

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Proc. 2012-46, page 673.

General rules and specifications for substitute Form 941 and Schedule B (Form 941), and Schedule R (Form 941).

This procedure provides general rules and specifications from the Service for paper and computer-generated substitutes for Form 941, Schedule B (Form 941) and Schedule R Form (941). This procedure will be reproduced as the next revision of Publication 4436, *General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), and Schedule R (Form 941)*. Rev. Proc. 2011-39 superseded.

EMPLOYEE PLANS

Notice 2012-67, page 671.

2013 cost-of-living adjustments; retirements plans, etc.

This notice sets forth certain cost-of-living adjustments effective January 1, 2013, applicable to the dollar limitations on benefits and contributions under qualified retirement plans. Other limitations applicable to deferred compensation plans are also affected by these adjustments under section 415 of the Code. The limitations that are adjusted by reference to section 415(d) generally will change for 2013 because the increase in the cost-of-living index met the statutory thresholds that trigger their adjustment. This notice also contains cost-of-living adjustments for several pension-related amounts in restating the data in IR-2012-77 issued October 18, 2012.

Rev. Proc. 2012-50, page 708.

Modification of Revenue Procedure 2007-44. This procedure modifies Rev. Proc. 2007-44, 2007-2 C.B. 54, to provide under section 401 of the Code that the sponsor of an

individually designed governmental plan may elect Cycle E (instead of C) as the second remedial amendment cycle for the plan by filing a determination letter application for the plan during the one year submission period for the second Cycle E (February 1, 2015 through January 31, 2016) instead of Cycle C (February 1, 2013 through January 31, 2014). This modification applies only to the second remedial amendment cycle. Rev. Proc. 2007-44 modified.

EXEMPT ORGANIZATIONS

Notice 2012-71, page 672.

This notice postpones the filing deadline until February 1, 2013, for certain small tax-exempt organizations affected by Hurricane Sandy to take advantage of transitional relief under section 6033 of the Code described in Notice 2011-43, giving them more time to apply for reinstatement of their exempt status.

EMPLOYMENT TAX

Rev. Proc. 2012-46, page 673.

General rules and specifications for substitute Form 941 and Schedule B (Form 941), and Schedule R (Form 941).

This procedure provides general rules and specifications from the Service for paper and computer-generated substitutes for Form 941, Schedule B (Form 941) and Schedule R Form (941). This procedure will be reproduced as the next revision of Publication 4436, *General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), and Schedule R (Form 941)*. Rev. Proc. 2011-39 superseded.

(Continued on the next page)

Finding Lists begin on page ii.



ADMINISTRATIVE

Notice 2012-72, page 673.

Optional standard mileage rates. This notice announces 56.5 cents as the optional standard mileage rate for substantiating the amount of the deduction under section 274 of the Code for the business use of an automobile, 14 cents as the optional rate for use of an automobile as a charitable contribution, and 24 cents as the optional rate for use of an automobile as a medical or moving expense for 2013. The notice also provides the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate and the maximum standard automobile cost for automobiles under a FAVR allowance. Notice 2012-1 superseded.

Rev. Proc. 2012-49, page 681.

This procedure contains the latest revision of Publication 1516, *Specifications for Filing Form 8596, Information Returns for Federal Contracts Electronically*. Rev. Proc. 2010-38 superseded.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and en-

force the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Part III. Administrative, Procedural, and Miscellaneous

2013 Limitations Adjusted As Provided in Section 415(d), etc.¹

Notice 2012-67

Section 415 of the Internal Revenue Code (the Code) provides for dollar limitations on benefits and contributions under qualified retirement plans. Section 415(d) requires that the Commissioner annually adjust these limits for cost-of-living increases. Other limitations applicable to deferred compensation plans are also affected by these adjustments under § 415. Under § 415(d), the adjustments are to be made pursuant to adjustment procedures which are similar to those used to adjust benefit amounts under § 215(i)(2)(A) of the Social Security Act.

The limitations that are adjusted by reference to § 415(d) generally will change for 2013 because the increase in the cost-of-living index met the statutory thresholds that trigger their adjustment. For example, the limitation under § 402(g)(1) on the exclusion for elective deferrals described in § 402(g)(3) is increased from \$17,000 to \$17,500 for 2013. This limitation affects elective deferrals to § 401(k) plans, § 403(b) plans, and the Federal Government's Thrift Savings Plan, among other plans.

Cost-of-Living Adjusted Limits for 2013

Effective January 1, 2013, the limitation on the annual benefit under a defined benefit plan under § 415(b)(1)(A) is increased from \$200,000 to \$205,000.

For a participant who separated from service before January 1, 2013, the participant's limitation under a defined benefit plan under § 415(b)(1)(B) is computed by multiplying the participant's compensation limitation, as adjusted through 2012, by 1.0170.

The limitation for defined contribution plans under § 415(c)(1)(A) is increased in 2013 from \$50,000 to \$51,000.

The Code provides that various other dollar amounts are to be adjusted at the same time and in the same manner as the

dollar limitation of § 415(b)(1)(A). After taking into account the applicable rounding rules, the amounts for 2013 are as follows:

The limitation under § 402(g)(1) on the exclusion for elective deferrals described in § 402(g)(3) is increased from \$17,000 to \$17,500.

The annual compensation limit under §§ 401(a)(17), 404(l), 408(k)(3)(C), and 408(k)(6)(D)(ii) is increased from \$250,000 to \$255,000.

The dollar limitation under § 416(i)(1)(A)(i) concerning the definition of key employee in a top-heavy plan remains unchanged at \$165,000.

The dollar amount under § 409(o)(1)(C)(ii) for determining the maximum account balance in an employee stock ownership plan subject to a 5-year distribution period is increased from \$1,015,000 to \$1,035,000, while the dollar amount used to determine the lengthening of the 5-year distribution period is increased from \$200,000 to \$205,000.

The limitation used in the definition of highly compensated employee under § 414(q)(1)(B) remains unchanged at \$115,000.

The dollar limitation under § 414(v)(2)(B)(i) for catch-up contributions to an applicable employer plan other than a plan described in § 401(k)(11) or 408(p) for individuals aged 50 or over remains unchanged at \$5,500. The dollar limitation under § 414(v)(2)(B)(ii) for catch-up contributions to an applicable employer plan described in § 401(k)(11) or 408(p) for individuals aged 50 or over remains unchanged at \$2,500.

The annual compensation limitation under § 401(a)(17) for eligible participants in certain governmental plans that, under the plan as in effect on July 1, 1993, allowed cost-of-living adjustments to the compensation limitation under the plan under § 401(a)(17) to be taken into account, is increased from \$375,000 to \$380,000.

The compensation amount under § 408(k)(2)(C) regarding simplified

employee pensions (SEPs) remains unchanged at \$550.

The limitation under § 408(p)(2)(E) regarding SIMPLE retirement accounts is increased from \$11,500 to \$12,000.

The limitation on deferrals under § 457(e)(15) concerning deferred compensation plans of state and local governments and tax-exempt organizations is increased from \$17,000 to \$17,500.

The compensation amount under § 1.61-21(f)(5)(i) of the Income Tax Regulations concerning the definition of "control employee" for fringe benefit valuation purposes remains unchanged at \$100,000. The compensation amount under § 1.61-21(f)(5)(iii) remains unchanged at \$205,000.

The Code also provides that several pension-related amounts are to be adjusted using the cost-of-living adjustment under § 1(f)(3). After taking the applicable rounding rules into account, the amounts for 2013 are as follows:

The adjusted gross income limitation under § 25B(b)(1)(A) for determining the retirement savings contribution credit for married taxpayers filing a joint return is increased from \$34,500 to \$35,500; the limitation under § 25B(b)(1)(B) is increased from \$37,500 to \$38,500; and the limitation under § 25B(b)(1)(C) and (D) is increased from \$57,500 to \$59,000.

The adjusted gross income limitation under § 25B(b)(1)(A) for determining the retirement savings contribution credit for taxpayers filing as head of household is increased from \$25,875 to \$26,625; the limitation under § 25B(b)(1)(B) is increased from \$28,125 to \$28,875; and the limitation under § 25B(b)(1)(C) and (D) is increased from \$43,125 to \$44,250.

The adjusted gross income limitation under § 25B(b)(1)(A) for determining the retirement savings contribution credit for all other taxpayers is increased from \$17,250 to \$17,750; the limitation under § 25B(b)(1)(B) is increased from \$18,750 to \$19,250; and the limitation under § 25B(b)(1)(C) and (D) is increased from \$28,750 to \$29,500.

¹ Based on News Release IR-2012-77 dated October 18, 2012

The deductible amount under § 219(b)(5)(A) for an individual making qualified retirement contributions is increased from \$5,000 to \$5,500.

The applicable dollar amount under § 219(g)(3)(B)(i) for determining the deductible amount of an IRA contribution for taxpayers who are active participants filing a joint return or as a qualifying widow(er) is increased from \$92,000 to \$95,000. The applicable dollar amount under § 219(g)(3)(B)(ii) for all other taxpayers (other than married taxpayers filing separate returns) is increased from \$58,000 to \$59,000. The applicable dollar amount under § 219(g)(7)(A) for a taxpayer who is not an active participant but whose spouse is an active participant is increased from \$173,000 to \$178,000.

The adjusted gross income limitation under § 408A(c)(3)(B)(i)(I) for determining the maximum Roth IRA contribution for married taxpayers filing a joint return or as a qualifying widow(er) is increased from \$173,000 to \$178,000. The adjusted gross income limitation under § 408A(c)(3)(B)(ii)(II) for all other taxpayers (other than married taxpayers filing separate returns) is increased from \$110,000 to \$112,000.

The dollar amount under § 430(c)(7)(D)(i)(II) used to determine excess employee compensation with respect to a single-employer defined benefit pension plan for which the special election under § 430(c)(2)(D) has been made is increased from \$1,039,000 to \$1,066,000.

