

NOTE: This revenue procedure will be reproduced as the next revision of IRS Publication 1516, *Specifications for Filing Form 8596, Electronically or Magnetically.*

Use this revenue procedure to prepare Tax Year 2005 and prior year information returns for submission to Internal Revenue Service (IRS) using any of the following:

- Electronic Filing
- Tape Cartridge

NOTE:

Following is a list of related forms for filing Information Returns Electronically/Magnetically:

Form 4419 — Application for Filing Information Returns Electronically/Magnetically

Form 4804 — Transmittal of Information Returns Reported Magnetically

Notice 210 — Preparation Instructions for Media Label

These forms can be obtained by calling 1-800-TAX-FORM (1-800-829-3676). You can also download forms and publications from the IRS Web Site at **www.irs.gov**.

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PART A. GENERAL

Sec. 1. Purpose

.01 Section 6050M of the Internal Revenue Code, which was added by section 1522 of the Tax Reform Act of 1986 (Public Law 99-514) and amended by section 1015(f) of the Technical and Miscellaneous Revenue Act of 1988 (Public Law 100-647), requires Federal Executive Agencies to file an information return with the Internal Revenue Service (IRS) reporting the name, address and Taxpayer Identification Number (TIN) of each person and/or corporation with whom the agency enters into a contract, together with any other information required by Treasury regulations.

.02 The purpose of this revenue procedure is to provide the specifications for filing Form 8596, Information Return for Federal Contracts, and Form 8596-A, Quarterly Transmittal of Information Returns for Federal Contracts, with IRS electronically through the Filing Information Returns Electronically (FIRE) System or magnetically, using IBM 3480, 3490, 3490E, 3590, or 3590E tape cartridges.

.03 *This revenue procedure applies to Federal Executive Agencies, United States Postal Service and the Postal Rate Commission with respect to reporting their contracts and contract increases in excess of \$25,000. Federal Executive Agencies may be required to report the same contract information to the Federal Procurement Data Center (FPDC) and therefore are permitted to make an election to have the FPDC file with the Internal Revenue Service on their behalf. If the election is made by the Federal Executive Agency it must be made by the head of the Agency (or his or her delegate). The agency must not file directly with IRS. See Part A, Section 5. Please read this revenue procedure carefully.*

.04 This Revenue Procedure supersedes Rev. Proc. 99-9, reprinted as Publication 1516 (Rev. 1-99), Specifications for Filing Forms 8596, Information Returns for Federal Contracts on Magnetic Tape, Tape Cartridge, 5¼ and 3½-inch Diskettes. Use this Revenue Procedure for filing Forms 8596 electronically or magnetically for the quarter beginning October 2005.

Sec. 2. Nature of Changes

a. General

.01 Extensive revisions were made to this publication. Please review the entire publication carefully. Only the major changes are listed here.

.02 The name Martinsburg Computing Center was changed to Enterprise Computing Center-Martinsburg (ECC-MTB).

.03 Electronic filing of Form 8596 is available on the internet at <http://fire.irs.gov>. Please review Part B to learn how to quickly and easily file Form 8596 electronically.

.04 Magnetic tape, 8mm, 4mm, Quarter Inch Tape Cartridges and diskettes are no longer acceptable media for submitting Form 8596 to IRS/ECC-MTB.

.05 Section 9, How to File Corrected Returns, was completely revised. Please read carefully.

.06 Section 12, Definition of Terms, was deleted. See current Instructions for Form 8596.

.07 Information in Section 11, Effect on Paper Document and Section 14, Effective Date was moved to other Sections. Sections 11 and 14 were deleted.

.08 The title of Publication 1516 was changed to Specifications for Filing Form 8596, Electronically/Magnetically.

b. Programming Changes

.01 A Record Sequence Number in positions 500 – 507 was added to all record layouts, “T”, “A”, “B”, “C”, “F”.

c. Programming Changes — Transmitter “T” Record

.01 Contact’s Email Address was added to positions 359-393.

.02 Magnetic Tape File Indicator was renamed Tape Cartridge File Indicator and was moved to positions 394-395.

.03 Electronic File Name for a Replacement File was added to positions 396-410.

.04 Transmitter’s Media Number was added to positions 411-416.

d. Programming Changes — Payer “A” Record

.01 Correction File Indicator was added to position 50.

e. Programming Changes — Payee “B” Record

.01 Corrected Return Indicator was added to position 6.

Sec. 3. Where to File and How to Contact the IRS Enterprise Computing Center-Martinsburg

.01 All information returns filed electronically or magnetically are processed at IRS/ECC-MTB. Files containing information returns and requests for IRS electronic and magnetic media filing information should be sent to the following address:

IRS-Enterprise Computing Center-MTB
Information Reporting Program
230 Murall Drive
Kearneysville, WV 25430

.02 Telephone inquiries for the Information Reporting Program Customer Service Section may be made between 8:30 a.m. and 4:30 p.m. Eastern time, Monday through Friday.

.03 The telephone numbers for magnetic media inquiries or electronic submissions are:

Information Reporting Program Customer Service Section

TOLL-FREE 1-866-455-7438 or outside the U.S. 1-304-263-8700

email at mccirp@irs.gov

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

**304-264-5602 — Fax Machine
Electronic Filing — FIRE system**

<http://fire.irs.gov>

TO OBTAIN FORMS:

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

www.irs.gov — IRS Website access to forms

Sec. 4. Form 4419, Application for Filing Information Returns Electronically/Magnetically

.01 Transmitters are required to submit Form 4419, Application for Filing Information Returns Electronically/Magnetically, to request authorization to file information returns with IRS/ECC-MTB. A single Form 4419 should be filed no matter how many types of returns the transmitter will be submitting electronically/magnetically. For example, if a transmitter plans to file Forms 8596, one Form 4419 should be submitted. If, at a later date, another type of form (Forms 1098, 1099, 5498 and W-2G) is to be filed, the transmitter does not need to submit a new Form 4419.

Note: EXCEPTIONS — An additional Form 4419 is required for filing each of the following types of returns: Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, Form 8027, and Employer’s Annual Information Return of Tip Income and Allocated Tips. See the back of Form 4419 for detailed instructions.

.02 Tape cartridges and electronically filed returns may not be submitted to IRS/ECC-MTB until the application has been approved. Please read the instructions on the back of Form 4419 carefully. Forms may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. The form is also available on the IRS website at **www.irs.gov**. This form may be photocopied.

.03 Upon approval, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned and included in an approval letter. The TCC **must** be coded in the Transmitter “T” Record. IRS/ECC-MTB uses the TCC to identify payers/transmitters and to track their files through the processing system. The same TCC can be used regardless of the method of filing. For example, a payer may send their production data on a tape cartridge and then later submit a correction file electronically. The same TCC can be used for each filing.

.04 Form 4419 may be submitted anytime during the year; however, it **must** be submitted to IRS/ECC-MTB at least 30 days before the due date of the return(s) for current year processing. This will allow IRS/ECC-MTB the minimum amount of time necessary to process and respond to applications.

.05 Once a transmitter is approved to file electronically/magnetically, it is not necessary to reapply **unless**:

- (a) The payer has discontinued filing electronically or magnetically for two consecutive years. The payer's TCC may have been reassigned by IRS/ECC-MTB. Payers who are aware that their TCC will no longer be used are requested to notify IRS/ECC-MTB so these numbers may be reassigned.
- (b) The payer's files were transmitted in the past by a service bureau using the service bureau's TCC, but now the payer has computer equipment compatible with that of IRS/ECC-MTB and wishes to prepare his or her own files. The payer must request a TCC by filing Form 4419.

.06 If **any** of the information (name, TIN or address) on Form 4419 changes, please notify IRS/ECC-MTB in writing so the IRS/ECC-MTB database can be updated. You may use our email address, mccirp@irs.gov, for basic name and address changes. Due to security concerns IRS/ECC-MTB discourages sending TIN information via email. A change in the method by which information returns are submitted is not information that needs to be updated (e.g., tape cartridge to electronic). The transmitter should include the TCC in all correspondence.

.07 Approval to file does not imply endorsement by IRS/ECC-MTB of any computer software or of the quality of tax preparation services provided by a service bureau or software vendor.

Sec. 5. Filing Requirements

.01 The requirements for Federal Contracts are governed by section 6011(e)(2)(A) and section 6050M of the Internal Revenue Code and Regulation section 1.6050M-1. *The term Federal Executive Agency means — (1) any Executive Agency (as defined in Section 105 of title 5, United States Code) other than the General Accounting Office; (2) any military department as defined in section 102 of such title; and (3) the United States Postal Service and the Postal Rate Commission.* A Federal Executive Agency that files 250 or more reportable contracts during a one year period, must file Form 8596 on an electronic/magnetic file for each quarter of that one year period.

.02 The information returns required by this section with respect to contracts of a Federal Executive Agency entered into on or after January 1, 1989, must be filed on a quarterly basis for the calendar quarters ending on the last day of March, June, September, and December, on or before the last day of the month following that quarter for which the returns are being made.

.03 The information returns required by this section may be made in one submission or in multiple submissions.

.04 If a Federal Executive Agency has reasonable expectations to enter into fewer than 250 reportable contracts during a one year period, the agency may file paper Forms 8596 and 8596-A with the IRS Kansas City Service Center, Kansas City, MO 64999-2222.

