

Rev. Proc. 98-26

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PART A. GENERAL

SEC. 1. PURPOSE

.01 The purpose of this revenue procedure is to update Rev. Proc. 92-80, 1992-2 C.B. 465, (IRS Pub. 1245), which outlines the requirements and conditions for submitting certain Forms W-4, Employee's Withholding Allowance Certificate, magnetically or electronically to the Internal Revenue Service (IRS), Martinsburg Computing Center (MCC).

.02 Revenue procedures are generally revised to reflect legislative and form changes. Comments concerning this revenue procedure or suggestions for making it more helpful can be addressed to Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25402, ATTN: IRBInformation Support Section.

.03 The following revenue procedures and publications provide more detailed filing procedures for certain information returns and can be obtained by contacting your local IRS office or by calling 1-800-829-3676:

- (a) "Instructions for Forms 1099, 1098, 5498, and W-2G" provides specific instructions on completing and submitting information returns to IRS.
- (b) Rev. Proc. 84-33, 1984-1 C.B. 502, regarding the optional method for agents to report and deposit backup withholding.
- (c) Publication 1179, Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G.
- (d) Publication 1220, Specifications for Filing Form 1098, 1099, 5498, and W-2G Magnetically or Electronically.
- (e) Publication 1239, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, on Magnetic Tape and 3 1/2- or 5 1/4-Inch Magnetic Diskettes.
- (f) Publication 1187, Specifications for Filing Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding, Magnetically or Electronically
- (g) Publication 1527, IRP-BBS (Information Reporting Program Bulletin Board System).

.04 Refer to Part A, Sec. 10, for definitions of terms used in this publication.

SEC. 2. NATURE OF CHANGES

In this publication, major changes have been emphasized by using *italics*. This has been done to assist filers in identifying new information. Filers are still advised to read the publication in its entirety.

The changes are as follow:

.01 EDITORIAL CHANGES

- (a) The title of the publication has changed from "Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, on Magnetic Tape, and 5 1/4-, and 3 1/2-Inch Magnetic Diskettes" to "Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically." This revenue procedure now contains specifications for reporting electronically through the Information Reporting Program Bulletin Board System (IRP-BBS), and magnetically using AS400 compatible tape cartridges, 8mm, 4mm, and Quarter Inch Cartridges.
- (b) Under Part A, Sec. 3, "WHERE TO FILE AND HOW TO CONTACT THE IRS, MARTINSBURG COMPUTING CENTER", the ZIP code for the P O Box address was changed to 25402.
- (c) Telephone numbers for the Information Reporting Program Bulletin Board System (IRP-BBS) and IRS/MCC fax machine have changed. The IRP-BBS telephone number is now 304-264-7070. The IRS/MCC fax number is 304-264-5602.
- (d) Under Part B, Sec. 2, tape specifications, modifications have been made which simplify requirements. Please read carefully.
- (e) Part B, Sec. 7, Form W-4 record format, has been changed to Form W-4 record format and record layout. A record layout has been added at the end of the format specifications.

.02 PROGRAMMING CHANGES

- (a) Added Part B, Sec. 4, "Tape Cartridge Specifications"
- (b) Added Part B, Sec. 5, "8MM, 4MM, and QUARTER INCH CARTRIDGE Specifications"
- (c) Added Part B, Sec. 6, "Asynchronous (IRP-BBS) Electronic Filing Specifications"
- (d) Revised Part B, Sec. 7, "Form W-4 Record Format and Record Layout."
 - (1) Form W-4 Date field is expanded to 8 positions. The format will be YYYYMMDD, (e.g. 19981231).
 - (2) The date field was moved from positions 164-169 to positions 324-331. Field positions 164-169 will now be blank filled.
 - (3) Employer Zip Code has expanded from 5 positions to 9 positions. The field positions are now 310-318.
 - (4) Due to the change in the Employer Zip Code, the Transmitter Control Code has shifted 4 positions. The field positions are now 319-323.

SEC. 3. WHERE TO FILE AND HOW TO CONTACT THE IRS, MARTINSBURG COMPUTING CENTER

.01 All Forms W-4 filed magnetically or electronically are processed at IRS/MCC. Magnetic media containing Forms W-4 are to be sent to the following addresses:



If by Postal Service:

IRS-Martinsburg Computing Center
Information Reporting Program
P. O. Box 1359
Martinsburg, WV 25402-1359

or



If by truck or air freight:

IRS-Martinsburg Computing Center
Information Reporting Program
Route 9 and Needy Road
Martinsburg, WV 25401

Note: The ZIP Code has changed from 25401-1359 to 25402-1359 for the IRS P.O. Box addresses for Martinsburg, WV.

.02 Publication 1245 and other IRS publications concerning magnetic/electronic filing of information returns are available through the IRP-BBS as “downloadable” files. Using IRP-BBS as a means of obtaining publications will provide faster access to this information. Additionally, publications will be available from IRP-BBS much earlier than the printed version. The IRP-BBS is operational 24 hours a day, 7 days a week. The telephone number is (304) 264-7070.

.03 Requests for paper forms and publications unrelated to magnetic media/electronic filing should be requested by calling the “Forms Only Number” listed in your local telephone directory or by calling the IRS toll-free number **1-800-TAX-FORM (1-800-829-3676)**.

.04 Questions pertaining to magnetic media/electronic filing of Forms W-2 **must** be directed to the Social Security Administration (SSA). Filers can call 1-800-SSA-1213 to obtain the phone number of the SSA Magnetic Media Coordinator for their area.