Drafting Information

The principal author of this notice is John Heil of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding the data in this notice, please contact the Employee Plans' taxpayer assistance telephone service at 1-877-829-5500 (a toll-free call) between the hours of 8:30 a.m. and 4:30 p.m. Eastern time Monday through Friday. For information regarding the methodology used in arriving at the data in this notice, please e-mail Mr. Heil at RetirementPlanQuestions@irs.gov.

Postponement of Deadline for Transitional Relief Under Notice 2011-43 for Certain Small Organizations Affected by Hurricane Sandy

Notice 2012-71

PURPOSE

This notice postpones the deadline for transitional relief described in Notice 2011-43, 2011-25 I.R.B. 882, from December 31, 2012, to February 1, 2013, for certain small organizations affected by Hurricane Sandy.

BACKGROUND

Notice 2011-43 provides transitional relief for certain small organizations that have lost their tax-exempt status because they failed to file a required return or electronic notice (Form 990-N e-Postcard) for their taxable years beginning in 2007, 2008, and 2009. A small organization that qualifies for the transitional relief under Notice 2011-43 and applies for reinstatement of tax-exempt status on or before December 31, 2012, will, if its application for reinstatement is approved, be treated by the Internal Revenue Service (IRS) as having established reasonable cause for its filing failures and its tax-exempt status will be reinstated retroactive to the date it was automatically revoked. In addition, these organizations are eligible for a reduced user fee of \$100 for the application of reinstatement of tax-exempt status. See Rev. Proc. 2011-36, 2011-25 I.R.B. 915. Notice 2011-43 sets forth specific eligibility criteria and requirements for receiving this transitional relief.

AFFECTED ORGANIZATIONS FOR WHICH THE NOTICE 2011-43 DEADLINE IS POSTPONED

For purposes of this notice, an affected organization is any small organization that lost its tax-exempt status and is eligible to apply for reinstatement of tax-exempt status under Notice 2011-43 whose principal place of business is located in, or whose books and records necessary to complete the application are maintained in, a county or Tribal Nation that has been identified

as a covered disaster area because of the devastation caused by Hurricane Sandy. Covered disaster areas are federally declared disaster areas identified by the Federal Emergency Management Agency (FEMA) as being eligible for individual assistance. These areas are contained in News Releases issued by the IRS relating to Hurricane Sandy, which are found on IRS.gov at: <http://www.irs.gov/uac/Newsroom/Help-for-Victims-of-Hurricane-Sandy>.

GRANT OF RELIEF

Any affected organization, as defined above, that applies for reinstatement of tax-exempt status as described in Notice 2011-43 and this notice on or before February 1, 2013 (or a later date subsequently announced in future guidance or IRS news releases), will be deemed to have timely filed its application under Notice 2011-43. All eligibility and filing requirements described in Notice 2011-43 (other than the December 31, 2012 filing deadline) continue to apply to such applications.

In addition to the requirements described in Notice 2011-43, each affected organization seeking transitional relief under Notice 2011-43 and this notice should write "Notice 2011-43" and "Sandy Relief" on the top of the form it uses to apply for reinstatement of tax-exempt status and on the envelope used to mail the application.

An organization that is not an affected organization but wishes to apply for transitional relief under Notice 2011-43 must do so on or before December 31, 2012, as provided in Notice 2011-43. Otherwise, organizations should consult Notice 2011-44, 2011-25 I.R.B. 883, for guidance on how to apply for reinstatement of tax-exempt status and request retroactive reinstatement.

DRAFTING INFORMATION

The principal author of this notice is Brad Bedingfield of the Tax Exempt and Government Entities Division of the IRS. For further information regarding this notice, call the TE/GE Customer Account Services toll-free number: (877) 829-5500.

2013 Standard Mileage Rates

Notice 2012-72

SECTION 1. PURPOSE

This notice provides the optional 2013 standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. This notice also provides the amount taxpayers must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that may be used in computing the allowance under a fixed and variable rate (FAVR) plan.

SECTION 2. BACKGROUND

Rev. Proc. 2010-51, 2010-51 I.R.B. 883, provides rules for computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes, and for substantiating, under § 274(d) of the Internal Revenue Code and § 1.274-5 of the Income Tax Regulations, the amount of ordinary and necessary business expenses of local transportation or travel away from home. Taxpayers using the standard mileage rates must comply with Rev. Proc. 2010-51. However, a taxpayer is not required to use the substantiation methods described in Rev. Proc. 2010-51, but instead may substantiate using actual allowable expense amounts if the taxpayer

maintains adequate records or other sufficient evidence.

An independent contractor conducts an annual study for the Internal Revenue Service of the fixed and variable costs of operating an automobile to determine the standard mileage rates for business, medical, and moving use reflected in this notice. The standard mileage rate for charitable use is set by § 170(i).

SECTION 2. STANDARD MILEAGE RATES

The standard mileage rate for transportation or travel expenses is 56.5 cents per mile for all miles of business use (business standard mileage rate). See section 4 of Rev. Proc. 2010-51.

The standard mileage rate is 14 cents per mile for use of an automobile in rendering gratuitous services to a charitable organization under § 170. See section 5 of Rev. Proc. 2010-51.

The standard mileage rate is 24 cents per mile for use of an automobile (1) for medical care described in § 213, or (2) as part of a move for which the expenses are deductible under § 217. See section 5 of Rev. Proc. 2010-51.

SECTION 3. BASIS REDUCTION AMOUNT

For automobiles a taxpayer uses for business purposes, the portion of the business standard mileage rate treated as depreciation is 21 cents per mile for 2009, 23 cents per mile for 2010, 22 cents per

mile for 2011, 23 cents per mile for 2012, and 23 cents per mile for 2013. See section 4.04 of Rev. Proc. 2010-51.

SECTION 4. MAXIMUM STANDARD AUTOMOBILE COST

For purposes of computing the allowance under a FAVR plan, the standard automobile cost may not exceed \$28,100 for automobiles (excluding trucks and vans) or \$29,900 for trucks and vans. See section 6.02(6) of Rev. Proc. 2010-51.

SECTION 5. EFFECTIVE DATE

This notice is effective for (1) deductible transportation expenses paid or incurred on or after January 1, 2013, and (2) mileage allowances or reimbursements paid to an employee or to a charitable volunteer (a) on or after January 1, 2013, and (b) for transportation expenses the employee or charitable volunteer pays or incurs on or after January 1, 2013.

SECTION 6. EFFECT ON OTHER DOCUMENTS

Notice 2012-1 is superseded.

DRAFTING INFORMATION

The principal author of this notice is Bernard P. Harvey of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information on this notice, contact Bernard P. Harvey on (202) 622-4930 (not a toll-free call).

Note. This revenue procedure will be reproduced as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Form 941 and Schedule B (Form 941), and Schedule R (Form 941).

Rev. Proc. 2012-46

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Part 1

Section 1.1 — Purpose

.01 The purpose of this publication is to provide general rules and specifications from the Internal Revenue Service (IRS) for paper and computer-generated substitutes for Form 941, Employer’s QUARTERLY Federal Tax Return, Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this publication as “Schedule B”), and Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this publication as “Schedule R”).

Note. Substitute territorial forms (941-PR, 941-SS, and Anexo B (Formulario 941-PR) should also conform to the specifications outlined in this revenue procedure.

.02 This publication provides information for substitute Form 941, Schedule B, and Schedule R. If you need more in-depth information on who must complete the forms and how to complete them, see the Instructions for Form 941, Instructions for Schedule B (Form 941), the instructions included in Schedule R, and Publication 15 (Circular E), Employer’s Tax Guide, or visit IRS.gov.

Note. Failure to produce acceptable substitutes of the forms and schedules listed in this publication may result in delays in processing and penalties.

.03 Forms that completely follow the guidelines in this publication and are exact replicas of the official IRS forms do not need to be submitted to the IRS for specific approval. Substitute forms and schedules need to be scanned using IRS scanning equipment.

If you are uncertain of any specification and want clarification, do the following.

- (1) Submit a letter citing the specification.
- (2) State your understanding of the specification.
- (3) Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
- (4) Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence. Email to SCRIPS@irs.gov or Substitute-forms@irs.gov or use the following address.

Internal Revenue Service
 Attn: Substitute Forms Program
 SE:W:CAR:MP:T:M:S, IR-6526
 1111 Constitution Avenue, NW
 Washington, DC 20224

Note. Allow at least 30 days for the IRS to respond.

.04 However, software developers and form producers should send a blank copy of their substitute Form 941 and Schedule B (Form 941) in pdf format to SCRIPS@irs.gov. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitter's will only receive comments if a significant problem is discovered through this process. Submitter's are not expected to delay marketing their forms in order to receive feedback. In no case should Submitter's include "live" taxpayer data.

.05 The six-digit form ID code (beginning 95xxxx) on Form 941 and Schedule B (Form 941) identifies the official **paper** form. The six-digit form ID code (beginning 97xxxx) identifies substitute **6x10** grid Form 941 and Schedule B (Form 941). The six-digit ID code (beginning 99xxxx) identifies the official **IRS issued** Form 941 and Schedule B (Form 941). The last two digits of the code represent the calendar year. For example, the last two digits of ID code 970112 identifies calendar year 2012.

Section 1.2 — What's New

.01 Future Developments. The IRS has created a page on IRS.gov for information about Form 941 at www.irs.gov/form941. Information about any future development affecting form 941 (such as legislation enacted after we release it) will be posted on that page.

.02 Social security and Medicare tax for 2012. The employee tax rate for social security is 4.2% and the employer tax rate for social security is 6.2%, unchanged from 2011. The social security wage base limit is \$110,100. The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2011. There is no wage base limit for Medicare tax.

.03 VOW to Hire Heroes Act of 2011. The law provides an expanded work opportunity tax credit to businesses that hire eligible unemployed veterans and, for the first time, also makes part of the credit available to certain tax-exempt organizations. Businesses claim the credit as part of the general business credit and tax-exempt organizations claim it against their payroll tax liability using Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans. The liability reported on Form 941 is not reduced by the amount of the credit. The credit is available for eligible unemployed veterans who begin work on or after November 22, 2011, and before January 1, 2013.

