

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, such as notepad or notepad++, make the following changes
 - a. At the T record
 - i. Position 199 enter the letter P if this is a prior year
 - ii. Position 2-5 enter the tax year this applies to

 - b. At the W record
 - i. Verify there is a “G” (Amended Return Indicator) in position 810
 1. Note G means A one-step transaction amended return or the first of a two-step transaction of an amended return

- c. At the Q record
 - i. Verify that position 2 of the Q record has a 1 which means Amended.
 - ii. Verify there is a "G" (Amended Return Indicator) in position 810
 - iii. Enter the Unique Form Identifier in position 988-997 from 1.a above
 - iv. Enter the Amendment Number in position 998.
Original form = 0
1st correction = 1
2nd correction = 2
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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.

