



Publication 1239

Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips

For Tax Year 2025

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Part A

General Information

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Sec. 1 Introduction

This publication outlines the communication procedures, record format, validation criteria, and errors associated with the electronic filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips.

The file specifications and record layouts should be used in conjunction with the following:

- Instructions for [Form 8027](#), Employer's Annual Information Return of Tip Income and Allocated Tips

Sec. 2 Purpose

The purpose of this publication is to provide the specifications for electronically filing [Form 8027](#), Employer's Annual Information Return of Tip Income and Allocated Tips, with the Internal Revenue Service. This publication provides information to help the taxpayer prepare and transmit current and prior year information returns electronically.

Generally, the boxes on the paper forms correspond with the fields used for the electronic file; however, if the form and field instructions don't match, the guidance in this publication supersedes the form instructions.

Electronic reporting of information returns eliminates the need for electronic filers to file paper forms with the IRS. Don't file paper forms with the IRS for any forms filed electronically as this will result in duplicate filing that may result in penalty notices.

Sec. 3 What's New for Tax Year 2025

Updates to Publication 1239 after its annual release will be listed in [Part E. Exhibit 1, Publication 1239 Tax Year 2025 Revision Updates](#).

1. A QuickAlert was issued on July 2, 2025, announcing the retirement of the FIRE System.
 - Tax Year (TY) 2026/Filing Season (FS) 2027 is the targeted date for the retirement of the FIRE System.
 - The Information Returns Intake System (IRIS) will be the only intake system for information returns currently received through FIRE, for the 2027 filing season.
 - Stay tuned for future [QuickAlerts](#), [IRIS Working Group meetings](#), and updates to [IRS.gov](#) resources for further guidance.
 - Complete an IRIS Application for TCC to begin transitioning to IRIS.

Sec. 4 Communicating with the IRS

The Technical Services Operation (TSO) is available to issuers, transmitters, and employers at the numbers listed below. When you call, you'll be provided guidance to essential elements pertaining to technical aspects for the new IR Application for TCC, electronic filing through the FIRE Systems, self-help resources, and referrals to tax law topics on IRS.gov. Below are some examples of essential elements.

- Form identification
- How to obtain a form
- Related publications for a form or topic
- Filing information returns electronically
- FIRE file status information and guidance

Contact TSO Monday through Friday, 8:30 a.m. – 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- Deaf or hard of hearing customers may call any of our toll-free numbers using their choice of relay service.

Use the IRS Automated Chatbot/Live chat feature, please visit [Filing Information Returns Electronically \(FIRE\) | Internal Revenue Service](#). Click the Chat bubble in the bottom right corner.

- Chatbot is available 24/7.
- Escalation to live chat is available Monday through Friday 8:30 a.m. – 5:30 p.m. E.T.
- Get answers to your questions about transmitter control codes and filing information returns electronically.
- For account-specific questions, you need an IRS (ID.me) account.

The IRS address for filing information returns electronically is <https://fire.irs.gov>. The address to send a test file electronically is <https://fire.test.irs.gov/>.

Questions regarding the filing of information returns and comments/suggestions regarding this publication can be emailed to fire@irs.gov. When you send emails concerning specific file information, include the company name and the electronic filename or Transmitter Control Code (TCC). Don't include tax identification numbers (TINs) or attachments in email correspondence because electronic mail isn't secure.

Sec. 5 Additional Resources

The following are additional resources and information available for information returns:

Topic	Location
Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips	Form 8027
Instructions for Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips	Form 8027
Form 8508, Application for a Waiver from Electronic Filing of Information Returns	Form 8508
Form 8809, Application for Extension of Time to File Information Returns	Form 8809 Apply online at https://fire.irs.gov/ . After logging in, select "Extension of Time Request" from the Main Menu Options.
Electronic filing of Forms W-2	Social Security Administration (SSA) website at https://www.ssa.gov/employer/ or call 800-772-6270 to obtain the number of the SSA Employer Service Liaison Officer for your area.
Information Returns (IR) Application for Transmitter Control Code (TCC)	Apply for a TCC online at https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire .
Internal Revenue Bulletin (IRB) – The authoritative instrument for the distribution of all types of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	Refer to https://www.irs.gov/irb/ .
Filing Information Returns Electronically on https://www.irs.gov/ . Provides information on filing information returns electronically including transmissions, file preparation, file naming, file status, testing and more.	Filing Information Returns Electronically
Mailing address for paper filing of Form 8027.	Refer to Instructions for Form 8027 , under Where to File for the mailing address.
Payee/recipient questions on how to report information return data.	Search for Help & Resources on https://www.irs.gov/ for assistance with individual taxpayer returns or account related issues.
QuickAlerts	Subscribe to QuickAlerts

- Information Returns resources are found here: [Information Return Reporting](#).
- [Tax Topic 761](#) at IRS.gov provides information for Tips – Withholding and Reporting.

Sec. 6 Filing Requirements, Retention Requirements, Due Dates, and Extensions

.01 Filing Requirements

For general instructions regarding Form 8027, refer to the Instructions for **Form 8027**. This includes information about filing requirements, paper filing, and line instructions. Employers must annually report to the IRS receipts and tips from their large food or beverage establishments. Employers use **Form 8027** to report that information. In addition, employers use Form 8027 to determine if the employer must allocate tips for tipped employees. Filers of Form 8027 may be required to file electronically. Treasury Regulation Section 301.6011-2 provides that any person, including a corporation, partnership, individual estate, or trust, who is required to file 10 or more information returns, must file such returns electronically. If you're required to file electronically, and this requirement causes an undue hardship, see **Part A. Sec. 7, Form 8508, Application for a Waiver from Electronic Filing of Information Returns**.

All filing requirements apply to each reporting entity as defined by its separate taxpayer identification number (TIN). For example, if a corporation with several branches or locations uses the same employer identification number (EIN), the corporation must aggregate the total volume of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

Treasury Decision (TD) 9972 amended the rules for filing information returns electronically. The updated regulations mandate that businesses electronically file 10 or more returns of any form type. For instance, information returns processed through the Information Return Intake System (IRIS), Filing Information Returns Electronically (FIRE) System, Affordable Care Act Information Returns (AIR) System, and Form W-2 submissions to the Social Security Administration (SSA) all fall within the same form type category. The total count includes scenarios like four Form 1099-NEC filings via IRIS, two Form 1042-S filings via FIRE, two Form 1095-B filings via AIR, and two Form W-2 filings via SSA. Since the total of all forms filed equals ten, the customer is required to file all information returns electronically. Corrections are not factored into this calculation; however, if an information return is submitted electronically, associated corrections must also be filed electronically using the same system used for the original filing.

