

Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

Announcement 2002-98

Publication 1187, *Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Magnetically or Electronically*, will **not** be revised and reprinted for Tax Year 2002. Filer's should review the following list of minor changes and incorporate them into their filing for Tax Year 2002.

- The Tax Year for current year filing should be updated to 2002.
- The filing due date for Tax Year 2002 is March 17, 2003.
- The testing period for Tax Year 2002 is January 1, 2003, through February 15, 2003

For all other electronic/magnetic filing requirements, refer to Publication 1187 revised August 2001.