

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

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8508, and 8809 taxpayers' use)



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NOTE: Use this revenue procedure to prepare Forms 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, for submission to Internal Revenue Service (IRS) using the FIRE (Filing Information Returns Electronically) System. Please read this publication carefully. Persons required to file may be subject to penalties if they do not follow the instructions in this revenue procedure.

Note: Electronic filing is the ONLY acceptable method for filing Form 8027 with IRS/ECC-MTB.

Significant changes were made to the record layout. Please review this publication carefully before submitting your information.

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Part A. General

Sec. 1. Purpose

.01 Form 8027 is used by large food or beverage establishments when the employer is required to make annual reports to the IRS on receipts from food or beverage operations and tips reported by employees.

Note: All employees receiving \$20.00 or more a month in tips must report 100% of their tips to their employer.

.02 The Internal Revenue Service Enterprise Computing Center - Martinsburg (IRS/ECC-MTB) has the responsibility of processing Forms 8027 submitted electronically. The purpose of this revenue procedure is to provide the specifications for filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, electronically. This revenue procedure is updated when legislative changes occur or reporting procedures are modified.

.03 This revenue procedure supersedes the following: Rev. Proc. 2006-29 published in Internal Revenue Bulletin 2006-27, dated July 3, 2006, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Magnetically or Electronically. This revenue procedure is effective for Forms 8027 due the last day of February 2009 and any returns filed thereafter.

Sec. 2. Nature of Changes

Please read the publication carefully and in its entirety before attempting to prepare your electronic file for submission. Major changes have been emphasized by using italics. The changes are as follows:

.01 IRS/ECC-MTB no longer accepts any form of magnetic media. Electronic filing through the FIRE System is the only method to report Form 8027 to IRS/ECC-MTB.

.02 Title of Publication 1239 was changed to reflect the elimination of magnetic media filing.

.03 Form 4804, Transmittal of Information Returns Reported Magnetically, is obsolete. This form was only required for magnetic media reporting which is no longer a valid method of reporting information returns.

.04 Form 8809, Application for an Extension of Time to File Information Returns, is available as a fill-in form on the FIRE System and is highly encouraged in lieu of the paper Form 8809. (See Part B, Sec. 1.)

.05 Additional and clarifying information was added to Part A, Sec. 4 concerning good faith agreements and determination letters.

.06 Several sections have been deleted due to the elimination of magnetic media filing and others combined for greater clarity. Please review the entire Publication for all relevant changes.

.07 Test files can be submitted through the FIRE System. See Part B, Sec. 3 for details.

.08 Special characters of any kind in name and address fields are not acceptable. See note with example in Part C, Sec. 01.

.09 The following changes were made to the record layout:

(a) An additional indicator was added to the Final Return Indicator field, position 371.

(b) An additional indicator was added to the Liable/Not Liable Indicator field, position 374.

(c) The new field, Tax Year, was added to positions 375-378.

(d) The new field, Prior Year Indicator, was added to position 379.

(e) The new field, Test File Indicator, was added to position 380.

(f) The new field, Record Sequence Number, was added to positions 411-418.

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

.01 All correspondence concerning Forms 8027 processed at IRS/ECC-MTB should be sent to the following address:

IRS-Enterprise Computing Center - Martinsburg
Information Reporting Program
240 Murall Drive
Kearneysville WV 25430

.02 Requests for paper forms and publications should be requested by calling the "Forms Only Number" toll-free number **1-800-TAX-FORM (1-800-829-3676)**.

.03 Questions pertaining to electronic filing of Forms W-2 **must** be directed to the Social Security Administration (SSA). Filers can call 1-800-SSA-6270 to obtain the telephone number of the SSA Employer Services Liaison Officers for their area.

.04 A taxpayer or authorized representative may request a copy of a tax return or a Form W-2 filed with a return by submitting Form 4506, Request for Copy of Tax Return, to IRS. This form may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**.

.05 Electronic Products and Services Support, Information Reporting Branch, Customer Service Section (IRB/CSS), located at IRS/ECC-MTB, answers electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of business information returns (Forms 1096, 1098, 1099, 5498, 8027, and W-2G). IRB/CSS also answers questions relating to the electronic filing of Forms 1042-S and to the tax law criteria and paper filing instructions for Forms W-2 and W-3. Inquiries dealing with backup withholding and reasonable cause requirements due to missing and incorrect taxpayer identification numbers are also addressed by IRB/CSS. Assistance is available year-round to payers, transmitters, and employers nationwide, Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time, by calling toll-free **1-866-455-7438** or via e-mail at mccirp@irs.gov. *Do not include SSNs or EINs in e-mails or attachments since this is not a secure line.* The Telecommunications Device for the Deaf (TDD) toll number is **304-267-3367**. Call as soon as questions arise to avoid the busy filing seasons at the end of January and February. Recipients of information returns (payees) should continue to contact 1-800-829-1040 with any questions on how to report the information returns data on their tax returns.

.06 The telephone numbers and web addresses for questions about specifications for electronic submissions are:

Information Reporting Program Customer Service Section

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

e-mail at mccirp@irs.gov

304-267-3367 - TDD

(Telecommunication Device for the Deaf)

Fax Machine

Toll-free within the U.S. - 877-477-0572

Outside the U.S. - 304-264-5602

Electronic Filing – FIRE System

<http://fire.irs.gov>

TO OBTAIN FORMS:

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

www.irs.gov - IRS website access to forms

Sec. 4. Filing Requirements and Due Dates

.01 Section 6011(e)(2)(A) of the Internal Revenue Code requires that any person, including corporations, partnerships, individuals, estates, and trusts, required to file 250 or more information returns must file such returns electronically.

.02 The filing requirements apply separately to both original and corrected returns.

.03 The above requirements do not apply if you establish undue hardship (see Part A, Sec. 5).

.04 DO NOT SUBMIT THE SAME INFORMATION ON PAPER FORMS THAT YOU SUBMIT ELECTRONICALLY, SINCE THIS WOULD RESULT IN DUPLICATE FILING. This does not mean that corrected documents are not to be filed. If a return has been prepared and submitted improperly, you must file a corrected return as soon as possible. Refer to Part A, Sec. 10 for requirements and instructions for filing corrected returns.

.05 *If an allocation of tips is based on a good faith agreement, a copy of this agreement must be submitted within 3 business days after receiving acknowledgement that IRS has accepted the electronically filed Form 8027. Mail or Fax a copy of this agreement using the contact information in Part A, Sec. 3. In your transmittal (e.g., fax transmittal or cover letter), include the words "Form 8027 attachment(s)" and the following information: name of establishment, establishment number, TCC and the tax year of the Form 8027.*

.06 *Employers can request a lower rate (but not lower than 2%) for tip allocation purposes by submitting an application to the IRS. See Sec. 31.6053-3(h)(4) of Employment Tax Regulations. Detailed instruction for requesting a lower rate can be found in the Instructions for Form 8027. The IRS will issue a determination letter to notify the employer when and for how long a reduced rate is effective. If a lower rate is used on the Form 8027 based on the IRS determination letter, a copy of this letter must be submitted within 3 business days after receiving acknowledgement that IRS has accepted the electronically filed Form 8027. Mail or Fax a copy of this agreement using the contact information in Part A, Sec. 3. In your transmittal (e.g., fax transmittal or cover letter), include the words "Form 8027 attachment(s)" and the following information: name of establishment, establishment number, TCC and the tax year of the Form 8027.*

.07 Electronic reporting to IRS for Form 8027 must be on a calendar year basis. The due date for paper reported Forms 8027 is the last day of February. However, Forms 8027 filed **electronically** are due March 31.

.08 If the due date falls on a Saturday, Sunday, or legal holiday, filing Form 8027 on the next day that is not a Saturday, Sunday, or legal holiday will be considered timely.

Sec. 5. Form 8508, Request for Waiver From Filing Information Returns Electronically

.01 If an employer is required to file electronically but fails to do so and does not have an approved waiver on record, the employer will be subject to a penalty of \$50 per return in excess of 250.