.05 *A taxpayer or authorized representative may request a copy of a tax return or a Form W-2 filed with a return by submitting Form 4506, Request for Copy or Transcript of Tax Form, to IRS. This form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676).*

.06 *The IRS/MCC Call Site, located in Martinsburg, WV provides service to the payer/employer community (financial institutions, employers, and other transmitters of information returns). The IRS/MCC Call Site answers question concerning tax law and the magnetic/electronic filing of questionable Forms W-4 as well as information returns (Forms 1096, 1098, 1099, 5498, 5498-MSA, 8027, W-2G, W-3, and 1042S), inquiries dealing with backup withholding due to missing and incorrect taxpayer identification numbers and questions concerning paper filing of Forms W-2. Recipients of information returns (payees) should continue to contact 1-800-829-1040 or other numbers specified in the tax return instructions with any questions on how to report information returns.*

The Call Site accepts calls from all areas of the country. The number to call is 304-263-8700 or Telecommunications Device for the Deaf (TDD) 304-267-3367. These are toll calls. The Call Site is in operation throughout the year to handle the questions of payers, transmitters, and employers. Due to the high demand for assistance at the end of January and February, it is advisable to call as soon as possible to avoid these peak filing seasons.

.07 Telephone inquiries may be made *Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern time.* The telephone numbers for magnetic media/electronic inquiries or electronic submissions are:



304-263-8700 - Call Site

304-264-7070 - IRP-BBS (Information Reporting Program Bulletin Board System)

304-267-3367 - TDD (Telecommunication Device for the Deaf)

304-264-5602 - Fax Machine

(These are not toll-free telephone numbers.)

TO OBTAIN FORMS & PUBLICATIONS, CALL:

1-800-TAX-FORM (1-800-829-3676)

SEC. 4. FILING REQUIREMENTS

.01 Employers are required to send to IRS quarterly, copies of all Forms W-4 received during the quarter from employees still employed at the end of the quarter who claim the following:

- (a) More than 10 withholding allowances, or
- (b) Exempt status and are expected to earn more than \$200 a week.

.02 Employers are not required to send other Forms W-4 unless notified by IRS in writing to do so.

.03 Employers may submit all information magnetically or electronically; or a combination of magnetic/electronic files and paper documents is acceptable, provided there are no duplications or omissions of documents. However magnetic/electronic filing is preferred and strongly encouraged.

.04 A Form W-4 with a written statement attached from the employee must be filed on paper, not on magnetic media. If filing paper Forms W-4, the employer may send them in each quarter with paper Forms 941. If the employer submits the paper Forms W-4 at any time other than quarterly, a cover letter must be submitted giving the employer's name, address, employer identification number (EIN), and the number of Forms W-4 included.

NOTE: MCC DOES NOT PROCESS PAPER RETURNS. PAPER RETURNS MUST BE FILED WITH THE APPROPRIATE SERVICE CENTER. SEE FORM 941 INSTRUCTIONS FOR THE APPROPRIATE SERVICE CENTER

SEC. 5. FORM 4419, APPLICATION FOR FILING INFORMATION RETURNS MAGNETICALLY/ELECTRONICALLY

.01 Employers, or their transmitters, who wish to file magnetically or electronically, must submit a Form 4419, Application for Filing Information Returns Magnetically/Electronically. Instructions for its completion are on the reverse of the form.

.02 Magnetic/electronic files may not be filed with **IRS/MCC** until authorization to file is received. Requests will be approved or disapproved within 30 days of receipt.

.03 Only applications of employers or transmitters, whose equipment meets the specifications in Part B, Sec. 2, 3, 4, 5 or 6 will be approved.

.04 Once authorization to file has been granted, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned. Approval will continue in effect in succeeding years provided the requirements of the current revenue procedure are met and there are no equipment changes by the employer or transmitter. Although a TCC may have already been assigned to a transmitter for the filing of information returns, the Form W-4 requires a separate TCC of its own. This TCC must appear on all transmittal forms submitted with magnetic/electronic files as well as other correspondence. The TCC must also be coded into positions 319-323 of the Form W-4 record. (See Part B, Sec. 7.)

.05 New applications (Forms 4419) are required whenever:

(a) You discontinue filing on magnetically/electronically for a year, in which case your TCC may have been reassigned. You may call IRS/MCC to verify if your TCC is still valid.

(b) You have used a service agency in the past, and they had their own TCC, to prepare your files but you now have computer equipment compatible with that of IRS, in which case you must request your own TCC.

SEC. 6. FILING DUE DATES

.01 Magnetic/electronic reporting of Forms W-4 to IRS must be at least quarterly (monthly reporting is encouraged). The following are the quarter end dates:

<i>Period Covered</i>	<i>Due Date</i>
January 1 thru March 31	April 30
April 1 thru June 30	July 31
July 1 thru September 30	October 31
October 1 thru December 31	January 31

.02 If any due date falls on a Saturday, Sunday, or legal holiday, the Forms W-4 are considered timely if they are filed on the next day that is not a Saturday, Sunday, or legal holiday.

SEC. 7. FILING FORMS W-4 MAGNETICALLY/ELECTRONICALLY

.01 A Magnetic media/electronic Reporting Package which includes the current revenue procedure and the necessary transmittal forms will be mailed to approved filers each year.

.02 If the employer chooses to file magnetically/electronically, then a Form 6466, Transmittal of Forms W-4 Reported Magnetically/Electronically, must be sent to the **IRS/MCC** as prescribed in Part A, Sec. 3.

