43099999999 F99	WHT12345678	-	-	-
Virginia (VA)	30V99999999F 999	99-Z99999999 F-999	9999999999	-	-
West Virginia (WV)	99999999	-	-	-	-
Wisconsin (WI)	36999999999 99	036-99999999 99-99	-	-	-

Appendix A

Chapter 3	Status Codes
05	U.S. branch – treated as U.S. Person
06	U.S. branch – not treated as U.S. Person
07	U.S. branch – ECI presumption applied
08	Partnership other than Withholding Foreign Partnership or Publicly Traded Partnership
09	Withholding Foreign Partnership
10	Trust other than Withholding Foreign Trust
11	Withholding Foreign Trust
12	Qualified Intermediary
13	Qualified Securities Lender – Qualified Intermediary
14	Qualified Securities Lender – Other
15	Corporation
16	Individual
17	Estate
18	Private Foundation
19	International Organization
20	Tax Exempt Organization (Section 501(c) entities)
21	Unknown Recipient
22	Artist or Athlete
23	Pension
24	Foreign Central Bank of Issue
25	Nonqualified Intermediary
26	Hybrid entity making Treaty Claim
35	Qualified Derivatives Dealer
36	Qualified Derivatives Dealer
37	Foreign Government – Controlled Entity
38	Foreign Government – Controlled Entity
39	Disclosing Qualified Intermediary
	Pooled Reporting Codes
27	Withholding Rate Pool – General
28	Withholding Rate Pool – Exempt Organization

29	PAI Withholding Rate Pool – General
30	PAI Withholding Rate Pool – Exempt Organization
31	Agency Withholding Rate Pool – General
32	Agency Withholding Rate Pool – Exempt Organization

Appendix B	
Chapter 4	Status Code
01	U.S. Withholding Agent – FI
02	U.S. Withholding Agent – Other
03	Territory FI – not treated as U.S. Person
04	Territory FI – not treated as U.S. Person
05	Participating FFI – Other
06	Participating FFI – Reporting Model 2 FFI
07	Registered Deemed-Compliant FFI – Reporting Model 1 FFI
08	Registered Deemed-Compliant FFI – Sponsored Entity
09	Registered Deemed-Compliant FFI – Other
10	Certified Deemed-Compliant FFI – Other
11	Certified Deemed-Compliant FFI – FFI with Low Value Accounts
12	Certified Deemed-Compliant FFI – Nonregistering Local Bank
13	Certified Deemed-Compliant FFI – Sponsored Entity
14	Certified Deemed-Compliant FFI – Investment entity that does not maintain financial accounts
15	Nonparticipating FFI
16	Owner-Documented FFI
17	U.S. Branch – treated as U.S. person
18	U.S. Branch – not treated as U.S. person (reporting under section 1471)
19	Passive NFFE identifying Substantial U.S. Owners
20	Passive NFFE with no Substantial U.S. Owners
21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE

22	Active NFFE
23	Individual
24	Section 501(c) Entities
25	Excepted Territory NFFE
26	Excepted NFFE - Other
27	Exempt Beneficial Owner
28	Entity Wholly Owned By Exempt Beneficial Owners
29	Unknown Recipient
30	Recalcitrant Account Holder
31	Nonreporting IGA FFI
32	Direct reporting NFFE
33	U.S. reportable account
34	Nonconsenting U.S. account
35	Sponsored direct reporting NFFE
36	Excepted Inter-affiliate FFI
37	Undocumented Preexisting Obligation
38	U.S. branch – ECI presumption applied
39	Account Holder of Excluded Financial Account
40	Passive NFFE reported by FFI
41	NFFE subject to 1472 withholding
50	U.S. Withholding Agent–Foreign branch of FI
	Pooled Reporting Codes
42	Recalcitrant Pool – No U.S. Indicia
43	Recalcitrant Pool – U.S. Indicia
44	Recalcitrant Pool – Dormant Account
45	Recalcitrant Pool – U.S. Persons
46	Recalcitrant Pool – Passive NFFEs
47	Nonparticipating FFI Pool
48	U.S. Payees Pool
49	QI-Recalcitrant Pool-General