.02 If employers are required to file original or corrected returns electronically, but such filing would create a hardship, they may request a waiver from these filing requirements by submitting Form 8508, Request for Waiver From Filing Information Returns Electronically, to IRS/ECC-MTB. Form 8508 can be obtained on the IRS website at www.irs.gov or by calling toll-free 1-800-829-3676.

.03 Even though an employer may submit as many as 249 corrections on paper, IRS encourages electronic filing of corrections. Once the 250 threshold has been met, filers are required to submit any additional returns electronically. However, if a waiver for an original filing is approved, any corrections for the same type of returns will be covered under that waiver.

.04 Generally, only the employer may sign the Form 8508. A transmitter may sign if given power of attorney; however, a letter signed by the employer stating this fact must be attached to the Form 8508.

.05 A transmitter must submit a separate Form 8508 for each employer. Do not submit a list of employers.

.06 All information requested on the Form 8508 must be provided to IRS for the request to be processed.

.07 The waiver, if approved, will provide exemption from electronic filing for the current tax year only. Employers may not apply for a waiver for more than one tax year.

.08 Form 8508 may be photocopied or computer-generated as long as it contains all the information requested on the original form.

.09 Filers are encouraged to submit Form 8508 to IRS/ECC-MTB at least 45 days before the due date of the returns.

.10 All requests for a waiver should be sent using the following address:

IRS- Enterprise Computing Center - Martinsburg
Information Reporting Program
Attn: Extension of Time Coordinator
240 Murall Drive
Kearneysville, WV 25430

.11 File Form 8508 for Forms W-2 with IRS/ECC-MTB, not SSA.

.12 Waivers are evaluated on a case-by-case basis and are approved or denied based on criteria set forth under section 6011(e) of the Internal Revenue Code. The transmitter must allow a minimum of 30 days for IRS/ECC-MTB to respond to a waiver request.

.13 If a waiver request is approved, the transmitter should keep the approval letter on file.

.14 An approved waiver from filing Forms 8027 electronically does not provide exemption from all filing. The employer must timely file Form 8027 on acceptable paper forms with the Cincinnati Service Center. **The transmitter should also send a copy of the approved waiver to the Cincinnati Service Center where the paper returns are filed.**

Sec. 6. Form 4419, Application for Filing Information Returns Electronically

.01 For the purposes of this revenue procedure, the EMPLOYER is the organization supplying the information and the TRANSMITTER is the organization preparing the electronic file and/or sending the file to IRS/ECC-MTB. The employer and the transmitter may be the same entity. Employers or their transmitters are required to complete Form 4419, Application for Filing Information Returns Electronically.

.02 Form 4419 can be submitted at any time during the year; however, it should be submitted to IRS/ECC-MTB at least 30 days before the due date of the return(s). IRS will act on an application and notify the applicant, in writing, of authorization to file. A five-character alpha/numeric Transmitter Control Code (TCC) will be assigned and included in an acknowledgment letter within 15 to 45 days of receipt of the application. Electronic returns may not be filed with IRS until the application has been approved and a TCC assigned. Include your TCC in any correspondence with IRS/ECC-MTB.

.03 If you file information returns other than Form 8027 electronically, you must obtain a separate TCC for those types of returns. The TCC assigned for Forms 8027 is to be used for the processing of these forms only.

.04 After you have received approval to file electronically, you do not need to reapply each year; however, notify IRS in writing if:

(a) You change your name or the name of your organization, so that your files may be updated to reflect the proper name;

(b) You discontinue filing for two years (your TCC may have been reassigned).

.05 IRS/ECC-MTB encourages filers who plan to submit for multiple employers to submit one application and to use one TCC for all employers.

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

Sec. 7. State Abbreviations

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

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

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

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

Sec. 8. Extension of Time

.01 An extension of time to file may be requested for Form 8027.

.02 A paper Form 8809, Request for Extension of Time To File Information Returns, should be submitted to IRS/ECC-MTB. This form may be used to request an extension of time to file information returns submitted on paper or electronically. All requests for an extension of time filed on Form 8809 should be sent using the following address:

IRS-Enterprise Computing Center - Martinsburg
Information Reporting Program
Attn: Extension of Time Coordinator
240 Murall Drive
Kearneysville, WV 25430

Note: Due to the large volume of mail received by IRS/ECC-MTB and the time factor involved in processing Extension of Time (EOT) requests, it is imperative that the attention line be present on all envelopes or packages containing Form 8809.

.03 *The fill-in Form 8809 may be completed online via the FIRE System. (See Part B, Sec. 7, for instructions on connecting to the FIRE System.) At the Main Menu, click "Extension of Time Request" and then click "Fill-in Extension Form". This option is only used to request an automatic 30-day extension. Extension requests completed online via the FIRE System receive an instant response. If you are requesting an additional*

extension, you must submit a paper Form 8809. Requests for an additional extension of time to file information returns are not automatically granted. Requests for additional time are granted only in cases of extreme hardship or catastrophic event. The IRS will only send a letter of explanation approving or denying your additional extension request. (Refer to .06 of this Section.)

.04 Filers requesting an extension of time for multiple employers may submit one Form 8809 and attach a list of the employer names and their Employer Identification Numbers (EINs). **The listing must be attached to ensure the extension is recorded for all employers.** Form 8809 may be computer-generated or photocopied. Be sure that all the pertinent information is included.

.05 Requests for extensions of time for multiple employers will be responded to with one approval letter, accompanied by a list of employers covered under that approval.

.06 As soon as it is apparent that an extension of time to file is needed, Form 8809 may be submitted. When granted, the extension will be for 30 days. It will take a minimum of 30 days for IRS/ECC-MTB to respond to an extension request. Under certain circumstances, a request for an extension of time could be denied. When a denial letter is received, any additional or necessary information may be resubmitted within 20 days. When requesting an extension of time, **do not** hold your files waiting for a response.

.07 While very difficult to obtain, if an additional extension of time is needed, a second Form 8809 must be submitted before the end of the initial extension period. Line 7 on the form should be checked to indicate that an additional extension is being requested. A second 30-day extension will be approved only in cases of extreme hardship or catastrophic events.

.08 Form 8809 must be postmarked no later than the due date of the return for which an extension is requested. If requesting an extension of time to file several types of forms, use one Form 8809, but the Form 8809 must be postmarked no later than the earliest due date. For example, if requesting an extension of time to file both Forms 8027 and 5498, submit Form 8809 postmarked on or before the last day of February.

.09 If an extension request is approved, the approval letter should be kept on file. The approval letter or copy of the approval letter for extension of time should **not** be sent to IRS/ECC-MTB with the electronic file. When submitting Form 8027 on **paper only** to the Cincinnati Service Center, attach a copy of the approval letter. If an approval letter has not been received, send a copy of the timely filed Form 8809.

.10 Request an extension for only one tax year.

.11 The extension request must be signed by the employer or a person who is duly authorized to sign a return, statement or other document for the employer.

.12 Failure to properly complete and sign the Form 8809 may cause delays in processing the request or result in a denial. Carefully read and follow the instructions on the back of the Form 8809.

.13 Form 8809 may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)** or **downloading from www.irs.gov.**

Note: An extension of time to file is not an extension to furnish Form W-2 to the employee.

.14 Request an extension of time to furnish the statements to recipients of Forms W-2 by submitting a letter to IRS/ECC-MTB (See Part A, Sec. 3) containing the following information:

- (a) Employer name
- (b) EIN
- (c) Address
- (d) Type of return (W-2)
- (e) Specify that the extension request is to provide W-2 statements to recipients.
- (f) Reason for delay
- (g) Signature of employer or person duly authorized.

Requests for an extension of time to furnish the statements for Forms W-2 to recipients are not automatically approved; however, if approved, generally an extension will allow a maximum of 30 additional days from the due date to furnish the statements to the recipients. The request must be postmarked no later than the date on which the statements are due to the recipients.