Note: All filers who have an obligation to file information returns are encouraged to submit electronically even if they aren't required to do so.

.02 Allocation of Tips – Lower Rate and Good-Faith Agreements

Employers can request a lower rate (but not lower than two percent) for tip allocation purposes by submitting a petition to the IRS, see Sec. 31.6053-3(h) of the Employment Tax Regulations. Detailed instructions for requesting a lower rate and the address to send the petition for a lower rate can be found in the Instructions for **Form 8027**. The IRS will issue a determination letter to notify the employer when, and for how long, a reduced rate is effective.

An allocation may be made under a good-faith agreement between an employer and its employees. See Sec. 31.6053-3l of the Employment Tax Regulations and the Instructions for Form 8027 for requirements and details.

If a lower rate is used on Form 8027 based on the IRS determination letter, a copy of the determination letter must be submitted within three business days of the accepted date of the electronically filed Form 8027. Fax the determination letter to 855-309-9361 or mail a copy of the letter to:

Internal Revenue Service
Attn: ICO ERS M/S 6121
1973 N Rulon White Blvd.
Ogden, UT 84404

In the fax transmittal or cover letter, filers must include the words “Form 8027 attachment(s)” and the following information from the applicable Form 8027:

- Name of establishment
- Name of employer
- EIN
- Establishment number
- Transmitter Control Code (TCC)
- Tax year

.03 Retention Requirements

Issuers should retain a copy of the information returns (or have the ability to reconstruct the data) for at least three years from the filing due date.

.04 Due Date

Paper Form 8027 returns must be filed by February 28, 2026.

Electronically filed Form 8027 must be filed by March 31, 2026.

If due date falls on a Saturday, Sunday, or legal holiday, the Form 8027 is considered timely if filed or furnished on the next business day.

.05 Extensions

An automatic 30-day extension of time to file Form 8027 may be submitted by creating and transmitting an electronic file or fill-in form on the FIRE Production System by accessing <https://fire.irs.gov/>, or submitting a paper **Form 8809**.

Sec. 7 Form 8508, Application for a Waiver from Electronic Filing of Information Returns

For information on requesting a waiver, refer to **Form 8508**, Application for a Waiver from Electronic Filing of Information Returns.

Sec. 8 Penalties Associated with Information Returns

Refer to the **General Instructions for Certain Information Returns** for additional information on penalty specifications and guidelines.

Sec. 9 Corrected Returns

If an information return was successfully processed by the IRS and you identify an error with the file after the IRS accepted the file and it's in "Good" status, you need to file a corrected return. Don't file the original file again as this may result in duplicate reporting. File **only** the returns that require corrections.

Don't code information returns omitted from the original file as corrections. If you omitted an information return, it should be filed as an original return.

Note: The standard correction process won't resolve duplicate reporting. Complete all fields of the corrected return.

Withholding agents that are financial institutions or partnerships with more than 100 partners are required to file information returns electronically, including corrected returns. As part of the threshold reduction, corrected information returns **MUST** be filed electronically if the original return was submitted electronically. Corrected information returns are not counted when calculating the aggregate to determine if you are required to file electronically.

If corrections aren't filed electronically, employers must file them on official forms. Substitute forms that have been previously approved by the IRS, or computer-generated forms that are exact facsimiles of the official form (except for minor page size or print style deviations), may be used without obtaining IRS approval before using the form. For information on substitute forms, refer to [Publication 1179](#), General Rules, and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

Employers may send corrected paper Forms 8027 to the IRS. If filing more than one paper Form 8027, attach a completed [Form 8027-T](#), Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to the Forms 8027. Mail paper Forms 8027 to the address in the Instructions for [Form 8027](#).

Sec. 10 Definition of Terms

Element	Description
10-Employee Test	An employer is considered to have normally employed more than ten employees on a typical business day during the preceding calendar year if half the sum of: the average number of employee hours worked per business day in the calendar month in which the aggregate gross receipts from food or beverage operations were greatest, plus the average number of employee hours worked per business day in the calendar month in which the total aggregate gross receipts from food or beverage operations were the least, equals more than 80 hours.
Correction	A correction is an information return submitted by the employer/transmitter to correct an information return that was previously submitted to and successfully processed by the IRS but contained erroneous information.
EIN	A nine-digit identification number, which has been assigned by the IRS to the reporting entity.

Element	Description
Employee Hours Worked	The average number of employee hours worked per business day during a month is figured by dividing the total hours worked during the month by all your employees who are employed in a food or beverage operation by the average number of days in the month that each food or beverage operation at which these employees worked was open for business.
Employer	<p>The entity or individual required to report the information. Use the same name and EIN used on Forms W-2 and Forms 941. If the employer uses a Certification of Professional Employer Organization (CPEO), the name and EIN of the employer on the Form 8027 won't match the name and EIN on the Form 941. The CPEO name and EIN will be listed on the Form 941.</p> <p>The food and beverage employer should be listed on the Schedule R that is filed.</p>
File	For the purpose of this publication, a file is the Form 8027 information submitted electronically by an employer or transmitter.
Issuer	You are considered an Issuer if you're going to electronically file information returns for your business, regardless of the number of locations. Examples of an Issuer include Employer, Payer, Lender, Creditor, Broker, Trustee, Educational Institution and Barter Exchange.
Large Food or Beverage Establishment	A food or beverage operation that provides food or beverage for consumption on the premises; where tipping is a customary practice; and where there are normally more than ten employees who work more than 80 hours on a typical business day during the preceding calendar year (See "10-Employee Test").
Replacement	A replacement is an information return file sent by the employer/transmitter because of errors encountered while processing the filer's original file or correction file.
Transmitter	<p>You are considered a Transmitter if you're going to electronically file information returns for other businesses. You may also file information returns for your business, regardless of the number of locations.</p> <p>This may be the employer or an agent of the employer.</p>
Transmitter Control Code (TCC)	A five-character alphanumeric code assigned by the IRS to the transmitter prior to electronically filing. This number is inserted in the record and must be present in all files submitted electronically through the FIRE System. An application must be filed with the IRS to receive this number.

Sec. 11 State Abbreviations

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

Table 1: State & U.S. Territory Abbreviations

State	Code	State	Code	State	Code
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
Arizona	AZ	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
District of Columbia	DC	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	No. Mariana Islands	MP		

Filers must adhere to the city, state, and ZIP Code format for U.S. addresses. This also includes American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

Note: Form 8027 is required only for establishments in the 50 states and the District of Columbia.