.05 Election to have the Director of the Federal Procurement Data Center file returns on behalf of an agency. Except for the U.S. Postal Service and the Postal Rate Commission, a Federal Executive Agency may elect to have the Director of the Federal Procurement Data Center (FPDC) file the required returns with IRS on behalf of the agency. The agency must comply with the requirements of the Federal Procurement Data System (FPDS) in submitting the information and must not file with the Internal Revenue Service.

.06 In order to make this election, the head of a Federal Executive Agency (or his or her delegate) shall attach a signed statement to its submission to the FPDC for that quarter stating the following:

- (a) The Director of the FPDC (or his or her delegate) is authorized to submit the required returns on behalf of the agency for contracts for that quarter in accordance with an election under 26 CFR, section 1.6050M-1(d)(5).
- (b) Under the penalties of perjury, the official has examined the information submitted by the agency to the FPDC who will submit the returns to IRS. The official certifies that information to be, to the best of his or her knowledge and belief, an accurate compilation of agency records maintained in the normal course of business for the purpose of making true, correct, and complete returns as required by section 6050M.

.07 An agency that elects to have the FPDC file its returns must not submit those same returns to the IRS.

.08 If a contract is increased by more than \$25,000 under one action, the action should be treated as a new contract and reported to IRS for the calendar quarter in which the increase occurs. This could occur through the exercise of an option contained in a basic or initial contract or under any other rule of contract law, expressed or implied, when the amount of money or other property obligated under the contract is increased by \$25,000.

.09 Special rules to filing requirements are as follows:

- (a) If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between SBA and a procuring agency pursuant to section 8(a) of the Small Business Act, the procuring agency, not the SBA, will be required to file Forms 8596 and 8596-A.
- (b) A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Service Administration (GSA), or a scheduled contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more Federal Executive Agencies, is not to be reported by the GSA or VA at the time of execution. When a Federal Executive Agency, including the GSA or the VA, places an order under a schedule contract, the Federal Executive Agency must file Forms 8596 and 8596-A.

.10 Exceptions: The following are not required to be reported under section 6050M:

- (a) Any contract action of \$25,000 or less;

- (b) Any contract which provides that all amounts payable under the contract by a Federal Executive Agency will be paid on or before the 120th day following the date of the contract action and for which it is reasonable to expect that all amounts will be so paid;
- (c) A license granted by a Federal Executive Agency;
- (d) An obligation of a contractor (other than a Federal Executive Agency) to a subcontractor;
- (e) Debt instruments of the U.S. Government or a Federal agency, such as Treasury Notes, Treasury Bonds, Treasury Bills, U.S. Savings Bonds, or similar instruments;
- (f) An obligation of a Federal Executive Agency to lend money, lease property to someone, or sell property;
- (g) A blanket purchase agreement. However, when an order is placed under a blanket purchase agreement, a contract then exists and Forms 8596 and 8596-A must be filed;
- (h) Any contract with a contractor who, in making the agreement, is acting in his or her capacity as an employee of a Federal Executive Agency (e.g., any contract of employment under which the employee is paid wages subject to Federal income tax withholding);
- (i) Any contract between a Federal Executive Agency and another Federal Governmental unit or any subsidiary agency;
- (j) Any contract with a foreign government or agency or any subsidiary agency;
- (k) Any contract with a state or local government or agency or any subsidiary agency;
- (l) Any contract with a person who is not required to have a taxpayer identification number, such as a nonresident alien, foreign corporation or foreign partnership, any of which does not have income effectively connected with the conduct of a trade or business in the United States and does not have an office or place of business as a fiscal or paying agent in the United States;
- (m) Certain confidential or classified contracts that meet the requirements of section 6050M(e);
- (n) Any contract that provides that all payments made after the 120th day after the date of the contract action will be made by someone other than a Federal Executive Agency or an agent of such an agency. For example, a contract under which the contractor will collect amounts owed to a Federal Executive Agency for the agency's debtor and will remit to the Federal Executive Agency the money collected less an amount for the contractor's consideration under the contract;
- (o) Contracts entered into using nonappropriated funds.

.11 All paper Forms 8596 and 8596-A for both original and corrected returns should be filed with the IRS Kansas City Service Center, Kansas City, MO 64999-2222. Forms 8596 and 8596-A may be obtained by calling 1-800-TAX-FORM (1-800-829-3676) and via www.irs.gov.

Sec. 6. Filing of Information Returns For Federal Contracts

.01 Form 4804, Transmittal of Information Returns Reported Magnetically, or a computer-generated substitute, must accompany all magnetic media shipments except for replacements, when Form 4804 is not always necessary. IRS/ECC-MTB allows for the use of computer-generated substitutes for Form 4804. The substitutes must contain all information requested on the original forms including the affidavit and signature line. Photocopies are acceptable; however, an original signature is required. When using computer-generated forms, be sure to clearly mark the tax year being reported. This will eliminate a telephone communication from IRS/ECC-MTB to question the tax year.

.02 Copies of Forms 4804 and requests for additional forms related to electronic/magnetic media processing may be obtained by calling 1-800-TAX-FORM (1-800-829-3676).

.03 Paper information returns must be sent to the IRS Kansas City Service Center using Form 8596 and Form 8596-A. **Returns filed on paper forms must not be sent to the IRS/ECC-MTB.**

.04 The affidavit on Form 4804 or the appropriate substitute affidavit set forth in this section must be signed by the head of the Federal Executive Agency (or his or her delegate), or if returns are being made on behalf of the agency by the FPDC, by the Director for the FPDC (or his or her delegate).

To use the substitute affidavit, the transmitter should attach the substitute to the Form 4804 and cross out the affidavit on the original form. The substitute affidavit must include the signature and title of the person signing and the date. The substitute affidavits follow:

(a) Returns made directly with the Internal Revenue Service by the Federal Executive Agency.

"Under the penalties of perjury, I declare that I have examined this transmittal, and accompanying documents, that they are prepared pursuant to the requirement of section 6050M, and, to the best of my knowledge and belief, they are compiled from agency records maintained in the normal course of business for the purpose of making a true, correct, and complete return as required by section 6050M."

(b) Returns made by the Director of FPDC on an agency's behalf.

"Under the penalties of perjury, I declare that I have examined this transmittal, and accompanying documents, that they are prepared pursuant to the requirement of section 6050M and, to the best of my knowledge and belief, they are compiled from information submitted by the Federal Executive Agency to the FPDC pursuant to section 1.6050M-1(d)(5)(i) for the purpose of making a true, correct, and complete return as required by section 6050M."

.05 If a Federal Executive Agency elects to have the FPDC make returns on its behalf, the FPDC shall attach a copy of that agency's signed statement, making the election, to the Form 4804 accompanying the magnetic media submission for that agency for that quarter. When filing electronically, mail or fax a copy of the affidavit to IRS/ECC-MTB (see Part A, Sec. 3.)

.06 **The transmitter must not report the same information on paper forms that is reported electronically/magnetically.** If part of the returns are reported on paper and part electronically/magnetically, the transmitter must be sure that duplicate information is not included on both. This does not mean that corrected documents should not be filed. If a return has been prepared and submitted improperly, a corrected return must be filed as soon as possible. See Part A, Sec. 8 for requirements and instructions on filing corrected returns.

.07 When a transmitter submits magnetic media files, the following items must be included:

- (a) A signed Form 4804 or computer generated substitute.
- (b) A self-adhesive external media label, created by the filer, must be affixed to each tape cartridge. For instructions on how to prepare an external media label, refer to Notice 210.
- (c) 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, the outside of the package should be marked as Box 1 of 1. For multiple containers, include the sequence (for example, Box 1 of 3, 2 of 3, 3 of 3).

.08 Agencies are required to retain a copy of the information returns filed with IRS for at least three years or have the ability to reconstruct the data.

Sec. 7. Filing Dates

.01 The information returns required by this section must be filed on a quarterly basis for the calendar quarters as follows:

QUARTER

DUE DATE

January, February, March

April 30

April, May, June

July 31

July, August, September

October 31

October, November, December

January 31

.02 The director of the FPDC (or his or her delegate) shall submit the required return quarterly to IRS on or before the earlier date of:

- (a) 45 days following the date that the contract information is required to be submitted to the FPDC, or
- (b) 90 days following the end of the calendar quarter for which the election is made, except that, if the calendar quarter ends September 30, 105 days following the end of that quarter.

.03 If any due date falls on a Saturday, Sunday, or legal holiday, the filing deadline is extended to the next day that is not a Saturday, Sunday, or legal holiday.

Sec. 8. How to File Corrected Returns

- A **correction** is an information return submitted by the transmitter to correct an information return that was previously submitted to and processed by IRS/ECC-MTB, but contained erroneous information.
- **DO NOT SEND YOUR ENTIRE FILE AGAIN.** Only send the information returns in need of correction.
- Information returns omitted from the original file **must not** be coded as corrections. Submit them under a separate Payer "A" Record as original returns.
- Before creating your correction file, review the following guidelines chart carefully.

.01 When corrections are necessary, they must be filed in the next filing quarter. If the entire file that was submitted electronically/magnetically was in error, the IRS/ECC-MTB should be contacted immediately. (See Part A, Sec. 3 for the address)

.02 Corrections should be filed **as soon as possible**. All fields must be completed with the correct information, not just the data fields needing correction. Submit corrections only for the returns filed in error, not the entire file. Furnish corrected statements to recipients as soon as possible.

Note: Do NOT resubmit your entire file as corrections. This will result in duplicate filing and erroneous notices may be sent to payees. Submit only those returns which need to be corrected.