.04 Change of Address. Beginning 2012, employers must use Form 8822-B, Change of Address-Business, for any address change.

.05 Check box for 941. We changed the check box next to line 4, under line 3 to read: "Check and go to line 6," on form 941.

.06 Reference box for 941. We moved the reference box next to line 5a, 5b and 5c, that states the tax rates for 2011 on form 941.

.07 Line 6 of 941. We removed the lines 6a through 6d as they were no longer needed. As a result, line 6e was renumbered as line 6 on form 941.

.08 State Abbreviation. The boxes for state abbreviation have been removed from line 16. Since State holidays are no longer considered legal holidays for timeliness of deposits, this is no longer needed on form 941.

.09 Line References (Form 941). Line reference to line 17 has changed to reference line 16, line reference to line 18 has changed to reference line 17, and line 19 has changed to reference line 18.

.10 Schedule R. Column (f) formerly used to report advance EIC payments is now used to report total taxes after adjustments (formerly reported on column (e)).

.11 Draft Forms. Draft forms are no longer available on the IRS.gov website.

.12 Editorial Changes. We made editorial changes throughout, including updated references. Redundancies were eliminated as much as possible.

Section 1.3 — General Requirements for Reproducing IRS Official Form 941, Schedule B, and Schedule R

.01 Submit substitute Form 941, Schedule B, and Schedule R to the IRS for specifications review. Substitute Form 941, Schedule B, and Schedule R that **completely conform** to the specifications contained in this revenue procedure do not require prior approval from the IRS, but should be submitted to SCRIPS@irs.gov to ensure that they conform to IRS format and scanning specifications.

.02 Print the form on standard 8.5 inches wide by 11-inch paper.

.03 Use white paper that meets generally-accepted weight, color, and quality standards (minimum 20 lb. white bond paper).

Note. Reclaimed fiber in any percentage is permitted provided that the requirements of this standard are met.

.04 The IRS prefers printing Form 941 on both sides of a single sheet of paper, but it is acceptable to print on one side of each of two separate sheets of paper.

.05 Make substitute paper forms as identical to the official IRS-printed forms as possible.

.06 Print the substitute forms using nonreflective black (not blue or other-colored) ink. Printing in an ink color other than black may reduce readability in the scanning process. This may result in figures being too faint to be recognizable.

.07 Use typefaces that are substantially identical in size and shape to the official forms and use rules and shading (if used) that are substantially identical to those on the official forms. Use font size as large as possible within the fields.

.08 Print the six-digit form ID codes in the upper right-hand corner of each form using nonreflective black, carbon-based, 12-point or non-OCR-A font may reduce readability for scanning. Use the official paper over-the-counter IRS forms to develop your substitute paper forms.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

The year digits represent the year of the form layout and the tax year filed. For tax year 2012, print “950112” on page 1 of Form 941; “950212” on page 2 of Form 941; “950312” on Schedule B (Form 941); “950412” on page 1 of Schedule R (Form 941); “950512” on page 2 of Schedule B (Form 941) (continuation sheet); and “950612” on page 3 of Schedule R (Form 941) (instructions). See Section 4 for information on form ID codes for software-generated forms.

.09 Print the OMB number in the same location as on the official forms. Be sure to include the OMB number on Form 941 and Schedules B and R.

.10 Print all entry boxes and checkboxes exactly as shown (**location and size**) on the official forms.

Note. Instead of a four-sided checkbox for the entry, just the bottom line of the box can be used as long as the location and size remain the same.

.11 Print your IRS-issued three-letter substitute form source code in place of the Cat. No. on the left at the bottom of page 1 of Form 941, Schedule B, or Schedule R.

Note. You can obtain a three-letter substitute form source code by requesting it by email at Substituteforms@irs.gov. Please enter “Substitute Forms” on the subject line.

.12 Print “For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher” at the bottom of page 1 of Form 941.

.13 Print “For Paperwork Reduction Act Notice, see separate instructions” at the bottom of Schedule B. Print “For Paperwork Reduction Act Notice, see the instructions” at the bottom of Schedule R.

.14 Do Not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions.

.15 Do Not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

Section 1.4 — Reproducing Form 941, Schedule B, and Schedule R for Software-Generated Paper Forms

.01 You may use the pdf files to develop the layout for your forms. Draft forms found at <http://www.irs.gov/app/picklist/list/draftTaxForms.html> can be used to develop interim formats until the forms are finalized. When forms become finalized, they are posted and can be found at <http://www.irs.gov/app/picklist/list/formsPublications.html>. You may use 6x10 grid formats to develop software versions of Form 941 and Schedules B and R. Please follow the specifications exactly to develop the fields.

.02 If you are developing software using the 6x10 grid, you may make the following modifications.

- With “12”, for instance, representing the digits for the year 2012, use “970112” for page 1 of Form 941, “970212” for page 2 of Form 941, “970312” for Schedule B (Form 941), “970412” for page 1 of Schedule R (Form 941), “970512” for page 2 of Schedule R (Form 941) (continuation sheet), and “970612” for page 3 of Schedule R (Form 941) (instructions) as the form ID codes.
- **Note.** Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.
- Place all 6x10 grid boxes and entry spaces in the same field locations as indicated on the official forms.
- Use single lines for “Employer Identification Number” (EIN) and other entry areas in the entity section of page 1 of Form 941 and Schedule B, and the first page and continuation page of Schedule R.
- **Do Not** need to use reverse type as shown on the IRS official form.
- **Do Not** pre-print decimal points in the data boxes. However, where the amounts are required, the amounts should be printed with decimal points and place holders for cents.
- Use a single box for “state abbreviation” in line 16 of Form 941.
- Delete the pre-printed formatting in any “date” boxes.
- Use a single box for “Personal Identification Number (PIN)” on Form 941.
- You may delete all shading when using the 6x10 grid format.

.03 If producing both the form and the data or the form only, print your three-letter source code at the bottom of page 1 of Form 941 and Schedule B, or the first page of Schedule R. See *Section 3.11*.

.04 If producing only the data on the form, print your four-digit software industry form code on Form 941. The four-digit vendor code preceded by four zeros and a slash (0000/9876) must be pre-printed. If you have a valid vendor code issued to you through the National Association of Computerized Tax Processors (NACTP), you should use the code. If you do not have a valid vendor code, contact the NATCP via e-mail at president@natcp.org for information on these codes.

.05 Print “For Privacy Act and Paperwork Reduction Act Notice, see the Payment Voucher” at the bottom of page 1 of Form 941.

.06 Print “For Paperwork Reduction Act Notice, see separate instructions” at the bottom of Schedule B.” Print For Paperwork Reduction Act Notice, see the instructions” at the bottom of the first page of Schedule R.

.07 Be sure to print the OMB number in the same location as on the official forms on substitute Form 941, Schedule B, and Schedule R.

.08 Do Not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions.

.09 Do Not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

.10 To ensure accurate scanning and processing, enter data on Form 941, Schedule B, and Schedule R as follows:

- Display/print the name and EIN on all pages and attachments in the proper associated fields.
- Use 12-point (minimum 10-point) Courier font (where possible).
- Omit dollar signs, but use commas when showing amounts.
- Except for lines 1 and 2 on Form 941, leave blank any data field with a value of zero.
- Enter negative amounts with a minus sign. For example, report “-10.59” instead of “(10.59).”

Note. The IRS prefers that you use a minus sign for negative amounts instead of parentheses or some other means. However, if your software only allows for parentheses in reporting negative amounts, you may use them.

Section 1.5 — Specific Instructions for Schedule R

.01 To properly file and to reduce delays and contact from the Service, new Schedule R must be produced as closely as possible to the official IRS form.

Note. Do Not present the information in spreadsheet or similar format. We may not be able to properly process nonconforming documents with an excessive number of entries. Complete as many Continuation Sheets for Schedule R (Form 941) as necessary. If continuation sheets are not used or they vary in form from the official form, processing may be delayed and you may be subject to penalties.

.02 Use Schedule R (Form 941) to allocate the aggregate information reported on Form 941 to each client. If you have more than 15 clients, complete as many Continuation Sheets for Schedule R (page 2) as necessary. Attach Schedule R, including any continuation sheets, to your aggregate Form 941 and file it with your return. Enter your business information carefully.

Make sure all information exactly matches the information shown on the aggregate Form 941. Compare the total of each column on line 19 (including your information on line 18) of Schedule R to the amounts reported on the aggregate Form 941. For each column total of Schedule R, the relevant line from Form 941 is noted in the column heading. If the totals on line 19 of the Schedule R do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R.

.03 Do:

- Develop and submit only conforming Schedules R.
- Follow the format and fields exactly as on the official IRS Schedule R.
- Maintain the same number of entry lines on the substitute Schedule R as on the official IRS form.

.04 Do Not:

- Add or delete entry lines.
- Submit spreadsheets, database printouts, or similar formatted documents instead of using the Schedule R format to report data.
- Reduce or expand font size to add or delete extra data or lines.

.05 If substitute Schedules R and Continuation Sheets for Schedule R are not submitted in similar format to the official IRS schedule, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.6 — OMB Requirements for Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104–13) requires the following.

- The Office of Management and Budget (OMB) approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. (The official OMB numbers may be found on the official IRS-printed forms.)
- Each IRS form (or its instructions) states:
 - (1) Why the IRS needs the information,
 - (2) How it will be used, and
 - (3) Whether or not the information is required to be furnished to the IRS.

.02 This information must be provided to any users of official or substitute IRS forms or instructions.

.03 The OMB requirements for substitute IRS forms are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Form 941, Schedule B, and Schedule R, the OMB number (1545–0029) must appear exactly as shown on the official IRS form.
- For Form 941, Schedule B, and Schedule R, the OMB number must use one of the following formats.
 - (1) OMB No. 1545–0029 (preferred) or
 - (2) OMB # 1545–0029 (acceptable).

