

## Rev. Proc. 2001-31

**NOTE:** This revenue procedure may be used to prepare Form 8851, Summary of *Archer* MSAs, for submission to Internal Revenue Service (IRS) using any of the following:

- Magnetic Tape**
- Tape Cartridge**
- 8mm, 4mm, and Quarter Inch Cartridges (QIC)**
- 3 1/2-inch Diskette**
- Electronic Filing – FIRE System**

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### Part A. General

**.01** Numerous editorial changes were made to this revenue procedure. Major changes are emphasized by the use of *italics*. Filers are urged to read the revenue procedure in its entirety.

**.02** Part C, Electronic Filing Specifications, is completely revised. Because of the extensive revision italics have not been extensively used.

**.03** Part B, Sec. 01, Trustee ‘A’ Record, has the only programming change. This change affects the report period.

### Sec. 1. Purpose

**.01** The purpose of this revenue procedure is to provide the specifications under which trustees may file Form 8851, Summary of *Archer* MSAs, magnetically or electronically.

**.02** Comments concerning this revenue procedure, or suggestions for making it more helpful and user friendly, can be addressed to:

IRS-Martinsburg Computing Center  
 Information Reporting Program  
*Attn: 8851 Coordinator*  
 240 Murall Drive  
 Kearneysville, WV 25430

**.03** It is unlawful to intentionally transmit a computer virus to the Internal Revenue Service. Violators may be subject to a fine and/or imprisonment.

## Sec. 2. Where To File and How To Contact the IRS Martinsburg Computing Center

**.01** All Forms 8851 filed magnetically or electronically are processed at IRS/MCC. Send magnetic media files and any correspondence to MCC at the following address:

IRS-Martinsburg Computing Center  
 Information Reporting Program  
*Attn: 8851 Coordinator*  
 240 Murall Drive  
 Kearneysville, WV 25430

**.02** Paper forms and publications 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)**. *Forms and publications can also be obtained by using the IRS Web site [www.irs.gov](http://www.irs.gov).*

**.03** The Information Reporting Program (IRP) Call Site, located at the Martinsburg Computing Center, provides service to the payer/employer community (financial institutions, employers, and other transmitters of information returns). The IRP Call Site answers questions concerning tax law and magnetic/electronic filing of Forms 8851 and other information returns (Forms 1096, 1098, 1099, 5498, W-2G, 1042-S, 8027 and Questionable Forms W-4), inquiries dealing with backup withholding due to missing and incorrect taxpayer identification numbers and questions concerning paper filing of Forms W-2 and W-3. *The Call Site can also be reached via their email address [mcclirp@irs.gov](mailto:mcclirp@irs.gov).* 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 tax 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. Hours of operation for the Call Site are Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time. 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.

**.04** The telephone numbers for inquiries or electronic submissions are:

**304-263-8700 - Call Site or email**  
[mccirp@irs.gov](mailto:mccirp@irs.gov)

**304-262-2400 - Electronic Filing**

**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)**

**TO OBTAIN FORMS & PUBLICATIONS VIA THE INTERNET:**

[www.irs.gov](http://www.irs.gov)

### Sec. 3. Filing Requirements

**.01** If you are required to report 250 or more *Archer* MSAs, you must file magnetically or electronically. Even though a trustee may not meet the required filing threshold of 250 documents, IRS encourages the filing of the Form 8851 magnetically/electronically.

**.02** Filers who are required to submit their Forms 8851 on magnetic media may choose to submit their documents electronically instead. Filers who transmit their information electronically are considered to have satisfied the magnetic media filing requirements.

**.03** The filing requirement applies individually to each reporting entity as defined by its separate Taxpayer Identification Number (TIN) (Social Security Number

[SSN] or Employer Identification Number [EIN]). For example, if filing for a corporation with several branches or locations and each uses the same name and EIN, the filer must aggregate the total volume to be filed for that EIN and apply the filing requirement accordingly.

**.04** For additional information on filing requirements, please refer to the instructions on Form 8851.

### Sec. 4. Filing of Form 8851 Magnetically/Electronically

**.01** Form 8851, Summary of *Archer* MSAs, **MUST** accompany **ALL** magnetic media shipments. If you wish to file electronically, complete Form 8851 above line 'a' (trustee's information only) and send it to:

IRS-Martinsburg Computing Center  
Information Reporting Program  
Attn: 8851 Coordinator  
240 Murall Drive  
Kearneysville, WV 25430

Upon receipt, you will be contacted with instructions on how to transmit your file electronically. In both instances, only the trustee information requested on Form 8851 must be completed. The form may be computer-generated; however, all of the trustee information requested on the original form must be on the computer-generated form.

**.02** Do not report duplicate information. If a filer submits returns magnetically/electronically, identical paper documents must not be filed.

**.03** A self-adhesive external media label, created by the filer, must be affixed to each piece of magnetic media

(See Sec. 5). If diskettes are used, be certain that only MS-DOS compatible operating systems were used to prepare the diskettes. **Non-MS-DOS diskettes are no longer acceptable at IRS/MCC.**

**.04** On the outside of the shipping container, affix or attach a label which reads "**IRB Box \_\_\_ of \_\_\_**" reflecting the number of containers in the shipment. If there is only one container, mark the outside as Box 1 of 1. For multiple containers, include the sequence (for example, Box 1 of 3, 2 of 3, 3 of 3).

**.05** When submitting files include the following:

- (a) Form 8851;
- (b) External media label affixed to the magnetic media;
- (c) IRB Box \_\_\_ of \_\_\_ outside label.