Sec. 9. Penalties

.01 The Revenue Reconciliation Act of 1989 changed the penalty provisions for any documents, including corrections, which are filed after the original filing date for the return. The penalty for failure to file correct information returns is "time sensitive," in that prompt correction of failures to file, or prompt correction of errors on returns that were filed, can lead to reduced penalties.

- The penalty generally is \$50 for each information return that is not filed, or is not filed correctly, by the prescribed filing date, with a maximum penalty of \$250,000 per year (\$100,000 for certain small businesses with average annual gross receipts, over the most recent 3-year period, not in excess of \$5,000,000). The penalty generally is reduced to:
- \$30 for each failure to comply if the failure is corrected more than 30 days after the return was due, but on or before August 1 of the calendar year in which the return was due, with a maximum penalty of \$150,000 per year (\$50,000 for certain small businesses with average annual gross receipts, over the most recent 3-year period, not in excess of \$5,000,000).
- \$15 for each failure to comply if the failure is corrected within 30 days after the date the return was due, with a maximum penalty of \$75,000 per year (\$25,000 for certain small businesses with average annual gross receipts, over the most recent 3-year period, not in excess of \$5,000,000).

.02 Penalties can be waived if failures were due to reasonable cause and not to willful neglect. In addition, section 6721(c) of the Code provides a de minimis rule that if:

- (a) information returns have been filed but were filed with incomplete or incorrect information, and
- (b) the failures are corrected on or before August 1 of the calendar year in which the returns were due, then the penalty for filing incorrect returns (but not the penalty for filing late) will not apply to the greater of 10 returns or one-half of 1 percent of the total number of information returns you are required to file for the calendar year.

.03 Intentional Disregard of Filing Requirements -- If any failure to file a correct information return is due to intentional disregard of the filing and correct information requirements, the penalty is at least \$100 per information return with no maximum penalty.

Sec. 10. Corrected Returns, Paper Forms, and Computer-Generated Forms

.01 If returns must be corrected, approved electronic filers must provide such corrections electronically for 250 or more forms. If your information is filed electronically, corrected returns are identified by using the "Corrected 8027 Indicator" in field position 370 of the employer record.

.02 A correction file must be identified by entering the correction indicator "G" in position 370.

.03 When replacing a correction file that was bad, you must submit a replacement file. Since you are replacing a correction file you must enter the correction indicator "G" in position 370.

.04 If corrections are not submitted electronically, employers must submit them on official Forms 8027. Substitute forms that have been previously approved by IRS, or computer-generated forms that are exact facsimiles of the official form (except for minor page size or print style deviations), may be submitted without obtaining IRS approval before using the form.

.05 Employers/establishments may send corrected paper Forms 8027 to IRS at the address shown in Part A, Sec. 10.06. Corrected paper returns are identified by marking the "AMENDED" check box on Form 8027.

.06 If you are filing more than one paper Form 8027, you must attach a completed Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to the Forms 8027 and send to:

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999

IRS/ECC-MTB processes Forms 8027 submitted electronically only. Do not send paper Forms 8027 to IRS/ECC-MTB.

.07 If part of a submission is filed electronically and the rest of the submission is filed on paper Forms 8027, send the paper forms to the Cincinnati Service Center. For example, you filed your Forms 8027 electronically with IRS/ECC-MTB, and later you found that some of the forms you filed need correcting. Because of the low volume of corrections, you submit the corrections on paper Forms 8027. You must send these corrected Forms 8027 along with Form 8027-T to the Cincinnati Service Center.

Sec. 11. Validation of Form 8027 at IRS/ECC-MTB

.01 *The accuracy of data reported on Form 8027 will be validated at the IRS Service Center. All fields indicated as “Required” in the record layout must contain valid information. If the IRS identifies an error, you will be notified and required to provide correct information.*

.02 *The address for the establishment must agree with the state and ZIP Code. If there are inconsistencies or if the ZIP Code does not agree with the address the record will error out.*

.03 *All alpha characters must be in upper case.*

.04 *The following is clarification of monetary amount requirements:*

- (a)** *Charged Receipts (positions 260-271) must exceed Charged Tips (positions 248-259).*
- (b)** *Total Tips Reported (positions 308-319) must equal the combined amount of the Indirect Tips (positions 284-295) and Direct Tips (positions 296-307).*
- (c)** *Gross Receipts (positions 320-331) must exceed all other monetary amounts with the exception of Charged Receipts. It is possible to equal Charged Receipts if all transactions were conducted on charge cards.*
- (d)** *The Tip Percentage Rate Times Gross Receipts (332-343) must equal the Gross Receipts times the Tip Rate. Normally, the Tip Rate is 8%. The Tip Rate must be entered as 0800 in positions 344-347 unless you have been granted a lower rate by the IRS.*
- (e)** *Generally, you would have allocated tips if the Total Tips Reported (positions 308-319) is less than the Tip Percentage Rate Times Gross Receipts (positions 332-343). The difference must be entered as Allocated Tips (positions 348-359).*

Sec. 12. Definition of Terms

ELEMENT	DESCRIPTION
Correction	A correction is an information return submitted by the employer/transmitter to correct an information return that was previously submitted to and successfully processed by IRS, but contained erroneous information.
EIN	A nine-digit Employer Identification Number which has been assigned by IRS to the reporting entity.
Employees hours worked	The average number of employee hours worked per business day during a month is figured by dividing the total hours worked during the month by all your employees who are employed in a food or beverage operation by the average number of days in the month that each food or beverage operation at which these employees worked was open for business.
Employer	The organization supplying their information. Use the same name and EIN you used on your Forms W-2 and Forms 941.

ELEMENT	DESCRIPTION
Establishment	A large food or beverage establishment that provides food or beverage for consumption on the premises; where tipping is a customary practice; and where there are normally more than 10 employees who work more than 80 hours on a typical business day during the preceding calendar year.
File	For the purpose of this revenue procedure, a file is the Form 8027 information submitted electronically by an Employer or Transmitter.
More than 10 employees	An employer is considered to have more than 10 employees on a typical business day during the calendar year if half the sum of: the average number of employee hours worked per business day in the calendar month in which the aggregate gross receipts from food and beverage operations were greatest, plus the average number of employee hours worked per business day in the calendar month in which the total aggregate gross receipts from food and beverage operations were the least, equals more than 80 hours.
Replacement	A replacement is an information return file sent by the employer/transmitter at the request of IRS/ECC-MTB because of errors encountered while processing the filer's original file or correction file.
Transmitter	Person or organization preparing electronic file(s). May be employer or agent of employer.
Transmitter Control Code (TCC)	A five-character alpha/numeric code assigned by IRS to the transmitter prior to actual filing electronically. This number is inserted in the record and must be present. An application (Form 4419) must be filed with IRS to receive this number.

Part B. Electronic Filing Specifications

Note: The FIRE System DOES NOT provide fill-in forms, except for Form 8809, Application for Extension of Time to File Information Returns. Filers must program files according to the Record Layout Specifications contained in this publication.

Sec. 1. General

.01 Electronic filing of Forms 8027 information returns, originals and replacements, is a reporting method for filers submitting 250 or more Forms 8027. Payers who are under the filing threshold requirement, are encouraged to file electronically.

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

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

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

.05 Form 8809, Application for Extension of Time to File Information Returns, is available as a fill-in

form via the FIRE System. If you do not already have a User ID and password refer to Section 7. At the Main Menu, click “Extension of Time Request” and then click “Fill-in Extension Form”. This option is only used to request an automatic 30-day extension and must be completed by the due date of the return for each payer requesting an extension. Print the approval page for your records. Refer to Part A, Sec. 8 for additional details.

Sec. 2. Electronic Filing Approval Procedure

.01 Filers must obtain a Transmitter Control Code (TCC) prior to submitting files electronically. Filers who previously had a TCC for magnetic media filing of Form 8027 may use their assigned TCC for electronic filing. Refer to Part A, Sec. 6, for information on how to obtain a TCC.