.04 If no instructions are provided to users of your forms, you must furnish to them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 1.7 — Reproducible Copies of Forms

.01 You can order official IRS forms and information copies of federal tax materials at local IRS offices or by calling the IRS National Distribution Center at 1–800–829–3676. Other ways to get federal tax material include the following.

- Accessing IRS.gov.
- Ordering IRS tax products on DVD (IRS Publication 1796).

.02 The DVD contains approximately 2,500 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for record-keeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources and links for the tax professional. For system requirements, contact the National Technical Information Service (NTIS) at <http://www.ntis.gov>.

Note. Some forms on the DVD are intended as information only and may not be submitted as an official IRS form (*e.g.*, Forms 1099, W-2, and W-3). Additionally, Publication 1796 does not permit electronic filing.

Prices are subject to change. The cost of the DVD if purchased from NTIS at www.irs.gov/formspubs/article/0,,id=108660,00.html is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:

- By phone — 1-877-CDFORMS (1-877-233-6767) (For IRS DVD purchase only),
- By fax — 703-605-6900 (For IRS DVD purchase only),
- By mail — to:

Northrop Grumman Information Systems
7555 Colshire Drive
McLean, VA 22102

Section 1.8 — Effect on Other Documents

.01 Revenue Procedure 2011-39, 2011-30 I.R.B. 68, dated July 25, 2011, is superseded.

Section 1.9 — Helpful Information

.01 Please follow the specifications and guidelines to produce substitute Form 941 and Schedules B and R.

.02 These forms are subject to review and possible change as required. Therefore, employers are cautioned against overstocking supplies of privately-printed substitutes.

.03 Here is a review of references that were listed throughout this document.

- Form 941, Employer's QUARTERLY Federal Tax Return
- Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this publication as "Schedule B").
- Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this publication as "Schedule R").
- Substitute territorial forms (941-PR, 941-SS, and Anexo B (Formulario 941-PR).
- Instructions for Form 941.
- Instructions for Schedule B (Form 941).
- Publication 15 (Circular E), Employer's Tax Guide.
- SCRIPS@irs.gov for submissions.
- Substituteforms@irs.gov for questions.
- For questions:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:T:M:S, IR-6526
1111 Constitution Avenue, NW
Washington, DC 20224

- <http://www.irs.gov/app/picklist/list/draftTaxForms.html> for draft forms.
- <http://www.irs.gov/app/picklist/list/formsPublications.html> for final forms.
- IRS tax products on DVD (IRS Publication 1796).

Use this Revenue Procedure to prepare Tax Year 2012 and prior year information returns for submission to the Internal Revenue Service (IRS) using electronic filing.

Caution to filers:

Please read this publication carefully. Persons or businesses required to file information returns electronically may be subject to penalties for failure to file or include correct information if the instructions in this Revenue Procedure are not followed.

Important notes:

The IRS internet connection for filing information returns electronically is <http://fire.irs.gov> and the test system is <http://fire.test.irs.gov>. The Filing Information Returns Electronically (FIRE) system *and the test system* will be down from 6 p.m. EST *December 14, 2012, through January 2, 2013*, for yearly updates. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. EST for programming updates. The FIRE system will not be available for submissions during these times.

Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, is subject to review before the approval to transmit electronically is granted. The IRS may require additional documentation. If a determination is made concerning the validity of the documents transmitted electronically, the IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of the files.

The FIRE system does not provide fill-in forms for filing information returns.

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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. Such reporting is required when the contract amount equals or exceeds \$25,000.00 including any amendments to the original contract.

.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 the IRS electronically through the Filing Information Returns Electronically (FIRE) system.

.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 amendments where the net value of the contract exceeds \$25,000.00. Federal executive agencies generally must report contracts in excess of \$25,000.00 to the Federal Procurement Data Center (FPDC) and therefore are permitted to make an election to have the FPDC file with the IRS 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 the IRS. See Part A, Section 5. Please read this Revenue Procedure carefully.

.04 This Revenue Procedure supersedes Rev. Proc. 2010–38 published as Publication 1516 (Rev.12–2010), *Specifications for Filing Forms 8596, Information Returns for Federal Contracts, Electronically*.

Sec. 2. What's New for Tax Year 2012

- .01 Payment Year must be updated with the four-digit reporting year (*2012 to 2013*), unless reporting prior year data.
- .02 “Nature of Changes” has been changed to “What’s New for Tax Year 2012.”
- .03 A User Note area has been added between Part A and Part B.
- .04 The File Layout Diagram has been moved to the beginning of Part C, Record Format Specifications and Record Layouts.
- .05 The Name Control validation process has been updated in the Payee “B” Record.

Reminder

In this publication, all pertinent changes for Tax Year *2012* and names of forms and publications are emphasized by the use of *italics*. Portions of text that require special attention are in boldface text. Filers are always encouraged to read the publication in its entirety.

Sec. 3. Where to File and How to Contact the Information Returns Branch

.01 All information returns filed electronically are processed at the IRS. General inquiries concerning the filing of information returns should be sent to the following address:

Internal Revenue Service
Information Returns Branch
230 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

.02 To address concerns about specifications for electronic submissions, contact:

Internal Revenue Service
1-866-455-7438
Outside the U.S. 1-304-263-8700

Telecommunication Device for the Deaf (TDD)
1-304-579-4827

Fax
Within the U.S. — 1-877-477-0572
Outside the U.S. — 1-304-579-4105

Electronic Filing — FIRE system
Production URL—<http://fire.irs.gov>
Test URL—<http://fire.test.irs.gov>

To Obtain Publications, Forms and Instructions
1-800-TAX-FORM (1-800-829-3676)
or
<http://www.irs.gov>

Sec. 4. Form 4419, Application for Filing Information Returns Electronically (FIRE)

.01 Transmitters are required to submit Form 4419, *Application for Filing Information Returns Electronically*, to request authorization to file information returns with the IRS. In Block 7, check the box next to the returns you will file electronically with the IRS. Upon approval, a five-character alphanumeric Transmitter Control Code (TCC) will be assigned. An approval letter will be issued to the payer advising of the TCC. A separate TCC will be assigned for each box checked in Block 7.

Note: An additional Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, must be submitted for a subsequent request to electronically file a form that was not selected on Block 7 on the original application.

.02 Electronically filed returns may not be submitted to the IRS until the application has been approved.

.03 The TCC must be coded in the Transmitter “T” Record. The IRS uses the TCC to identify payers/transmitters and to track files through the processing system.

.04 Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, may be submitted anytime during the year; however, it must be submitted to the IRS at least 45 days before the due date of the return(s) for current year processing.

.05 Once a filer/transmitter is approved to file electronically, it is not necessary to reapply with the following exceptions:

(a) If filers/transmitters do not use a TCC for two consecutive years.

(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 the IRS and wishes to prepare the files. The payer must request a TCC.

.06 Approval to file does not imply endorsement by the IRS 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 Government Accountability 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, *Information Return for Federal Contracts*, in an electronic 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 the 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 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 the 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 IRS.

.05 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 for use in creating returns to be submitted to the IRS and 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.

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

.07 If a contract is increased by more than \$25,000.00 under one action, the action should be treated as a new contract and reported to the 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 \$25,000.00.

.08 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 federal 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 Services 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 *Information Return for Federal Contracts*, and Form 8596-A, *Quarterly Transmittal of Information Returns for Federal Contracts*.

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

(a) Any contract action of \$25,000.00 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, *Information Return for Federal Contracts*, and Form 8596-A, *Quarterly Transmittal of Information Returns for Federal Contracts*, 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 (for example, 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 (TIN), 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 from 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.

Sec. 6. Filing of Information Returns For Federal Contracts

.01 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, *Information Return for Federal Contracts*, and Forms 8596-A, *Quarterly Transmittal of Information Returns for Federal Contracts*. All paper forms for original and corrected returns should be filed with:

Department of the Treasury
IRS Service Center
Kansas City, MO 64999-2222

.02 If a federal executive agency elects to have the FPDC creating returns on its behalf, the FPDC shall mail or fax a copy of that agency's signed statement, making the election, to the IRS for that agency for that quarter (See Part A, Sec. 5).

.03 The transmitter must not report the same information on paper forms that is reported electronically. If some of the returns are reported on paper and some electronically, 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.

.04 Agencies are required to retain a copy of the information returns filed with the 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:

<u>QUARTER</u>	<u>DUE DATE</u>
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 the 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 the IRS, 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 submitted electronically was in error, the IRS should be contacted immediately (See Part A, Sec. 3)

.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 may 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 file as original returns; however, separate “A” Records are required. 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

One transaction is required to make the following corrections properly. (See Note 4)

Error Made on the Original Return	How To File the Corrected Return
<p><u>ERROR TYPE 1</u></p> <p>1. Original return was filed with one or more of the following errors:</p> <p style="margin-left: 20px;">(a) Incorrect payment amount codes in the Payer “A” Record.</p> <p style="margin-left: 20px;">(b) Incorrect payment amounts in the Payee “B” Record.</p> <p style="margin-left: 20px;">(c) Incorrect code in the distribution code field in the Payee “B” Record.</p> <p style="margin-left: 20px;">(d) Incorrect payee indicator. (See Note 1.)</p> <p style="margin-left: 20px;">(e) Return should not have been filed.</p> <p>Note 1: Payee indicators are non-money amount indicator fields located in the specific form record layouts of the Payee “B” Record between field positions 544–748.</p> <p>Note 2: To correct a TIN, and/or payee name follow the instructions under Error Type 2.</p>	<p><u>CORRECTION</u></p> <p>A. Prepare a new file. The first record on the file will be the Transmitter “T” Record.</p> <p>B. Make a separate “A” Record for each type of return and each payer being reported. Payer information in the “A” Record must be the same as it was in the original submission.</p> <p>C. The Payee “B” Records must show the correct record information as well as a Corrected Return Indicator Code of “G” in field position 6.</p> <p>D. Corrected returns 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.</p> <p>E. Prepare a separate “C” Record for each type of return and each payer being reported.</p> <p>F. The last record on the file must be the End of Transmission “F” Record.</p>

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
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Guidelines for Filing Corrected Returns Electronically (continued)

Two (2) separate transactions are required to make the following corrections properly. Follow the directions for both Transactions 1 and 2 (see Note 4). DO NOT use the two step correction process to correct money amounts.