.03 Form 6466 **MUST** be signed by the employer or the transmitter, service bureau, paying agent, or disbursing agent (all hereafter referred to as agent), on behalf of the employer if the agent has the authority to sign the affidavit under an agency agreement (either oral, written, or implied) that is valid under state law and adds the caption "FOR: (name of employer)."

.04 Although a duly authorized agent signs the affidavit, the employer(s) is held responsible for the accuracy of the Forms W-4 filed magnetically or electronically.

.05 DO NOT REPORT THE SAME INFORMATION ON PAPER DOCUMENTS THAT YOU REPORT MAGNETICALLY/ELECTRONICALLY. If you report part of your returns on paper and part magnetically or electronically, be sure that duplicate returns are not included on both.

.06 Before submitting your magnetic/electronic file, include the following:

- (a) A signed Form 6466, Transmittal of Forms W-4 Reported Magnetically/Electronically along with a Form 6467, Transmittal of Forms W-4 Reported Magnetically/Electronically(Continuation), if you submit data for multiple employers. These forms must be mailed the same day electronic files are submitted.
- (b) Your media (tape, diskette, or cartridge with an external identifying label.) Form 6468 describes the information which should be included on this self-prepared label.
- (c) On the outside of the shipping container, affix the label IRB Special Projects. This label is included in the publication.

.07 **IRS/MCC** will not return filers' magnetic media after it has been successfully processed. Should filers wish to know if their media was received by **IRS/MCC**, a delivery service that provides certification of delivery is recommended.

.08 IRS cannot accept any Cash-On-Delivery (COD) or Charged-to-IRS shipments of reportable tax information that an individual or organization is legally required to file. Because of the high volume of data received and shipping cost involved, special shipping containers will not be returned.

.09 Use this record format and processing capabilities to file Forms W-4 submitted for the quarter ending 06-30-1998 and for all subsequent filings.

SEC. 8. REPLACEMENT FILES

THE MAGNETIC MEDIA/ELECTRONIC SPECIFICATIONS CONTAINED IN PART B OF THIS REVENUE PROCEDURE MUST BE STRICTLY ADHERED TO. If files are unprocessable, they will be returned to you for replacement and re-submission, or submission of paper Forms W-4. Replacement files must be resubmitted to **IRS/MCC** within 45 days of the date of the letter. The media should be identified as replacement data by writing, typing or printing "Magnetic Media Replacement" on the external label used on the magnetic media and marking the replacement box on the Form 6466. If filing electronically, you will be prompted to enter an "R" in type of submission to identify a replacement file before transmission begins.

SEC. 9. EFFECT ON PAPER DOCUMENTS

.01 Magnetic/electronic reporting to IRS eliminates the need to submit copies of paper Forms W-4.

.02 If part of the Forms W-4 are reported magnetically/electronically and the remainder are reported on paper forms, the paper Forms W-4 must be mailed to the appropriate service center.

SEC. 10. DEFINITION OF TERMS

Employer	Generally, an employer is a person or organization for whom a worker performs a service as an employee. The employer has the right to direct and control the worker. A person or organization paying wages to a former employee after the work ends is also considered an employer.
Employee	One who performs services for an employer.
b	Denotes a blank position. Enter blank(s) when this symbol is used ("b"). This appears throughout the record descriptions.
EIN	Employer Identification Number that has been assigned by IRS.
File	For purposes of this procedure, a file consists of all magnetic/electronic records submitted by an employer or transmitter.
Special Character	Any character that is not a numeral, an alpha or a blank.
Taxpayer Identification Number (TIN)	May be either an Employer Identification Number (EIN); a Social Security Number (SSN); an IRS Individual Taxpayer Identification Number (ITIN) issued to an alien individual; or an IRS Adoption Taxpayer Identification Number (ATIN) assigned to children who are in the process of being adopted.
Transmitter	Person or organization preparing and/or submitting magnetic/electronic file(s).
Transmitter Control Code (TCC)	A five-character alpha/numeric number assigned by IRS to the transmitter prior to actual filing magnetically/electronically. This number is inserted in Positions 319-323 of your files and must be present before the file can be processed. An application Form 4419 must be filed with IRS to receive this number.

PART B. MAGNETIC MEDIA/ELECTRONIC SPECIFICATIONS

SEC. 1. GENERAL

.01 The specifications contained in this part of the revenue procedure define the required format and content of the records to be included in the magnetic/electronic file. Use this revenue procedure to file Forms W-4 submitted for the quarter ending June 30, 1998 and all subsequent filings.

.02 An external label must appear on each tape, tape cartridge and diskette submitted. Form 6468 details what information must be on the label. The diskettes used must be MS/DOS compatible.

SEC. 2. TAPE SPECIFICATIONS

.01. IRS/MCC can process most magnetic tape files if the following specifications are followed:

(a) 9-track EBCDIC (Extended Binary Coded Decimal Interchange Code) with:

- (1) Odd parity
- (2) Recording density—1600 or 6250 BPI
- (3) If you use UNISYS Series 1100, you must submit an interchange tape.

(b) 9-track ASCII (American Standard Coded Information Interchange) with:

- (1) Odd parity
- (2) Recording density—1600 or 6250 BPI

.02 All tape files must have the following characteristics:

- (a) 0.5 inch (12.7 mm) wide computer grade magnetic tape,
- (b) Tape thickness: 1.0 or 1.5 mils,
- (c) Reel diameter: 10.5 inch (26.67 cm), 8.5 inch (21.59 cm), or 7 inch (17.78 cm) and
- (d) Reel of tape up to 2400 feet (731.52 m).