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

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

.04 For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. Passwords are user assigned at first logon and must be 8 alpha/numeric characters containing at least 1 uppercase, 1 lowercase, and 1 numeric. However, filers who forget their password or PIN, can call **toll-free 1-866-455-7438** for assistance. Users can change their passwords at any time from the main menu. The FIRE System may require users to change their passwords on a yearly basis.

Sec. 3. Test Files

.01 Filers are not required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. If filers wish to submit an electronic test file for Tax Year 2008 (returns to be filed in 2009), it **must** be submitted to IRS/ECC-MTB **no earlier than** November 1, 2008, and **no later than** February 15, 2009.

.02 Filers who encounter problems while transmitting the electronic test file can contact IRS/ECC-MTB **toll-free 1-866-455-7438** for assistance.

.03 Within 5 days, the results of the electronic transmission will be e-mailed to you providing you provide an accurate e-mail address on the “Verify Your Filing Information” screen. If you are using e-mail filtering software, configure your software to accept e-mail from fire@irs.gov and irs.e-helpmail@irs.gov. If after receiving the e-mail it indicates that your file is bad, you must log into the FIRE System and go to the CHECK FILE STATUS area of the FIRE System to determine what the errors are in your file. If you do not receive an e-mail in 5 business days, log back into the FIRE System and click on CHECK FILE STATUS to view the results of your file.

Sec. 4. Electronic Submissions

.01 Electronically filed information may be submitted to IRS/ECC-MTB 24 hours a day, 7 days a week. Technical assistance will be available Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern time by calling **toll-free 1-866-455-7438**.

.02 **The FIRE System will be down from the last week of December through the first week of January.** This allows IRS/ECC-MTB to update its system to reflect current year changes.

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

.04 Transmitters may create files using self assigned files name(s). Files submitted electronically will be

assigned a new unique file name by the FIRE System. The file name assigned by the FIRE System will consist of submission type (ORIG [original], TEST [test], CORR [correction], and REPL [replacement]), the filer's TCC and a four-digit number sequence. The sequence number will be incremented for every file sent. For example, if it is your first original file for the calendar year and your TCC is 44444, the IRS assigned file name would be ORIG.44444.0001. **Record the file name.** This information will be needed by IRS/ECC-MTB to identify the file, if assistance is required.

.05 If a file was submitted timely and is bad, the filer will have up to 60 days from the date the file was sent to transmit an acceptable file. If an acceptable file is not received within 60 days, then the payer could be subject to late filing penalties.

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

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

Note: Corrections should only be made to forms 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. (**See Note.**)

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

.07 Prior year data may be submitted, however, each tax year must be submitted in a separate file transmission.

Sec. 5. PIN Requirements

.01 Filers will be prompted to create a PIN consisting of 10 numeric characters when establishing their initial logon name and password.

.02 The PIN is required each time an ORIGINAL, CORRECTION, or REPLACEMENT file is sent electronically and is permission to release the file. It is not needed for a TEST file. An authorized agent may enter their PIN, however, the payer is responsible for the accuracy of the returns. The payer will be liable for penalties for failure to comply with filing requirements. If you forget your PIN, please call **toll-free 1-866-455-7438** for assistance.

Sec. 6. Electronic Filing Specifications

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

.02 A transmitter must have a TCC (see Part A, Sec. 6) before a file can be transmitted.

.03 Within 5 days, the results of the electronic transmission will be e-mailed to you providing you provide an accurate e-mail address on the "Verify Your Filing Information" screen. If you are using e-mail filtering software, configure your software to accept e-mail from fire@irs.gov and irs.e-helpmail@irs.gov. If after receiving the e-mail it indicates that your file is bad, you must log into the FIRE System and go to the CHECK FILE STATUS area of the FIRE System to determine what the errors are in your file. If you do not receive an e-mail in 5 business days, log back into the FIRE System and click on CHECK FILE STATUS to view the results of your file.

Sec. 7. Connecting to the FIRE System

- .01 Point your browser to <http://fire.irs.gov> to connect to the FIRE System.
- .02 If you are running pop-up blocking software, disable it if you have problems uploading the file.
- .03 Before connecting, have your TCC and TIN available.
- .04 Your browser must support SSL 128-bit encryption.

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

Click "**Create New Account**".

Fill out the registration form and click "**Submit**".

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

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

Click "**Create**".

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

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

Click "**Submit**".

If you receive the message "**Your PIN has been successfully created!**", click "**OK**".

Read the bulletin(s) and/or click "**Click here to continue**".

Subsequent connections to the FIRE System

Click "**Log On**".

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

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

Read the bulletins and/or click "**Click here to continue**".

Uploading your file to the FIRE System

At Menu Options:

Click "**Send Information Returns**".

Enter your **TCC**:

Enter your **TIN**:

Click "**Submit**".

The system will then display the company name, address, city, state, ZIP Code, phone number, contact and e-mail address. This information will be used to e-mail the transmitter regarding this transmission. Update as appropriate and/or Click "**Accept**".

Note: Please ensure that the e-mail is accurate so that the correct person receives the e-mail and it does not return to us undeliverable. If you are using SPAM filtering software, please configure it to allow an e-mail from fire@irs.gov and irs.e-helpmail@irs.gov.

Click one of the following:

Original File

Correction File

Test File (This option will only be available November through mid-February.)

Replacement File (Click on the file to be replaced.)

- **Electronic Replacement** (file was originally transmitted on this system)

Click the file to be replaced.

- **Mag Media Replacement** (file was originally sent on some type of magnetic media.) Enter the alpha character from the letter (L-2494) that was returned. It is located on the top right on the letter under "Refer Reply To:" For example, if the letter indicates TCC 44444A, the alpha code that would be entered is "A". Click "**Submit**".

Enter your 10-digit PIN.

Click "**Submit**".

Click "**Browse**" to locate the file and open it.

Click "**Upload**".

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

If you have more files to upload for that TCC:

Click "**File Another?**"; otherwise,

Click "**Main Menu**".

If you do not receive an e-mail in 5 business days or your e-mail indicates the file is bad, log back into the FIRE System and click on CHECK FILE STATUS to view the results of your file.

Checking your FILE STATUS

At the Main Menu:

Click "**Check File Status**".

Enter your **TCC**:

Enter your **TIN**:

Click "**Search**".

If "Results" indicate:

"Good, Released" – File has been released to our mainline processing.

"Bad" - Correct the errors and timely resubmit the file as a "replacement".

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

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

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

Click "**Log Out**"

Close your Web Browser.

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

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

NON-FORMAT ERRORS

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

If you want to receive e-mails concerning your files, processing results, reminders and notices, set your SPAM filter to receive e-mail from fire@irs.gov and irs.e-helpmail@irs.gov.

2. Incorrect e-mail provided.

When the “Verify Your Filing Information” screen is displayed, make sure your correct e-mail is displayed. If not, please update with the correct e-mail.

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

The results of your file transfer are posted to the FIRE System within 5 business days. If the correct e-mail address was provided on the “Verify Your Filing Information” screen when the file was sent, an e-mail will be sent regarding your FILE STATUS. If the results in the e-mail indicate “Good, Released” and you agree with the “Count of Payees”, then you are finished with this file. If you have any other results, please follow the instructions in the Check File Status option. If the file contains errors, you can get an online listing of the errors. Date received and number of payee records is also displayed.

4. Replacement file is not submitted timely.

If your 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 you have 10 uncompressed files to send, compress each file separately and send 10 separate compressed files.

6. 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 requiring correction, not the entire file.

7. File is formatted as EBCDIC.

All files submitted electronically must be in standard ASCII code. All alpha characters must be uppercase.

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

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

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

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

Part C. Filing Specifications and Record Layout

.01 If the file does not meet these specifications, IRS/ECC-MTB will request a replacement file. Filers are encouraged to submit a test prior to submitting the actual file. Contact IRS/ECC-MTB toll-free **1-866-455-7438** for further information.