Part B

Data Communication

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Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)

.01 Information Returns (IR) Application for Transmitter Control Code (TCC)

All transmitters who file information returns electronically are required to request authorization to file electronically. To transmit files electronically through Filing Information Returns Electronically (FIRE) Systems, you need a TCC before you can create a FIRE Account on FIRE Test or Production System. Each user is required to create their own FIRE Account for the EIN/TCC. You must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. **Scanned, PDF, PNG, TIF, GIF, JPG, Word, Excel formats won't be accepted.**

Date to submit: Submit your IR Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. An IR Application for TCC received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.

.02 Using the Online IR Application for TCC

If you're **new** to electronically transmitting information returns to the IRS, you must apply for TCCs using the IR Application for TCC located on the **FIRE** webpage.

The IR Application for TCC application requires a Social Security Number (SSN) or Individual Tax Identification Number (ITIN) for system access and individual authentication. The IRS is aware that foreign individuals who are acting on behalf of their foreign employer (e.g., Foreign Entities, Foreign Financial Institutions, Qualified Intermediaries, etc.) may not be able to obtain an ITIN or SSN to complete the IR Application for TCC application and is actively exploring options for this population of filers to obtain a new TCC.

If you're using a third-party to prepare and transmit your information returns to the IRS, you don't need to obtain a TCC.

The IR Application for TCC requires you to select your business/organization role, Transmitter, or Issuer.

- **Transmitter:** A third-party sending the electronic information return data directly to the IRS on behalf of any business. **Note:** If you're transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you don't need both the Transmitter and Issuer role. You can file all returns as a Transmitter.
- **Issuer:** A business filing their own information returns regardless of whether they are required to file electronically.

Before you can complete the IR Application for TCC, all Responsible Officials and Authorized Delegate, if applicable, in the business or organization must create an online account. Refer to the **FIRE** webpage for additional information and access IR Application for TCC for FIRE.

.03 Application Approval/Completed

When your IR Application for TCC is approved and completed, a five-character alphanumeric TCC beginning with 21xxx is assigned to your business. An approval letter will be sent via United States Postal Service (USPS) to the address listed on the IR Application for TCC, informing you of your TCC. You can also view your TCC on the IR Application for TCC Summary Page. An IR Application for TCC

is subject to review before approval to transmit information returns electronically is granted. The TCC will take 48 hours once active to be ready for use on FIRE. Allow 45 days for processing. A TCC won't be issued over the telephone or via email. If you don't receive a TCC within 45 days, contact the IRS. Refer to [Part A. Sec. 4, Communicating with the IRS](#).

Depending on the forms selected on the application, one or more TCCs will be assigned. Each TCC will be issued in Production "P" and status of Active, Inactive, or Dropped.

Electronically filed returns may not be transmitted through FIRE until a TCC has been approved and assigned.

Reminder: You must have software that meets the requirements and record layouts in this publication or a service provider that will create the file in the proper format.

.04 Revise Current TCC Information

As changes occur, you must update and maintain the IR Application. Access the IR Application for TCC on the [FIRE](#) webpage.

.05 Do I Need More than One TCC?

Only one TCC is required if you're only filing Form 8027. The TCC is used to catalog files as they are received. The Form 8027 requires a single TCC; therefore, only submit one IR Application for TCC. There is no need to request an additional TCC.

An additional TCC is required for each of the following types of returns. Use the IR Application for TCC on the [FIRE](#) webpage:

- Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G (Refer to [Publication 1220](#))
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding (Refer to [Publication 1187](#))
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits (Refer to [Publication 4810](#))

The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned TCC for all issuers. The purpose of the TCC is to identify the business acting as the transmitter of the file. As a transmitter you may transmit files for as many companies as you need under the one TCC. The information return data will be contained in the file itself. Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own.

A TCC used to file Form 8027 can be used to submit 1,000 files per year. If the TCC exceeds 1,000, an additional TCC can be requested via the IR Application TCC. To limit the number of TCCs needed, the IRS encourages electronic filers to batch their files.

.06 Deleted TCC

Your TCC will remain valid if you transmit information returns or request an extension of time to file information returns electronically through the FIRE System. If you don't use your TCC for three consecutive years, your TCC will be deleted. Once your TCC is deleted it can't be reactivated. You'll need to submit a new IR Application for TCC located on the [FIRE](#) webpage.

Sec. 2 Connecting to FIRE System

You must obtain a TCC before you can establish a FIRE account to transmit files through the FIRE Systems (Production and Test). The system will prompt you to create your User ID, password, 10-digit Personal Identification Number (PIN) and secret phrase. Each user should create their individual FIRE account and login credentials. Multiple FIRE accounts can be created under one TCC. Refer to the [FIRE](#) webpage for additional information on account creation. The FIRE Production System and the FIRE Test System are two different sites that don't communicate with each other. If you plan on sending a production file and a test file, you'll need an account on each system.

You must enter your TCC, EIN and Business Name exactly as it currently appears on your IR Application for TCC. Once you log in, your information will fill in automatically when you submit files.

Connecting to the FIRE System	
1st Time Connection to FIRE Production and Test Systems:	Returning User to FIRE Production and Test Systems:
<ul style="list-style-type: none"> • Click "Create New Account" • Input TCC, EIN and Company Name • Create User ID • Create and verify password and click "Create" • Input required information and click "Submit" • If the message "Account Created" is received, click "OK" • Create and verify the 10-digit self-assigned PIN and click "Submit" • If the message "Your PIN has been successfully created!" is received, click "OK" • Create and verify the Secret Phrase along with validation fields and click "Create" • If the message "Create Secret Phrase-Success" is received, click "OK" • You will be logged out automatically and will need to log back in to confirm User Account was successfully created. • If one of the following error messages are received check secret phrase criteria and retry or check the spelling of your secret phrase. Error messages are: <ul style="list-style-type: none"> ○ Invalid Secret Phrase. Secret Phrase does not meet the Secret Phrase requirements. ○ Invalid Verify Secret Phrase. Secret Phrase does not meet the Secret Phrase Requirements. ○ Secret phrases do not match. <p>Note: If you're using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.</p>	<ul style="list-style-type: none"> • Click "Log On" • Enter the TCC • Enter the EIN • Enter the Company Name • Enter the User ID (not case sensitive) • Enter the Password (case sensitive) • Read the bulletin(s) <p>Password Criteria</p> <ul style="list-style-type: none"> • Must contain a minimum of 8 characters • Limited to a maximum of 20 characters • Must contain at least one special character <code>#?!@\$%^&*.,'-</code> • Must contain at least one upper case letter (alpha character) • Must contain at least one lower case letter (alpha character) • Must contain at least one number (numeric character) • Passwords must be changed every 90 days; the previous 24 passwords can't be used • Passwords can't contain the User ID or Username

Note: If you have a FIRE System Account (Production and Test) with an established Secret Phrase and forgot your password, you may reset your password by using your established Secret Phrase.