Error Made on the Original Return

How To File the Corrected Return

ERROR TYPE 2

CORRECTION

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

Transaction 1: Identify incorrect returns.

- (a) No payee TIN (SSN, EIN, ITIN, QI-EIN).
- (b) Incorrect payee TIN.
- (c) Incorrect payee name.
- (d) Wrong type of return indicator.

- A.** Prepare a new file. The first record on the file will be the Transmitter "T" Record.
- B.** 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. **(See Note 3).**
- C.** 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. **(See Note 3).**
- D.** Corrected returns 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.
- E.** Prepare a separate "C" Record for each type of return and each payer being reported.
- F.** Continue with Transaction 2 to complete the correction.

Note 3: The Record Sequence Number will be different since this is a counter number and is unique to each file. For Form 1099-R corrections, if the corrected amounts are zeros, certain indicators will not be used.

Transaction 2: Report the correct information.

- A.** Make a separate "A" Record for each type of return and each payer being reported.
- B.** The Payee "B" Records must show the correct information as well as a Corrected Return Indicator Code of "C" in field position 6. Corrected returns submitted to the IRS using "C" coded "B" Records may be on the same file as those returns submitted with "G" codes; however, separate "A" Records are required.
- C.** Prepare a separate "C" Record for each type of return and each payer being reported.
- D.** The last record on the file must be the End of Transmission "F" Record.

Note 4: See the *2012 General Instructions for Certain Information Returns* for additional information on regulations affecting corrections and related penalties.

Transmitter "T" Record	Payer "A" Record	"G" Coded Payee "B" Record	"G" Coded Payee "B" Record	End of Payer "C" Record	Payer "A" Record
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"C" Coded Payee "B" Record	"C" Coded Payee "B" Record	End of Payer "C" Record	End of Transmission "F" Record
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Note 5: If a filer is reporting "G" coded, "C" coded, and/or "Non-coded" (original) returns on the same file, 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 the IRS with corresponding information on tax returns. It is imperative that correct social security numbers (SSN) or employer identification numbers (EIN) for contractors be provided to the IRS. Do not enter hyphens or alpha characters. Entering all zeros, ones, twos, etc., will have the effect of an incorrect TIN.

.03 The 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 Payee "B" Record. It is imperative to provide correct information for the IRS to validate the SSN. The 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 Payee "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 the 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 TINs 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.

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

Table 1: State & U.S. Territory Abbreviations

State	Code	State	Code	State	Code
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		

.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, Guam, 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
Payee City	167 Infantry REGT
Payee State	APO (or FPO)
Payee ZIP Code	AE, AA, or AP*
	098010100

*AE is the designation for zip codes beginning with 090–098, AA for zip code 340, and AP for zip codes 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 paper filing. There is no minimum number of forms filing requirement; therefore, any number of forms may be filed electronically (See Part A, Sec 5.01 for filing thresholds). Payers who are under the filing threshold requirement are encouraged to file electronically.

.02 All electronic filing of information returns are received at the IRS 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.

.04 Files submitted to IRS electronically must be in standard ASCII code. Do not send paper forms 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 must mail or fax a copy of that agency’s signed statement, making the election, to IRS (see Part A, Sec. 5).

.06 See Part C, Record Format Specifications and Record Layouts.

Sec. 2. Electronic Filing Approval Procedure

.01 Filers must obtain a Transmitter Control Code (TCC) prior to submitting files electronically. Filers who currently have a TCC 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 must create their own User ID, password and Personal Identification Number (PIN). See Part B, Sec. 4, 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 created by the user at the first logon and must be eight alphanumeric characters containing at least one uppercase, one lowercase, and one numeric. Filers who forget their password or PIN can call 1–866–455–7438 for assistance. The FIRE system

requires users to change passwords every 90 days or at the first logon attempt after that time period. Users can change passwords at any time from the Main Menu. The previous 24 passwords cannot be used.

Sec. 3. Electronic Submissions

.01 Electronically filed information may be submitted to IRS 24 hours a day, seven days a week. Technical assistance will be available Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern Time (ET) by calling 1-866-455-7438.

.02 The FIRE and FIRE test systems will be down from 6 p.m. (ET) December 14, 2012, through January 2, 2013. This allows the IRS to make yearly updates to reflect current year changes. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. (ET) for programming updates. The FIRE system will not be available for submissions during these times.

.03 A file may not exceed 2.5 million records. When sending files larger than 10,000 records electronically, data compression is encouraged. WinZip and PKZIP are the only acceptable compression packages. The IRS 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 up to 95% by using compression. When having trouble transmitting files with a scripting process, please contact the IRS at 1-866-455-7438 for assistance.

.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 filename assigned by the FIRE system will consist of the submission type, the filer's TCC and a four-digit sequence number. The sequence number will be incremental for every file sent. For example, if this is the first original file for the calendar year and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001. Record the filename. This information will be needed by the IRS to identify the file, if assistance is required.

.05 If a file submitted timely is bad, the filer will have up to 60 days from the day the file was transmitted to submit an acceptable replacement file. If an acceptable replacement file is not received within 60 days, 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 the IRS, but contained erroneous information. **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/correction file was bad. After the necessary changes have been made, the file must be transmitted through the FIRE system. **Note:** Filers should never transmit anything to the IRS as a "Replacement" file unless the CHECK FILE STATUS option on the FIRE system indicates a previous file is bad.

Sec. 4. PIN Requirements

.01 The user will be prompted to create a PIN consisting of ten (10) numeric characters when establishing an initial User ID 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. Authorized agents 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 there is a problem with a PIN, filers should call 1-866-455-7438 for assistance.

.03 If the file is good, it is released for mainline processing after ten (10) calendar days from receipt. Contact the IRS at 1-866-455-7438 within the ten (10) day period if there is a reason the file should not be released for further processing. If the file is bad, follow normal replacement procedures.

Sec. 5. Electronic Filing Specifications

.01 The FIRE system is designed exclusively for the filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8596, 8935, 8955-SSA, and W-2G.

.02 A transmitter must have a TCC (see Part A, Sec. 4) before a file can be transmitted.

.03 After one or two business days, the results of the electronic transmission(s) will be sent to the email address that was provided on the "Verify Your Filing Information" screen. If using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. If the file is bad, the filer must return to <http://fire.irs.gov> or <http://fire.test.irs.gov> to determine what errors are in the file by clicking on "CHECK FILE STATUS".

Sec. 6. Connecting to the FIRE System

- .01 Have the TCC and TIN available before connecting.
- .02 Turn off pop-up blocking software before transmitting files.
- .03 Make sure the browser supports the security standards listed below.
- .04 Set the browser to receive “cookies.” Cookies are used to preserve the User ID status.
- .05 Point the browser to <http://fire.irs.gov> to connect to the FIRE system.
- .06 FIRE Internet Security Technical Standards are:

HTTP 1.1 Specification (<http://www.w3.org/Protocols/rfc2616/rfc2616.txt>).

SSL 3.0 or TLS 1.0. SSL and TLS are implemented using SHA and RSA 1024 bits during the asymmetric handshake.

The filer can use one of the following encryption algorithms, listed in order of priority, using SSL or TLS:

AES 256-bit (FIPS-197)

AES 128-bit (FIPS-197)

TDES 168-bit (FIPS-46-3)

.07 First time connection to The FIRE System (If there has been a previous logon, skip to “Subsequent Connections to the FIRE system.”)

- Click “**Create New Account**”
- Fill out the registration form and click “**Submit**”
- Create **User ID**
- Create and verify **password** (The password is user created and must be eight alphanumeric characters, containing at least one uppercase, one lowercase, one numeric and cannot contain the User ID. The FIRE system requires passwords to be changed every 90 days or at the first logon attempt after 90 days. The previous 24 passwords cannot be used.)
- Click “**Create**”
- If the message “**Account Created,**” is received, click “**OK**”
- Create and verify the ten-digit self-assigned PIN (Personal Identification Number)
- Click “**Submit**”
- If the message “**Your PIN has been successfully created!**” is received, click “**OK**”
- Read the bulletin(s) and/or “**Click here to continue**”

.08 Subsequent connections to the FIRE System

- Click “**Log On**”
- Enter the **User ID**
- Enter the **Password** (the password is case sensitive)
- Read the bulletin(s) and/or “**Click here to continue**”

.09 Uploading a file to the FIRE System

At the Menu Options:

- Click “**Send Information Returns**”
- Enter the **TCC**
- Enter the **TIN**
- Click “**Submit**” — The system will then display the company name, address, city, state, ZIP code, telephone number, contact and email address. This information will be used to email the transmitter regarding the transmission.
- Update as appropriate and/or Click “**Accept**”

Note: Be sure to provide an accurate email address for the correct person to receive the email and to avoid having the email returned to the IRS as undeliverable. If SPAM filtering software is being used, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.

Click one of the following:

- **Original File**
- **Replacement File**
- **Correction File**

Enter the ten-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 the IRS assigned filename for the file. If this information is not displayed on the screen, the IRS may not have received the file. To verify, go to the **“CHECK FILE STATUS”** option on the Main Menu. If the filename is displayed, the count is equal to **“0,”** and the results indicate **“not yet processed,”** IRS received the file. If the filename is not displayed, send the file again.