Note 1: For tax year 2008 filed in calendar year 2009, IRS/ECC-MTB will no longer accept tape cartridges. Electronic filing will be the ONLY acceptable method for filing Form 8027.

Note 2: The only allowable characters in name and address fields are alphas, numeric characters, and blanks. Punctuation such as periods, hyphens, ampersands, slashes and commas are not allowed and will cause your file to be rejected. For example, O’Hurley’s Bar & Grill, 210 N. Queen St., Suite #300 must be entered as OHurleys Bar Grill 210 N Queen St Suite 300.

Sec. 1. Record Format and Layout

FORM 8027 RECORD FORMAT			
Field Position	Field Title	Length	Description and Remarks
1	Establishment Type	1	Required. This number identifies the kind of establishment. Enter the number which describes the type of establishment, as shown below: 1. for an establishment that serves evening meals only (with or without alcoholic beverages). 2. for an establishment that serves evening meals and other meals (with or without alcoholic beverages). 3. for an establishment that serves only meals other than evening meals (with or without alcoholic beverages). 4. for an establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages.
2-6	Establishment Serial Numbers	5	Required. These five-digit Serial Numbers are for identifying individual establishments of an employer reporting under the same EIN. The employer shall assign each establishment a unique number. Numeric characters only.
7-46	Establishment Name	40	Required. Enter the name of the establishment. Left-justify and fill unused positions with blanks. Allowable characters are alphas, numeric, and blanks.
47-86	Establishment Street Address	40	Required. Enter the mailing address of the establishment. Street address should include number, street, apartment or suite number (use P O Box only if mail is not delivered to street address). Left-justify and blank fill. Allowable characters are alphas, numeric, and blanks.
87-111	Establishment City	25	Required. Enter the city, town, or post office. Left-justify and blank fill. Allowable characters are alphas, numeric, and blanks.
112-113	Establishment State	2	Required. Enter the state code from the state abbreviations table in Part A, Sec. 7.
114-122	Establishment ZIP Code	9	Required. Enter the complete nine-digit ZIP Code of the establishment. If using a five-digit ZIP Code, left-justify the five-digit ZIP Code and fill the remaining four

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
			positions with blanks.
Note: Must be nine numeric characters or 5 numeric characters and four blanks. Do not enter the dash.			
123-131	Employer Identification Number	9	Required. Enter the nine-digit number assigned to the employer by IRS. Do not enter hyphens, alphas, all 9s or all zeros.
132-171	Employer Name	40	Required. Enter the name of the employer as it appears on your tax forms (e.g., Form 941). Any extraneous information must be deleted. Left-justify and blank fill. Allowable characters are alphas, numeric, and blanks.
172-211	Employer Street Address	40	Required. Enter mailing address of employer. Street address should include number, street, apartment or suite number (use P O Box only if mail is not delivered to street address). Left-justify and blank fill. Allowable characters are alphas, numeric, and blanks.
212-236	Employer City	25	Required. Enter the city, town, or post office. Left-justify and blank fill. Allowable characters are alphas, numeric, and blanks.
237-238	Employer State	2	Required. Enter the state code from the state abbreviations table in Part A, Sec. 7.
239-247	Employer ZIP Code	9	Required. Enter the complete nine-digit ZIP Code of the establishment. If using a five-digit ZIP Code, left-justify the five-digit ZIP Code and fill the remaining four positions with blanks.
Note: Must be nine numeric characters or 5 numeric characters and four blanks. Do not enter the dash.			
248-259	Charged Tips	12	Required. Enter the total amount of tips that are shown on charge receipts for the calendar year. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.
260-271	Charged Receipts	12	Required. Enter the total sales for the calendar year other than carry-out sales or sales with an added service charge of 10 percent or more, that are on charge receipts with a charged tip shown. This includes credit card charges, other credit arrangements, and charges to a hotel room unless the employer's normal accounting practice consistently excludes charges to a hotel room. Do not include any state or local taxes in the amount reported. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
272-283	Service Charge Less Than 10 Percent	12	Required. Enter the total amount of service charges less than 10 percent added to customer's bills and were distributed to your employees for the calendar year. In general, service charges added to the bill are not tips since the customer does not have a choice. These service charges are treated as wages and are included on Form W-2. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.
284-295	Indirect Tips Reported	12	Required. Enter the total amount of tips reported by indirectly tipped employees (e.g., bussers, service bartenders, cooks) for the calendar year. Do not include tips received by employees in December of the prior tax year but not reported until January. Include tips received by employees in December of the tax year being reported, but not reported until January of the subsequent year. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.
296-307	Direct Tips Reported	12	Required. Enter the total amount of tips reported by directly tipped employees (e.g., servers, bartenders) for the calendar year. Do not include tips received by employees in December of the prior tax year but not reported until January. Include tips received by employees in December of the tax year being reported, but not reported until January of the subsequent year. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.
308-319	Total Tips Reported	12	Required. Enter the total amount of tips reported by all employees (both indirectly tipped and directly tipped) for the calendar year. Do not include tips received in December of the prior tax year but not reported until January. Include tips received in December of the tax year being reported, but not reported until January of the subsequent year. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
320-331	Gross Receipts	12	Required. Enter the total gross receipts from the provision of food and/or beverages for this establishment for the calendar year. Do not include receipts for carry-out sales or sales with an added service charge of 10 percent or more. Do not include in gross receipts charged tips (field positions 248-259) shown on charge receipts unless you have reduced the cash sales amount because food or beverages along with other services (such as a package deal for food and lodging), make a good faith estimate of the gross receipts attributable to the food or beverages. This estimate must reflect the cost of providing the food or beverages plus a reasonable profit factor. Include the retail value of complimentary food or beverages served to customers if tipping for them is customary and they are provided in connection with an activity engaged in for profit whose receipts would not be included as gross receipts from the provision of food or beverages (e.g., complimentary drinks served to customers at a gambling casino). Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.
332-343	Tip Percentage Rate Times Gross Receipts	12	Required. Enter the amount determined by multiplying Gross Receipts for the year (field positions 320-331) by the Tip Percentage Rate (field positions 344-347). For example, if the value of Gross Receipts is "000045678900" and Tip Percentage Rate is "0800", multiply \$456,789.00 by .0800 to get \$36,543.12 and enter "000003654312". If tips are allocated using other than the calendar year, enter zeros; this may occur if you allocated tips based on the time period for which wages were paid or allocated on a quarterly basis. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.
344-347	Tip Percentage Rate	4	Required. Enter 8 percent (0800) unless a lower rate has been granted by the IRS. <i>The determination letter must follow the electronic submission. See Part A, Sec. 4, .06 for details.</i> Numeric characters only. Do not enter decimal points, dollars signs, or commas.
348-359	Allocated Tips	12	Required. If Tip Percentage Rate times Gross Receipts (field positions 332-343) is greater than Total Tips Reported (field positions 308-319), then the difference becomes Allocated Tips. Otherwise, enter all zeros. If tips are allocated using other than the