Uploading Files to FIRE

Filers may upload a file to the FIRE System by taking the following actions:

- After logging in, go to the Main Menu
- Select “Send Information Returns”
- “Submit”
- Verify and update company information as appropriate and/or click “Accept.” (The system will display the company name, address, city, state, ZIP code, telephone number, contact and email address. This information is used to email the transmitter regarding the transmission.)
- Select one of the following:
 - Original file
 - Replacement file
 - Correction file
 - Test File (This option will only be available on the FIRE Test System at fire.test.irs.gov).
- Enter the 10-digit PIN
- “Submit”
- “Browse” to locate the file and open it
- “Upload”

Note: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. It is recommended you print the page for your records. If this page isn’t displayed on your screen, we probably didn’t receive the file. To verify, go to “Check File Status” option on the main menu. We received the file if the filename is displayed, and the count is equal to ‘0’ and the results indicate “Not Yet Processed.”

Checking the Status of Your File

It is the transmitter’s responsibility to check the status of submitted files. If you don’t receive an email within two business days or if you receive an email indicating the file is bad:

- Log back into the FIRE System
- Select “Main Menu”
- Select “Check File Status” – The default selection to the File Status drop down is, “All Files.” When “All Files” is selected, a valid date range is required. The date range can’t exceed three months.

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

File Status Results:

- **Good** - The filer is finished with this file if the “Count of Payees” is correct.
- **Bad** - The file has errors. Click on the filename to view the error message(s), fix the errors, and resubmit the file timely as a “Replacement” file.
- **Not Yet Processed** - The file has been received, but results aren’t available. Check back in a few days.

Sec. 3 Electronic Specifications

.01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA and W-2G. Electronic files are transmitted through the FIRE Production System at <https://fire.irs.gov>. The electronic filing of information returns isn't affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs.

The FIRE Production System doesn't provide fill-in forms, except for:

- **Form 8809**, Application for Extension of Time to File Information Returns

Filing Forms 8027 through the FIRE Production System (originals and corrected) is the method of filing for filers mandated to file electronically. Filers are encouraged to send information returns electronically even if they aren't required to do so. Filers who have prepared their information returns in advance of the due date can submit their file any time after the end of the calendar year.

Prior year data may be submitted; however, each tax year must be submitted in a separate file transmission. For prior year data, enter the tax year being reported in field positions 375-378, and enter a "P" in field position 379 to indicate the file contains prior year data.

.02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTP 1.1 Specification.
- TLS 1.2 is implemented using SHA and RSA 1024 bits during the asymmetric handshake.

The Filing Information Returns Electronically (FIRE) Production and Test System server no longer supports Secure Socket Layer (SSL) 3.0 as one of the FIRE System's Internet Security Technical Standards. Transmitters using IE 6.0 or lower as their browser may have problems logging in and connecting to the FIRE System. Follow the steps below to connect and upload a file:

- Go to Tools > Internet Options > Advanced
- Scroll down and find Security
- Uncheck both SSL 2.0 and SSL 3.0
- Check TLS 1.2 and select "Apply"

Sec. 4 Electronic Submissions

.01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. For dates of availability, refer to the **FIRE** webpage.

Standard ASCII code is required for all files. The time required to transmit files varies depending upon your type of connection to the internet.

The acceptable file size for the FIRE Systems can't exceed one million records per file. If the file exceeds the limit, the file will be rejected. We recommend you visit the FIRE webpage at <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire> for the latest system status, updates, and alerts.

When sending electronic files larger than 10,000 records, data compression is encouraged. The time required to transmit a file can be reduced up to 95 percent by using compression.

- WinZip and PKZIP are the only acceptable compression packages. The IRS can't accept self-extracting zip files or compressed files containing multiple files.

Transmitters may create files using self-assigned filename(s). However, the FIRE System will assign a unique filename. Record the FIRE filename from the "Check File Status" page as it is required when assistance is needed. The FIRE filename consists of:

- Submission type (Original, Correction, Replacement, and Test)
- Transmitter Control Code (TCC)
- Four-digit sequence number. The sequence number will be increased for every file sent. For example, if this is the first original file for the calendar year and the TCC is 21xxx, the IRS assigned filename would be ORIG.21xxx.0001.

.02 File Definitions

It is important to distinguish between the specific types of files:

- **Original file** — Contains information returns that haven't been previously reported to the IRS.
- **Correction file** — Contains corrections for information returns that were successfully processed by the IRS with a status of "Good". Correction files should only contain records that require a correction, not the entire file.
- **Replacement file** — A Replacement file is sent when a "Bad" status is received. After the necessary changes have been made, transmit the entire file through the FIRE Production System as a "Replacement file".
- **Test File** — Contains data that is formatted to the specifications in the Publication 1239 and can only be sent through the FIRE Test System at <https://fire.test.irs.gov/>. **Don't transmit live data in the FIRE Test System.**

.03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the "Verify your Filing Information" screen within two days after a file has been submitted. If using email-filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

Note: Processing delays may occur during peak filing timeframes, and you may not get results within two business days.

It is the filer's responsibility to check the status of the file. See [Part B. Sec. 2, Connecting to FIRE System - Checking the Status of Your File](#). If a file is bad, the transmitter must return to <https://fire.irs.gov/> or <https://fire.test.irs.gov/> to identify the errors. At the main menu select "Check File Status." Make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file. The 60-day timeframe only applies to files originally filed electronically.

Note: If an acceptable Replacement file is received within 60 days, the transmission date for the original file will be used for penalty determination. Original files submitted after the due date or acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.

Sec. 5 Test Files

Transmitters aren't required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. See [Part B. Sec. 2, Connecting to FIRE System](#) for more information.

The IRS will check the file to ensure it meets the specifications in this publication. Current filers may send a test file to ensure the software reflects all required programming changes; however, not all validity, consistency, or math error tests will be conducted.

Provide a valid email address on the "Verify Your Filing Information" page. You'll be notified of your file acceptance by email within two days of submission. When using email-filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

It is the transmitter's responsibility to check the results of the submission. See [Part B. Sec. 2, Connecting to FIRE System - Checking the Status of Your File](#).

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

The following results will be displayed:

"Good" – Test data you submitted is Acceptable.

"Bad" — The test file contains errors. Click on the filename for a list of the errors.

"Not Yet Processed" — The file has been received, but results aren't available. Check back in a few days.

Sec. 6 Accuracy of Data and Common Problems

.01 Accuracy of Data

The IRS validates the accuracy of data reported on Form 8027. All “required” fields in the record layout must contain valid information. If the IRS identifies an error, filers will be notified of the error and must send a replacement file.