.03 All records, including Header and Trailer Labels (if used) must be transmitted using the same density.

.04 *The tape records defined in this revenue procedure may be blocked subject to the following:*

- (a) *A block must not exceed 32,550 tape positions.*
- (b) *If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. **Do not pad a block with blanks.***
- (c) *All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item b above). The block length must be evenly divisible by 350.*
- (d) *All data records are a fixed record length of 350 positions and may not span blocks.*

.05 Labeled or unlabeled tapes may be submitted.

.06 For the purposes of this revenue procedure the following must be used:

Tape Mark:

- (a) Used to signify the physical end of the recording on tape.
- (b) For even parity, use BCD configuration 001111 (8421).
- (c) May follow the header label and precede and/or follow the trailer label.

.07 Do not submit an employee Form W-4 record without the required employer identification information. Every record must contain both employee and employer data.

SEC. 3. 5 ¼-INCH AND 3 ½-INCH DISKETTE SPECIFICATIONS

.01 To be compatible, a diskette file must meet the following specifications:

- (a) 5 ¼- or 3 ½-inches in diameter.
- (b) Data must be recorded in standard ASCII code.
- (c) Records must be a fixed length of 350 bytes per record.
- (d) Delimiter character commas (,) must not be used.
- (e) Positions 349 and 350 of each record have been reserved for carriage return/line feed (cr/lf) characters.
- (f) Filename of QWFTAX must be used. Do not enter any other data in this field. This extension will indicate the sequence of the diskettes within the file. For example, the first diskette will be named QWFTAX.001, the second diskette will be QWFTAX.002, etc.
- (g) A diskette file may consist of multiple diskettes as long as the file naming conventions are adhered to.
- (h) Diskettes must meet one of the following specifications:

Capacity	Tracks	Sides/Density	Sector Size
1.44 mb	96tpi	hd	512
1.44 mb	135tpi	hd	512
1.2 mb	96tpi	hd	512
720 kb	48tpi	ds/dd	512
360 kb	48tpi	ds/dd	512
320 kb	48tpi	ds/dd	512
180 kb	48tpi	ss/dd	512
160 kb	48tpi	ss/dd	512

.02 5 ¼- and 3 ½-inch diskettes are only acceptable if they were created using MS/DOS.

SEC. 4. TAPE CARTRIDGE SPECIFICATIONS

.01 In most instances, IRS/MCC can process tape cartridges that meet the following specifications:

- (a) Must be IBM 3480, 3490, 3490E, or AS400 compatible.
- (b) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
 - (1) Tape cartridges will be ½-inch tape contained in plastic cartridges which are approximately 4-inches by 5-inches by 1-inch in dimension.
 - (2) Magnetic tape will be chromium dioxide particle based ½-inch tape.
 - (3) Cartridges must be 18-track or 36-track parallel (See **Note**).
 - (4) Cartridges will contain 37,871 CPI or 75,742 CPI (characters per inch).
 - (5) Mode will be full function.
 - (6) The data may be compressed using EDRC (Memorex) or IDRC (IBM) compression.
 - (7) Either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded Information Interchange) may be used.

.02 The tape cartridge records defined in this revenue procedure may be blocked subject to the following:

- (a) A block **must not** exceed 3,500 tape positions.
- (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9s; however, the last block of the file may be filled with 9s or truncated. **Do not pad a block with blanks.**
- (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item b above). The block length must be evenly divisible by 350.
- (d) Records may not span blocks.

.03 Tape cartridges may be labeled or unlabeled.

.04 For the purposes of this revenue procedure, the following must be used:

Tape Mark:

- (a) Used to signify the physical end of the recording on tape.
- (b) For even parity, use BCD configuration 001111 (8421).
- (c) May follow the header label and precede and/or follow the trailer label.

Note: Filers should indicate on the external media label and transmittal Form 6466 whether the cartridge is 36-track or 18-track.

SEC. 5. 8MM, 4MM, AND QUARTER INCH CARTRIDGE SPECIFICATIONS

.01 In most instances, IRS/MCC can process 8mm tape cartridges that meet the following specifications:

- (a) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
 - (1) Created from an AS400 operating systems only.
 - (2) 8mm (.315-inch) tape cartridges will be 2 ½-inch by 3 ¾-inch.
 - (3) The 8mm tape cartridges must meet the following specifications:

Tracks	Density	Capacity
1	20 (43245 BPI)	2.3 Gb
1	21 (45434 BPI)	5 Gb

- (4) Mode will be full function.
- (5) Compressed data is not acceptable.