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
			calendar year, enter the amount of allocated tips from your records. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollars signs, or commas.
360	Allocation Method	1	Required. Enter the allocation method used if Allocated Tips (field positions 348-359) are greater than zero as follows: 0) if allocated tips are equal to zero. 1) for allocation based on hours worked. 2) for allocation based on gross receipts. 3) for allocation based on a good faith agreement. <i>The good faith agreement must follow the electronic submission. See Part A, Sec.4, .05 for details.</i>
Note: The method of allocation of tips based on the number of hours worked as described in Section 31.6053-3(f)(1)(iv) may be utilized only by an employer that employs less than the equivalent of 25 full-time employees at the establishment during the payroll period. Section 31.6053-3(j)(19) provides that an employer is considered to employ less than the equivalent of 25 full-time employees at an establishment during a payroll period if the average number of employee hours worked per business day during the payroll period is less than 200 hours.			
361-364	Number of Directly Tipped Employees	4	Required. Enter the total number (must be greater than zero) of directly tipped employees employed by the establishment for the calendar year. Right-justify and zero fill. Numeric characters only.
365-369	Transmitter Control Code (TCC)	5	Required. Enter the 5- digit Transmitter Control Code assigned by the IRS.
370	Corrected 8027 Indicator	1	Required. Enter blank for original return. Enter "G" for corrected return. A corrected return must be a complete new return replacing the original return.
371	Final Return Indicator	1	Required. Enter the appropriate code: <i>F) if this is the last time you will file Form 8027</i> <i>N) if this is not the last time you will file Form 8027</i> <i>Do not enter a blank.</i>
372	Charge Card Indicator	1	Required. Enter the appropriate code: 1) if your establishment accepts credit cards, debit cards or other charges. 2) if your establishment does not accept credit cards, debit cards or other charges.
373	ATIP Indicator	1	Required. Enter "T" if you are participating in the Attributed Tip Income Program; otherwise, enter a blank.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
374	<i>Liable/Not Liable Indicator</i>	1	Required. Enter the appropriate code: N) if you are not liable to file Form 8027 Y) if you are liable to file Form 8027 Do not enter a blank.
375-378	<i>Tax Year</i>	4	Required. Enter the 4-digit tax year.
379	<i>Prior Year Indicator</i>	1	Required. Enter a "P" only if reporting prior year data; otherwise, enter a blank.
380	<i>Test File Indicator</i>	1	Required for test files only. Enter "T" if this is a test file; otherwise, enter a blank.
381-410	<i>Reserved</i>	30	Enter blanks.
411-418	<i>Record Sequence Number</i>	8	Required. Enter the number of the record as it appears within your file. The first record in your file will be "1" and each record, thereafter, must be incremented by one in ascending numerical sequence, i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example the first record in the file would appear as "00000001", followed by "00000002", "00000003" and so on until you reach the final record of the file.
419-420	Blank	2	Enter blanks or CR/LF characters.

FORM 8027 RECORD LAYOUT

Establishment Type	Establishment Serial Numbers	Establishment Name	Establishment Street Address
1	2-6	7-46	47-86

Establishment City	Establishment State	Establishment ZIP Code	Employer Identification Number
87-111	112-113	114-122	123-131

Employer Name	Employer Street Address	Employer City	Employer State
132-171	172-211	212-236	237-238

Employer Zip Code	Charged Tips	Charged Receipts	Service Charge Less Than 10 Percent
239-247	248-259	260-271	272-283

Indirect Tips Reported	Direct Tips Reported	Total Tips Reported	Gross Receipts
284-295	296-307	308-319	320-331

Tip Percentage Rate Times Gross Receipts	Tip Percentage Rate	Allocated Tips	Allocation Method
332-343	344-347	348-359	360

Number of Directly Tipped Employees	Transmitter Control Code (TCC)	Corrected 8027 Indicator	<i>Final Return Indicator</i>
361-364	365-369	370	371

Charge Card Indicator	ATIP Indicator	<i>Liable/Not Liable Indicator</i>	<i>Tax Year</i>	<i>Prior Year Indicator</i>
372	373	374	375-378	379

<i>Test File Indicator</i>	<i>Reserved</i>	<i>Record Sequence Number</i>	Blank or CR/LF
380	381-410	411-418	419-420

(See Instructions on back)

Form 4419 (Rev. 6-2008)	Department of the Treasury – Internal Revenue Service	IRS Use Only	OMB No. 1545-0387
	Application for Filing Information Returns Electronically (FIRE) Please type or print in BLACK ink.		

1. Transmitter information

Name

Address

City

State

Zip

2. Person to contact about this request

Name

Title

Email address

Telephone number

3. Taxpayer Identification Number (TIN)

4. Foreign Transmitter without a TIN

Yes

5. Tax year you wish to begin filing electronically

6. Will you be using your TCC only for transmitting requests for extension of time to file? Yes No

7. Type of Return To Be Reported (Check all forms you wish to file)

Important: Form W-2 information is sent to the Social Security Administration (SSA) only. Do not use Form 4419 to request authorization to file this information electronically. Contact SSA for W-2 electronic filing information at 1-800-772-6270.

Forms 1098, 1099, 5498 and W-2G

Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips

8. Check the appropriate box

I have or will have software which will format my data into the IRS required format.

I have a service provider who will file my data for me.

Note: For the forms referenced in Box 7, electronic filing does not refer to on-line fill-in forms.

9. Person responsible for preparation of tax reports	Name (type or print)	Title
	Signature	Date

General Instructions

Paperwork Reduction Act Notice. We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

Preparing Form 4419 20 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. **DO NOT SEND THE FORM TO THIS OFFICE.** Instead, see the instructions below on where to file. **When completing this form, please type or print clearly in BLACK ink.**

Purpose of Form. File Form 4419 to request authorization to file any of the forms shown in Block 7 electronically. Please be sure to complete all appropriate blocks. If your application is approved, a five-character alpha-numeric Transmitter Control Code (TCC) will be assigned to your organization.

If any information on the form should change, please write to IRS/Enterprise Computing Center - Martinsburg so we can update our database. It is not necessary to submit a new Form 4419.

NOTE: Do **NOT** use Form 4419 to request authorization to file Forms W-2 electronically. **Contact SSA at 1-800-772-6270 if you have any questions concerning the filing of Forms W-2 .**

Specific Instructions

Block 1

Enter the name and complete address of the person or organization that will submit the electronic files (transmitter).

Block 2

Enter the name, title, email address (if available) and telephone number (with area code) of the person to contact about this application if IRS needs additional information. This should be a person who is knowledgeable about electronic filing of information returns.

Block 3

Enter the Taxpayer Identification Number (TIN) of the organization transmitting the electronic files. A TIN can be either an Employer Identification Number (EIN) or a Social Security Number (SSN).

Block 4

If you are a foreign transmitter who does not have a nine-digit Taxpayer Identification Number, check this box.

Block 5

Enter the tax year that you wish to start filing electronically.

Block 6

Indicate if you are requesting this Transmitter Control Code solely for filing electronic requests for an extension of time to file information returns.

Block 7

Check the box next to all of the returns you will file with IRS electronically.

A separate TCC will be assigned for each box checked in Block 7. Please make sure you submit your electronic files using the correct TCC.

Thereafter, if you need to add any of the forms identified in Block 7, it will be necessary to submit another Form 4419 to IRS so another TCC can be assigned.

Block 8

Indicate if your company will be filing your data with a software package or if you have contracted to have a service provider file your data for you. **Note: The FIRE System does not provide an on-line fill-in option for the forms listed in Box 7. You must transmit your data in a specific format required by IRS.**

Block 9

The form must be signed and dated by an official of the company or organization requesting authorization to report electronically.

Mailing Address:

Send your Form 4419 to the address below:

Internal Revenue Service
Enterprise Computing Center - Martinsburg
Information Reporting Program
230 Murall Drive
Kearneysville, WV 25430

In order to ensure timely filing, submit Form 4419 at least 30 days before the due date of the return. If you prefer, the Form 4419 can be faxed toll-free to (877) 477-0572, but **do not** do both (faxing and mailing).

If your application is approved, IRS will assign a TCC to your organization. We will not issue your TCC without a signed Form 4419, and we will not issue a TCC over the phone or by email. If you do not receive a reply from IRS within 30 days, contact us at the telephone number shown below. Do not submit any files until you receive your TCC.

For further information concerning the filing of information returns with IRS electronically, you may access www.irs.gov for Publication 1220 for the current tax year. If you do not have internet access, you may contact the IRS Enterprise Computing Center - Martinsburg toll-free at (866) 455-7438 between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.

