



TaxNewsFlash

United States

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United States: Electronic filing requirement for Form 1042 for tax year 2025

The U.S. tax authority (IRS) on February 20, 2026, issued an alert, reminding certain qualified intermediaries (QIs), withholding foreign partnerships (WPs), and withholding foreign trusts (WTs) of the requirement to electronically file Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*, for tax year 2025 through the Modernized E-File (MeF) platform.

The alert makes clear that the administrative relief previously provided under IRS [Notice 2024-26](#), which had temporarily exempted certain withholding agents from the Form 1042 electronic filing requirement, has expired.

Read a [March 2026 report](#) prepared by KPMG US

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