- (6) Either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded Information Interchange) may be used. However, IRS/MCC encourages the use of EBCDIC. This information must appear on the external media label affixed to the cartridge.
- .02 The 8mm (.315-inch) tape cartridge records defined in this revenue procedure may be blocked subject to the following:
- A block **must not** exceed 3,500 tape positions.
 - If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. **Do not pad a block with blanks.**
 - All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item (b) above). The block length must be evenly divisible by 350.
 - Various COPY commands have been successful, however, the SAVE OBJECT COMMAND is not acceptable.
 - Records may not span blocks.
- .03 For faster processing, IRS/MCC encourages transmitters to use header labeled cartridges. QWFTAX may be used as a suggested filename.
- .04 For the purposes of this revenue procedure, the following must be used:
- Tape Mark:
- Used to signify the physical end of the recording on tape.
 - For even parity, use BCD configuration 001111 (8421).
 - May follow the header label and precede and/or follow the trailer label.
- .05 IRS/MCC can only read one data file on a tape. A data file is a group of records which may or may not begin with a tape-mark, but must end with a trailer label. Any data beyond the trailer label cannot be read by IRS programs.
- .06 4mm (.157-inch) cassettes are acceptable with the following specifications:
- 4 mm cassettes will be 2 ¹/₄-inch by 3-inch.
 - The tracks are 1 (one).
 - The density is 19 (61000 BPI).
 - The typical capacity is DDS (DAT data storage) at 1.3 Gb or 2 Gb, or DDS-2 at 4Gb.
 - The general specifications for 8mm cartridges will also apply to the 4mm cassettes.
- .07 Various Quarter Inch Cartridges (QIC) (1/4-inch) are also acceptable.
- QIC cartridges will be 4" by 6".
 - QIC cartridges must meet the following specifications:

Size	Tracks	Density	Capacity
QIC-11	4/5	4 (8000 BPI)	22Mb or 30Mb
QIC-24	8/9	5 (8000 BPI)	45Mb or 60Mb
QIC-120	15	15 (10000 BPI)	120Mb or 200Mb
QIC-150	18	16 (10000 BPI)	150Mb or 250Mb
QIC-320	26	17 (16000 BPI)	320Mb
QIC-525	26	17 (16000 BPI)	525Mb
QIC-1000	30	21 (36000 BPI)	1Gb
QIC-1350	30	18 (51667 BPI)	1.3Gb
QIC-2Gb	42	34 (40640 BPI)	2Gb

- The general specifications that apply to 8mm cartridges will also apply to QIC cartridges.

SEC. 6. ASYNCHRONOUS (IRP-BBS) ELECTRONIC FILING SPECIFICATIONS

.01 Asynchronous electronic filing of Forms W-4, originals and replacements is offered as an alternative to magnetic media (tape, tape cartridge, or diskette) or paper filing. If the original file was sent magnetically, but was returned for replacement, the replacement may be transmitted electronically.

.02 The electronic filing of Forms W-4 is not affiliated with the Form 1040 electronic filing program. These two programs are totally independent, and filers must obtain separate approval to participate in each of them. All inquiries concerning the electronic filing of Forms W-4 should be directed to IRS/MCC. IRS/MCC personnel **cannot** answer questions or assist taxpayers in the filing of Form 1040 tax returns. Filers with questions of this nature will be directed to the Taxpayer Service toll-free number (1-800-829-1040) for assistance.

.03 Filers participating in the electronic filing program for Forms W-4 will submit their forms to IRS/MCC electronically and not through magnetic media or paper filing. Files submitted in this manner must be in standard ASCII code.

.04 The format of the record is the same for electronically filed records as it is for 5 ¹/₄- and 3 ¹/₂-inch diskettes, tapes, and tape cartridges; however, it must be in standard ASCII code.

.05 Filers must have a Transmitter Control Code (TCC) assigned to them prior to submitting their files electronically. (Filers who currently have a TCC for filing Forms W-4 do not have to request a second TCC for electronic filing.) Refer to Part A, Sec. 5, for information on how to obtain a TCC.

.06 Filers using IRP-BBS assign their own passwords and do not need special approval.

.07 With all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. However, if filers do forget their password, call 304-263-8700 for assistance.

 **Note: Passwords on the IRP-BBS are case sensitive.**

.08 Electronically filed Forms W-4 may be submitted to IRS/MCC 24 hours a day, 7 days a week. Technical assistance will be available Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern Time by calling 304-263-8700.

.09 Filers may submit as many documents as they choose electronically. Filers are allowed 240 minutes a day; however, more time may be requested if needed.

.10 **Do not transmit data using IRP-BBS January 1 through January 7.** This will allow time for the IRP-BBS to be updated to reflect current year changes.

.11 Data compression is encouraged when submitting Forms W-4 by way of the IRP-BBS. MCC has the ability to decompress files created using several popular software compression programs such as ARC, LHARC, and PKZIP. Software data compression can be done alone or in conjunction with V.42bis hardware compression.

The time required to transmit Forms W-4 electronically will vary depending on the modem speed and the type of data compression used, if any. **The time required to transmit a file can be reduced by as much as 85 percent by using software compression and hardware compression.**

The following are actual transmission rates for 1099 Series filers achieved in test uploads at MCC using compressed files (PKZIP) and the XMODEM-1K protocol. The actual transmission rates will vary depending on the protocol that is used. (ZMODEM is normally the fastest protocol and XMODEM and KERMIT are the slower protocols.)

Transmission Speed in bps	500 Records	2500 Records	10000 Records
9600	40 sec	2 min 50 sec	12 min 21 sec
19200	31 sec	1 min 34 sec	7 min 1 sec
38400	17 sec	36 sec	4 min 7 sec

.12 Files submitted to IRP-BBS must have a unique filename; therefore, the IRP-BBS will build the filename that must be used. The name will consist of the filer's TCC, submission type (T = Test, P = Production, and R = Replacement) and a sequence number. Filers may call the file anything they choose on their end. The sequence number will be incremented every time the filers send, or attempt to send, a file. Record the upload date, time, and filename. This information will be needed by MCC in order to identify the file if assistance is required and to complete Form 6466.

.13 The results of the electronic transmission will be posted to the (F)ile Status area of the IRP-BBS; however, no further processing will occur until the signed Form 6466 is received. The transmitter must send or fax the signed Form 6466 the same day the electronic transmission is made. No electronic transmission is considered filed until a Form 6466 is received by IRS/MCC.