.03 There are numerous types of errors, and in some cases, more than one transaction may be required to correct the initial error. If the original return was filed as an aggregate, the filers must consider this in filing corrected returns.

.04 Corrected returns may be included on the same media as original returns; however, separate “A” Records are required. Corrected returns must be identified on Form 4804 and the external media label by indicating “Correction.” If filers discover that certain information returns were omitted on their original file, they must not code these documents as corrections. The file must be coded and submitted as originals.

.05 Review the chart that follows. Errors normally fall under one of the two categories listed. Next to each type of error is a list of instructions on how to file the corrected return.

Guidelines for Filing Corrected Returns Electronically/Magnetically

Error Made on the Original Return

How To File the Corrected Return

Note: References to Form 4804 apply to magnetically filed media only. Form 4804 is not required for files submitted electronically through the FIRE System. One transaction is required to make the following corrections properly. (See Note.)

ERROR TYPE 1

- 1.** Original return was filed with one or more of the following errors:
- (a)** Incorrect dollar amount in the Payee “B” Record
 - (b)** Incorrect payee address

CORRECTION

- A.** Prepare a new Form 4804 that includes information relating to this new file.
 - B.** Mark “Correction” in Block 1 of Form 4804.
 - C.** Prepare a new file. The first record on the file will be the Transmitter “T” Record.
 - D.** Make a separate “A” Record for each payer being reported. Information in the “A” Record may be the same as it was in the original submission. However, remove the “1” (one) in Field Position 48 and set the Correction File Indicator (Field Position, 50) to “1” (one).
 - E.** The Payee “B” Records must show the correct record information as well as a Corrected Return Indicator Code of “G” in Field Position 6.
 - F.** Corrected returns submitted to IRS/ECC-MTB using “G” coded “B” Records may be on the same file as those returns submitted without the “G” coded “B” Records; however, **separate “A” Records are required.**
 - G.** Prepare a separate “C” Record for each payer being reported.
 - H.** The last record on the file will be the End of Transmission “F” Record. Indicate “Correction” on the external media label.
-

File layout one step corrections

| | | | | | |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|
| Transmitter "T" Record | Payer "A" Record | "G" coded Payee "B" Record | "G" coded Payee "B" Record | End of Payer "C" Record | End of Transmission "F" Record |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|

Guidelines for Filing Corrected Returns Electronically/Magnetically

Error Made on the Original Return

How To File the Corrected Return

Two (2) separate transactions are required to make the following corrections properly. Follow the directions for both Transactions 1 and 2. DO NOT use the two step correction process to correct money amounts.

ERROR TYPE 2

CORRECTION

1. Original return was filed with one or more of the following errors:

- (a) No payee TIN (SSN, EIN, ITIN)
- (b) Incorrect payee TIN
- (c) Incorrect payee name *and address*

Transaction 1: Identify incorrect returns

- A. Prepare a new Form 4804 that includes information related to this new file.
- B. Mark "Correction" in Block 1 of Form 4804.
- C. Prepare a new file. The first record on the file will be the Transmitter "T" Record. Make a separate "A" Record for each type of return and each payer being reported. The information in the "A" Record will be **exactly** the same as it was in the original submission with one exception; remove the "1" from Field Position 48, and set the Correction File Indicator (Field Position 50) to "1" (one).
- D. The Payee "B" Records must contain **exactly the same** information as submitted previously, **except**, insert a Corrected Return Indicator Code of "G" in Field Position 6 of the "B" Records, and enter "0" (zeros) in all payment amounts.
- E. Corrected returns submitted to IRS/ECC-MTB using "G" coded "B" Records may be on the same file as those returns submitted with a "C" code; **however, separate "A" Records are required.**
- F. Prepare a separate "C" Record for each type of return and each payer being reported.
- G. Continue with Transaction 2 to complete the correction.

Transaction 2: Report the correct information.

- A. Make a separate "A" Record for each type of return and each payer being reported. Remove the "1" in Field Position 48 and set the Correction File Indicator (Field Position 50), to "1" (one).
- B. The Payee "B" Records must show the correct information as well as a Corrected Return Indicator Code of "C" in Field Position 6.

Guidelines for Filing Corrected Returns Electronically/Magnetically (Continued)

| Error Made on the Original Return | How To File the Corrected Return |
|-----------------------------------|--|
| | <p>C. Corrected returns submitted to IRS/ECC-MTB using “C” coded “B” Records may be on the same file as those returns submitted with “G” codes; however, separate “A” Records are required.</p> <p>D. Prepare a separate “C” Record for each type of return and each payer being reported.</p> <p>E. The last record on the file will be the End of Transmission “F” Record.</p> <p>F. Indicate “Correction” on the external media label.</p> |

File layout **two** step corrections

| | | | | | |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|------------------------|
| Transmitter “T” Record | Payer “A” Record | “G” coded Payee “B” Record | “G” coded Payee “B” Record | End of Payer “C” Record | Payer “A” Record |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|------------------------|

| | | | |
|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|
| “C” coded Payee “B” Record | “C” coded Payee “B” Record | End of Payer “C” Record | End of Transmission “F” Record |
|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|

Note: If a filer is correcting the name and/or TIN in addition to any errors listed in item 2 of the chart, two transactions will be required. If a filer is reporting “G” coded, “C” coded, and/or “Non-coded” (original) returns on the same media, each category must be reported under separate “A” Records.

Sec. 9. Taxpayer Identification Numbers

.01 Contractors are required to furnish taxpayer identification numbers (TINs) to the agency under section 6109 of the Internal Revenue Code.

.02 The contractor’s TIN and name combination is used to associate information returns reported to IRS with corresponding information on tax returns. It is imperative that **correct** social security number (SSN) or employer identification number (EIN) for contractors be provided to IRS. **Do not enter hyphens or alpha characters.** Entering all zeros, ones, twos, etc., will have the effect of an incorrect TIN.

.03 IRS validates the SSN by using the Name Control of the surname of the individual who has been assigned this number. For this reason, the surname should be provided in the Payee Name Line and/or the Name Control in positions 7-10 of the “B” Record. It is imperative to provide correct information for IRS to validate the SSN. IRS validates an EIN by using the name control of the business to which the EIN has been assigned. If an EIN is reported for a contractor, the correct business name should be provided in the First Payee Name Line and/or Name Control in positions 7-10 of the “B” Record.

.04 For sole proprietors, the owner’s name (not the doing business as (DBA) name) must appear in the Payee Name Line. The TIN for a sole proprietor may be either an EIN or SSN.

.05 The TIN to be furnished to IRS depends primarily upon the manner in which the account is maintained or set up on the agency’s record. The payer and payee names and taxpayer identification numbers should be consistent with the names and numbers used on other tax returns. The TIN must be that of the contractor. If the contract is recorded in more than one name, the transmitter must furnish the TIN and name of one of the contractors. The TIN provided must be associated with the name of the contractor provided in the First Payee Name Line of the Payee “B” Record.

Sec. 10. State Abbreviations

.01 The following state and U.S. territory abbreviations are to be used when developing the state code portion of address fields.

| State | Code | State | Code | State | Code |
|--------------------------------|------|------------------|------|-----------------------|------|
| Alabama | AL | Kentucky | KY | No. Mariana Islands | MP |
| Alaska | AK | Louisiana | LA | Ohio | OH |
| American Samoa | AS | Maine | ME | Oklahoma | OK |
| Arizona | AZ | Marshall Islands | MH | Oregon | OR |
| Arkansas | AR | Maryland | MD | Pennsylvania | PA |
| California | CA | Massachusetts | MA | Puerto Rico | PR |
| Colorado | CO | Michigan | MI | Rhode Island | RI |
| Connecticut | CT | Minnesota | MN | South Carolina | SC |
| Delaware | DE | Mississippi | MS | South Dakota | SD |
| District of Columbia | DC | Missouri | MO | Tennessee | TN |
| Federated States of Micronesia | FM | Montana | MT | Texas | TX |
| Florida | FL | Nebraska | NE | Utah | UT |
| Georgia | GA | Nevada | NV | Vermont | VT |
| Guam | GU | New Hampshire | NH | Virginia | VA |
| Hawaii | HI | New Jersey | NJ | (U.S.) Virgin Islands | VI |
| Idaho | ID | New Mexico | NM | Washington | WA |
| Illinois | IL | New York | NY | West Virginia | WV |
| Indiana | IN | North Carolina | NC | Wisconsin | WI |
| Iowa | IA | North Dakota | ND | Wyoming | WY |
| Kansas | KS | | | | |

.02 Filers must adhere to the city, state, and ZIP Code format for U.S. addresses in the “B” Record. This also includes American Samoa, Federated States of Micronesia, Guam, Marshall Islands, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

.03 For foreign country addresses, filers may use a 51 position free format which should include city, province or state, postal code, and name of country in this order. This is allowable only if a “1” (one) appears in the Foreign Country Indicator, Field Position 247 of the “B” Record.

.04 When reporting APO/FPO addresses use the following format:

EXAMPLE:

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

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

PART B. ELECTRONIC FILING SPECIFICATIONS

Sec. 1. General

.01 Electronic filing of Form 8596 returns, originals, corrections, and replacements is offered as an alternative to magnetic media or paper filing. Filing electronically will fulfill the magnetic media requirements for those payers who are required to file magnetically. There is no minimum of number of forms filing requirement; therefore, any number of forms may be filed electronically. Payers who are under the filing threshold requirement are encouraged to file electronically. If the original file was sent magnetically, but IRS/ECC-MTB has requested a replacement file, the replacement may be transmitted electronically. Also, if the original file was submitted via magnetic media, any corrections may be transmitted electronically.