**.06** IRS/MCC will not pay for or accept "Cash-on-Delivery" or "Charge to IRS" shipments of tax information that an individual or organization is legally required to submit.

### Sec. 5. Preparation Instructions for Media Label

Please create your own pressure sensitive label containing the following information:

**Type of filing:** Indicate whether data is Original or Replacement.

**Tax Year:** Tax period for which media is submitted as defined on the Form 8851.

**IRS TCC:** (Transmitter Control Code): MSA01

**Trustee's name:**

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#### Operating System/Hardware:

For 3 1/2- inch diskette files, indicate the type of personal computer operating system and software package used to create the media (for example: IBM.PC/AT-MSD/DOS)

#### Recommended label format:

Type of filing \_\_\_\_\_  
Tax Year \_\_\_\_\_ IRS TCC MSA01  
Trustee name \_\_\_\_\_  
Operating System/Hardware \_\_\_\_\_  
Number of account holders \_\_\_\_\_  
Trustee number for media \_\_\_\_\_  
Media sequence \_\_\_\_\_ of \_\_\_\_\_

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For tape, indicate either EBCDIC or ASCII.

For tape cartridge, indicate operating system, either EBCDIC or ASCII, and either 18, 36, 128 or 256 track.

**Number of account holders:** Indicate the total number of Account Holder "B" Records reported on the media.

**Trustee number for media:** If available, provide the in-house number assigned by your organization to the tapes, tape cartridges, or diskettes.

**Media sequence:** Indicate sequence number of media and total number of media in file (for example: Media sequence 1 of 3, 2 of 3, 3 of 3).

**Please affix external label to appropriate area on magnetic media, so it will not hinder the ability to process media.**

## Sec. 6. Due Dates

.01 The due dates for filing paper returns with IRS also apply to magnetic media or electronic filing. File Form 8851, postmarked no later than August 1, 2001, to report the number of Archer MSAs you established from January 1 through June 30, 2001.

.02 When using a delivery service other than the U.S. Postal Service, if no date of shipment appears on the package or container, the date of receipt will be the date received at IRS/MCC.

## Sec. 7. Processing of Information Returns Magnetically/Electronically

.01 All data received at IRS/MCC for processing will be given the same protection as individual income tax returns (Form 1040). IRS/MCC will process the data and determine if the records are for-

matted and coded according to this revenue procedure.

.02 If you are filing information for more than one trustee, each trustee must be reported on separate media and/or transmitted separately, if filing electronically.

.03 If the data is formatted incorrectly, IRS/MCC will request a replacement file in writing. When IRS/MCC requests a replacement file, it is because we encountered errors (not limited to format) and were unable to process the media. Filers will receive a Media Tracking Slip (Form 9267), listing and letter detailing the reason(s) their media could not be processed. It is imperative that filers maintain backup copies and/or recreate capabilities for their information return files. Open all IRS/MCC correspondence immediately. Refer to Part C, Section 5, for procedures for replacing files submitted electronically.

.04 The following definition has been provided to help identify a replacement:

• **A replacement** is an information return file sent by the filer at the request of IRS/MCC because of errors encountered while processing the filers original submission. (See Note 1).

☛ **Note 1:** Filers should never send anything to IRS/MCC marked "Replacement" unless IRS/MCC has requested a replacement file in writing or via the FIRE System.

☛ **Note 2:** IRS/MCC no longer returns problem media in need of replacement. Filers will receive a tracking slip, listing and letter detailing the reason(s) their media could not be processed. Filers will be expected to send a replacement file within the prescribed time frame. This makes it **imperative** that filers maintain backup copies and/or recreate capabilities for their information return files.

.05 Files must be corrected and returned with the Media Tracking Slip (Form 9267) to IRS/MCC within 45 days from the date of the letter. Refer to Part C, Section 5, for procedures for replacing files submitted electronically.

.06 IRS/MCC will not return media after successful processing. Therefore, if the transmitter wants proof that IRS/MCC received a shipment, the transmitter should select a service with tracking capabilities or one that will provide proof of delivery.

.07 IRS/MCC will work with the filers to identify and resolve processing problems. If contacted by IRS/MCC, please respond promptly. IRS/MCC may have information the filers need to correct their files.

.08 Do not use special shipping containers for transmitting data to IRS/MCC. Shipping containers will not be returned.

## Sec. 8. Effect on Paper Documents

.01 Magnetic or electronic reporting eliminates the need to submit paper Forms 8851 to IRS.

.02 Even though the threshold for filing magnetically or electronically is 250 or more MSAs, IRS encourages transmitters to submit all returns magnetically or electronically.

.03 The address for filing paper Forms 8851 is:

IRS – Martinsburg Computing Center  
Information Reporting Program  
Attn: 8851 Coordinator  
240 Murall Drive  
Kearneysville, WV 25430

.04 In all instances, identify which accounts are for individuals that were previously uninsured or excludable account holders, if applicable.

## Sec. 9. Definition of Terms

<u>Element</u>	<u>Description</u>
Account Holder	The owner of the Archer MSA.
Asynchronous Protocols	This type of data transmission is most often used by micro-computers, PCs and some mini-transmissions transfer data at arbitrary time intervals using the start-stop method. Each character transmitted has its own start bit and stop bit.
b	Denotes a blank position. Enter blank(s) when this symbol is used (do not enter the letter "b"). This appears in numerous areas throughout the record descriptions.
Blocked Records	Two or more records grouped together between interrecord gaps.

