Summary – create a new record in the current Tax Year software, then edit the record to reflect an amount correction related to the previous correction. Note if you are doing a correction for a year prior to current Tax Year you *must* use the Current Tax year software as the IRS will only accept records formatted in the current year format as per Pub. 1187

Steps –

1. Look at the old correction using the efileviewer.exe typically found in C:\1099 Pro\Pr42STXX (XX is the Tax Year. For example Pr42ST18)
   a. Write down the Unique Form Identifier in the Q Record positions 988-997
   b. Write down the Amendment Number in the Q record position 998

2. Create a new record in 1042-S Pro with the same recipient (F2) and put in the previous corrected information. At the Red & White screen of the form put in a note describing that this is a correction of .... (note the Notes button is at the lower right of the form on the screen).
   a. Note – you may wish to create a new Filer in the software with a pcode of CORR to indicate that these forms corrections only.

3. File the information by creating an electronic file. ([3]electronic Filing > Create a new 1042-S electronic file > Select originals)
   a. The purpose of creating the file is to put the record at a "Mag Filed" status to be able to create a correction.
   b. Do not submit the file you just created

4. Double Click the record in the software, which should now have a status of MagFiled, and select "Create a Correction"
   a. Make the necessary changes and save the form.
   b. You will now have a new "Corr/Pending" records (These records will be edited in a subsequent step and only after editing they will be ready to be filed with the IRS FIRE system)

5. Create the electronic file for the corrections. ([3]electronic Filing > Create a new 1042-S electronic file > select corrections)

6. In a text editor make the following changes
   i. *If this is for a prior year make these modifications:*
      a. *At the T record*
         i. *Position 2-5 enter the tax year this applies to*
         ii. *Position 199 enter the letter P if this is a prior year*
      b. *At the W record*
         i. *Position 269-272 enter the tax year this applies to*
   ii. At the W record Enter a "G" (Amended Return Indicator) in position 810
      i. Note G means A one-step transaction amended return or the first of a two-step transaction of an amended return

iii. At the Q record
  a. Verify that that position 2 of the Q record has a 1 which means Amended.
  b. Also enter a "G" (Amended Return Indicator) in position 810
  c. Enter the Unique Form Identifier in positon 988-997 from 1.a above
  d. Enter the Amendment Number in position 998. If you've only done only one correction then the previous amendment from 1.b., above, would be 2 and you would enter a 3 here
    Original form = 0
    1st correction = 1
    2nd correction = 2

    .....

7. Save the File & do the following Tests
  a. Look at the file in the efileviewer.exe, as mentioned in Step 1 above, and verify that you have the correct Unique Form Identifier and Amendment Number
  b. Look at your file in the EfileViewer and verify the T, W & Q records as described above in step 6.

  c. Check the file size as shown below and make sure it is a number evenly divisible by 10.