.02 All electronic filing of information returns are received at IRS/ECC-MTB via the FIRE (Filing Information Returns Electronically) System. To connect to the FIRE System, point your browser to <http://fire.irs.gov>. The system is designed to support the electronic filing of information returns only.

.03 The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in each of them. Only inquiries concerning electronic filing of information returns should be directed to IRS/ECC-MTB.

.04 Files submitted to IRS/ECC-MTB electronically must be in standard ASCII code. Do not send magnetic media with the same information as electronically submitted files. This would create duplicate reporting resulting in penalty notices.

.05 If a Federal Executive Agency elects to have the FPDC make returns on its behalf, the FPDC shall mail or fax a copy of that agency's signed statement, making the election, to IRS/ECC-MTB (see Part A, Sec. 3.)

.06 The record formats of the "T", "A", "B", "C", and "F" records are the same for both electronically or magnetically filed records. See Part D, Record Format Specifications and Record Layouts.

Sec. 2. Advantages of Filing Electronically

Some of the advantages of filing electronically are:

- (1) No Form 4804 requirements.
- (2) Security – Secure Socket Layer (SSL) 128-bit encryption.
- (3) Results available within 1-2 workdays regarding the acceptability of the data transmitted. It is the filer's responsibility to log into the system and check results.
- (4) Allows more attempts than magnetic media filing to replace bad files within a specific time frame before imposing penalties (refer to Part B, Sec. 4.05).
- (5) Better customer service due to on-line availability of transmitter's files for research purposes.

Sec. 3. Electronic Filing Approval Procedure

.01 Filers must obtain a Transmitter Control Code (TCC) prior to submitting files electronically. Filers who currently have a TCC for magnetic media filing may use their assigned TCC for electronic filing. Refer to Part A, Sec. 4, for information on how to obtain a TCC.

.02 Once a TCC is obtained, electronic filers assign their own user ID, password and PIN (Personal Identification Number) and do not need prior or special approval. See Part B, Sec. 5, for more information on the PIN.

.03 If a filer is submitting files for more than one TCC, it is not necessary to create a separate logon and password for each TCC.

.04 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 must be 8 alpha/numeric characters consisting of at least 1 uppercase, 1 lowercase, and 1 numeric. However, filers who forget their password or PIN, can call **toll-free 1-866-455-7438** for assistance. The FIRE System may require users to change their passwords on a yearly basis.

Sec. 4. Electronic Submissions

.01 Electronically filed information may be submitted to IRS/ECC-MTB 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 **toll-free at 1-866-455-7438**.

.02 The FIRE System will be down from December 23, 2005, through January 3, 2006. This allows IRS/ECC-MTB to update its system to reflect current year changes.

.03 If you are sending files larger than 10,000 records electronically, data compression is encouraged. If you are considering sending files larger than 5 million records, please contact IRS/ECC-MTB for specifics. WinZip and PKZip are the only acceptable compression packages. IRS/ECC-MTB cannot accept self-extracting zip files or compressed files containing multiple files. The time required to transmit information returns electronically will vary depending upon the type of connection to the internet and if data compression is used. **The time required to transmit a file can be reduced by as much as 95 percent by using compression.**

.04 Transmitters may create files using self assigned filename(s). Files submitted electronically will be assigned a new unique filename by the FIRE System. The file name assigned by the FIRE System will consist of submission type (ORIG [original], CORR [correction], 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 IRS/ECC-MTB to identify the file, if assistance is required.

.05 If a file was submitted timely and is unacceptable, the filer will have up to 60 days from the day the file to transmit an acceptable file. If an acceptable file is not received within 60 days, then the payer could be subject to late filing penalties. This only applies to files originally submitted electronically.

.06 The following definitions have been provided to help distinguish between a correction and a replacement:

- A **correction** is an information return submitted by the transmitter to correct an information return that was previously submitted to and successfully processed by IRS/ECC-MTB, but contained erroneous information. (See Note.)

☛ **Note: Corrections should only be made to records that have been submitted incorrectly, not the entire file.**

- A **replacement** is an information return file sent by the filer because the CHECK FILE STATUS option on the FIRE System indicated the original file was bad. After the necessary changes have been made, the file must be transmitted through the FIRE System. (See Note.)

☛ **Note: Filers should never transmit anything to IRS/ECC-MTB as a “Replacement” file unless the CHECK FILE STATUS option on the FIRE System indicates the file is bad.**

.07 The TCC in the Transmitter “T” Record must be the TCC used to transmit the file; otherwise, the file will be considered an error.

Sec. 5. PIN Requirements

.01 Form 4804 is not required for electronic files. Instead, the user will be prompted to create a PIN consisting of 10 numeric characters when establishing their initial logon name and password.

.02 The PIN is required each time an ORIGINAL, CORRECTION, or REPLACEMENT file is sent electronically and is permission to release the file. An authorized agent may enter their PIN, however, the payer is responsible for the accuracy of the returns. The payer will be liable for penalties for failure to comply with filing requirements. If you forget your PIN, please call **toll-free at 1-866-455-7438** for assistance.

.03 If the file is good, it is released for mainline processing after 10 calendar days from receipt. Contact us **toll-free at 1-866-455-7438** within this 10-day period if there is a reason the file should not be released for further processing. If the file is unacceptable, follow normal replacement procedures.

Sec. 6. Electronic Filing Specifications

.01 The FIRE System is designed exclusively for the filing of Forms 1042-S, 1098, 1099, 5498, 8027, 8596, and W-2G.

.02 A transmitter must have a TCC (see Part A, Sec. 4) before a file can be transmitted. A TCC assigned for magnetic media filing should also be used for electronic filing.

.03 The results of the electronic transmission will be available in the CHECK FILE STATUS area of the FIRE System within 1-2 business days. It is the filer’s responsibility to verify the acceptability of files submitted by selecting the CHECK FILE STATUS option. Forms 1042-S and 8027 require a longer processing time.

Sec. 7. Connecting to the FIRE System

.01 Point your browser to *http://fire.irs.gov* to connect to the FIRE System.

.02 When running Norton Internet Security or similar software, you may need to disable this feature if your file transfer does not complete properly.

.03 Before connecting, have your TCC and EIN available.

.04 Your browser must support SSL 128-bit encryption.

.05 Your browser must be set to receive “cookies”. Cookies are used to preserve your User ID status.

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 “**Submit**”.

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

Enter and verify your **password** (the password is user assigned and must be 8 alpha/numerics, containing at least 1 uppercase, 1 lowercase and 1 numeric). FIRE may require you to change the password once a year.

Click “**Create**”.

If you receive the message “**Account Created**”, click “**OK**”.

Enter and verify your 10 digit self-assigned PIN (Personal Identification Number).

Click “**Submit**”.

System.)

If you receive the message “**Your PIN has been successfully created!**”, click “**OK**”.
Read the bulletin(s) and/or click “**Start the FIRE application**”.

Subsequent connections to The FIRE System

Click “**Log On**”.

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

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

Uploading your file to the FIRE System

At Menu Options:

Click “**Send Information Returns**”

Enter your **TCC**:

Enter your **EIN**:

Click “**Submit**”.

The system will then display the company name, address, city, state, ZIP code, phone number, contact and email address. This information will be used to contact or send correspondence (if necessary) regarding this transmission. Update as appropriate and/or Click “**Accept**”.

Click one of the following:

Original File

Correction File

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

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

Click the file to be replaced.

Magnetic Media Replacement

Enter the alpha character from Form 9267, Media Tracking Slip, that was sent with the request for replacement file. Click “**Submit**”.

Enter your 10-digit PIN.

Click “**Submit**”.

Click “**Browse**” to locate the file and open it.

Click “**Upload**”.

When the upload is complete, the screen will display the total bytes received and tell you the name of the file you just uploaded.

If you have more files to upload for that TCC:

Click “**File Another?**”; otherwise,

Click “**Main Menu**”.

It is your responsibility to check the acceptability of your file; therefore, be sure to check back into the system in 1-2 business days using the CHECK FILE STATUS option.

Checking your FILE STATUS

At the Main Menu:

Click “**Check File Status**”.

Enter your **TCC**:

Enter your **EIN**:

Click “**Search**”.

Checking your FILE STATUS

If “Results” indicate:

“Good, Not Released” and you agree with the “Count of Payees”, you are finished with this file. The file will automatically be released after 10 calendar days unless you contact us within this timeframe.

“Good, Released” — File has been released to our mainline processing.

“Bad” — Correct the errors and timely resubmit the file as a “replacement”.

“Not yet processed” — File has been received, but we do not have results available yet. Please check back in a few days.

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

When you are finished, click on **Main Menu**.

Click **“Log Out”**.

Close your Web Browser.

Sec. 8. Common Problems and Questions Associated with Electronic Filing

.01 The following are the major errors associated with electronic filing:

NON-FORMAT ERRORS

1. Transmitter does not check the FIRE System to determine file acceptability.

The results of your file transfer are posted to the FIRE System within two business days. It is your responsibility to verify file acceptability and, if the file contains errors, you can get an online listing of the errors. Date received and number of payee records are also displayed. If the file is good, but you do not want the file processed, you must contact IRS/ECC-MTB within 10 calendar days from the transmission of your file.

2. Incorrect file is not replaced timely.

If your file is bad, correct the file and timely resubmit as a replacement.