<b>Element</b>	<b>Description</b>
Employer Identification Number (EIN)	A nine-digit number assigned by IRS for Federal tax reporting purposes.
Electronic Filing	Submission of information returns using switched telecommunications network circuits. These transmissions use modems, dial-up phone lines, and asynchronous protocols (see Part C of this publication for specific information on electronic filing).
File	For the purpose of this revenue procedure, a file consists of all records submitted by a transmitter either magnetically or electronically.
Filer	Person or organization who prepares and submits files. May be the trustee and/or transmitter.
IRS/MCC	Internal Revenue Service/Martinsburg Computing Center.
Magnetic Media	For this Revenue Procedure, the term magnetic media refers to 1/2-inch magnetic tape; IBM 3480, 3490, 3490E, 3590, 3590E or AS400 compatible tape cartridge; 8mm, 4mm, and QIC (Quarter Inch Cartridge) cartridge or 3 1/2-inch diskette.
Multi-reel/diskette file	A group of tapes or diskettes submitted under one TCC where all media ends with an account holder "B" Record, except for the last media of the file, which ends with a Control Total "C" Record.
Replacement	<i>An information return file sent by the filer <b>at the request of IRS/MCC</b> because of errors encountered while processing their filers original submission.</i>
<p>☛ <b>Note 1: Filers should never submit media to IRS/MCC marked "Replacement" unless IRS/MCC has requested a replacement file in writing or via the FIRE System. When sending "Replacement" media, be sure to include the Media Tracking Slip (Form 9267). Media that has been incorrectly marked as Replacement may result in duplicate filing.</b></p> <p>☛ <b>Note 2: IRS/MCC is no longer returning problem media in need of replacement.</b></p>	
Social Security Number (SSN)	A nine-digit number assigned by the Social Security Administration (SSA) to an individual for tax and wage reporting purposes.
Special Character	Any character that is not a numeric, an alpha, or a blank.
Taxpayer Identification Number (TIN)	May be either a Social Security Number (SSN) or an Employer Identification Number (EIN)
Transmitter Control Code (TCC)	The five-digit code "MSA01" assigned to all filers prior to submitting Forms 8851 magnetically/electronically. This number is inserted in the "A" Record and must be present in the file.
Trustee	Person or organization that is the custodian of the Archer MSA and is required to file Form 8851.

## **Part B. Magnetic Media Specifications**

### **Sec. 1. General**

**.01** These specifications prescribe the required format and content of the Trustee 'A,' Account Holder 'B,' and Control Total 'C' records to be included in the magnetic media file. Usually, IRS/MCC will be able to process any compatible file. Deviations cannot and will not be permitted in any of the data fields.

**.02** If you are filing for more than one trustee, each trustee must be reported on a separate tape, tape cartridge, 8mm, 4mm, and QIC (Quarter

Inch Cartridge) cartridge, diskette, or in a separate electronic transmission. A separate Form 8851 is required for each.

**.03** An external label must appear on each tape, diskette, or cartridge submitted. The following information is needed on the label:

- (a) Type of filing (i.e., Original).
- (b) The tax year of the data (i.e., 2001).
- (c) The trustee's name.
- (d) The five-digit Transmitter Control Code "MSA01".
- (e) Operating system software and hardware used to create the file (i.e., IBM.PC/AT-MSD/DOS).

(f) The total number of account holders in the file.

(g) Trustee's media number. The number assigned to the media by the trustee.

(h) The sequence of each tape or diskette (i.e., 001 of 008, 002 of 008, ..., 008 of 008).

Information provided on the label will assist IRS/MCC in identifying information that is reported and in locating a specific file if it is necessary for IRS/MCC to request a replacement file from the trustee.

**.04** Regardless of the type of media used or if returns are filed electronically, the record length must be 150 positions.

## Sec. 2. Tape Specifications

**Note:** Beginning in calendar year 2003 for Tax Year 2002, 9 track magnetic tape will no longer be an acceptable method for submitting Information Returns to IRS/MCC.

.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) A density of 1600 or 6250 BPI.
- (3) If transmitters use UNISYS Series 1100, they must submit an interchange tape.

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

- (1) Odd parity.
- (2) A density of 1600 or 6250 BPI. Transmitters should be consistent in the use of recording codes and density on files.

.02 All compatible tape files must have the following characteristics: Type of tape -1/2-inch (12.7 mm) wide, computer-grade magnetic tape on reels of up to 2,400 feet (731.52 m) within the following specifications:

- (a) Tape thickness: 1.0 or 1.5 mils and
- (b) Reel diameter: 10 1/2-inch (26.67 cm), 8 1/2-inch (21.59 cm), 7-inch (17.78 cm), or 6-inch.

.03 The tape records defined in this Revenue Procedure may be blocked subject to the following:

- (a) A block must not exceed 30,000 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 150.

(d) Records may not span blocks.

.04 Labeled or unlabeled tapes may be submitted.

.05 For the purposes of this Revenue Procedure the following must be used:

Tape Mark:

- (a) Signifies 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.

.06 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 tapemark, but **must** end with a trailer label. Any data beyond the trailer label cannot be read by IRS programs.

## Sec. 3. 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, 3590, 3590E or AS400 compatible.
- (b) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
  - (1) Tape cartridges will be 1/2-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 1/2-inch tape.
  - (3) Cartridges must be 18-track, 36-track, 128-track or 256-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 30,000 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 150.

(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) Signifies 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 whether the cartridge is 18-track, 36-track, 128-track or 256-track.