Form 8508

(Rev. 6-2008)

Internal Revenue Service
Department of the Treasury**Request for Waiver From Filing
Information Returns Electronically****(Forms W-2, W-2G, 1042-S, 1098 Series, 1099 Series, 5498 Series, and 8027)***(Please type or print in **black ink** when completing this form - see instructions on back.)*OMB Number
1545-0957**Note:** Only the person required to file electronically can file Form 8508. A transmitter cannot file Form 8508 for the payer, unless he or she has a power of attorney. If you have a power of attorney, attach a letter to the Form 8508 stating this fact.**1. Type of submission** Original Reconsideration**2. Waiver requested**
for tax year (Enter
one year only)**20** _____**3. Payer name, complete address, and contact person.** (A separate Form 8508 must be filed for **each payer** requesting a waiver.)

Name _____

Address _____

City _____ State _____ ZIP _____

Contact Name _____

4. Taxpayer Identification Number
(9-digit EIN/SSN)**5. Telephone number**

(____) _____

Email Address _____

6. Waiver Requested for	Enter the Number of Returns That:		Waiver Requested for	Enter the Number of Returns That:	
	(a) You wish to file on paper	(b) You expect to file next tax year		(a) You wish to file on paper	(b) You expect to file next tax year
<input type="checkbox"/> 1042-S			<input type="checkbox"/> 1099-PATR		
<input type="checkbox"/> 1098			<input type="checkbox"/> 1099-Q		
<input type="checkbox"/> 1098-C			<input type="checkbox"/> 1099-R		
<input type="checkbox"/> 1098-E			<input type="checkbox"/> 1099-S		
<input type="checkbox"/> 1098-T			<input type="checkbox"/> 1099-SA		
<input type="checkbox"/> 1099-A			<input type="checkbox"/> 5498		
<input type="checkbox"/> 1099-B			<input type="checkbox"/> 5498-ESA		
<input type="checkbox"/> 1099-C			<input type="checkbox"/> 5498-SA		
<input type="checkbox"/> 1099-CAP			<input type="checkbox"/> 8027		
<input type="checkbox"/> 1099-DIV			<input type="checkbox"/> W-2		
<input type="checkbox"/> 1099-G			<input type="checkbox"/> W-2AS		
<input type="checkbox"/> 1099-H			<input type="checkbox"/> W-2G		
<input type="checkbox"/> 1099-INT			<input type="checkbox"/> W-2GU		
<input type="checkbox"/> 1099-LTC			<input type="checkbox"/> W-2PR		
<input type="checkbox"/> 1099-MISC			<input type="checkbox"/> W-2VI		
<input type="checkbox"/> 1099-OID					

7. Is this waiver requested for corrections ONLY? Yes No**8. Is this the first time you requested a waiver from the electronic filing requirements for any of the forms listed in Block 6?** Yes (Skip to signature line) No (Complete Block 9 if your request is due to undue hardship)**9. Enter two current cost estimates** given to you by third parties for software, software upgrades or programming for your current system, or costs for preparing your files for you.

\$ _____

Cost estimates for any reason other than the preparation of electronic files will not be acceptable.

Attach these **two written cost estimates** to the Form 8508. Failure to provide **current** cost estimates and/or signature will result in denial of your waiver request.

\$ _____

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.**10. Signature**

Title

Date

General Instructions

Paperwork Reduction Act Notice. We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

Preparing Form 8508 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

DO NOT SEND THE FORMS TO THIS OFFICE. Instead, see the instructions below on where to file. **When completing this form, please type or print clearly in BLACK ink.**

Purpose of Form. Use this form to request a waiver from filing Forms W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2VI, 1042-S, 1098 Series, 1099 Series, 5498 Series, or 8027 electronically for the tax year indicated in Block 2 of this form. Complete a Form 8508 for each Taxpayer Identification Number (*TIN*). You may use one Form 8508 for multiple types of forms. After evaluating your request, IRS will notify you as to whether your request is approved or denied.

Specific Instructions

Block 1. –Indicate the type of submission by checking the appropriate box. An original submission is your first request for a waiver for the current year. A reconsideration indicates that you are submitting additional information to IRS that you feel may reverse a denial of an originally submitted request.

Block 2. –Enter the tax year for which you are requesting a waiver. Only waiver requests for the current tax year can be processed. If this block is not completed, the IRS will assume the request is for the current tax year.

Block 3. –Enter the name and complete address of the payer and person to contact if additional information is needed by IRS.

Block 4. –Enter the Taxpayer Identification Number (*TIN*) [Employer Identification Number (*EIN*) or the Social Security Number (*SSN*)] of the payer. The number must contain 9-digits.

Block 5. –Enter the telephone number and Email address of the contact person.

Block 6. –Check the box(es) beside the form(s) for which the waiver is being requested.

Block 6a. –For each type of information return checked, enter the total number of forms you plan to file.

Block 6b. –Provide an estimate of the total number of information returns you plan to file for the following tax year.

Block 7. –Indicate whether or not this waiver is requested for corrections only. If you request a waiver for original documents and it is approved, you will automatically receive a waiver for corrections. However, if you can submit your original returns electronically, but not your corrections, a waiver must be requested for corrections only.

Block 8. –If this is the first time you have requested a waiver for any of the forms listed in Block 6, for any tax year, check “YES” and skip to Block 10. However, if you have requested a waiver in the past and check “NO,” complete Block 9 to establish undue hardship. Waivers, after the first year, are granted only in case of undue hardship or catastrophic event.

Note: Under Regulations Section 301.6011-2(c)(2), “The principal factor in determining hardship will be the amount, if any, by which the cost of filing the information returns in accordance with this section exceeds the cost of filing the returns on other media.”

Block 9. –Enter the cost estimates from two service bureaus or other third parties. These cost estimates must reflect the total amount that each service bureau will charge for software, software upgrades or programming for your current system, or costs to produce your electronic/magnetic media file only. **If you do not provide two written cost estimates from service bureaus or other third parties, we will automatically deny your request. Cost estimates from prior years will not be accepted.**

Note: If your request is not due to undue hardship, as defined above, attach a detailed explanation of why you need a waiver.

Block 10. –The waiver request must be signed by the payer or a person duly authorized to sign a return or other document on his behalf.

Filing Instructions

When to File. – You should file Form 8508 at least 45 days before the due date of the returns for which you are requesting a waiver. See Publication 1220, Part A for the due dates. Waiver requests will be processed beginning January 1st of the calendar year the returns are due.

Where to File. –

Internal Revenue Service
Enterprise Computing Center -Martinsburg
Information Reporting Program
240 Murall Drive
Kearneysville, WV 25430

For further information concerning the filing of information returns to IRS electronically, contact the IRS Enterprise Computing Center at the address given above or by telephone toll-free at **866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.

Penalty. –If you are required to file electronically but fail to do so and you do not have an approved waiver on record, you may be subject to a penalty of \$50 per return unless you establish reasonable cause.

Application for Extension of Time To File Information Returns

(Rev. August 2008)

Department of the Treasury
Internal Revenue Service

(For Forms W-2 series, W-2G, 1042-S, 1098 series, 1099 series, 5498 series, and 8027)

▶ **Send to Enterprise Computing Center—Martinsburg.** See *Where to file* below.

Caution: Do not use this form to request an extension of time to (1) provide statements to recipients, (2) file Form 1042 (instead use Form 7004), or (3) file Form 1040 (instead use Form 4868).