If there are more files to upload for that TCC:

- Click **“File Another?”** otherwise,
- Click **“Main Menu”**

It is the filer’s responsibility to check the acceptability of submitted files. If an email is not received within two business days or an email is received and it indicates the file is bad, log back into the FIRE system and click on **“Check File Status” to view the results of the file(s).**

.10 Checking the FILE STATUS

If the correct email address was provided on the **“Verify Your Filing Information”** screen when the file was sent, an email will be sent regarding the FILE STATUS. If the results in the email indicate **“Good, not Released”** and the **“Count of Payees”** is correct, the filer is finished with this file. If the email indicates any other results, follow the instructions below.

At the Main Menu:

- Click **“Check File Status”**
- Enter the **TCC**
- Enter the **TIN**
- Click **“Search”**

If the results on <http://fire.irs.gov> indicate:

“Good, Not Released” — If the **“Count of Payees”** is correct, the filer is finished with this file. The file will automatically be released after ten calendar days unless the filer contacts IRS within this timeframe.

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

“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”**.

“Not yet processed” — The file has been received, but results are not available. Please check back in a few days.

When finished

- Click **“Log Out”**
- Click **“Close Web Browser”**

Sec. 7. Common Problems and Questions

The IRS encourages filers to verify the format and content of each type of record to ensure the accuracy of the data. This may eliminate the need for the IRS to request replacement files. This may be important for those payers who have either had their files prepared by a service bureau or who have purchased software packages.

Filers who engage a service bureau to transmit files on their behalf should be careful not to report duplicate data, which may generate penalty notices.

This section lists some of the problems most frequently encountered with electronic files submitted to the IRS. These problems may result in the IRS requesting replacement files.

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

The results of a file transfer are posted to the FIRE system within two business days. If the correct email address was provided on the “Verify Your Filing Information” screen when the file was sent, an email will be sent regarding the FILE STATUS. If the results in the email indicate “Good, Not Released” and the “Count of Payees” is correct, then the file is finished. If there are any other results, follow the instructions in the “Check File Status” option. If the file contains errors, an online error listing is available. Date received and the number of payee records is also displayed. If the file is good, but the file should not be processed, contact the IRS toll-free at 1-866-455-7438 within ten calendar days from the transmission of the file.

2. SPAM filters are not set to receive email from fire@irs.gov and irs.e-helpmail@irs.gov.

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.

3. Incorrect email address provided.

When the “Verify Your Filing Information” screen is displayed, make sure the correct email address is listed. If not, update with the correct email address.

4. A bad file is not replaced timely.

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

5. Transmitter compresses several files into one.

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.

6. 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, a replacement file cannot be sent unless CHECK FILE STATUS indicates the file is bad (1-2 business days after the file was transmitted). If the file should not be processed, contact the IRS toll-free at 1-866-455-7438 to see if this is a possibility.

7. 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.

8. File is formatted as EBCDIC.

All files submitted electronically must be in standard ASCII code.

9. Transmitter has one TCC, but is filing for multiple companies, which EIN should be used submitting the file?

When sending the file electronically, enter the EIN of the company assigned to the TCC.

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

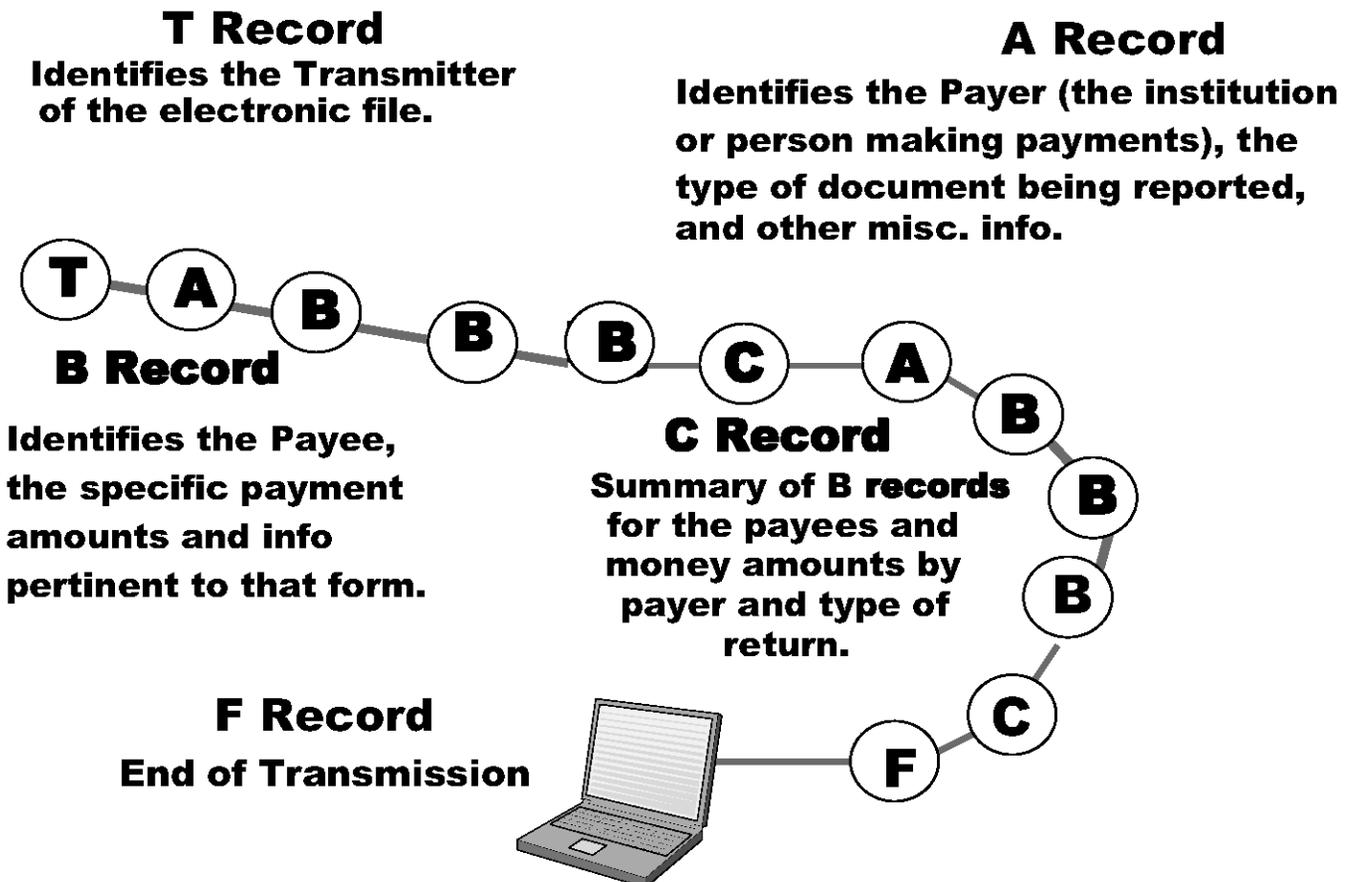
Call the IRS as soon as possible at 1-866-455-7438. The file may be stopped before it has been processed. Do not send a replacement for a file that is marked as a good file.

Part C. Record Format Specifications and Record Layouts

Sec. 1. File Layout Diagram

File Format

Each record must be 750 positions.



Sec. 2. General

.01 The specifications contained in this part of the revenue procedure defines the required format and contents of the records to be included in the electronic 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. 3. Transmitter “T” Record — General Field Descriptions

.01 The Transmitter “T” Record identifies the entity transmitting the electronic file and contains information which is critical if it is necessary for the IRS to contact the transmitter.

.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 beginning of Part C. A replacement file will be requested by the IRS 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”.
7–15	Transmitter’s TIN	9	Required. Must be the valid nine-digit TIN assigned by the 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 alphanumeric Transmitter Control Code (TCC) assigned by the IRS. A TCC must be obtained to file through the FIRE system.
21–29	Blank	9	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 the information 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 the 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 problems 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.
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.
190–229	Agency Mailing Address	40	Required. Enter the mailing address where correspondence should be sent.
230–269	Agency City	40	Required. Enter the city, town, or post office where correspondence should be sent.

Record Name: Transmitter "T" Record

Field Position	Field Title	Length	Description and Remarks
270-271	Agency State	2	Required. Enter the valid U.S. Postal Service state abbreviation for states. <i>Refer to Table 1, State and U. S. Territory Abbreviations</i> , 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 the 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 the IRS encounters problems with the file or transmission.
344-358	Contact Telephone Number & Extension	15	Required. Enter the telephone number of the person to contact regarding electronic files. Omit extension hyphens. If no extension is available, left-justify the information and fill unused positions with blanks. For example, the IRS Customer Service Section telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.
359-408	Contact Email Address	50	Required, if available. Enter the email address of the person to contact regarding electronic files. Left-justify the information and fill unused positions with blanks. If no email address is available, enter blanks.
409-499	Blank	91	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 incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify numbers with leading zeros 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. 4 Transmitter "T" Record — Record Layout

Record Type	Payment Year	Type of Return	Transmitter's TIN	Transmitter Control Code	Blank
1	2-5	6	7-15	16-20	21-29

Transmitter Name	Transmitter Name Continuation	Agency Name	Agency Name Continuation	Agency Mailing Address	Agency City
30-69	70-109	110-149	150-189	190-229	230-269

Agency State	Agency ZIP Code	Blank	Contact Name	Contact Telephone Number & Extension	Contact Email Address
270-271	272-280	281-303	304-343	344-358	359-408

Blank	Record Sequence Number	Blank	Blank or CR/LF
409–499	500–507	508–748	749–750

Sec. 5. Payer “A” Record — General Field Descriptions

.01 The Payer “A” Record identifies the agency that made the payments and provides parameters for the succeeding Payee “B” Records. The 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. The IRS will accept an “A” Record after a “C” Record.

.04 The number of “A” Records appearing on the file 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 file, an “A” Record may follow a “C” Record (that is, 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 file 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 “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	Blank	1	Enter Blank.
26–27	Type of Return	2	Required. Enter “G”. Left-justify, blank fill.
28	Amount Indicator	1	Required. Enter “8”.
29–51	Blank	23	Enter blanks.
52	Foreign Address	1	Enter a “1” (one) if the address of the payer is in Indicator a foreign country; otherwise, enter 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 the 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.