## Sec. 4. 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) stan-

dards, and have the following characteristics:

- (1) Created from an AS400 operating system only.

- (2) 8mm (.315-inch) tape cartridges will be 2 1/2-inch by 3 3/4-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.
- (7) A file may consist of more than one cartridge; however, no more than 250,000 documents may be transmitted per file or per cartridge. The filename, for example, 8851MSA, will contain a three digit extension. The extension will indicate the sequence of the cartridge within the file (e.g., 1 of 3, 2 of 3, and 3 of 3 will appear in the header label as 8851MSA.001, 8851MSA.002, and 8851MSA.003 on each cartridge of the file).

.02 The 8mm (.315-inch) tape cartridge records defined in this Revenue Procedure may be blocked subject to the following:

- (a) A block **must not** exceed 30,000 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 150.
- (d) Various COPY commands have been successful; however, the **SAVE OBJECT COMMAND** is not acceptable.
- (e) Extraneous data following the "C" Record will result in IRS/MCC requesting a replacement file.
- (f) Records may not span blocks.
- (g) No more than 250,000 documents per cartridge and per file.

⚡ **Note: Advanced Metal Evaporated (AME) cartridges are not acceptable.**

.03 For faster processing, IRS/MCC encourages transmitters to use header labeled cartridges. IRSTAX may be used as a suggested filename.

.04 For the purposes of this Revenue Procedure, the following must be used:

- Tape Mark:
  - (a) Signifies 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.

.05 If extraneous data follows the "C" Record, IRS/MCC will request a replacement file. Therefore, IRS/MCC encourages transmitters to use blank tape cartridges, rather than cartridges previously used, in the preparation of data when submitting information returns.

.06 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 tapemark, but must end with a trailer label. Any data beyond the trailer label cannot be read by IRS programs.

.07 4mm (.157-inch) cassettes are now acceptable with the following specifications:

- (a) 4mm cassettes will be 2 1/4-inch by 3-inch.
- (b) The tracks are 1 (one).
- (c) The density is 19 (61000 BPI).
- (d) The typical capacity is DDS (DAT data storage) at 1.3 Gb (60 meter) or 2 Gb (90 meter), or DDS-2 at 4Gb (120 meter).
- (e) The general specifications for 8mm cartridges also apply to the 4mm cassettes.

⚡ **Note: 4mm cassettes with a capacity of DDS-3 (125 meter) are not acceptable.**

.08 Various Quarter-Inch Cartridges (QIC) (1/4-inch) are also acceptable.

- (a) QIC cartridges will be 4 inch by 6 inch.
- (b) QIC cartridges must meet the following specifications:

Size	Tracks	Density	Capacity
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-525	26	17 (16000 BPI)	525Mb
QIC-1000	30	21 (36000 BPI)	1Gb
QIC-2Gb	42	34 (40640 BPI)	2Gb

(c) The general specifications that apply to 8mm cartridges also apply to QIC cartridges.

## Sec. 5. 3 1/2-Inch Diskette Specifications

### IRS/MCC has discontinued processing 5 1/4-inch diskettes.

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

- (a) 3 1/2-inches in diameter.
- (b) Data must be recorded in standard ASCII code.
- (c) Records must be a fixed length of 150 bytes per record.
- (d) Delimiter character commas (,) must not be used.

(e) Positions 149 and 150 of each record have been reserved for use as carriage return/line feed (cr/lf) characters, if applicable.

(f) Filename of 8851MSA must be used. Do not enter any other data in this field. If a file will consist of more than one diskette, the file name 8851MSA will contain a 3-digit extension. This extension will indicate the sequence of the diskettes within the file. For example, the first diskette will be named 8851MSA.001, the second diskette will be 8851MSA.002, etc.

(g) A diskette will not contain multiple files as defined in Part A, Section 09. A diskette file may consist of multiple diskettes as long as the file naming conventions are followed.

(h) Failure to comply with instructions will result in IRS/MCC requesting a replacement file.

(i) 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

.02 IRS/MCC encourages trustees to use blank or currently formatted diskettes when preparing files. If extraneous data follows the "C" Record, IRS/MCC will request a replacement file.

.03 IRS/MCC will **only** accept 3 1/2-inch diskettes created using MS-DOS.

.04 3 1/2-inch diskettes created on a System 36 or AS400 are **not** acceptable.

.05 Transmitters should check media for viruses before submitting it to IRS/MCC.

## Sec. 6. Data Sequence Specifications

.01 In order to be acceptable, records within the file must be in the following sequence:

- (a) A Trustee "A" Record
- (b) Account Holder "B" Records
- (c) Control Total "C" Record

.02 If you are filing for more than one trustee, each trustee must be reported on a separate tape, tape cartridge, 8mm, 4mm, and QIC (Quarter Inch Cartridge) cartridge or diskette.

## Sec. 7. The Trustee "A" Record-General Field Descriptions and Record Layout

.01 This record identifies the entity preparing and transmitting the file. The first record of a file **MUST** be a Trustee "A" Record, (preceded only by header labels, if any), and must appear on each tape and cartridge. Otherwise, the file will be returned for replacement. The "A" Record is a fixed length of 150 positions.

