

Filing of Form 8851, *Summary of Archer MSAs*, Extended to Calendar Year 2002

Announcement 2002-52

General

As a result of the Job Creation and Worker Assistance Act of 2002, Public Law 107-147, the filing of Form 8851, *Summary of Archer MSAs*, was extended into calendar year 2002.

01. The most current electronic/magnetic filing procedures are found in Revenue Procedure 2001-31, printed in Internal Revenue Bulletin 2001-20, dated May 14, 2001.

02. The due date for filing paper returns with IRS also applies to electronic and magnetic media filing. File Form 8851, postmarked no later than August 1, 2002, to report the number of Archer MSAs you established from January 1 through June 30, 2002.

03. All correspondence, paper forms and media relating to Form 8851 should be sent to:

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

.04 A list of the acceptable media and methods of filing Form 8851 are as follows:

- Electronic Filing — FIRE System
- Magnetic Tape
- Tape Cartridge
- 8mm, 4mm, and Quarter Inch Cartridges (QIC)
- 3 ½-Inch Diskette

☞ **Note: Beginning in January 2003, IRS/MCC will no longer accept 9-track magnetic tape for the filing of Form 8851. Beginning in January 2004, 8mm, 4mm, or Quarter Inch Cartridges (QIC) will no longer be acceptable.**

.05 The Information Reporting Program (IRP) Call Site was reorganized and is now the IRP Customer Service Section. The IRP Customer Service Section continues to assist filers via a toll-free number and e-mail with information return issues. **The new toll-free number is 866-455-7438.** The toll-free number can only be used within the United States. Filers may continue to use the original telephone number, 304-263-8700 or TTY/TDD 304-267-3367 (not toll-free). E-mail may be sent to mccirp@irs.gov. Hours of operation are Monday through Friday, 8:30 a.m. to 4:30 p.m., Eastern time.