Record Name: Payer "A" Record

Field Position	Field Title	Length	Description and Remarks
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 the information and fill unused positions with blanks.
<p>For U.S. addresses, the payer city, state, and zip code must be reported as 40, 2, and 9 position fields, respectively. Filers must adhere to the correct format for the payer city, state, and zip code.</p> <p>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 Address Indicator in position 52 must contain a "1" (one).</p>			
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 the information and fill unused positions 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 and territory 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 Number & Extension	15	Enter the payer's telephone number and Telephone 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 incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify numbers with leading zeros 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. 6. Payer "A" Record — Record Layout

Record Type	Payment Year	Blank	Payer's Taxpayer Identification Number (TIN)	Payer Name Control	Blank
1	2–5	6–11	12–20	21–24	25

Type of Return	Amount Indicator	Blank	Foreign Address Indicator	First Payer Name Line	Second Payer Name Line
26–27	28	29–51	52	53–92	93–132

Blank	Payer Shipping Address	Payer City	Payer State	Payer ZIP Code	Payer's Telephone Number & Extension
133	134-173	281-303	214-215	216-224	225-239

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

Sec. 7. Payee "B" Record — General Field Descriptions

.01 The Payee "B" Record contains payment information from the individual contracts. When filing information documents electronically, the format for the Payee "B" Records will remain constant.

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

.03 Follow the specifications below to complete the field in the payee records called "Name Control" in which the first four characters of the payee's last name are to be entered by the filer. If filers are unable to determine the first four characters of the last name, the Name Control Field may be left blank. Compliance with the following will facilitate the computer programs in identifying the correct name control:

- (a) A name control for an individual is generally the first four characters of the last name on the information return.
 - (1) The name control consists of four alpha and/or numeric characters.
 - (2) The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
 - (3) The name control can have less, but no more than four characters. Blanks may be present only as the last three positions of the name control.
 - (4) If an individual has a hyphenated last name, the name control is the first four characters from the first of the two last names.
 - (5) For joint returns, regardless of whether the payees use the same or different last names, the name control is the first four characters of the primary payee's last name.
- (b) A sole proprietor must always use his/her individual name as the legal name of the business for IRS purposes.
 - (1) The name control consists of four alpha and/or numeric characters.
 - (2) The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
 - (3) The name control can have less, but no more than four characters. Blanks may be present only as the last three positions of the name control.
 - (4) The name control for a sole proprietor's name is the first four significant characters of the last name.
 - (5) When the taxpayer has a true name and a trade name, the name control is the first four characters of the individual's last name.
 - (6) When two last names are used but are not hyphenated, the name control is the first four characters of the second last name.
 - (7) When an individual's two last names are hyphenated, the name control is the first four characters of the first last name.
 - (8) For Spanish names, when an individual has two last names, the name control is the first four characters of the first last name.
 - (9) The Spanish phrases "de", "De" "del" and "de la" are part of the name control.
 - (10) For last names that have only two letters the last two spaces will be "blank".
 - (11) Vietnamese names will often have a middle name of Van (male) or Thi (female).
- (c) The name control for a corporation is the first four significant characters of the corporate name.
 - (1) Omit the word "The" when followed by more than one word.
 - (2) Include the word "The" in the name control when followed by only one word.
 - (3) Corporate name control rules apply if an individual name contains the abbreviations PC (Professional Corporation), SC (Small Corporation), PA (Professional Association), PS (Professional Service), or PSC (Personal Service Corporation).
 - (4) When the organization name contains the words "Fund" or "Foundation", corporate name control rules apply.
 - (5) When an individual name and a corporate name appear, the name control is the first four characters of the corporation name.

- (d) *The name control for a partnership will usually result in the following order of selection:*
- (1) *For businesses “doing business as” (dba) or with a trade name, use the first four characters of the dba or trade name.*
 - (2) *If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual’s name, such as in a law firm partnership).*
 - (3) *Online receipt of EINs generates separate rules for the name control of partnerships.*
 - (4) *Whether received online or via paper, if the first word is “The,” disregard it unless it is followed by only one other word.*
 - (5) *If the EIN was assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control for a partnership is developed using the first four characters of the primary name line.*
 - (6) *If the first two digits of the EIN are other than 20, 26, 27, or 45, the name control for a partnership results from the trade or business name of the partnership. If there is no trade or business name, a name control results from the first four letters of a partnership name, in the case of a list of partners followed by the word partnership or an abbreviation thereof, or the last name of the first partner on the original Form SS-4, Application for Employer Identification Number.*
- (e) *The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word “Estate” after the first four characters in the primary name line.*
- (f) *The name control for trusts and fiduciaries results in the following:*
- (1) *Name controls for individual trusts are created from the first four characters of the individual’s last name.*
 - (2) *For corporations set up as trusts, use the first four characters of the corporate name.*
 - (3) *There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.*
 - (4) *If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control is developed using the first four characters of the first name on the primary name line. (Note: The online EIN application will begin assigning the first two digits of 46 and 47 in the future. Ignore leading phrases such as “Trust for” or “Irrevocable Trust”.*
 - (5) *If the first two digits of the EIN are other than 20, 26, 27, or 45, (46 and 47, in the future) then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.*
- (g) *The only organization, which you will always abbreviate, is Parent Teachers Association (PTA). The name control will be “PTA” plus the first letter of the name of the state in which the PTA is located.*
- (h) *The name control for a local or post number is the first four characters of the national title.*
- (i) *Use the name control of the national organization name if there is a Group Exemption Number (GEN).*
- (j) *For churches and their subordinates (for example nursing homes, hospitals), the name control consists of the first four characters of the legal name of the church or subordinate.*
- (k) *If the organization’s name indicates a political organization, use the individual’s name as the name control.*
- (l) *The words Kabushiki Kaisha or Gaisha are the Japanese translation of the words “stock company” or “corporation.” Therefore, if these words appear in a name line, these words would move to the end of the name where the word corporation” would normally appear.*

.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 The 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

Field Position	Field Title	Length	Description and Remarks	
6	Corrected Return Indicator (See Note.)	1	Required for corrections only. Indicates a corrected return.	
			<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 the 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 Name Control in positions 12-20 of the "B" Record. Last names of less than four characters should be left-justified, filling the unused positions with blanks. Special characters and embedded blanks should be removed.	
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The following examples may be helpful to filers in developing the Name Control:

Individuals

Ralph Teak
Dorothy Willow
Joe McCedar
Brandy Cedar-Hawthorn
Victoria Windsor-Maple
Joseph Ash & Linda Birch
Edward & Joan Maple

Sole Proprietor

True Name: Arthur P. Aspen
Trade Name: Sunshine Restaurant
Name Control: Arthur P Aspen

Maiden Name: Jane Smith
Married Name: Jane Smith Jones
Name Control: Jane Smith Jones

Name: Jane Smith-Jones
Name Control: Jane Smith-Jones

Name: Juan Garza Morales
Name Control: Juan Garza Morales

Name: Maria Lopez Moreno
Name Control: Maria Lopez Moreno

Name: Elena de la Rosa
Name Control: Elena dela Rosa

Name: Sunny Ming Lo
Name Control: Sunny Ming Lo(blank)(blank)

Name: Kim Van Nguyen
Name Control: Kim Van Nguyen

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks
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Corporations

Name: *The Meadowlark Company*
Name Control: Meadowlark Company

Company Name: *The Flamingo*
Name Control: TheFlamingo

Name: *George Giraffe PSC*
Name Control: George Giraffe PSC

Kathryn Canary Memorial Foundation

Barbara J. Zinnia ZZ Grain

Partnerships

Rosies Restaurant

Burgundy, Olive & Cobalt, Ptrs

The Hemlock

The Hemlock Grill

John Willow and James Oak Partnership (EIN assigned online)

A. S. Green, (The) Oak Tree

K.L. Black & O.H. Brown

Bob Orange and Carol Black, et al. Ptrs. dba The Merry Go Round

Estates, Trusts and Fiduciaries

Name: *Howard J. Smith Dec'd*
Name Control: Howard J Smith, Estate

Name: *Howard J. Smith Dec'd*
Name Control: Howard J Smith, Estate (EIN assigned online)

Name: *Michael T. Azalea Revocable Trust*
Name Control: Michael T Azalea Rvoc Tr

Name: *Sunflower Company Employee Benefit Trust*
Name Control: Sunflower Company Employee Benefit Trust

Jonathan Periwinkle Memory Church Irrevocable Trust (EIN assigned online)

Jonathan Periwinkle Memory Church Irrevocable Trust

Trust for the benefit of Bob Jones (EIN assigned online)

Trust for the benefit of Bob Jones

Note: Employer Identification Numbers for that were assigned via completion of an Internet application begin with either 20, 26, 27 or 45.

Other Organizations

Name: *Parent Teachers Assn Congress of Georgia*
Name Control: PTAG

Church of All

Committee to Elect Patrick Doe: Name control PATRICK DOE

Committee to Elect Pat Doe: Name control PATDOE

Green Door Kabushiki Kaisha

Record Name: Payee “B” Record

Field Position	Field Title	Length	Description and Remarks															
11	Type of TIN	1	<p>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:</p> <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, organizations, sole proprietor, or other entity.</td> </tr> <tr> <td>2</td> <td>SSN</td> <td>An individual, including a sole proprietor.</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 a SSN.</td> </tr> <tr> <td>Blank</td> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank.</td> </tr> </tbody> </table>	<u>Code</u>	<u>Type of TIN</u>	<u>Type of Account</u>	1	EIN	A business, organizations, sole proprietor, or other entity.	2	SSN	An individual, including a sole proprietor.	2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain a SSN.	Blank	N/A	If the type of TIN is not determinable, enter a blank.
<u>Code</u>	<u>Type of TIN</u>	<u>Type of Account</u>																
1	EIN	A business, organizations, sole proprietor, or other entity.																
2	SSN	An individual, including a sole proprietor.																
2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain a SSN.																
Blank	N/A	If the type of TIN is not determinable, enter a blank.																
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.															
151–246	Zero	96	Required. Enter zeros.															
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 a 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 the information 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.															