Record Name: Trustee "A" Record			
Positions	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter "A"
2-10	Trustee TIN	9	Enter the Taxpayer Identification Number (TIN), either the Employer Identification Number (EIN) or the Social Security Number (SSN) of the Trustee.
11-50	Trustee Name	40	<b>Required.</b> Enter the trustee's name. Abbreviate if necessary to fit 40-character limit. Omit punctuation if possible. Left-justify and blank fill.
51-90	Trustee Address	40	<b>Required.</b> Enter mailing address of the trustee. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Abbreviate as needed to fit 40-character limit. Omit punctuation if possible. Left-justify and blank fill.
91-119	Trustee City	29	<b>Required.</b> Enter the city or town of trustee. If applicable, enter APO or FPO only. Left-justify and blank fill.
120-121	Trustee State	2	<b>Required.</b> Enter two-letter Post Office Code as shown in the list below <b>ONLY</b> . Do <b>NOT</b> spell out the state name.

State	Code	State	Code	State	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 Micronesia	FM	Montana	MT	Utah	UT
Florida	FL	Nebraska	NE	Vermont	VT
Georgia	GA	Nevada	NV	Virginia	VA
Guam	GU	New Hampshire	NH	U.S. Virgin Islands	VI
Hawaii	HI	New Jersey	NJ	Washington	WA
Idaho	ID	New Mexico	NM	West Virginia	WV
Illinois	IL	New York	NY	Wisconsin	WI
Indiana	IN	North Carolina	NC	Wyoming	WY
Iowa	IA	North Dakota	ND		
Kansas	KS	Northern Mariana Islands	MP		

**NOTE: When reporting APO/FPO addresses use the following format:**

Example:

Name	PVT Willard J. Doe
Street Address	Company F, PSC Box 100
City	APO (or FPO)
*State	AE, AA, or AP
ZIP Code	098010100

\*AE is the designation for ZIPs beginning with 090–098, AA for ZIP 340, and AP for ZIPs 962–966

<b>Record Name: Trustee "A" Record (continued)</b>			
Positions	Field Title	Length	Description and Remarks
122–130	Trustee ZIP Code	9	<b>Required.</b> Enter the ZIP code of the trustee for all U.S. addresses, U.S. territories or possessions, APO/FPO addresses. For trustees using a five-digit ZIP code, enter the ZIP code in the left-most five positions and zero fill the remaining four positions. For trustees outside the U.S., enter nine zeros only. Do NOT blank fill.
131–135	Transmitter Control Code	5	<b>Required.</b> Enter your five-digit Transmitter (TCC) Control Code, "MSA01." This is the TCC assigned to all filers who report Form(s) 8851 magnetically/electronically.
136	Report Period	1	<b>Required.</b> Enter the last digit of the year for which the Form 8851 is being filed. For example, if reporting for tax year 2001, enter a '1' (one), enter a '2', if reporting for 2002, etc.
<b>Note: Currently, the filing requirement is for tax year 2001 only. If filing is required in the future, an announcement will be issued in an I.R. Bulletin.</b>			
137–148	Blanks	12	Enter Blanks.
149–150	Blanks or Carriage Return/Line Feed (cr/lf)	2	Enter blanks or Carriage Return/Line Feed(cr/lf).

### Trustee "A" Record Layout

Record Type "A"	Trustee TIN	Trustee Name	Trustee Address	Trustee City	
1	2-10	11-50	51-90	91-119	
Trustee State	Trustee ZIP Code	Transmitter Control Code (TCC) "MSA01"	Report Period	Blanks	Blanks or Carriage Return / Line Feed
120-121	122-130	131-135	136	137-148	149-150

### Sec. 8. The Account Holder "B" Record - General Field Descriptions and Record Layout

.01 The "B" record contains the account holder information. The format of the "B" record will remain constant and is a fixed length of 150 positions.

#### Record Name: Account Holder "B" Record

Positions	Field Title	Length	Description and Remarks						
1	Record Type	1	<b>Required.</b> Enter "B."						
2-10	Account Holder's Identification Number (TIN)	9	<b>Required.</b> Enter the nine-digit Taxpayer Identification Number (TIN) (EIN or SSN) of the Account Holder. Do NOT enter blanks, hyphens, or alpha characters. A TIN consisting of all the same digit (e.g., 111111111) is not acceptable.						
11-50	Account Holder Name	40	<b>Required.</b> Enter the name of the account holder. Abbreviate as needed. Left justify and blank fill.						
51	Previously Uninsured Indicator	1	<b>Required.</b> Enter a code from the list below to indicate whether or not the account holder was previously uninsured. For a definition of "Previously Uninsured", please see Form 8851. <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-left: 20px;"><i>Condition</i></td> <td style="padding-left: 20px;"><i>Code</i></td> </tr> <tr> <td style="padding-left: 20px;">Previously uninsured</td> <td style="padding-left: 20px;">1</td> </tr> <tr> <td style="padding-left: 20px;">Previously insured</td> <td style="padding-left: 20px;">0</td> </tr> </table>	<i>Condition</i>	<i>Code</i>	Previously uninsured	1	Previously insured	0
<i>Condition</i>	<i>Code</i>								
Previously uninsured	1								
Previously insured	0								
52	Excludable Indicator	1	<b>Required.</b> Enter a code from the list below to indicate whether the account holder is excludable. For a definition see Form 8851. <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-left: 20px;"><i>Condition</i></td> <td style="padding-left: 20px;"><i>Code</i></td> </tr> <tr> <td style="padding-left: 20px;">Excludable</td> <td style="padding-left: 20px;">1</td> </tr> <tr> <td style="padding-left: 20px;">Not excludable</td> <td style="padding-left: 20px;">0</td> </tr> </table>	<i>Condition</i>	<i>Code</i>	Excludable	1	Not excludable	0
<i>Condition</i>	<i>Code</i>								
Excludable	1								
Not excludable	0								
53-148	Blanks	96	Enter blanks.						
149-150	Blank or Carriage Return/Line Feed	2	Enter blanks or carriage return/line feed (CR/LF).						

