



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

## **Rev. Proc. 2010-37**

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Dated October 18,2010 (and containing copies of Forms 4419  
and 8508 for taxpayers' use)



Publication 1239 (Rev.10-2010)  
Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically

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Reprinted from IR Bulletin 2010-42  
dated October 18, 2010

### **IMPORTANT NOTES:**

**Electronic filing will be the ONLY acceptable method for filing Form 8027 at IRS/ECC-MTB. IRS/ECC-MTB offers an Internet connection at <http://fire.irs.gov> for electronic filing. The Filing Information Returns Electronically (FIRE) System will be down the week of December 21, 2010 through January 3, 2011 for upgrading. It is not operational during this time for submissions. *In addition, the FIRE System may be down every Wednesday 3:00 a.m. to 5:00 a.m. EST for maintenance.***

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



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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, Information Returns Branch (IRS/IRB), is responsible for 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: Rev. Proc. 2009-46 published in Internal Revenue Bulletin 2009-42, dated October 19, 2009, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically. This revenue procedure is effective for Forms 8027 due the last day of February, 2011 and any returns filed thereafter.

### Sec. 2. Nature of Changes

.01 There are major changes to the extension process. A new Part D was added, detailing the process of filing extension requests electronically. Requests for more than 10 employers are required to submit the extension requests online via the fill-in form or in a file electronically (see Sec. 3, for the record layout). Review this Part of the Publication thoroughly if you wish to request an extension of time for Form 8027. In addition, read the publication carefully and in its entirety before attempting to prepare your electronic file for submission.

.02 Change in contact name from IRS/ECC-MTB to IRS/IRB (Information Returns Branch), Information Reporting Program to Information Returns Branch and added Mail Stop 4360 to mailing address.

### Sec. 3. Where to File and How to Contact the IRS, Information Returns Branch (IRB)

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

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

.02 Paper forms and publications should be requested by calling the 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 Returns Branch, Customer Service Section (IRB/CSS) 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, 1097, 1098, 1099, 3921, 3922, 5498, 8027, and W-2G). IRB/CSS also answers questions relating to the electronic filing of Forms 1042-S and 8955-SSA 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](mailto:mccirp@irs.gov). **SSNs or EINs must not be included in e-mails or attachments since this is not a secure line.** The Telecommunications Device for the Deaf (TDD) toll number is **304-579-4827**. Filers should call as soon as questions arise to avoid the busy filing season call volume 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](mailto:mccirp@irs.gov)

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

**Fax Machine**  
Toll-free within the U.S. - **877-477-0572**  
Outside the U.S. - **304-579-4105**

**Electronic Filing – FIRE System**  
<http://fire.irs.gov>

**TO OBTAIN FORMS:**  
**1-800-TAX-FORM (1-800-829-3676)**

**[www.irs.gov](http://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 FILERS MUST NOT SUBMIT THE SAME INFORMATION ON PAPER FORMS THAT ARE SUBMITTED ELECTRONICALLY, SINCE THIS WILL 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, a corrected return must be filed as soon as possible. Refer to Part A, Sec. 9, for requirements and instructions for filing corrected returns.

**.05** When 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. Fax to 859-669-5372 or mail a copy of this agreement to Internal Revenue Service, Attn: ICO ERS Stop 36101, 201 West Rivercenter Blvd., Covington, KY 41011. In the fax transmittal or cover letter, the filer must include the words “Form 8027 attachment(s)” and the following information: name of establishment, EIN (Employer Identification Number), 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. Filers must mail a copy of this agreement to Internal Revenue Service, Attn: ICO ERS Stop 36101, 201 West Rivercenter Blvd., Covington,

KY 41011. In the transmittal (e.g., fax transmittal or cover letter), filers must 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/IRB. Form 8508 can be obtained on the IRS website at [www.irs.gov](http://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/IRB at least 45 days before the due date of the returns.

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

*Internal Revenue Service  
Information Returns Branch  
Attn: Extension of Time Coordinator  
240 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430*

**.11 Form 8508 for Forms W-2 must be filed with IRS/IRB, 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/IRB 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 (FIRE)**

.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/IRB. 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 (FIRE). The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of the IRS. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of files.

**.02** Form 4419 can be submitted at any time during the year; however, it should be submitted to IRS/IRB 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. The TCC must be included in any correspondence with IRS/IRB.

**.03** If transmitters file information returns other than Form 8027 electronically, they 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 approval to file electronically has been received, transmitters do not reapply each year; however, notify IRS in writing if:

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

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

**.05** IRS/IRB 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/IRB 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. 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. 9. 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 the 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, a replacement file must be submitted. When replacing a correction file, the correction indicator "G" in position 370 must be entered.

**.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. 9.06. Corrected paper returns are identified by marking the "AMENDED" check box on Form 8027.

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

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

IRS/IRB processes Forms 8027 submitted electronically only. Employers must not send paper Forms 8027 to IRS/IRB.

**.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/IRB, 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. 10. Validation of Form 8027 at IRS/IRB**

**.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, filers 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. 11. 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.
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, <b>plus</b> 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, <b>equals</b> more than 80 hours.
Replacement	A replacement is an information return file sent by the employer/transmitter <b>at the request</b> of IRS/IRB 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 electronically filing. 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/IRB via the FIRE (Filing Information Returns Electronically) System. To connect to the FIRE System, point the 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/IRB.