Review the following information below along with the record layout information found in Part C to ensure the data contained in the required fields is accurate:

- **Field Positions 114-122 — Establishment ZIP Code** — The address for the establishment must agree with the state and ZIP Code. If there are inconsistencies or if the ZIP Code doesn’t agree with the address, it will result in a file status of “Bad.”
- **Field Positions 260-271 — Charge Receipts** — must exceed Charged Tips (field positions 248-259). This includes credit or debit card charges, or other credit arrangements, and charges to a hotel room unless the employer’s normal accounting practice excludes charges to a hotel room and the employer applies such exclusion consistently for a given large food or beverage establishment. Don’t include any state or local taxes in the amount reported.
- **Field Positions 284-295 - Indirect Tips Reported and Field Positions 296-307- Direct Tips Reported** — Only include tips received in a given tax year. Don’t include tips from last December if they were reported in January of this year. Do include tips from this December, even if they’re reported in January of next year. For example: For tax year 2025, don’t include tips from December of 2024 (even if reported in January 2025). Do include tips from December 2025 (even if reported in January 2026).
- **Field Positions 308-319 — Total Tips Reported** — must equal the combined amount of the Indirect Tips Reported (field positions 284-295) and Direct Tips Reported (field positions 296-307). Generally, an employer would have allocated tips if the Total Tips Reported were less than the Tip Percentage Rate Times Gross Receipts (field positions 332-343). Enter the difference as Allocated Tips (field positions 348-359).
- **Field Positions 320-331 — Gross Receipts** — must exceed all other monetary amounts with the exception that Gross Receipts could equal Charged Receipts if all transactions were conducted on charge or debit cards. It shouldn’t include Charged Tips (field positions 248-259) shown on charge receipts unless you have reduced the cash sales amount because you have paid cash to tipped employees for tips, they earned that were charged. Don’t include state or local taxes in gross receipts. If you don’t charge separately for food or beverages along with other services (such as a package deal for food and lodging), make a good faith estimate of the gross receipts attributable to the food or beverages. This estimate must reflect the cost of providing the food or beverages plus a reasonable profit factor. Include the retail value of complimentary food or beverages served to customers if tipping for them is customary and they are provided in connection with an activity engaged for profit whose receipts wouldn’t be included as gross receipts from the provision of food or beverages (e.g., complimentary drinks served to customers at a gambling casino).
- **Field Positions 332-343 — Tip Percentage Rate Times Gross Receipts** — must equal the Gross Receipts times the Tip Rate. Normally, the Tip Rate is 8 percent. The Tip Rate must be entered as 0800 in positions 344-347 unless the IRS has issued a determination letter at a lower rate.

.02 Common Problems

Item	Issue	Resolution
1	You haven't received a file status email.	<p>To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.</p> <p>Check the File Status to ensure that your information was transmitted.</p> <p>Check "Verify Your Filing Information" page in your FIRE account to ensure the correct email address is displayed.</p>
2	You don't know the status of your submission.	<p>Generally, the results of a file are posted to the FIRE System within two days. If the correct email address was provided on the "Verify Your Filing Information" screen when the file was uploaded, an email will be sent regarding the File Status. If the results in the email indicate "Good" and the "Count of Payees" is correct, the filer is finished with this file. If any other results are received, follow the instructions in the "Check File Status" option. If the file contains errors, get an online listing of the errors. If the file status is good, but the file shouldn't be processed, filers should contact the IRS. You must state if you want the file made bad or closed.</p>
3	You received a file status of "Bad."	<p>If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file.</p> <p>Note: If an acceptable Replacement file is received within 60 days, the transmission date for the original file will be used for penalty determination. Original files submitted after the due date, or an acceptable Replacement file sent beyond the 60 days may result in a late filing penalty.</p>
4	You received an error that more than one file is compressed within the file.	<p>Only compress one file at a time. For example, if there are ten uncompressed files to send, compress each file separately and send ten separate compressed files.</p>
5	You resent your entire file as a Correction after only a few changes were made.	<p>Only send those returns that need corrections, not the entire file. See Part A. Sec. 9, Corrected Returns.</p>
6	You received an error that the file submitted was in EBCDIC format.	<p>All files submitted electronically must be in standard ASCII code.</p>
7	You receive a TCC/TIN mismatch error when entering your TCC/TIN combination in your FIRE Account.	<p>Enter the TIN of the company assigned to the TCC.</p>

Item	Issue	Resolution
8	Transmitter sent the wrong file.	Contact the IRS at 866-455-7438 (toll-free). The IRS may be able to stop the file before it is processed. Listen to all options before making your selection.
9	You sent a file that is in the "Good" status, and you want to send a different file in place of the previous one.	Contact the IRS at 866-455-7438 (toll-free) to identify options available. The IRS may be able to close the file or change the status to "Bad". Listen to all options before making your selection.
10	You sent a file in PDF format.	All files submitted electronically must be in standard ASCII code. If you have software that is supposed to produce this file, contact the software company to see if their software has the ability to produce a file in the proper format.



Part C

Record Format Specifications and Record Layouts

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Sec. 1 General

If the file doesn't meet the specifications described in this section, the IRS will request a replacement file. Filers are encouraged to submit a test prior to submitting the actual file.

All alpha characters must be in upper case.

Don't use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters. If the field isn't used, fill with zeros (0).

Note: The only allowable characters in the name and address fields are alphas, numerals, and blanks.

Punctuation marks such as periods, hyphens, ampersands, slashes, and commas aren't allowed and will cause the file to be rejected. For example, O' Hurley's Bar & Grill, 210 N. Queen St., Suite #300 must be entered as OHURLEYS BAR GRILL 210 N QUEEN ST SUITE 300.

Sec. 2 Record Layout

Form 8027 – Record Layout													
Field Position	Field Title	Length	Field Description and Information										
1	EstablishmentType	1	<p>Required. This single digit indicator identifies the kind of establishment. Enter the number which best describes the type of establishment, as shown below:</p> <table border="1"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>An establishment that serves evening meals only (with or without alcoholic beverages)</td> </tr> <tr> <td>2</td> <td>An establishment that serves evening meals and other meals (with or without alcoholic beverages)</td> </tr> <tr> <td>3</td> <td>An establishment that serves only meals other than evening meals (with or without alcoholic beverages)</td> </tr> <tr> <td>4</td> <td>An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages</td> </tr> </tbody> </table>	Indicator	Usage	1	An establishment that serves evening meals only (with or without alcoholic beverages)	2	An establishment that serves evening meals and other meals (with or without alcoholic beverages)	3	An establishment that serves only meals other than evening meals (with or without alcoholic beverages)	4	An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages
Indicator	Usage												
1	An establishment that serves evening meals only (with or without alcoholic beverages)												
2	An establishment that serves evening meals and other meals (with or without alcoholic beverages)												
3	An establishment that serves only meals other than evening meals (with or without alcoholic beverages)												
4	An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages												