#### Account Holder "B" Record Layout

Record Type "B"	Account Holder TIN	Account Holder Name	Previously Uninsured Indicator
1	2-10	11-50	51
Excludable Indicator	Blanks	Blanks or Carriage Return/ Line Feed	
52	53-148	149-150	

### Sec. 9. The Control Total "C" Record-General Field Descriptions and Record Layout

.01 Enter a "C" Record after the last "B" Record submitted for a particular Trustee "A" Record. The "C" Record serves as a summary of the preceding "B" Records' data, and enables IRS to cross check the correctness of information received.

.02 A "C" Record may only be followed by "B" Records reported for a trustee, or by a tape mark and/or trailer label when more reels follow this reel. The "C" Record can be the last record on the file.

.03 Each "C" Record has a fixed length of 150 positions.

.04 If the field is not applicable, allow for the field by entering blanks or zeros as instructed.

## Record Name: Control Total "C" Record

Positions	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter "C".
2-7	Number of Account Holders	6	<b>Required.</b> Enter the total number of account holders being reported. Right justify and zero fill.
8-13	Previously Uninsured	6	Enter the total number of account holders that were previously uninsured. Right justify and zero fill.
14-19	Excludable	6	Enter the total number of excludable account holders being reported. Right justify and zero fill.
20-148	Blanks	129	Enter blanks.
149-150	Blank or Carriage Return/Line Feed	2	Enter blanks or carriage return/line feed (CR/LF).

### "C" Record Layout

Record Type "C"	Number of Account Holders	Previously Uninsured	Excludable
1	2-7	8-13	14-19
Blanks 20-148	Blanks or Carriage Return/Line Feed (CR/LF) 149-150		

## Part C. Electronic Filing Specifications

### Sec. 1. Background

.01 All electronic filing of information returns are received at IRS/MCC via the FIRE (Filing Information Returns Electronically) System. The FIRE System can be accessed via analog and ISDN BRI connections. The system is designed to support the electronic filing of information returns only. The telephone number for electronic filing is (304-262-2400).

### Sec. 2. Advantages of Filing Electronically

Some of the advantages of filing electronically are as follows:

- (1) Results available within 10 workdays regarding the acceptability of the data transmitted. It is the filer's responsibility to dial back in and check results.
- (2) Allows more attempts than magnetic media filing to replace bad files within a specific time frame.

- (3) Better customer service due to on-line availability of transmitter's files for research purposes.

### Sec. 3. General

.01 Electronic filing of Forms 1098, 1099, 5498, 8851, 1042-S, 8027, Questionable W-4s (QWF) and W-2G, originals, and replacements of information returns is offered as an alternative to magnetic media (tape, tape cartridge, or diskette) or paper filing, but is not a requirement. Transmitters filing electronically will fulfill the magnetic media requirements for those payers who are required to file magnetically. It may also be used by payers who are under the filing threshold requirement, but would prefer to file their information returns electronically. If the original file was sent magnetically, but IRS/MCC has requested a replacement file, the replacement may be transmitted electronically.

.02 The electronic filing of information returns 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 information returns should be directed to IRS/MCC. IRS/MCC personnel cannot answer questions or assist taxpayers in the filing of Form 1040 and will direct taxpayers, to the Customer Service toll-free number (1-800-829-1040).

.03 Files submitted to IRS/MCC electronically must be in standard ASCII code. No magnetic media or paper forms are to be submitted with the same information as the electronically submitted file.

.04 The formats of the "A", "B", and "C" records are the same for electronically filed records as they are for magnetic media, and must be in standard ASCII code. For electronically filed documents, each transmission is considered a separate file; therefore, each transmission **must** begin with a Trustee "A" Record and end with a Control Total "C" Record.

### Sec. 4. Electronic Filing Approval Procedure

.01 Filers must send a Form 8851 to IRS/MCC **prior** to filing the Form(s)

8851 electronically. Only trustee information should be provided on the Form 8851 when filing electronically. Please annotate the Form 8851 with "Electronic Filing" to indicate the method of filing. The Form 8851 may also be faxed to IRS/MCC in order to expedite electronic processing. The fax number is (304) 264-5602.

.02 Electronic filers assign their own logon name and password and do not need prior or special approval.

.03 For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. Passwords are user assigned at first logon and are up to 8 alpha/numerics, **which are case sensitive**. However, if filers forget their password, call **304-263-8700** for assistance. The FIRE System will require users to change their passwords on a yearly basis.

## Sec. 5. Electronic Submissions

.01 Electronically filed information 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**.

.02 Files submitted electronically will be assigned a unique filename by the FIRE System (the users may name files anything they choose from their end). The filename assigned by the FIRE System will consist of submission type [ORIG (original), and REPL (replacement)], the filer's TCC and a four digit number sequence. The sequence number will be incremented for every file sent. For example, if it is your first original file for the calendar year and your TCC is 44444, the IRS assigned filename would be ORIG.44444.0001. Record the filename. This information will be needed by MCC to identify the file, if assistance is required.

.03 **Filers are advised not to resubmit an entire file if records were omitted from the original transmission. This will result in duplicate filing. A new file should be sent consisting of the records that had not previously been submitted.**

.04 The TCC in the Trustee "A" Record must be the TCC used to transmit the file; otherwise, the file will be considered an error.