3. Transmitter compresses several files into one.

Only compress one file at a time. For example, if you have 10 uncompressed files to send, compress each file separately and send 10 separate compressed files.

4. Transmitter sends a file and CHECK FILE STATUS indicates that the file is good, but the transmitter wants to send a replacement or correction file to replace the original/correction/replacement file.

Once a file has been transmitted, you cannot send a replacement file unless CHECK FILE STATUS indicates the file is bad (1-2 business days after file was transmitted). If you do not want us to process the file, you must first contact us **toll-free at 1-866-455-7438** to see if this is a possibility.

5. Transmitter sends an original file that is good, and then sends a correction file for the entire file even though there are only a few changes.

The correction file, containing the proper coding, should only contain the records needing correction, not the entire file.

6. File is formatted as EBCDIC.

All files submitted electronically must be in standard ASCII code.

7. Transmitter has one TCC number, but is filing for multiple companies, which EIN should be used when logging into the system to send the file?

When sending the file electronically, you will need to enter the EIN of the company assigned to the TCC. When you upload the file, it will contain the EIN's for the other companies that you are filing for. This is the information that will be passed forward.

8. Transmitter sent the wrong file, what should be done?

Call us as soon as possible **toll-free at 1-866-455-7438**. We may be able to stop the file before it has been processed. **Please do not send a replacement for a file that is marked as a good file.**

PART C. MAGNETIC MEDIA SPECIFICATIONS

Sec. 1. General and Replacement Media

.01 All data received at the IRS/ECC-MTB for processing will be given the same protection as individual returns (Form 1040).

.02 Transmitters must ensure that the record format and specifications comply with this revenue procedure. If IRS/ECC-MTB is unable to process your media, replacement media will be requested. IRS/ECC-MTB no longer returns media in need of replacement.

.03 A replacement is an information return file sent by the filer **at the request of IRS/ECC-MTB** because of errors encountered while processing the filer's original file or correction file. After the necessary changes have been made, the entire file must be returned for processing along with the Media Tracking Slip (Form 9267) which was included in the correspondence from IRS/ECC-MTB. (See **Note**.)

Note: Filers should never send anything to IRS/ECC-MTB marked "Replacement" unless IRS/ECC-MTB has requested a replacement file in writing or via the FIRE System.

.04 Magnetic 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 correspondence from IRS/ECC-MTB immediately.

.05 When possible, sample records identifying errors encountered will be provided with the returned information. It is the responsibility of the transmitter to check the entire file for similar errors.

.06 Before sending replacement media, make certain the following items are in place:

- (a) Make the required changes noted in the enclosed correspondence and check entire file for other errors.
- (b) Code Transmitter "T" record, in positions 21–22 for replacement. See Part D, Sec. 2.
- (c) Code Payer "A" record in position 49 with "1" for replacement file. See Part D, Sec. 4.
- (d) Enclose Form 9267, Media Tracking Slip, with your replacement media.
- (e) Label your Media "**Replacement Data**" and indicate the appropriate Tax Year.
- (f) Complete a new Form 4804 **if any of your information has changed**.

.07 Replacement files must be corrected and returned to IRS/ECC-MTB within 45 days from the date of the letter. Refer to Part B, Sec. 4 .05, for procedures for files submitted electronically. A penalty for failure to return a replacement file will be assessed if the files are not corrected and returned within the 45 days **or if filers are notified by IRS/ECC-MTB of the need for a replacement file more than two times**. A penalty for intentional disregard of filing requirements will be assessed if a replacement file is not received.

Note: Replacing electronic files is detailed in Part B, Sec. 4.

.08 Transmitters should be consistent in the use of recording codes and density on files. If the media does not meet these specifications, IRS/ECC-MTB will request a replacement file. Contact IRS/ECC-MTB **toll-free at 1-866-455-7438, extension 5** for further information.

Sec. 2. Tape Cartridge Specifications

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

- (a) Must be IBM 3480, 3490, 3490E, 3590, or 3590E.
- (b) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
 - (1) Tape cartridges must be 1/2-inch tape contained in plastic cartridges that are approximately 4-inches by 5-inches by 1-inch in dimension.
 - (2) Magnetic tape must 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, 75,742 CPI, or 3590 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 32,250 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 750.
 - (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.

PART D. RECORD FORMAT SPECIFICATIONS AND RECORD LAYOUTS

Sec. 1. General

- .01** The specifications contained in this part of the Revenue Procedure define the required formation and contents of the records to be included in the electronic or magnetic media files.
- .02** A provision is made in the “B” Records for entries which are optional. If the field is not used, enter blanks to maintain a fixed record length of 750 positions. Each field description explains the intended use of specific field positions.

Sec. 2. Transmitter “T” Record — General Field Descriptions

- .01** The Transmitter “T” Record identifies the entity transmitting the electronic/magnetic media file and contains information which is critical if it is necessary for IRS/ECC-MTB to contact the filer.
- .02** The Transmitter “T” Record is the first record on each file and is followed by a Payer “A” Record. A file format diagram is located at the end of Part D. A replacement file will be requested by IRS/ECC-MTB if the “T” Record is not present.
- .03** For all fields marked “**Required**”, the transmitter must provide the information described under Description and Remarks. For those fields not marked “**Required**”, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.
- .04** All records must be a fixed length of 750 positions.
- .05** All alpha characters entered in the “T” Record must be upper-case, except email addresses which may be case sensitive. **Do not** use punctuation in the name and address fields.

Record Name: Transmitter “T” Record

| Field Position | Field Title | Length | Description and Remarks |
|----------------|----------------|--------|--|
| 1 | Record Type | 1 | Required. Enter “T”. |
| 2–5 | Payment Year | 4 | Required. Enter the 4-digit year in which the contract is signed. |
| 6 | Type of Return | 1 | Required. Enter “G”. |

Record Name: Transmitter "T" Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|--|----------------------------------|---------------|--|
| 7-15 | Transmitter's TIN | 9 | Required. Must be the valid nine-digit number TIN assigned by IRS to the Federal Executive Agency. Do not enter hyphens or alpha characters. Entering all zeros, ones, twos, etc., will have the effect of an incorrect TIN. |
| 16-20 | Transmitter Control Code | 5 | Required. Enter the five-character alpha/numeric Transmitter Control Code (TCC) assigned by IRS/ECC-MTB. A TCC must be obtained to file data within this program. |
| 21-22 | Replacement Alpha Character | 2 | Required for magnetic media replacement files only. Enter the alpha/numeric character which appears immediately following the TCC number on the Media Tracking Slip (Form 9267). The Form 9267 accompanies media that has been returned by IRS/ECC-MTB due to processing problems. This field must be blank unless media has been returned. If the file is being replaced magnetically, information is required in this field. Left-justify information and fill unused positions with blanks. If this is not a replacement file, enter blanks. |
| 23-29 | Blank | 7 | Enter blanks. |
| 30-69 | Transmitter Name | 40 | Required. Enter the name of the transmitter in the manner in which it is used in normal business. If someone other than the Federal Agency is transmitting data, enter the name of the transmitter. The name of the transmitter must be consistent through the entire file. Left-justify and fill unused positions with blanks. |
| 70-109 | Transmitter Name (Continuation) | 40 | Enter any additional information that may be part of the name. Left-justify information and fill unused positions with blanks |
| NOTE: All the information "Required" in Field Positions 110 thru 280 MUST contain the address information where correspondence relating to problem media can be sent. | | | |
| 110-149 | Agency Name | 40 | Required. Enter the name of the agency to be associated with the address where correspondence should be sent due to processing problems. |
| 150-189 | Agency Name (Continuation) | 40 | Enter any additional information that may be part of the name of the company where correspondence should be sent due to processing problems. |
| 190-229 | Agency Mailing Address | 40 | Required. Enter the mailing address where correspondence should be sent in the event IRS/ECC-MTB is unable to process. |
| 230-269 | Agency City | 40 | Required. Enter the city, town, or post office where correspondence should be sent. |
| 270-271 | Agency State | 2 | Required. Enter the valid U.S. Postal Service state abbreviation for states. Refer to the chart of valid state codes in Part A, Sec.10. |
| 272-280 | Agency ZIP Code | 9 | Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left-justify information and fill unused positions with blanks |
| 281-303 | Blank | 23 | Enter blanks. |
| 304-343 | Contact Name | 40 | Required. Enter the name of the person to be contacted if IRS/ECC-MTB encounters problems with the file. |
| 344-358 | Contact Phone Number & Extension | 40 | Required. Enter the telephone number of the person to contact regarding electronic/magnetic files. Omit Extension hyphens. If no extension is available, left-justify information and fill unused positions with blanks. For example, the IRS/ECC-MTB Customer Service Section phone number of 866-455-7438 with an extension of 52345 would be 866455743852345. |