Record Name: Payee “B” Record

Field Position	Field Title	Length	Description and Remarks
288–327	Second Payee Name Line	40	If there are multiple payees, (for example, 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 the IRS as possible to identify the payee associated with the TIN. Left-justify the information and fill unused positions with blanks.
Note: End the First Payee Name Line with a full word. Do not split words. Begin the Second Payee Name Line with the next sequential word.			
Note: If applicable, enter the business name of the sole proprietor in this field.			
328–367	Blank	40	Enter blanks.
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 the information and fill unused positions with blanks. This field must not contain any data other than the payee’s mailing address.
For U.S. addresses, the payee city, state, and zip code must be reported as 40, 2, and 9 position fields, 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).			
408–447	Blank	40	Enter blanks.
448–487	Payee City	40	Required. Enter the city, town, or post office. Left-justify the 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 the 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 a 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 incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify numbers with leading zeros 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 the filing quarter; that is, 1, 2, 3 or 4. See the chart below to determine the appropriate quarter.

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks
			<i>Quarter</i>
			1 January, February, March
			2 April, May, June
			3 July, August, September
			4 October, November, December
546–553	Blank	8	Enter blanks.
554–568	Contract Number	15	Required (if available). Enter the contract number assigned by the federal executive agency. Left-justify the information and fill the unused positions with blanks.
569	Blank	1	Enter a blank.
570–573	Contract	4	Required (if available). Enter the number assigned to the contract or order to designate a modification or termination. If this field is not used, enter blanks.
574	Blank	1	Enter a blank.
575–589	Contract Office	15	Required (if available). Enter the number assigned by Order Number the contracting office. Left-justify the information and fill the unused positions with blanks.
590	Blank	1	Enter a blank.
591–594	Reporting Agency	4	Required. Enter the four-digit agency and sub-agency Code code.
595	Blank	1	Enter a blank.
596–600	Contract Office	5	Required (if available). Enter the number assigned by the federal executive agency that identifies the purchasing or contracting office.
601	Blank	1	Enter a blank.
602–609	Date of Contract	8	Required. Enter the date of the action. Use Action YYYYMMDD (for example, 20110214).
610	Blank	1	Enter a blank.
611–618	Contract	8	Required. Enter the expected date of completion of the contract such as the contract delivery date under the contract schedule. Use YYYYMMDD. If the 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 used, enter blanks.
659–748	Blank	90	Enter blanks.
749–750	Blank	2	Enter blanks or carriage return line feed (CR/LF) characters.

Sec. 8. Payee "B" Record — Record Layout

Record Type	Payment Year	Corrected Return Indicator	Name Control	Type of TIN	Contractor's Taxpayer Identification Number
1	2–5	6	7–10	11	12–20

Common Parent's Taxpayer Identification Number	Blank	Zero	Total Amount Obligated Under Contract	Zero	Foreign Country Indicator
21-29	30-54	55-138	139-150	151-246	247

First Payee Name Line	Second Payee Name Line	Blank	Payee Mailing Address	Blank	Payee City
248-287	288-327	328-367	368-407	408-447	448-487

Payee State	Payee ZIP Code	Blank	Record Sequence Number	Blank	Filing Quarter
488-489	490-498	499	500-507	508-544	545

Blank	Contract Number	Blank	Contract Modification Number	Blank	Contract Office Order Number
546-553	554-568	569	570-573	574	575-589

Blank	Reporting Agency Code	Blank	Contract Office Number	Blank	Date of Contract Action
590	591-594	595	596-600	601	602-609

Blank	Contract Completion Date	Name of Common Parent	Blank	Blank or CR/LF
610	611-618	619-658	659-748	749-750

Sec. 9. End of Payer "C" Record — General Field Descriptions

.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".

Record Name: End of Payer "C" Record

Field Position	Field Title	Length	Description and Remarks
2-9	Number of Payees	8	Required. Enter the total number of "B" Records covered by the preceding "A" Record. Right-justify the information and fill unused positions with zeros.
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. The total must be right-justified and unused positions must be zero filled.
160-303	Zero	144	Enter zeros.
304-499	Blank	196	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 incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify numbers with leading zeros 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. 10. 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	160-303
Blank	Record Sequence Number	Blank	Blank or CR/LF		
304-499	500-507	508-748	749-750		

Sec. 11. End of Transmission "F" Record — General Field Descriptions

- .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 the information and zero fill) or enter all zeros.

Record Name: End of Transmission "F" Record

Field Position	Field Title	Length	Description and Remarks
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 incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify numbers with leading zeros 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. 12. 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

Rev. Proc. 2012-50

SECTION 1. PURPOSE

This revenue procedure modifies Rev. Proc. 2007-44, 2007-2 C.B. 54, to provide that the sponsor of an individually designed governmental plan within the meaning of § 414(d) ("governmental plan") may elect Cycle E (instead of Cycle C) as the second remedial amendment cycle for the plan by filing a determination letter application for the plan during the one-year submission period for the second Cycle E (February 1, 2015 through January 31, 2016) instead of the second Cycle C (February 1, 2013 through January 31, 2014). This modification applies only to the second remedial amendment cycle.

SECTION 2. BACKGROUND

.01 Section 401(b) provides a remedial amendment period during which a plan may be amended retroactively to comply with the qualification requirements of § 401(a). Section 1.401(b)-1 of the Income Tax Regulations describes

the disqualifying provisions that may be amended retroactively and the remedial amendment period during which retroactive amendments may be adopted. The regulations also grant the Commissioner the discretion to designate certain plan provisions as disqualifying provisions.

.02 Section 1.401(b)-1(f) provides that the Commissioner may extend the remedial amendment period at the Commissioner's discretion.

.03 Rev. Proc. 2007-44 provides a system of staggered, cyclical remedial amendment periods under § 401(b). Under this system, every individually designed plan has a five-year remedial amendment period or cycle, and every pre-approved plan (that is, a master and prototype or volume submitter plan) has a six-year remedial amendment period or cycle. In general, Rev. Proc. 2007-44 extends the remedial amendment period for any disqualifying provision to the end of a plan's remedial amendment cycle that includes the date on which the remedial amendment period with respect to the provision would otherwise end under § 1.401(b)-1.

.04 The five-year remedial amendment cycle applicable to an individually designed plan is generally based on the sponsoring employer's taxpayer identification number. However, the applicable cycle for all individually designed governmental plans under Rev. Proc. 2007-44 is Cycle C. The six-year remedial amendment cycle for pre-approved plans, including governmental plans that are pre-approved, is contained in section 18 of Rev. Proc. 2007-44.

.05 Rev. Proc. 2009-36, 2009-35 I.R.B. 304, modified Rev. Proc. 2007-44 to provide that the sponsor of an individually designed governmental plan could elect Cycle E (instead of Cycle C) as the initial remedial amendment cycle for the plan by submitting a determination letter application for the plan during the initial Cycle E submission period (instead of the initial Cycle C submission period).

.06 Pursuant to Rev. Proc. 2007-44, the second Cycle C submission period begins February 1, 2013, and ends January 31, 2014. The second Cycle E submission period begins February 1, 2015, and ends January 31, 2016.

SECTION 3. OPTION TO ELECT CYCLE E AS INDIVIDUALLY DESIGNED GOVERNMENTAL PLAN'S SECOND REMEDIAL AMENDMENT CYCLE

.01 The Service recognizes that sponsors of governmental plans face unique issues in the process of securing approval for amendments from the governing body with authority to consider plan amendments during legislative sessions. In order to have greater flexibility to deal with these issues, the sponsor of an individually designed governmental plan may elect Cycle E (instead of Cycle C) as the plan's second remedial amendment cycle. The election is made by filing a determination letter application for the plan during the one-year submission period for the second Cycle E (February 1, 2015 through January 31, 2016). No election form or notice to the Service is required.

.02 If the sponsor of an individually designed governmental plan elects to file a determination letter application for the plan during the Cycle E submission period, all requirements for an individually designed plan submitted for a determina-

tion letter during the Cycle E submission period are applicable to the sponsor's plan, including the requirement to amend the plan for all applicable items on the Cycle E Cumulative List and the requirement to timely adopt any interim amendments that are required for a governmental plan during Cycle C and Cycle D.

.03 A sponsor's election of Cycle E, instead of Cycle C, as the second remedial amendment cycle for an individually designed governmental plan applies only to that plan and only to that cycle. For any subsequent remedial amendment cycle, the plan's cycle will revert to Cycle C. Therefore, if a sponsor of a governmental plan files a determination letter application for the plan during the second Cycle E submission period ending on January 31, 2016, the determination letter that is issued will expire at the end of the third Cycle C submission period (January 31, 2019).

.04. A determination letter issued to a sponsor of an individually designed governmental plan for the initial remedial amendment cycle ordinarily expires at the end of the second Cycle C (January 31, 2014), regardless of whether the sponsor elected Cycle E as the plan's initial cycle

in accordance with Rev. Proc. 2009-36. This expiration date is hereby extended to the end of the second Cycle E (January 31, 2016) if the sponsor elects Cycle E as the plan's second remedial amendment cycle in accordance with this revenue procedure.

SECTION 4. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2007-44 is modified.

SECTION 5. EFFECTIVE DATE

This revenue procedure is effective on February 1, 2013.

DRAFTING INFORMATION

The principal author of this revenue procedure is Angelique Carrington of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding this revenue procedure, please contact the Employee Plans taxpayer assistance answering service at 1-877-829-5500 (a toll-free number) or e-mail Ms. Carrington at RetirementPlanQuestions@irs.gov.

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.

ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel’s Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.

PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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