

AVOID THESE COMMON ERRORS TO HELP IRS PROCESS YOUR WAIVER PROMPTLY

- Please ensure that the form is legible (especially if prepared by hand)
- Provide the Forms 1042-S from your custodian if withholding responsibility was not assumed by your firm
- If requesting a waiver based on the \$1,000,000 threshold do not make entries on both line 8 and line 9

WHAT'S CHANGED FOR 2007?

- If you have an entry on line 66 provide a copy of your Form 1042 for 2007 along with Forms 1042-S from your custodian
- References to reportable amounts have been replaced by the box number of the Form 1042-S (Box 2 Gross Income)
- References to collective refunds have been replaced with the term overwithholding
- The representation required by the QI Responsible Person regarding overall QI compliance have been made uniform for both waivers