Record Name: Transmitter "T" Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|---|---------------|---|
| 359-393 | Contact Email Address | 35 | Required if available. Enter the email address of the person to contact regarding electronic or magnetic files. Left-justify information. If no email address is available, enter blanks. |
| 394-395 | Tape Cartridge File Indicator | 2 | Required for tape cartridge filer only. Enter the letters "LS" (in uppercase only). Use of this field by filers using other types of media will be acceptable but is not required. Otherwise, enter blanks. |
| 396-410 | Electronic File Name For a Replacement File | 15 | Required. Use for an electronic file which "FILE STATUS" has indicated was rejected. Enter the ORIGINAL or CORRECTION electronic file name assigned by the IRS electronic FIRE System. If you are sending an original, or correction, enter blanks. |
| 411-416 | Transmitter's Media Number | 6 | For magnetic media filers only. If your organization uses an in-house numbering system to identify media, enter that number; otherwise, enter blanks. |
| 417-499 | Blank | 83 | Enter blanks. |
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on your file and you can have only one "T" record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4, etc. Right-justify numbers with leading zeroes in the field. For example, the "T" record sequence number would appear as "00000001" in the field, the first "A" record would be "00000002", the first "B" record, "00000003", the second "B" record, "00000004" and so on until you reach the final record of the file, the "F" record. |
| 508-748 | Blank | 241 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks, or carriage return/line feed (CR/LF) characters. |

Sec. 3. Transmitter "T" Record — Record Layout

| Record Type | Payment Year | Type of Return | Transmitter's TIN | Transmitter Control Code | Replacement Alpha Character |
|-------------|--------------|----------------|-------------------|--------------------------|-----------------------------|
| 1 | 2-5 | 6 | 7-15 | 16-20 | 21-22 |

| Blank | Transmitter Name | Transmitter Name (Cont'd.) | Agency Name | Agency Name (Cont'd.) | Agency Mailing Address |
|-------|------------------|----------------------------|-------------|-----------------------|------------------------|
| 23-29 | 30-69 | 70-109 | 110-149 | 150-189 | 190-229 |

| Agency City | Agency State | Agency ZIP Code | Blank | Contact Name | Contact Phone Number & Extension | Contact Email Address |
|-------------|--------------|-----------------|---------|--------------|----------------------------------|-----------------------|
| 230-269 | 270-271 | 272-280 | 281-303 | 304-343 | 344-358 | 359-393 |

| | | | | | | |
|-------------------------------|---|----------------------------|---------|------------------------|---------|----------------|
| Tape Cartridge File Indicator | Electronic File Name For a Replacement File | Transmitter's Media Number | Blank | Record Sequence Number | Blank | Blank or CR/LF |
| 394-395 | 396-410 | 411-416 | 417-499 | 500-507 | 508-748 | 749-750 |

Sec. 4. Payer "A" Record — General Field Descriptions

.01 The Payer "A" Record identifies the payer of the file and provides parameters for the succeeding Payee "B" Records. IRS computer programs rely on the absolute relationship between the parameters and data fields in the "A" Record and the data fields in the "B" Record to which they apply.

.02 All records must be a fixed length of 750 positions.

.03 An "A" Record may be blocked with "B" Records; however, the initial record on a file must be a Transmitter "T" Record followed by a Payer "A" Record. IRS/ECC-MTB will accept an "A" Record after a "C" Record.

.04 The number of "A" Records appearing on the media will depend on the number of agencies being reported. A separate "A" Record is required for each agency followed by the Payee "B" Records for the agency. Each set of "B" Records is followed by a summary "C" Record. If more than one agency is being reported on a tape cartridge, an "A" Record may follow a "C" Record (i.e., The "A", "B", and "C" Records for one agency may be followed by "A", "B", and "C" Records for the next agency, etc.).

.05 All alpha characters entered in the "A" Record must be uppercase.

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

.07 For all fields marked "**Required**", the transmitter must provide the information described under Description and Remarks. For those fields not marked "**Required**", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.

Record Name: Payer "A" Record

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--|--------|---|
| 1 | Record Type | 1 | Required. Enter an "A". |
| 2-5 | Payment Year | 4 | Required. Enter the 4-digit year in which the contract is signed. |
| 6-11 | Blank | 6 | Enter blanks. |
| 12-20 | Payer's Taxpayer Identification Number (TIN) | 9 | Required. Must be the valid nine-digit Taxpayer Identification Number assigned to the Federal Executive Agency. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. |
| 21-24 | Payer Name Control | 4 | Generally, the Name Control is the first four characters of the payer's name. The word "the" should be disregarded when it is the first word of the name, unless the name contains only two words. This field should be left blank if the name control is not determinable. |
| 25-26 | Blank | 2 | Enter blanks. |
| 27 | Type of Return | 1 | Required. Enter "G". |
| 28 | Amount Indicator | 1 | Required. Enter "8". |
| 29-47 | Blank | 19 | Enter blanks. |
| 48 | Original File Indicator | 1 | Required for original files only. Enter "1" (one) if the information is original data. Otherwise, enter a blank. |
| 49 | Replacement File Indicator | 1 | Required for replacement files only. Enter "1" (one) if the purpose of this file is to replace a file that IRS/ECC-MTB has informed you in writing can not be processed or the FIRE System indicated a FILE STATUS of bad. Otherwise, enter a blank. |

Record Name: Payer “A” Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|----------------------------------|---------------|--|
| 50 | Correction File Indicator | 1 | Required for correction files only. Enter “1” (one) if this file is to correct information which was previously submitted to IRS/ECC-MTB, was processed, but contained erroneous information. Any information return which was inadvertently omitted from a file must be submitted as original. Otherwise, enter a blank. |
| 51 | Blank | 1 | Enter blanks. |
| 52 | Foreign Entity Indicator | 1 | Enter a “1” (one) if the payer is a foreign entity and income is paid by the foreign entity to a U.S. resident. If the payer is not a foreign entity, enter a blank. |
| 53–92 | First Payer Name Line | 40 | Required. Enter the name of the Federal Agency whose TIN appears in positions 12-20 of the “A” Record. The name of the agency must be entered in the manner in which it is used in normal business. Any extraneous information must be deleted. Left-justify information, and fill unused positions with blanks. |
| 93–132 | Second Payer Name Line | 40 | Required. Enter the name and title of the person to whom requests for an offset against any unpaid tax liability of the contractor can be sent. If necessary, please abbreviate. |
| 133 | Blank | 1 | Enter blank. |
| 134–173 | Payer Shipping Address | 40 | Required. Enter the address of the person to whom requests for an offset against any unpaid tax liability of the contract can be sent. The street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to a street address). Left-justify and fill with blanks. For U.S. addresses, the payer city, state, and ZIP Code must be reported as a 40, 2, and 9 position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code. For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a “1” (one). |
| 174–213 | Payer City | 40 | Required. Enter the city of the person to whom requests for an offset against any unpaid tax liability of the contractor can be sent. Left-justify and fill with blanks. |
| 214–215 | Payer State | 2 | Required. Enter the valid U.S. Postal Service state abbreviations for states. Refer to the chart of valid state abbreviations in Part A, Sec.10. |
| 216–224 | Payer ZIP Code | 9 | Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left-justify information and fill the unused positions with blanks. |
| 225–239 | Payer’s Phone Number & Extension | 15 | Enter the payer’s phone number and extension. |
| 240–499 | Blank | 260 | Enter blanks. |
| 500–507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within your file. The record sequence number for the “T” record will always be “1” (one), since it is the first record on your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4, etc. Right-justify numbers with leading zeroes in the field. For example, the “T” record sequence number would appear as “00000001” in the field, the first “A” record would be “00000002”, the first “B” record, “00000003”, the second “B” record, “00000004” and so on until you reach the final record of the file, the “F” record. |
| 508–748 | Blank | 241 | Enter blanks. |
| 749–750 | Blank | 2 | Enter blanks or carriage return/line feed (CR/LF) characters. |

Sec. 5. Payer “A” Record — Record Layout

| | | | | | | | |
|-------------|--------------|-------|-------------|--------------------|-------|----------------|------------------|
| Record Type | Payment Year | Blank | Payer’s TIN | Payer Name Control | Blank | Type of Return | Amount Indicator |
| 1 | 2–5 | 6–11 | 12–20 | 21–24 | 25–26 | 27 | 28 |

| | | | | | | |
|-------|-------------------------|----------------------------|---------------------------|-------|--------------------------|-----------------------|
| Blank | Original File Indicator | Replacement File Indicator | Correction File Indicator | Blank | Foreign Entity Indicator | First Payer Name Line |
| 29–47 | 48 | 49 | 50 | 51 | 52 | 53–92 |

| | | | | | | |
|------------------------|-------|------------------------|------------|-------------|----------------|---------------------------|
| Second Payer Name Line | Blank | Payer Shipping Address | Payer City | Payer State | Payer ZIP Code | Payer’s Phone & Extension |
| 93–132 | 133 | 134–173 | 174–213 | 214–215 | 216–224 | 225–239 |

| | | | |
|---------|------------------------|---------|----------------|
| Blank | Record Sequence Number | Blank | Blank or CR/LF |
| 240–499 | 500–507 | 508–748 | 749–750 |

Sec. 6. Payee “B” Record — General Field Descriptions

.01 The Payee “B” Record contains payment information from the individual contracts.

When filing information documents electronically/magnetically, the format for the Payee “B” Records will remain constant.

.02 All records must be a fixed length of 750 positions.

.03 The following specifications include a field in the payee records called “Name Control” in which the first four characters of the payee’s surname are to be entered by the filer.

(a) If filers are unable to determine the first four characters of the surname, the Name Control Field may be left blank. Compliance with the following will facilitate IRS computer programs in identifying the correct name control:

- (1) The surname of the payee whose TIN is shown in the “B” Record should always appear first. If, however, the records have been developed using the first name first, the filer must leave a blank space between the first and last names.
- (2) In the case of multiple payees, only the surname of the payee whose TIN (SSN, EIN or ITIN) is shown in the “B” Record must be present in the First Payee Name Line. Surnames of any other payees may be entered in the Second Payee Name Line.