Form 8027 – Record Layout

Field Position	Field Title	Length	Field Description and Information
2-6	Establishment Numbers	5	Required. Enter a five-digit number to identify individual establishments of an employer reporting under the same EIN. If you own more than one establishment, give each a unique number, and complete a separate Form 8027 for each. Once you assign a number to an establishment, always use the same number for that establishment each year. If you close an establishment, don't use the number you assigned to it for another establishment. We recommend numbering your establishments consecutively, starting with 00001 and progressing in numerical sequence (that is, 00002, 00003, 00004, 00005) until you have assigned each establishment a number.
7-46	Establishment Name	40	Required. Enter the name of the establishment. Allowable characters are alphas, numerals, and blanks. Left justify the information and fill unused positions with blanks.
47-86	Establishment Street Address	40	Required. Enter the address of the establishment. The street address should include the number, street, apartment, or suite number (use a post office box only if mail isn't delivered to a street address). Allowable characters are alphas, numerals, and blanks. Left justify the information and fill unused positions with blanks.
87-111	Establishment City	25	Required. Enter the city, town, or post office. Allowable characters are alphas, numerals, and blanks. Left justify the information and fill unused positions with blanks.
112-113	Establishment State	2	Required. Enter the state code from the State & U.S. Territory Abbreviations table in Part A. Sec. 11, State Abbreviations .
114-122	Establishment ZIP Code	9	Required. Enter the complete nine-digit ZIP Code of the establishment. Numeric characters only. Left justify the five-digit ZIP Code and fill the remaining four positions with blanks when only entering a five-digit ZIP Code.
123-131	Employer Identification Number	9	Required. Enter the nine-digit number assigned to the employer by the IRS. Don't enter hyphens, alphas, all 9s or all zeros. Numeric characters only.

Form 8027 – Record Layout

Field Position	Field Title	Length	Field Description and Information
132-171	Employer Name	40	Required. Enter the name of the employer as it appears on Form 941. Any extraneous information must be deleted. Allowable characters are alphas, numerals, and blanks. Left justify the information and fill unused positions with blanks.
172-211	Employer Street Address	40	Required. Enter the mailing address of the employer. The street address should include the number, street, apartment, or suite number (use a post office box only if mail isn't delivered to a street address). Allowable characters are alphas, numerals, and blanks. Left justify the information and fill unused positions with blanks.
212-236	Employer City	25	Required. Enter the city, town, or post office. Allowable characters are alphas, numerals, and blanks. Left justify the information and fill unused positions with blanks.
237-238	Employer State	2	Required. Enter the state code from the State & U.S. Territory Abbreviations table in Part A. Sec. 11, State Abbreviations.
239-247	Employer ZIP Code	9	Required. Enter the complete nine-digit ZIP Code of the establishment. Numeric characters only. Left justify the five-digit ZIP Code and fill the remaining four positions with blanks when only entering a five-digit ZIP Code.
248-259	Charged Tips	12	Required. Enter the total amount of tips that are shown on charge receipts for the calendar year. Numeric characters only. Don't enter decimal points, dollar signs, or commas. Enter amounts in U.S. dollars and cents. The right-most two positions represent cents. Right justify information and fill unused positions with zeros. Enter zeros if this field isn't utilized.
260-271	Charged Receipts	12	Required. Enter the total sales for the calendar year other than carry-out sales or sales with an added service charge of ten percent or more, that are on charge receipts with a charged tip shown. See Part B. Sec. 6, Accuracy of Data and Common Problems for information that is more detailed. Numeric characters only. Don't enter decimal points, dollar signs, or commas. Enter amounts in U.S. dollars and cents. The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.

Form 8027 – Record Layout

Field Position	Field Title	Length	Field Description and Information
272-283	Service Charges Less Than 10 Percent	12	<p>Required. Enter the total amount of service charges less than 10 percent added to customers' bills and distributed to your employees for the calendar year. Service charges added to the bill aren't tips since the customer doesn't have a choice. Service charges are treated as wages when distributed to the employees and are included on Form W-2.</p> <p>Numeric characters only. Don't enter decimal points, dollar signs, or commas. Amount must be entered in U.S. dollars and cents.</p> <p>The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.</p>
284-295	Indirect Tips Reported	12	<p>Required. Enter the total amount of tips reported by indirectly tipped employees (e.g., bussers, service bartenders, cooks) for the calendar year. For more detailed information, see Part B. Sec. 6, Accuracy of Data and Common Problems.</p> <p>Numeric characters only. Don't enter decimal points, dollar signs, or commas. Amount must be entered in U.S. dollars and cents.</p> <p>The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.</p>
296-307	Direct Tips Reported	12	<p>Required. Enter the total amount of tips reported by directly tipped employees (e.g., servers, bartenders) for the calendar year. For more detailed information, see Part B. Sec. 6, Accuracy of Data and Common Problems.</p> <p>Numeric characters only. Don't enter decimal points, dollar signs, or commas. Amount must be entered in U.S. dollars and cents.</p> <p>The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.</p>

Form 8027 – Record Layout

Field Position	Field Title	Length	Field Description and Information												
308-319	Total Tips Reported	12	<p>Required. Enter the total amount of tips reported by all employees (both indirectly tipped and directly tipped) for the calendar year. For more detailed information, see Part B. Sec. 6, Accuracy of Data and Common Problems, Numeric characters only. Don't enter decimal points, dollar signs, or commas. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.</p>												
320-331	Gross Receipts	12	<p>Required. Enter the total gross receipts from the provision of food and beverages for this establishment for the calendar year. Don't include receipts for carryout sales or sales with an added service charge of 10 percent or more. For more detailed information, see Part B. Sec. 6, Accuracy of Data and Common Problems. Numeric characters only. Don't enter decimal points, dollar signs, or commas. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.</p>												
332-343	Tip Percentage Rate Times Gross Receipts	12	<p>Required. Enter the amount determined by multiplying Gross Receipts for the year (field positions 320-331) by the Tip Percentage Rate (field positions 344- 347). For example:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Gross Receipts / Multipliers</th> <th style="text-align: center;">Amounts / Math Results</th> </tr> </thead> <tbody> <tr> <td>Value of Gross Receipts</td> <td>=000045678900</td> </tr> <tr> <td>Tip Percentage Rate</td> <td>=0800</td> </tr> <tr> <td>Multiply</td> <td></td> </tr> <tr> <td>45678900 by .0800</td> <td>=3654312</td> </tr> <tr> <td>Enter</td> <td>000003654312</td> </tr> </tbody> </table> <p>If tips are allocated using other than the calendar year, enter zeros; this may occur if you allocated tips based on a pay period or on a quarterly basis. For more detailed information, see Part B. Sec. 6, Accuracy of Data and Common Problems. Numeric characters only. Don't enter decimal points, dollar signs, or commas. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.</p>	Gross Receipts / Multipliers	Amounts / Math Results	Value of Gross Receipts	=000045678900	Tip Percentage Rate	=0800	Multiply		45678900 by .0800	=3654312	Enter	000003654312
Gross Receipts / Multipliers	Amounts / Math Results														
Value of Gross Receipts	=000045678900														
Tip Percentage Rate	=0800														
Multiply															
45678900 by .0800	=3654312														
Enter	000003654312														