## Sec. 6. Electronic Filing Specifications

.01 The FIRE System is designed exclusively for the filing of Forms 1042-S, 1098, 1099, 5498, 8027, 8851, W-2G and Questionable W-4s.

.02 A transmitter must call IRS/MCC regarding the TCC and EIN to be used on the FIRE System for Form 8851.

.03 The results of the electronic transmission of Form 8851 will be available in the File Status area of the FIRE System within 10 business days. It is the filer's responsibility to dial back to verify the acceptability of files submitted by checking the file status area of the system. These reports will be available on the electronic system in 10 workdays after the transmission is received by IRS/MCC.

.04 Connect to the FIRE System by dialing **304-262-2400**. This number supports analog connections from 1200bps to 56Kbps or ISDN BRI 128Kbps. The system can be accessed via Dial-up network/web browser (see Section 9) or communications software (see Section 10). The Dial-up network/web browser (point-to-point) will provide an Internet-like look, however, it is not the Internet. If you do not have this capability, a text interface is provided that can be accessed via communication software such as Hyperterminal, Procomm, PCAnywhere, etc.

## Sec. 7. Dial-up Network/Browser Specifications (Web Interface)

.01 The following are some general instructions (many of these settings may already be set by default in your software):

Dial-up network settings:

- (a) Set dial-up server type to PPP
- (b) Set network protocol to TCP/IP
- (c) Disable software compression
- (d) Disable PPP-LCP extensions

Browser settings:

- (a) Browser must be capable of file uploads (i.e., Internet Explorer 4.0, Netscape 2.0 or higher)
- (b) Enter the URL address of <http://10.225.224.2>, after you have connected via dial-up (Remember, this is a point-to-point connection, not the Internet.)

.02 Due to the large number of communication products available, it is impossible

to provide specific information on all software/hardware configurations. However, since most filers use Windows 95, 98, NT, 2000, or ME software (more current versions are similar), the following instructions are geared toward those products:

### UPLOADING FILES WITH DIAL-UP NETWORKING/WEB BROWSER IN WINDOWS 95/98/2000/ME

#### Tips

- (1) This is a point-to-point connection – not the Internet.
- (2) Your browser must be capable of file uploads, i.e., Internet Explorer 4.0 or Netscape Navigator 2.0 or higher.
- (3) If you currently access the Internet via a LAN or a PROXY server, you will need to disable those options in your browser and enable 'Connect to the Internet using a modem'.

Select

**Programs**

**Accessories**

**Communications**

(Windows 98)

**Dial-Up Networking**

**First time connecting with Dial-Up Network** (If you have logged on previously, skip to Subsequent Dial-up Network Connections.)

**The first time you dial-in, you will need to configure your Dial-Up Networking.**

Select 'Make new connection'.

Type a descriptive name for the system you are calling.

Select your modem.

Click 'Next'.

Enter area code **304** and telephone number **262-2400**.

Click 'Next'.

When you receive a message that you have successfully created a new Dial-Up Networking connection, click 'Finish'.

Click 'Connect' to dial. If you are prompted for a user name and password, complete according to local procedures; otherwise, click 'OK'.

When you receive the message that you have connected to our system, click on your Web Browser (**remember, it is not connecting via the Internet – this is a point-to-point connection**).

In the URL Address enter **http://10.225.224.2** and press **ENTER**.

### Subsequent Dial-Up Network connections

Click **'Connect'**.

If prompted for user name and password, complete according to local procedures; otherwise, click **'OK'**.

When you receive 'Connection Complete', click **'OK'**.

Click on your Web Browser (**remember, you are not connecting via the Internet**).

In the URL Address enter **http://10.225.224.2** and press **ENTER**.

### First time connection to the FIRE

System (If you have logged on previously, skip to Subsequent Connections to the FIRE System.)

Click **'Create New Account'**.

Fill out the registration form and click **'Create'**.

Enter your **logon name** (most users logon with their first and last name).

Enter your **password** (the password is user assigned and is case sensitive).

Click **'Create'**.

If you receive the message 'account created', click **'OK'**.

Click **'Start the FIRE Application'**

### Subsequent connections to the FIRE System

Click **'Log On'**.

Enter your **logon name** (most users logon with their first and last name).

Enter your **password** (the password is user assigned and is case sensitive).

At Menu Options:

Click **'Information Returns'**

Enter your **TCC**:

Enter your **EIN**:

Click **'Submit'**.

The system will then display the company name, address, city, state, ZIP code, contact and phone num-

ber. This information will be used to contact or send any correspondence regarding this transmission. Update as appropriate and/or click **'Accept'**.

Click one of the following:

**Original File**

**Replacement File** (if you select this option, select one of the following):

**FIRE Replacement** (file was originally transmitted on this system)

Click file to be replaced

or

**Magnetic Media Replacement File**

Enter the alpha character from Form 9267, Media Tracking Slip, that was returned with your correspondence requesting a replacement file.

Click **'Submit'**.

Enter the **drive/path/filename** of the file you want to upload or click **'Browse'** to locate the file.

Click **'Upload'**.

**When the upload is complete, the screen will display the total bytes received and the IRS assigned file name.**

If you have more files to upload for that TCC:

Click **'File Another'**; otherwise,

Click **'Back to Main Menu'**.