Extension Requested for Tax Year 20 <small>(Enter one year only.)</small>	<p>1 Filer or transmitter information. Type or print clearly in black ink.</p> <p>Filer/Transmitter name _____</p> <p>Address _____</p> <p>City _____ State _____ ZIP Code _____</p> <p>Contact name _____ Telephone number (____) _____</p> <p>Email address _____</p>	<p>2 Taxpayer identification number (Enter your nine-digit number. Do not enter hyphens.)</p> <p>_____</p> <p>3 Transmitter Control Code (TCC)</p> <p>_____</p>																								
<p>4 Check your method of filing information returns (check only one box). Use a separate Form 8809 for each method.</p> <p><input type="checkbox"/> electronic <input type="checkbox"/> paper</p>																										
<p>5 If you are requesting an extension for more than one filer, enter the total number of filers and attach a list of names and taxpayer identification numbers. Requests for more than 10 filers must be filed online or electronically. See <i>How to file</i> below for details. ▶</p>																										
<p>6 For extension requests sent electronically only, enter the total number of records in your extension file. Do not attach a list. ▶</p>																										
<p>7 Check this box only if you already received the automatic extension and you now need an additional extension. See instructions. ▶ <input type="checkbox"/></p>																										
<p>8 Check the box(es) that apply. Do not enter the number of returns.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">Form</th> <th style="width: 10%;">✓ here</th> <th style="width: 25%;">Form</th> <th style="width: 10%;">✓ here</th> <th style="width: 25%;">Form</th> <th style="width: 10%;">✓ here</th> </tr> </thead> <tbody> <tr> <td>W-2 series</td> <td></td> <td>5498</td> <td></td> <td>8027</td> <td></td> </tr> <tr> <td>1098 series, 1099 series, W-2G</td> <td></td> <td>5498-ESA</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> </tr> <tr> <td>1042-S</td> <td></td> <td>5498-SA</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> </tr> </tbody> </table>			Form	✓ here	Form	✓ here	Form	✓ here	W-2 series		5498		8027		1098 series, 1099 series, W-2G		5498-ESA				1042-S		5498-SA			
Form	✓ here	Form	✓ here	Form	✓ here																					
W-2 series		5498		8027																						
1098 series, 1099 series, W-2G		5498-ESA																								
1042-S		5498-SA																								
<p>9 If you checked the box on line 7, state in detail why you need an additional extension of time. You must give a reason or your request will be denied. If you need more space, attach additional sheets.</p>																										

Under penalties of perjury, I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ _____ **Title** ▶ _____ **Date** ▶ _____

General Instructions

Purpose of form. Use this form to request an extension of time to file any forms shown in line 8.

Who may file. Filers of returns submitted on paper or electronically may request an extension of time to file on this form.

Where to file. Send Form 8809 to Enterprise Computing Center—Martinsburg, Information Reporting Program, Attn: Extension of Time Coordinator, 240 Mural Dr., Kearneysville, WV 25430. To avoid delays, be sure the attention line is included on all envelopes and packages containing Form 8809.

How to file. When you request extensions of time to file for the forms shown in line 8, except Form 8027, you must submit the extension requests on paper or through the FIRE system at <http://fire.irs.gov> either online as a fill-in form or an electronic file. If you are requesting an extension on paper for 10 or less filers, mail it to the address listed above. If you are requesting an extension for more than 10 filers, you must submit the extension

request online or electronically. You are encouraged to submit requests for 10 or less electronically via the online fill-in form. See Part F in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

If filing on paper with 10 or less filers, you must attach a list of the filers' names and taxpayer identification numbers. If you are filing the extension request online or electronically, you do not have to provide a list.

Also, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically and Pub. 1187, Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically.

Note. Specifications for filing Forms W-2, Wage and Tax Statement, electronically are only available from the Social Security Administration (SSA). Call 1-800-SSA-6270 for more information or visit the SSA website at www.socialsecurity.gov.

When to file. File Form 8809 as soon as you know an extension of time to file is necessary. However, Form 8809 must be filed

by the due date of the returns. See the chart below that shows the due dates for filing this form on paper or electronically. IRS will respond in writing beginning in January. Filers and transmitters of Form W-2 whose business has terminated, should follow the procedures in the Instructions for Forms W-2 and W-3 to request an extension.

If you are requesting an extension of time to file several types of forms, you may use one Form 8809, but you must file Form 8809 by the earliest due date. For example, if you are requesting an extension of time to file both 1099 series and 5498 series forms, you must file Form 8809 by February 28 (March 31 if you file electronically). You may complete more than one Form 8809 to avoid this problem. An extension cannot be granted if a request is filed after the due date of the original returns.

The due dates for filing Form 8809 are shown below.

IF you file Form . . .	ON PAPER, then the due date is . . .	ELECTRONICALLY, then the due date is . . .
W-2 Series	Last day of February	March 31
W-2G	February 28	March 31
1042-S	March 15	March 15
1098 Series	February 28	March 31
1099 Series	February 28	March 31
5498 Series	May 31	May 31
8027	Last day of February	March 31

If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Caution: You do not have to wait for a response before filing your returns. File your returns as soon as they are ready. For all forms shown in line 8, except Form 8027, if you have received a response, do not send a copy of the letter or Form 8809 with your returns. If you have not received a response by the end of the extension period, file your returns. When filing Form 8027 on paper only, attach a copy of your approval letter. If an approval letter has not been received, attach a copy of your timely filed Form 8809.

Extension period. The automatic extension is 30 days from the original due date. You may request one additional extension of not more than 30 days by submitting a second Form 8809 before the end of the first extension period (see *Line 7* below). Requests for an additional extension of time to file information returns are not automatically granted. Generally requests for additional time are granted only in cases of extreme hardship or catastrophic event. The IRS will send you a letter of explanation approving or denying your request for an additional extension.

Note. The automatic and any approved additional request will only extend the due date for filing the returns. It will not extend the due date for furnishing statements to recipients.

Penalty. If you file required information returns late and you have not applied for and received an approved extension of time to file, you may be subject to a late filing penalty. The amount of the penalty is based on when you file the correct information return. For more information on penalties, see part O in the General Instructions for Forms 1099, 1098, 5498, and W-2G, and *Penalties* in the Instructions for Form 1042-S, the Instructions for Form 8027, and the Instructions for Forms W-2 and W-3.

Specific Instructions

Tax year. You may request an extension for only 1 tax year on Form 8809. If no tax year is shown, the IRS will assume you are requesting an extension for the returns currently due to be filed.

Line 1. Enter the name and complete mailing address, including room or suite number of the filer or transmitter requesting the extension of time. Use the name and address where you want the response sent. For example, if you are a preparer and want to receive the response, enter your client's complete name, care of (c/o) your firm, and your complete mailing address.

Caution: The name and taxpayer identification number (TIN) must be consistent with the name and TIN used on your other returns. Do not use abbreviations.

Enter the name of someone who is familiar with this request whom the IRS can contact if additional information is required. Please provide your telephone number and email address. If you act as transmitter for a group of filers, enter your name and address here, and see *How to file* on page 1.

Note. Approval or denial notification will be sent only to the person who requested the extension (filer or transmitter).

Line 2. Enter your nine-digit employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). If you are not required to have an EIN or QI-EIN, enter your social security number. Do not enter hyphens. Failure to provide this number, and the list of numbers if you are acting as a transmitter as explained under line 1, will result in automatic denial of the extension request.

Line 3. For electronic only. If you filed Form 4419, Application for Filing Information Returns Electronically, to file Forms 1042-S, 1098, 1099, 5498, W-2G, or 8027, and it was approved, the Enterprise Computing Center—Martinsburg assigned you a five-character Transmitter Control Code (TCC). Enter that TCC here. Leave this line blank if you (1) are requesting an extension to file any Forms W-2, (2) are requesting an extension to file forms on paper, or (3) have not yet received your TCC.

Line 7. Check this box if you have already received the automatic 30-day extension, but you need an additional extension for the same year and for the same forms. Do not check this box unless you received an original extension.

If you check this box, be sure to complete line 9. Then, sign and date the request.

Signature. No signature is required for the automatic 30-day extension. For an additional extension, Form 8809 must be signed by you or a person who is duly authorized to sign a return, statement, or other document.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8809 is provided by the IRS to request an extension of time to file information returns. Regulations section 1.6081-1 requires you to provide the requested information if you desire an extension of time for filing an information return. If you do not provide the requested information, an extension of time for filing an information return may not be granted. Section 6109 requires you to provide your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 2 hrs., 10 min.; Learning about the law or the form, 36 min.; Preparing and sending the form to the IRS, 28 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on page 1.