Form 8027 – Record Layout

Field Position	Field Title	Length	Field Description and Information										
344-347	Tip Percentage Rate	4	<p>Required. Enter 8 percent (as 0800) unless a lower rate has been granted by the IRS. A copy of the determination letter must follow the electronic submission. See Part A. Sec. 6, .02 Allocation of Tips.</p> <p>Numeric characters only. Don't enter decimal points, dollar signs, or commas.</p>										
348-359	Allocated Tips	12	<p>Required. If the Tip Percentage Rate times Gross Receipts (field positions 332-343) is greater than Total Tips Reported (field positions 308-319), the difference becomes Allocated Tips. Otherwise, enter all zeros. If tips are allocated using other than the calendar year, enter the amount of allocated tips from your records. For more detailed information, see Part B. Sec. 6, Accuracy of Data and Common Problems.</p> <p>Numeric characters only. Don't enter decimal points, dollar signs, or commas. Amount must be entered in U.S. dollars and cents.</p> <p>The right-most two positions represent cents. Right justify information and fill unused positions with zeros. If this field isn't utilized, enter zeros.</p>										
360	Allocation Method	1	<p>Required. Use the following list to enter the allocation method used for Allocated Tips (field positions 348-359).</p> <table border="1"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td align="center">0</td> <td>allocated tips are equal to zero</td> </tr> <tr> <td align="center">1</td> <td>allocation based on hours worked</td> </tr> <tr> <td align="center">2</td> <td>allocation based on gross receipts</td> </tr> <tr> <td align="center">3</td> <td>allocation based on a good-faith agreement</td> </tr> </tbody> </table>	Indicator	Usage	0	allocated tips are equal to zero	1	allocation based on hours worked	2	allocation based on gross receipts	3	allocation based on a good-faith agreement
Indicator	Usage												
0	allocated tips are equal to zero												
1	allocation based on hours worked												
2	allocation based on gross receipts												
3	allocation based on a good-faith agreement												
361-364	Number of Directly Tipped Employees	4	<p>Required. Enter the total number of directly tipped employees who worked at the establishment during the calendar year. This is the cumulative total number (must be greater than zero) of directly tipped employees employed by the establishment at any time during the calendar year.</p> <p>Numeric characters only.</p> <p>Right justify information and fill unused positions with zeros.</p>										
365-369	Transmitter Control Code (TCC)	5	<p>Required. Enter the five-digit Transmitter Control Code assigned by the IRS. Alpha and numeric characters.</p>										

Form 8027 – Record Layout

Field Position	Field Title	Length	Field Description and Information						
370	Corrected 8027 Indicator	1	Required. Enter blank for an original return. Enter “G” for a corrected return. A corrected return must be a completely new return replacing the original return. Alpha character only.						
371	Final Return Indicator	1	<p>Required. Enter the appropriate code:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>F</td> <td>This is the last time the employer will file Form 8027</td> </tr> <tr> <td>N</td> <td>This isn’t the last time the employer will file Form 8027</td> </tr> </tbody> </table> <p>Don’t enter a blank.</p>	Code	Usage	F	This is the last time the employer will file Form 8027	N	This isn’t the last time the employer will file Form 8027
Code	Usage								
F	This is the last time the employer will file Form 8027								
N	This isn’t the last time the employer will file Form 8027								
372	Charge Code Indicator	1	<p>Required. Enter the appropriate code:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Your establishment accepts credit cards, debit cards or other charges</td> </tr> <tr> <td>2</td> <td>Your establishment doesn’t accept credit cards, debit cards or other charges</td> </tr> </tbody> </table>	Code	Usage	1	Your establishment accepts credit cards, debit cards or other charges	2	Your establishment doesn’t accept credit cards, debit cards or other charges
Code	Usage								
1	Your establishment accepts credit cards, debit cards or other charges								
2	Your establishment doesn’t accept credit cards, debit cards or other charges								
373-374	Blank	2	Enter blanks.						
375-378	Tax Year	4	Required. Enter the four-digit tax year. Numeric characters only.						
379	Prior Year Indicator	1	Required. Enter a “P” only if reporting prior year data; otherwise, enter a blank. Alpha character only.						
380	Test File Indicator	1	Required for test files only. Enter “T” if this is a test file; otherwise, enter a blank.						
381-410	Reserved	30	Enter blanks.						
411-418	Record Sequence Number	8	<p>Required. Enter the number of the record as it appears within the file. The first record in the file will be “1” and each record thereafter must be increased by one in ascending numerical sequence, i.e., 2, 3, 4, etc. For example, the first record in the file would appear as “00000001”, followed by “00000002”, “00000003” and so on until the final record of the file.</p> <p>Right justify numbers with leading zeros in the field.</p>						
419-420	Blank	2	Enter blanks or CR/LF characters.						

Sec. 3 Record Format

Form 8027 — Record Format				
Establishment Type	Establishment Numbers	Establishment Name	Establishment Street Address	Establishment City
1	2-6	7-46	47-86	87-111
Establishment State	Establishment ZIP Code	Employer Identification Number	Employer Name	Employer Street Address
112-113	114-122	123-131	132-171	172-211
Employer City	Employer State	Employer ZIP Code	Charged Tips	Charged Receipts
212-236	237-238	239-247	248-259	260-271
Service Charges Less Than 10 Percent	Indirect Tips Reported	Direct Tips Reported	Total Tips Reported	Gross Receipts
272-283	284-295	296-307	308-319	320-331
Tip Percentage Rate Times Gross Receipts	Tip Percentage Rate	Allocated Tips	Allocation Method	Number of Directly Tipped Employees
332-343	344-347	348-359	360	361-364
Transmitter Control Code (TCC)	Corrected 8027 Indicator	Final Return Indicator	Charge Card Indicator	Blank
365-369	370	371	372	373-374
Tax Year	Prior Year Indicator	Test File Indicator	Reserved	Record Sequence Number
375-378	379	380	381-410	411-418
Blank or CR/LF				
419-420				



Part D

Extension of Time

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Sec. 1 Extension of Time

.01 Application for Extension of Time to File Information Returns (30-day automatic)

An application for extension of time to file information returns covered by **Form 8809** must be filed by the due date of the return for which the extension is being requested. A separate extension application is required for each issuer/filer.