**It is your responsibility to check the acceptability of your file; therefore, be sure to dial back into the system in 10 business days.**

To check the acceptability of a previously submitted file:

At the Main Menu:

Click **'File Stats'**

Enter your **TCC**:

Enter your **EIN**:

Click on the appropriate filename to get results.

If 'Results' indicate:

**'File Good'** and you agree with the 'Count of Payees' you are finished with this file. (If you do not want the file processed, you must contact IRS/MCC with 10 days.)

**'File Bad'** - Correct the errors and resubmit the file as a 'replacement'.

**'Not Yet Processed'** - File has been received, but results are not available. Please recheck in several days.

Click on the desired file for a detailed report of your transmission.

When finished viewing your files, click on **'Main Menu'**.

Click **'Log Off'**.

Close your Web Browser.

### IMPORTANT

**Go back into your Dial-Up Network and click 'hang-up'; otherwise, you may stay connected and incur unnecessary phone charges.**

## **Sec. 8. Communication Software Specifications (Text Interface)**

**.01** Communications software settings must be:

- No parity
- Eight data bits
- One stop bit

**.02** Terminal Emulation must be **VT100**.

**.03** Due to the large number of communication products available, it is impossible to provide specific information on all software/hardware configurations. However, since filers use Windows 95, 98, NT, 2000, or ME software, the following instructions are most compatible with those products (Procomm, PCAnywhere and many other communications packages are also acceptable and the product does not necessarily need to be Windows based.)

### Uploading Files Using Hyperterminal in Windows 95, 98, NT, 2000, or ME

Select **Programs**

**Accessories**

**Communications** (Windows 98)

**Hyperterminal**

The first time you log on, select **Hyperterminal**, **Hyperterm** or **Hyperterm.exe**, whichever is available on your system. With subsequent connections, select the saved icon.

A box will appear titled ‘**Connection Description**’.

**Enter a name and choose an icon** for the connection:

Country Code: United States of America

Area Code: **304**

Phone Number: **262-2400**

**Connect Using: (default)**

(If you need to modify the phone number, select **File**, then **Properties** to enter defaults for the area code, phone numbers and/or special access codes.)

Click on **Dial**.

A ‘Connect’ box will appear to show the status.

Once you have connected to the FIRE System, if you do not get a menu within a few seconds, press the **ENTER** key one time.

### First Time Logon

When you have connected to the system, enter ‘**new**’ to create your logon name and password.

Complete the registration information and enter ‘**y**’ to create account.

### Logon Name and Password

**Logon Name:** Enter a logon name. Most users enter their first and last name as the logon name.

**Password:** Enter a password of your choosing (1-8 alpha/numerics - case sensitive).

After entering the password, you will go to the Main Menu.

### Transferring Your Electronic File

Enter ‘**A**’ for Electronic Filing.

After reading Information Notice, press **ENTER**.

Enter ‘**A**’ for Forms 1098, 1099, 5498, W-2G, 1042-S, 8027, 8851, and Questionable Forms W-4.

Press the Tab key to advance to TCC box; otherwise, enter ‘**E**’ to exit.

Enter your **TCC**:

Enter your **EIN**:

The system will then display the company name, address, city, state, ZIP code, and phone number. This information will be used for correspondence regarding this transmission. If you need to update, enter ‘**n**’ to change information; otherwise, enter ‘**y**’ to accept.

Select one of the following:

‘**A**’ for an Original file

‘**B**’ for a Replacement file

**If you selected ‘B’ for a replacement file, select one of the following:**

‘**A**’ Replacement Files For This System

This option is to replace an original file that was submitted electronically on this system but was bad and requires replacement.

Select the file to be replaced.

**or**

‘**B**’ Magnetic media replacement files

Enter the alpha character from Form 9267, Media Tracking Slip, that was sent with the correspondence requesting a replacement file.

Choose one of the following protocols (Hyperterminal is normally set to Zmodem by default):

**X** - Xmodem

**Y** - Ymodem

**Z** - Zmodem (Zmodem will normally give you the fastest transfer rate.)

At this point, you must start the upload from your PC.

To send a file:

Go to the hyperterminal menu bar.

Click on **Transfer**.

Click on **Send file**.

A box will appear titled ‘Send File’.

Enter the drive/path/filename or click on **Browse** to locate your file.

Click on **Send**.

**When the upload is complete, the screen will display the total bytes received and the IRS assigned file name.**

Press **ENTER** to continue.

If you have more files to send for the same TCC/EIN, enter ‘**y**’; otherwise, enter ‘**n**’.

**It is your responsibility to check the acceptability of your file; therefore, be sure to dial back into the system in 10 business days.**

To check the acceptability of a previously submitted file:

At the Main Menu:

Enter ‘**B**’ for file status.

Press the Tab key to advance to TCC box; otherwise, enter ‘**E**’ to exit.

Enter your **TCC**:

Enter your **EIN**:

Choose the appropriate option.

Tab to the file you want to look at and press **ENTER**.

If ‘Results’ indicate:

‘**File Good**’ and you agree with the ‘Count of Payees’ you are finished with this file. (If you do not want the file processed, you must contact IRS/MCC within 10 days.)

‘**File Bad**’ - Correct the errors and resubmit the file as a replacement.

‘**Not Yet Processed**’ - File has been received, results are not available. Please recheck in several days.

When you are finished, enter ‘**E**’ from the ‘Main Menu’ to logoff.

Enter ‘**2**’ to hang-up.

## **Sec. 9. Modem Configuration**

**.01** Hardware features

- (a) Enable hardware flow control
- (b) Enable modem error control
- (c) Enable modem compression