.14 Form 6466 can be ordered by calling the IRS toll-free forms and publication order number 1-800-TAX-FORM, (1-800-829-3676), downloaded from the IRP-BBS, or it may be computer-generated. If a filer chooses to computer-generate Form 6466, all of the information contained on the original form, including the affidavit, must also be contained on the computer-generated form.

.15 Forms 6466 are to be mailed to the following addresses:

If by Postal Service: 

IRS-Martinsburg Computing Center
 Information Reporting Program
Attn.: Electronic Filing Coordinator
 P. O. Box 1359
 Martinsburg, WV 25402-1359

 **Note: The ZIP Code has changed from 25401-1359 to 25402-1359 for the IRS P.O. Box addresses for Martinsburg, WV.**

If by air or truck freight:



IRS-Martinsburg Computing Center
 Information Reporting Program
Attn.: Electronic Filing Coordinator
 Route 9 and Needy Road
 Martinsburg, WV 25401

.16 A signed Form 6466 submitted for electronically filed Forms W-4 may be faxed to IRS/MCC at the following number: 304-264-5602. Faxed transmittals will allow IRS/MCC to begin processing the file immediately.

.17 The IRP-BBS is an electronic bulletin board system available to filers of Forms W-4. In addition to filing Forms W-4 electronically, the IRP-BBS provides other capabilities. Some of the advantages of IRP-BBS are as follows:

- (1) Notification within two weeks as to the acceptability of the data transmitted.
- (2) Immediate access to the latest changes and updates that affect the Information Reporting Program at IRS/MCC (program, legislative, etc.).
- (3) Access to publications such as the Publication 1245 as soon as they are available.
- (4) Capability to communicate with IRS/MCC personnel.
- (5) Ability to retrieve information and files applicable to the IRP-BBS.

.18 The IRP-BBS is available for public use and accessible using various personal computer communications equipment; however, electronic submission of Forms W-4 is limited to holders of valid TCCs. A TCC is not needed to access those portions of the IRP-BBS that contain forms and publications or to leave questions or messages for IRS/MCC personnel.

.19 Filers using IRP-BBS can determine the acceptability of files submitted by checking the file status area of the bulletin board. These reports are not immediately available but will be available two weeks after the transmission is received by IRS/MCC.

.20 Contact the IRP-BBS by dialing 304-264-7070. The communication software settings for IRP-BBS are:

- No parity
- Eight data bits
- One stop bit
- Full duplex

The communication software should be set up to use the fastest speed allowed by the filer's modem.

.21 Due to the large number of communication products available, it is impossible to provide specific information on a particular software package or hardware configuration. Filers should contact their software or hardware supplier for assistance.

.22 IRP-BBS software provides a menu-driven environment allowing access to different parts of IRP-BBS. Whenever possible, IRS/MCC personnel will provide assistance in resolving any communication problems with IRP-BBS.

.23 IRP-BBS can be accessed at speeds from 1200 to 28,800 bps. The speed is automatically negotiated for connection at the speed of the calling modem. The communication standards supported include Industry Standard 212A, V.22bis, V.32, V.32bis, V.34, and V.FC. Point-to-point error control is supported using the V.42 ITU-T standard or MNP 2-4. Data compression is supported using V.42bis ITU-T standard or MNP5.

.24 The following information will be requested to set up the filer's user profile when logging onto the IRP-BBS for the first time.

(1) Enter the letter, that corresponds to the filer's terminal, from the following:

- | | | |
|------------|---------------------------|-----------------|
| <A> IBM PC | IBM w/ANSI | <C> Atari |
| <D> ADM-3 | <E> H19/Z19/H89 | <F> Televid 925 |
| <G> TRS-80 | <H> Vidtex | <I> VT-52 |
| <J> VT-100 | <CR> if none of the above | |

Most personal computers, clones, etc., will select the IBM PC emulation. Machines with color, CGA, EGA, or VGA should select IBM w/ANSI.

(2) Upper/lower case, line feed needed, O (zero) nulls after each <CR>, do you wish to modify this? (Most users answer no.)

Common User Problems

Problem	Probable Cause	Solution
File does not upload/download	Not starting communication when prompted by 'Awaiting Start Signal'	Start upload/download on filers end
All files not processed	Compressing several files into one filename	Compress only one file for every filename
Replacement needed	Original data does not meet processing and/or format requirements	Replacement must be submitted within 45 days of original transmission
Cannot determine file status	Not dialing back thru IRP-BBS to check the status of the file	Two weeks after sending a file, check under (F)ile Status for notification of acceptability
Transfer aborts before it starts	Transfer protocol mismatch	Ensure protocols match on both the sending and receiving ends

IRS Encountered Problems

<i>Problem</i>	<i>Probable Cause</i>	<i>Solution</i>
<i>Loss of carrier during session</i>	<i>Incorrect modem settings on user's end</i>	<i>Reference your modem manual about increasing the value of the S10 register</i>
<i>Unreadable screens after selecting IBM w/ANSI</i>	<i>ANSI.SYS driver not loaded in the user's PC</i>	<i>Select non ANSI under (Y)our settings</i>
<i>IRS cannot complete final processing of data</i>	<i>User did not send the Form 6466</i>	<i>Send completed Form 6466 the same day as the electronic transmission</i>
<i>IRS cannot determine which file is being replaced</i>	<i>User did not indicate which file is being replaced</i>	<i>Must enter the filename that is being replaced under the replacement option</i>
<i>IRS cannot determine the type of file being sent</i>	<i>User incorrectly indicated P, C, or R for the type of file</i>	<i>When prompted, enter the correct type of file data being sent</i>
<i>Replacement file not replaced within 45 days</i>	<i>User did not dial back thru IRP-BBS to check status of file</i>	<i>Two weeks after sending file check under (F)ile Status for notification of acceptability</i>
<i>Duplicate data</i>	<i>Transmitter sends corrections for entire file</i>	<i>Only submit corrections for incorrect records</i>

SEC. 7. FORM W-4 RECORD FORMAT AND RECORD LAYOUT

.01 This record is used to identify the employer, the employee, number of allowances, and other information that is reported on the paper Form W-4.