Form W-2 and Form 1099-NEC reporting Nonemployee Compensation can only request a non-automatic extension of time and must be filed on paper Form 8809. An automatic 30-day extension isn't available. Treasury Decision (TD) 9838.

The IRS encourages the issuer/filer community to utilize electronic filing via the FIRE Production System (options listed below) in lieu of the paper Form 8809. There are three methods for filing a request for an extension of time to file information returns:

Method	How To	Notification
<p>Electronic File Transmission</p> <p>Note: A TCC is required. Refer to Part B. Sec. 1, Information Returns (IR) Application for Transmitter Control Code (TCC)</p>	<p>A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents won't be accepted.</p> <p>Note: This option can't be used to request non-automatic extensions for Form W-2, Form 1099-NEC, and additional 30-day extensions. Refer to Form 8809 instructions.</p>	<p>Transmitters requesting an extension of time via an electronic file will receive the file status results online.</p>
<p>Online submission of Extension of Time to File Information Returns</p>	<p>Fill-in Form 8809 may be completed online via the FIRE Production System at https://fire.irs.gov/. From the Main Menu click "Extension of Time Request" and then click "Fill-in Extension Form." To complete the submission, enter your valid 10-digit PIN.</p> <p>Refer to Part B. Sec. 2 Connecting to FIRE.</p> <p>Note: This option can't be used to request non-automatic extensions for Forms W-2 or Form 1099-NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.</p>	<p>Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.</p>
<p>Paper submissions of Form 8809, Application for Extension of Time to File Information Returns</p>	<p>Form 8809 will be available on www.irs.gov/forms-pubs.</p> <ul style="list-style-type: none"> • Extension requests submitted on an obsolete Form 8809 won't be accepted. • Mailing address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209 • Faxing is no longer an option. 	<p>Approval letters won't be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Issuer/filer will receive incomplete or denial letters when applicable.</p>

Electronic file processing results will be sent via email if a valid email address was provided on the “Verify Your Filing Information” screen. If you’re using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

If the request for extension of time to file an information return is received beyond the due date of the information return, the request will be denied. For more information on extension requests and requesting an additional extension of time, see [Form 8809](#), Application for Extension of Time to File Information Returns.

To create the file used to submit extensions of time via electronic file transmission method, the transmitter must have an active Transmitter Control Code (TCC) and submit files containing only one TCC.

Extension of Time requests submitted through the FIRE System (Production Test) will require the entry of your FIRE account PIN.

Note: Don’t electronically transmit tax year 2025 extension requests until the FIRE Production System is available. For dates of availability, refer to the [FIRE](#) webpage.

.02 Extension of Time Record Layout

The following Record Layout contains the specifications to create a file to transmit extensions of time requests electronically that include:

- Required 200-byte format.
- General Field Description with information to assist in completing each field.

Record Layout for Extension of Time

Field Position	Field Title	Length	General Field Description
1-5	Transmitter Control Code	5	Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable.

Note: Positions 6 through 187 should contain information about the issuer or employer for whom the extension of time to file is being requested. Don’t enter transmitter information in these fields.

6-14	Issuer TIN	9	Required. Enter the valid nine-digit EIN or SSN assigned to the issuer. Don’t enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that aren’t required to have a TIN, this field may be blank; however, the Foreign Entity Indicator in position 187 must be set to “X”.
15-54	Issuer Name	40	Required. Enter the name of the issuer whose TIN appears in positions 6-14. Left justify the information and fill unused positions with blanks.
55-94	Second Issuer Name	40	Required. If additional space is needed, this field may be used to continue name line information. Otherwise, enter blanks. Example: c/o First National Bank. Left justify information and fill unused positions with blanks.

Field Position	Field Title	Length	General Field Description																		
95-134	Issuer Address	40	Required. Enter the issuer's address. The street address should include the number, street, apartment, suite number, or P.O. Box if mail isn't delivered to a street address. Left justify information and fill unused positions with blanks.																		
135-174	Issuer City	40	Required. Enter the issuer's city, town, or post office. Left justify information and fill unused positions with																		
175-176	Issuer State	2	Required. Enter the issuer's valid U.S. Postal Service state abbreviation. Refer to Part A. Sec. 11, State Abbreviations.																		
177-185	Issuer ZIP Code	9	Required. Enter the issuer's ZIP Code. If using a five- digit ZIP Code, left justify the information and fill unused positions with blanks. Numeric characters																		
186	Document Indicator (See Note below)	1	<p>Required. From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.</p> <table border="1"> <thead> <tr> <th>Document</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G</td> <td>2</td> </tr> <tr> <td>5498</td> <td>3</td> </tr> <tr> <td>1042-S</td> <td>4</td> </tr> <tr> <td>8027</td> <td>5</td> </tr> <tr> <td>5498-SA</td> <td>6</td> </tr> <tr> <td>5498-ESA</td> <td>7</td> </tr> <tr> <td>1095-B</td> <td>8</td> </tr> <tr> <td>1094/1095-C</td> <td>9</td> </tr> </tbody> </table> <p>Note: Don't enter any other values in this field. Submit a separate record for each document. For example, when requesting an extension for Form 1099-INT and Form 5498 for the same issuer, submit one record with "2" coded in this field and another record with "3" coded in this field. When requesting an extension for Form 1099- DIV and Form 1099-MISC for the same issuer, submit one record with "2" coded in this field.</p>	Document	Code	1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2	5498	3	1042-S	4	8027	5	5498-SA	6	5498-ESA	7	1095-B	8	1094/1095-C	9
Document	Code																				
1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2																				
5498	3																				
1042-S	4																				
8027	5																				
5498-SA	6																				
5498-ESA	7																				
1095-B	8																				
1094/1095-C	9																				
187	Foreign Entity Indicator	1	Enter "X" if the issuer is a foreign entity.																		
188-198	Blank	11	Enter blanks.																		
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.																		

Extension of Time Record Layout

Transmitter Control Code	Issuer TIN	Issuer Name	Second Issuer Name	Issuer Address	Issuer City
1-5	6-14	15-54	55-94	95-134	135-174
Issuer State	Issuer ZIP Code	Document Indicator	Foreign Entity Indicator	Blank	Blank or CR/LF
175-176	177-185	186	187	188-198	199-200



Part E

Exhibits

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Exhibit 1 Publication 1239 Tax Year 2025 Revision Updates

Date	Locations	Updates

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