.04 For all fields marked “**Required**”, the transmitter must provide the information described under Description and Remarks. For those fields not marked “**Required**”, the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

.05 All alpha characters entered in the “B” Record must be uppercase.

.06 Decimal points (.) cannot be used to indicate dollars and cents.

.07 **IRS strongly encourages filers to review data for accuracy before submission to facilitate the collection of delinquent federal tax liabilities from contractors. Filers should be especially careful that names, TINs and income amounts are correct.**

Record Name: Payee “B” Record

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--------------|--------|--|
| 1 | Record Type | 1 | Required. Enter “B”. |
| 2–5 | Payment Year | 4 | Required. Enter the 4-digit year in which the contract is signed. |

Record Name: Payee “B” Record (Continued)

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | |
|-----------------------|--|---------------|---|-------------|-------------------|---|--|---|---|-------|--|
| 6 | Corrected Return Indicator (See Note.) | 1 | Required for corrections only. Indicates a corrected return. | | | | | | | | |
| | | | <table border="0"> <thead> <tr> <th><u>Code</u></th> <th><u>Definition</u></th> </tr> </thead> <tbody> <tr> <td>G</td> <td>If this is a one-transaction correction or the first of a two-transaction correction</td> </tr> <tr> <td>C</td> <td>If this is the second transaction of a two transaction correction</td> </tr> <tr> <td>Blank</td> <td>If this is not a return being submitted to correct information already processed by IRS.</td> </tr> </tbody> </table> | <u>Code</u> | <u>Definition</u> | G | If this is a one-transaction correction or the first of a two-transaction correction | C | If this is the second transaction of a two transaction correction | Blank | If this is not a return being submitted to correct information already processed by IRS. |
| <u>Code</u> | <u>Definition</u> | | | | | | | | | | |
| G | If this is a one-transaction correction or the first of a two-transaction correction | | | | | | | | | | |
| C | If this is the second transaction of a two transaction correction | | | | | | | | | | |
| Blank | If this is not a return being submitted to correct information already processed by IRS. | | | | | | | | | | |

Note: C, G, and non-coded records must be reported using separate Payer “A” Records. Refer to Part A, Sec. 8, for specific instructions on how to file corrected returns.

| | | | |
|------|--------------|---|--|
| 7–10 | Name Control | 4 | If determinable, enter the first four (4) characters of the surname of the person whose TIN is being reported in positions 12-20 of the “B” Record; otherwise, enter blanks. This usually is the contractor. Surnames of less than four (4) characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business, other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word “the” when it is the first word of the name, unless there are only two words in the name. A dash (-) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered part of the surname, e.g., for Van Elm, the name control would be VANE. |
|------|--------------|---|--|

Note: Imbedded blanks, extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., period [.] , apostrophe [']) should be removed from the Payee Name Lines. This information may be dropped during subsequent processing at IRS/ECC-MTB. A dash (-) and an ampersand (&) are the only acceptable special characters.

The following examples may be helpful to filers in developing the Name Control:

| <u>Name</u> | <u>Name Control</u> |
|-------------|---------------------|
|-------------|---------------------|

Individuals:

| | |
|------------------------------|------|
| Jane Brown | BROW |
| John A. Lee | LEE* |
| James P. En , Sr. | EN* |
| John O’Neil | ONEI |
| Mary Van Buren | VANB |
| Juan De Jesus | DEJE |
| Gloria A. El-Roy | EL-R |
| Mr. John Smith | SMIT |
| Joe McCarthy | MCCA |
| Pedro Torres-Lopes ** | TORR |
| Maria Lopez Moreno** | LOPE |
| Binh To La | LA* |
| Nhat Thi Pham | PHAM |
| Mark D’Allesandro | DALL |

Record Name: Payee "B" Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|-------------------------|--|---------------|--------------------------------|
| Corporations: | | | |
| | The F irst National Bank | FIRS | |
| | The H ideaway | THEH | |
| | A&B Cafe | A&BC | |
| | 11TH Street Inc. | 11TH | |
| Sole Proprietor: | | | |
| | Mark H emlock | HEML | |
| | DBA The Sunshine Club | | |
| Partnership: | | | |
| | Robert A spen and Bess Willow | ASPE | |
| | Harold F ir, Bruce Elm, and Joyce Spruce et al Ptr | FIR* | |
| Estate: | | | |
| | Frank W hite Estate | WHIT | |
| | Estate of Sheila B lue | BLUE | |
| Trusts and Fiduciaries: | | | |
| | D aisy Corporation Employee Benefit Trust | DAIS | |
| | Trust FBO The C herryblossom Society | CHER | |
| Exempt Organizations: | | | |
| | L aborer's Union, AFL-CIO | LABO | |
| | S t. Bernard's Methodist Church Bldg. Fund | STBE | |

*Name Controls of less than four (4) significant characters must be left-justified and blank-filled.

**For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.

| 11 | Type of TIN | 1 | This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either an Employer Identification Number (EIN), a Social Security Number (SSN), or an Individual Taxpayer Identification Number (ITIN). Enter the appropriate code from the following table: | | | | | | | | | | | | | | | |
|-------------|--------------------|---|--|-------------|--------------------|------------------------|---|-----|--|---|-----|---|---|------|---|--|-------|-----|
| | | | <table border="1"> <thead> <tr> <th><u>Code</u></th> <th><u>Type of TIN</u></th> <th><u>Type of Account</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>EIN</td> <td>A business, organization, sole proprietor, or other entity</td> </tr> <tr> <td>2</td> <td>SSN</td> <td>An individual, including a sole proprietor or</td> </tr> <tr> <td>2</td> <td>ITIN</td> <td>An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN</td> </tr> <tr> <td></td> <td>Blank</td> <td>N/A</td> </tr> </tbody> </table> | <u>Code</u> | <u>Type of TIN</u> | <u>Type of Account</u> | 1 | EIN | A business, organization, sole proprietor, or other entity | 2 | SSN | An individual, including a sole proprietor or | 2 | ITIN | An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN | | Blank | N/A |
| <u>Code</u> | <u>Type of TIN</u> | <u>Type of Account</u> | | | | | | | | | | | | | | | | |
| 1 | EIN | A business, organization, sole proprietor, or other entity | | | | | | | | | | | | | | | | |
| 2 | SSN | An individual, including a sole proprietor or | | | | | | | | | | | | | | | | |
| 2 | ITIN | An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN | | | | | | | | | | | | | | | | |
| | Blank | N/A | | | | | | | | | | | | | | | | |
| | | | If the type of TIN is not determinable, enter a blank. | | | | | | | | | | | | | | | |

Record Name: Payee “B” Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|--|--|---------------|--|
| 12–20 | Contractor’s Taxpayer Identification Number (TIN) | 9 | Required. Enter the nine-digit Taxpayer Identification Number of the contractor (SSN, ITIN, or EIN). If an identification number has been applied for but not received, enter blanks. Do not enter hyphens or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks. |
| 21–29 | Common Parent’s Taxpayer Identification Number (TIN) | 9 | Required. If applicable, enter the valid nine-digit number assigned to the contractor’s common parent; otherwise, enter blanks. Do not enter hyphens or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. |
| 30–54 | Blank | 25 | Enter blanks. |
| 55–138 | Zero | 84 | Required. Enter zeros. |
| 139–150 | Total Amount Obligated Under Contract | 12 | Required. The amount reported in this field represents Total Amount Obligated Under the Contract. The Under Contract amount must be entered in U.S. dollars and cents. Dollar signs, commas, decimal points, or negative payments are not acceptable. Amount obligated must be right-justified and unused positions must be zero filled. |
| 151–198 | Zero | 48 | Required. Enter zeros. |
| 199–246 | Blank | 48 | Enter blanks. |
| 247 | Foreign Country Indicator | 1 | If the address of the payee is in a foreign country, enter a “1” (one) in this field; otherwise, enter blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Lines. |
| 248–287 | First Payee Name Line | 40 | Required. Enter the name of the contractor (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the “B” Record. Left-justify and fill unused positions with blanks. If more space is required for the name, utilize the Second Payee Name Line Field. If there are multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual’s name must always be present on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. |
| 288–327 | Second Payee Name Line | 40 | If there are multiple payees, (e.g., partners or joint owners), use this field for those names not associated with the TIN provided in positions 12-20 of the “B” Record or if not enough space was provided in the First Payee Name Line, continue the name in this field (See Notes). Do not enter address information. It is important that filers provide as much payee information to IRS/ECC-MTB as possible to identify the payee associated with the TIN. Left-justify and fill unused positions with blanks. |
| <p>Note: End First Payee Name Line with a full word. Do not split words. Begin Second Payee Name Line with the next sequential word.</p> <p>Note: If applicable, enter the business name of the sole proprietor in this field.</p> | | | |
| 328–367 | Blank | 40 | Enter blanks. |