Appendix C	
Code	LOB Treaty Category
02	Government – contracting state/political subdivision/local authority
03	Tax exempt pension trust/Pension fund
04	Tax exempt/Charitable organization
05	Publicly traded corporation
06	Subsidiary of publicly traded corporation
07	Company that meets the ownership and base erosion test
08	Company that meets the derivative benefits test
09	Company with an item of income that meets the active trade or business test
10	Discretionary determination
11	Other
12	No LOB article in treaty

Appendix D	
Code	Interest Income
01	Interest paid by U.S. obligors
02	Interest paid on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations
05	Interest on tax-free covenant bonds
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
29	Deposit interest
30	Original issue discount (OID)
31	Short-term OID
33	Substitute payment – interest
51	Interest paid on certain actively traded or publicly offered securities

54	Substitute payments – interest from certain actively traded or publicly offered securities
	Dividend income
06	Dividends paid by U.S. corporations – general
07	Dividends qualifying for direct dividend rate
08	Dividends paid by foreign corporations
34	Substitute payment–dividends
40	Other dividend equivalents under IRC section 871(m)
52	Dividends paid on certain actively traded or publicly offered securities
53	Substitute payments–dividends from certain actively traded or publicly offered securities
56	Dividend equivalents under IRC section 871(m) as a result of applying the combined transaction rules
	Other Income
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
13	Royalties paid on certain publicly offered securities
14	Real property income and natural resources royalties
15	Pensions, annuities, alimony, and/or insurance premiums
16	Scholarship or fellowship grants
17	Compensation for independent personal services
18	Compensation for dependent personal services
19	Compensation for teaching
20	Compensation during studying and training
23	Other income
24	Qualified investment entity (QIE) distributions of capital gains
25	Trust distributions subject to IRC section 1445
26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445

27	Publicly traded partnership distributions subject to IRC section 1446(a)
28	Gambling winnings
32	Notional principal contract income
35	Substitute payment – other
36	Capital gains distributions
37	Return of capital
38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
39	Distributions from a nongrantor trust subject to IRC section 877A(f) (1)
41	Guarantee of indebtedness
42	Earnings as an artist or athlete – no central withholding agreement
43	Earnings as an artist or athlete – central withholding agreement
44	Specified federal procurement payments
50	Income previously reported under escrow procedure
55	Taxable death benefits on life insurance contracts
57	Amount realized under IRC section 1446(f)
58	Publicly traded partnership distributions - undetermined

Appendix E	
Code	Authority for Exemption
01	Effectively connected income
02	Exempt under IRC
03	Income is not from U.S. sources
04	Exempt under tax treaty
05	Portfolio interest exempt under IRC
06	QI that assumes primary withholding responsibility
07	WFP or WFT

08	U.S. branch treated as U.S. Person
10	QI represents that income is exempt
11	QSL that assumes primary withholding responsibility
12	Payee subjected to chapter 4 withholding
22	QDD that assumes primary withholding responsibility
23	Exempt under section 897(l)
24	Exempt under section 892

Appendix F
Valid Tax Rate
0.00%
02.00%
04.00%
04.90%
4.95%
5.00%
7.00%
8.00%
10.00%
12.00%
12.50%
14.00%
15.00%
17.50%
20.00%
21.00%
24.00%
25.00%
27.50%
28.00%
30.00%
37.00%

Appendix G	
Codes	Authority for Exemption
13	Grandfathered payment
14	Effectively connected income
15	Payee not subject to chapter 4 withholding
16	Excluded nonfinancial payment
17	Foreign Entity that assumes primary withholding responsibility
18	U.S. Payees – of participating FFI or registered deemed-compliant FFI
19	Exempt from withholding under IGA
20	Dormant account
21	Other – payment not subject to chapter 4 withholding

Error Handling

Once the data is uploaded, you can review the import summary. If there are any errors in the imported data, you can fix the errors by clicking '**Fix Error**' under the '**Action**' column. You'll also have the option to skip the errors and proceed with the success records.

If there are multiple errors, follow these steps to export and fix the errors.

1. To export the entries as a CSV file, click '**Export**' on the '**Import Summary**' page and download the file.
2. After fixing the errors, upload the file again and proceed with filing.

We recommend you follow the instructions carefully and double-check the information before uploading to avoid errors.