.02 ALL RECORDS MUST BE A FIXED LENGTH OF 350 POSITIONS.

.03 Do not begin any record at the end of a block or diskette and continue the same record into the next block or diskette.

FORM W-4 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
1-9	Employee Tax Identification Number	9	REQUIRED. Enter the 9-digit number (TIN) assigned to the employee. DO NOT ENTER HYPHENS or ALPHA CHARACTERS. All zeroes, ones, twos, etc. will have the effect of an incorrect TIN.
10-44	Employee Name Line 1	35	REQUIRED. Enter the name of the employee whose TIN appears in field positions 1-9. Enter the name in the following order: first name, middle name (if present), and surname. (Use initials for the first and middle names where necessary to insure that the entire employee surname fits in the field.) If fewer than 35 characters are used, left-justify and fill unused positions with blanks. (1) A blank must be surrounded by alphas or continued to the end of the field (e.g., ab...b, aba). (2) A hyphen in the first position is to identify an employee with surname only. Hyphens must be surrounded by alphas or numerics and must never occur in the first position of a name unless immediately followed by a caret. (3) A caret is used to define an internal name control. It must immediately precede the employee surname in place of the blank. A second caret is used to separate a suffix from the surname (e.g., JOHN J.<BLACK; BILL<OAK<JR; AMY FERN<BROWN<MD).

☞ **Note: The only allowable characters are alphas, blanks, numerics, ampersand, hyphens and slashes. A minimum of one and a maximum of two carets (<) can be used. Punctuation, such as, periods and commas are not allowed and will cause your file to be returned.**

FORM W-4 RECORD FORMAT (CONTINUED)

Field Position	Field Title	Length	Description and Remarks
45-79	Employee Name Line 2	35	Optional. This line is designated for an "in care of" (c/o) situation. Left-justify and fill unused positions with blanks. Hyphens and slashes must be surrounded by alphas or numerics; ampersands must be surrounded by blanks; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b aba).

☞ **Note: The same exceptions apply as set forth in "Employee Name Line 1" plus the use of a percent sign (%) is not valid—use c/o if necessary.**

80-114	Employee Street Address	35	REQUIRED. Enter mailing address of employee. Street address should include number, street, apartment or suite number (or P O Box if mail is not delivered to street address). Left-justify and fill unused positions with blanks. Position 80 must be an alpha or numeric; hyphens and slashes must be surrounded by alphas or numerics; ampersands must be surrounded by blanks; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).
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☞ **Note: The only allowable characters are alphas, blanks, numerics, ampersand, hyphens and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the address 210 N. Queen St., Suite #300 must be entered as 210 N Queen St Suite 300.**

115-139	Employee City	25	REQUIRED. Enter the city, town or post office. If a foreign address, see Note 2 . Left-justify and fill unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP Code information in this field. Position 115 must be an alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).
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☞ **Note 1: The only allowable characters are alphas, blanks, numerics, ampersand, hyphens and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the city St. Louis must be entered as St Louis**

☞ **Note 2: For foreign addresses, you may use the 40 position address fields (city, state and zip) to provide the following information: city, province or state, postal code, and country name.**

140-41	Employee State	2	REQUIRED. Enter the two-character location code of employee address—must be one of the following:
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☞ **Note 1: For foreign addresses, enter xx from table below.**

Location	Code	Location	Code	Location	Code
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
Arizona	AZ	Marshall Islands	MH	Pennsylvania	PA
Arkansas	AR	Maryland	MD	Puerto Rico	PR
California	CA	Massachusetts	MA	Rhode Island	RI
Colorado	CO	Michigan	MI	South Carolina	SC
Connecticut	CT	Minnesota	MN	South Dakota	SD
Delaware	DE	Mississippi	MS	Tennessee	TN
District of Columbia	DC	Missouri	MO	Texas	TX
Federated States of		Montana	MT	Utah	UT
Micronesia	FM	Nebraska	NE	Vermont	VT
Florida	FL	Nevada	NV	Virginia	VA
Georgia	GA	New Hampshire	NH	Virgin Islands	VI
Guam	GU	New Jersey	NJ	Washington	WA

Location	Code	Location	Code	Location	Code
Hawaii	HI	New Mexico	NM	West Virginia	WV
Idaho	ID	New York	NY	Wisconsin	WI
Illinois	IL	North Carolina	NC	Wyoming	WY
Indiana	IN	North Dakota	ND	Foreign Address, All Others	XX
Iowa	IA	Northern Mariana Islands	MP		
Kansas	KS				

142–150 Employee ZIP Code 9 **REQUIRED.** Enter the valid nine-digit ZIP Code of employee. **IF YOU ONLY HAVE FIVE (5) DIGITS AVAILABLE, LEFT-JUSTIFY AND ZERO FILL.** Blank fill only if the employee’s ZIP Code is unavailable.