Record Name: Payee “B” Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|---|------------------------|---------------|---|
| 368–407 | Payee Mailing Address | 40 | Required. Enter the mailing address of the contractor. The street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Left-justify information and fill unused positions with blanks. This field must not contain any data other than the payee’s mailing address. |
| <p>For U.S. addresses, the payee city, state, and ZIP Code must be reported as a 40, 2, and 9 position field, respectively. Filers must adhere to the correct format for the payee city, state, and ZIP Code. For foreign addresses, filers may use the payee city, state, and ZIP Code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator in position 247 must contain a “1” (one).</p> | | | |
| 408–447 | Blank | 40 | Enter blanks. |
| 448–487 | Payee City | 40 | Required. Enter the city, town or post office. Left-justify information and fill the unused positions with blanks. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. |
| 488–489 | Payee State | 2 | Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 10. |
| 490–498 | Payee ZIP Code | 9 | Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left-justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a “1” (one) in the Foreign Country Indicator, located in position 247 of the “B” Record. |
| 499 | Blank | 1 | Enter blank. |
| 500–507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within your file. The record sequence number for the “T” record will always be “1” (one), since it is the first record on your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4, etc. Right-justify numbers with leading zeroes in the field. For example, the “T” record sequence number would appear as “00000001” in the field, the first “A” record would be “00000002”, the first “B” record, “00000003”, the second “B” record, “00000004” and so on until you reach the final record of the file, the “F” record. |
| 508–544 | Blank | 37 | Enter blanks. |
| 545 | Filing Quarter | 1 | Required. Enter quarter; i.e., 1, 2, 3, or 4. See the chart below to determine the appropriate quarter. |
| | | | <u>Quarter</u> |
| | | | 1 January, February, March |
| | | | 2 April, May, June |
| | | | 3 July, August, September |
| | | | 4 October, November, December |
| 546–553 | Blank | 8 | Enter blanks. |

Record Name: Payee “B” Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|------------------------------|---------------|--|
| 554–568 | Contract Number | 15 | Required (if available). Enter the contract number assigned by the Federal Executive Agency. Left-justify and fill the unused positions with blanks. |
| 569 | Blank | 1 | Enter blank. |
| 570–573 | Contract Modification Number | 4 | Required (if available). Enter the number assigned to the contract or order to designate a modification or termination. If this field is not utilized, enter blanks. |
| 574 | Blank | 1 | Enter blank. |
| 575–589 | Contract Office Order Number | 15 | Required (if available). Enter the number assigned by the contracting office. Left-justify and fill the unused positions with blanks. |
| 590 | Blank | 1 | Enter blank. |
| 591–594 | Reporting Agency Code | 4 | Required. Enter the four-digit agency and sub-agency code. |
| 595 | Blank | 1 | Enter blank. |
| 596–600 | Contract Office Number | 5 | Required (if available). Enter the number assigned by the Federal Executive Agency that identifies the purchasing or contracting office. |
| 601 | Blank | 1 | Enter blank. |
| 602–609 | Date of Contract Action | 8 | Required. Enter the date of the action. Use YYYYMMDD (e.g., 20050214). |
| 610 | Blank | 1 | Enter blank. |
| 611–618 | Contract Completion Date | 8 | Required. Enter the expected date of completion of contract such as the contract delivery date under the contract schedule. Use YYYYMMDD. If completion date is not available, enter blanks. |
| 619–658 | Name of Common Parent | 40 | Required (if applicable). If the contractor is a member of an affiliated group of corporations that files its income tax returns on a consolidated basis, enter the name of the common parent of the affiliated group. The name entered should match the EIN in positions 21-29. If this field is not utilized, enter blanks. |
| 659–748 | Blank | 90 | Enter blanks. |
| 749–750 | Blank | 2 | Enter blanks or carriage return line feed (CR/LF) characters. |

Sec. 7. Payee “B” Record — Record Layout

| Record Type | Payment Year | Corrected Return Indicator | Name Control | Type of TIN | Contractor’s Taypayer Identification Number (TIN) |
|-------------|--------------|----------------------------|--------------|-------------|---|
| 1 | 2–5 | 6 | 7–10 | 11 | 12–20 |

| | | | | | | |
|---|-------|--------|---------------------------------------|---------|---------|---------------------------|
| Common Parent's Tayspayer Identification Number (TIN) | Blank | Zero | Total Amount Obligated Under Contract | Zero | Blank | Foreign Country Indicator |
| 21-29 | 30-54 | 55-138 | 139-150 | 151-198 | 199-246 | 247 |

| | | | | | | | |
|-----------------------|------------------------|---------|-----------------------|---------|------------|-------------|----------------|
| First Payee Name Line | Second Payee Name Line | Blank | Payee Mailing Address | Blank | Payee City | Payee State | Payee Zip Code |
| 248-287 | 288-327 | 328-367 | 368-407 | 408-447 | 448-487 | 488-489 | 490-498 |

| | | | | | | | |
|-------|------------------------|---------|----------------|---------|-----------------|-------|------------------------------|
| Blank | Record Sequence Number | Blank | Filing Quarter | Blank | Contract Number | Blank | Contract Modification Number |
| 499 | 500-507 | 508-544 | 545 | 546-553 | 554-568 | 569 | 570-573 |

| | | | | | | |
|-------|------------------------------|-------|-----------------------|-------|------------------------|-------|
| Blank | Contract Office Order Number | Blank | Reporting Agency Code | Blank | Contract Office Number | Blank |
| 574 | 575-589 | 590 | 591-594 | 595 | 596-600 | 601 |

| | | | | | |
|-------------------------|-------|--------------------------|-----------------------|---------|------------------|
| Date of Contract Action | Blank | Contract Completion Date | Name of Common Parent | Blank | Blank or (CR/LF) |
| 602-609 | 610 | 611-618 | 619-658 | 659-748 | 749-750 |

Sec. 8. End of Payer "C" Record — General Field Descriptions and Record Layout

.01 The End of Payer "C" Record is a fixed record length of 750 positions.

.02 The control total field is 18 positions in length.

.03 The End of Payer "C" Record is a summary record for a given payer.

.04 The "C" Record will contain the total number of payees and total of the payment amounts of a given payer. The "C" Record must be written after the last Payee "B" Record for a given payer. For each "A" Record and group of "B" Records on the file, there must be a corresponding "C" Record.

.05 Payers/Transmitters should verify the accuracy of the totals since data with missing or incorrect "C" Records will require a replacement.

Record Name: End of Payer "C" Record

| Field Position | Field Title | Length | Description and Remarks |
|----------------|------------------|--------|---|
| 1 | Record Type | 1 | Required. Enter "C". |
| 2-9 | Number of Payees | 8 | Required. Enter the total number of "B" Records covered by the preceding "A" Record. Right-justify information and fill unused positions with zeros. |

Record Name: End of Payer "C" Record (Continued)

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|------------------------|---------------|---|
| 10-15 | Blank | 6 | Enter blanks. |
| 16-141 | Zero | 126 | Enter zeros. |
| 142-159 | Control Total | 18 | Required. Enter the total amount paid to contractors for all contracts present in the preceding Payee "B" Records. The Control Total must be entered in U.S. dollars and cents . Dollar signs, commas, decimal points, or negative payments are not acceptable. Total must be right-justified and unused positions must be zero filled. |
| 160-231 | Zero | 72 | Enter zeros. |
| 232-499 | Blank | 268 | Enter blanks. |
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on your file and you can have only one "T" record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4, etc. Right-justify numbers with leading zeroes in the field. For example, the "T" record sequence number would appear as "00000001" in the field, the first "A" record would be "00000002", the first "B" record, "00000003", the second "B" record, "00000004" and so on until you reach the final record of the file, the "F" record. |
| 508-748 | Blank | 241 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or carriage return/line feed (CR/LF) characters. |

End of Payer "C" Record — Record Layout

| Record Type | Number of Payees | Blank | Zero | Control Total | Zero |
|--------------------|-------------------------|--------------|-------------|----------------------|-------------|
| 1 | 2-9 | 10-15 | 16-141 | 142-159 | 160-231 |

| Blank | Record Sequence Number | Blank | Blank or CR/LF |
|--------------|-------------------------------|--------------|-----------------------|
| 232-499 | 500-507 | 508-748 | 749-750 |

Sec. 9. End of Transmission "F" Record — General Field Descriptions and Record Layout

- .01 The end of transmission "F" record is a fixed record length of 750 positions.
- .02 The "F" Record is a summary of the number of payers in the entire file.
- .03 This record should be written after the last "C" Record of the entire file.

Record Name: End of Transmission “F” Record

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|------------------------|---------------|---|
| 1 | Record Type | 1 | Required. Enter “F”. |
| 2–9 | Number of “A” Records | 8 | Enter the total number of Payer “A” Records in the entire file (right-justify and zero fill) or enter all zeros. |
| 10–30 | Zero | 21 | Enter zeros. |
| 31–499 | Blank | 469 | Enter blanks. |
| 500–507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within your file. The record sequence number for the “T” record will always be “1” (one), since it is the first record on your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4, etc. Right-justify numbers with leading zeroes in the field. For example, the “T” record sequence number would appear as “00000001” in the field, the first “A” record would be “00000002”, the first “B” record, “00000003”, the second “B” record, “00000004” and so on until you reach the final record of the file, the “F” record. |
| 508–748 | Blank | 241 | Enter blanks. |
| 749–750 | Blank | 2 | Enter blanks or carriage return/line feed (CR/LF) characters. |

End of Transmission “F” Record — Record Layout

| Record Type | Number of “A” Records | Zero | Blank | Record Sequence Number | Blank | Blank or CR/LF |
|-------------|-----------------------|-------|--------|------------------------|---------|----------------|
| 1 | 2–9 | 10–30 | 31–499 | 500–507 | 508–748 | 749–750 |

File Format

Each record must be 750 positions.

T Record

Identifies the Transmitter of electronic/magnetic file & information contained on Forms 4419 & 4804.

A Record

Identifies the Payer (the institution or person making payments) the type of document being reported, & other misc. info.