151 Marital Status 1 **REQUIRED.** Enter appropriate code from the table below:

<i>Marital Status Designated</i>	<i>Code</i>
Single	S
Married	M
Married, withhold at single rate	W
No marital status designated	A

152 Exempt Status 1 **REQUIRED.** Enter “E” if employee claims exempt status; otherwise, enter blank.

153 BLANK 1 Enter Blank.

154–156 Allowances 3 **REQUIRED.** Must be a three (3) digit numeric field corresponding to the number of allowances claimed by employee. (It is necessary to file this Form W–4 with IRS if the number of allowances is more than ten (10) or exempt status is claimed.) Field must be right justified and zero filled. If no entry, or employee claimed exempt status, enter blanks.

157–163 Additional Amount 7 **REQUIRED.** Enter any additional amount of withholding the employee wants deducted from each pay. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. **Do not enter dollar signs, commas, decimal points, or negative numbers.** Right-justify and zero fill. If no entry, zero-fill.

164–169 BLANK 6 Enter Blanks.

170–178 Employer Identification Number 9 **REQUIRED.** The 9-digit number assigned to the employer. **DO NOT ENTER HYPHENS, ALPHA CHARACTERS.** All zeroes, ones, twos, etc. will have the effect of an incorrect TIN.

179–213 Employer Name Line 1 35 **REQUIRED.** Enter the name of the employer as it appears on employment tax forms (e.g., Form 941). Any extraneous information must be deleted from this name line. Left-justify and fill with blanks. Position 179 must be alpha or numeric; hyphens and slashes must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).

Note: The only allowable characters are alphas, blanks, numerics, ampersand, hyphens and slashes. Punctuation, such as, periods and commas are not allowed and will cause your file to be returned.

214–247 Employer Name Line 3 34 If the employer name requires more space than is available in Employer Name Line 1, enter the remaining portion of the name in this field. Left-justify and fill with blanks. Position 214 must be alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g.,ab...b, aba).

FORM W-4 RECORD FORMAT (CONTINUED)

Field Position	Field Title	Length	Description and Remarks
<p>☞ Note: The same exceptions apply as set forth in “Employer Name Line 1” plus the use of a percent sign (%) is not valid—use c/o if necessary.</p>			
248–282	Employer Street	35	REQUIRED. Enter mailing address of employer. Street address should include number, street, apartment or suite number (or P O Box if mail is not delivered to street address). Left-justify and fill unused positions with blanks. Position 248 must be alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the (e.g., ab...b, aba).
<p>☞ Note: The only allowable characters are alphas, blanks, numerics, ampersand, hyphens and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the address 210 N. Queen St., Suite #300 must be entered as 210 N Queen St Suite 300.</p>			
283–307	Employer City	25	REQUIRED. Enter the city, town or post office. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. Position 283 must be alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab.b, aba).
<p>☞ Note: The only allowable characters are alphas, blanks, numerics, ampersand, hyphens and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the city St. Louis must be entered as St Louis.</p>			
308–309	Employer State Code	2	REQUIRED. Enter location code of employer. Must use abbreviation shown in the location abbreviation table for Employee Location Code (field positions 140–141).
310–318	Employer ZIP Code	9	REQUIRED. Enter the <i>valid nine digit ZIP Code of employer.</i> IF YOU ONLY HAVE FIVE (5) DIGITS AVAILABLE, LEFT-JUSTIFY AND ZERO FILL. Blank fill only if employer’s ZIP Code is unavailable.
319–323	Transmitter Control Code	5	REQUIRED. Enter 5-character Transmitter Control Code (TCC) assigned by IRS/MCC.
324–331	Form W-4 Date	8	REQUIRED. Enter date located on signature line of Form W-4. If no date entered, generate current system date. Format as YYYYMMDD (e.g. 19981231). Exempt Status Form W-4—Compare “year effective date” on Line 7 to signature date. If year entered on Line 7 is later than signature date, use Form W-4 date as a 01/01 receipt for subsequent calendar year (e.g., Line 7 of Form W-4 shows an exempt status date of 1999 but signature date is 19981031, use 19990101 as Form W-4 date.)
332–348	BLANK	21	Enter Blanks.
349–350	BLANK	2	Enter blanks, or carriage return/line feed (cr/lf) characters.

FORM W-4 RECORD LAYOUT

Employee Tax Identification Number	Employee Name Line 1	Employee Name Line 2	Employee Street Address	Employee City
1–9	10–44	45–79	80–114	115–139

FORM W-4 RECORD LAYOUT

Employee State	Employee ZIP Code	Marital Status	Exempt Status	Blank	Allowances
140-141	142-150	151	152	153	154-156

Additional Amount	Blank	Employer Identification Number	Employer Name Line 1	Employer Name Line 2
157-163	164-169	170-178	179-213	214-247

Employer Street	Employer City	Employer State Code	Employer ZIP Code	Transmitter Control Code
248-282	283-307	308-309	310-318	319-323

Form W-4 Date	Blank	Blank or cr/lf
324-331	332-348	349-350

SEC. 8. EFFECT ON OTHER DOCUMENTS

Revenue Procedure 92-80, Publication 1245 (Rev. 9-92), is superseded.

SEC. 9. EFFECTIVE DATE

Use the record length and processing capabilities of this revenue procedure to file Forms W-4 submitted for the quarters ending June 30, 1998 and for all subsequent filings.