**.04** Files submitted to IRS/IRB electronically must be in standard ASCII code. Filers must 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 filers do not already have a User ID and password they should refer to Section 7. At the Main Menu, filers must 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 a record of the approved extension. Filers should refer to Part D for additional details.

### Sec. 2. Electronic Filing Approval Procedure

**.01** Filers must obtain a Transmitter Control Code (TCC) prior to submitting files electronically. Refer to Part A, Sec. 6, for information on how to obtain a TCC.

**.02** Once a TCC is obtained, electronic filers create 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 will require users to change their passwords periodically.

### 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 2010 (returns to be filed in 2011); it **must** be submitted to IRS/IRB **no earlier than** November 1, 2010, and **no later than** February 15, 2011.

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

**.03** Within 5 days, the results of the electronic transmission will be e-mailed to the filer if he provided an accurate e-mail address on the "Verify Your Filing Information" screen. If filers are using e-mail filtering software, they must configure their software to accept e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If the file is bad, the filer must return to <http://fire.irs.gov> to determine what the errors are in the file by clicking on

CHECK FILE STATUS. 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/IRB 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 2 p.m. ET December 21, 2010 through January 3, 2011.** This allows IRS/IRB to update its system to reflect current year changes. In addition, the FIRE System may be down every Wednesday from 3:00 a.m. to 5:00 a.m. EST for maintenance.

**.03** If sending files larger than 10,000 records electronically, data compression is encouraged. The file size cannot exceed 2.5 million records. WinZip and PKZip are the only acceptable compression packages. IRS/IRB cannot accept self-extracting zip files or compressed files containing multiple files. The time required to transmit information returns electronically will vary depending upon the type of connection to the Internet and if data compression is used. **The time required to transmit a file can be reduced by as much as 95 percent by using compression.**

**.04** Transmitters may create files using self assigned filename(s). Files submitted electronically will be assigned a new unique filename by the FIRE System. The filename 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, for the first original file for the calendar year for TCC 21000, the IRS assigned filename would be ORIG.21000.0001. **Record the filename.** This information will be needed by IRS/IRB to identify the file, if assistance is required.

**.05** If a timely submitted file 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, then the employer 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/IRB, 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/IRB as a "Replacement" file unless the CHECK FILE STATUS option on the FIRE System indicates a previous 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 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. 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, 1097, 1098, 1099, 3921, 3922, 5498, 8935, 8955-SSA, 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 the transmitter if an accurate e-mail address on the "Verify Your Filing Information" screen was provided. If filers are using e-mail filtering software, configure the software to accept e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If the e-mail indicates the file is bad, filers 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 the file. If filers do not receive an e-mail in 5 business days, they must log back into the FIRE System and click on CHECK FILE STATUS to view the results of their file.

## **Sec. 7. Connecting to the FIRE System**

**.01** Before connecting, have the TCC and TIN available.

**.02** Filers should turn off pop-up blocking software before transmitting their files.

**.03** The browser must support the security standards listed below.

**.04** The browser must be set 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.

SSL 3.0 Specifications (<http://wp.netscape.com/eng/ssl3>)

TLS 1.0 Specifications (<http://www.ietf.org/rfc/rfc2246.txt>)

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)

**First time connection to the FIRE System** (If the transmitter has logged on previously, they may skip to Subsequent Connections to the FIRE System.)

Click "**Create New Account**".

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

Create the **User ID**.

Create and verify the **password** (the password is user created and must be 8 alpha/numerics, containing at least 1 uppercase, 1 lowercase and 1 numeric). FIRE will require the password to be changed periodically.

Click "**Create**".

If the message is received "**Account Created**", click "**OK**".

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

Click "**Submit**".

If the message is received "**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 the *User ID*.

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

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

### **Uploading your file to the FIRE System**

At 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, 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 address is accurate so that the correct person receives the e-mail and it does not return to us undeliverable. If SPAM filtering software is being used, please configure it to allow an e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).**

Click one of the following:

*Original File*

*Correction File*

*Test File* (This option will only be available November 1 through February 15.)

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

Enter your 10-digit PIN (not prompted for this if a test is being sent).

Click "*Submit*."

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

Click "*Upload*."

- **Electronic Replacement** (file was originally transmitted on this system)  
Click the file to be replaced.

**When the upload is complete, the screen will display the total bytes received and the name of the file that just uploaded. Print this page and keep it for your records.**

If you have more files to upload for that TCC:

Click "*File Another?*"; otherwise,

Click "*Main Menu*".

**If no e-mail is received in 5 business days or the e-mail indicates the file is bad, log back into the FIRE System and click on CHECK FILE STATUS to view the results of the file.**

### **Checking the FILE STATUS**

At the Main Menu:

Click "*Check File Status*".

Enter the *TCC*:

Enter the *TIN*:

Click "*Search*".

If "Results" indicate:

**“Good, Not Released”** - If the record count agrees with your records, the file is complete.

The file will automatically be released after 10 calendar days unless IRB is contacted within

this time frame.

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

**"Bad"** - Click on filename to view error message(s). 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 the transmission.

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

Click **"Log Out"**

Close the 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**

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#### **1. SPAM filters are not set to receive e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).**

To receive e-mails concerning files, processing results, reminders and notices, set the SPAM filter to receive e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

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#### **2. Incorrect e-mail address provided.**

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

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

The results of file transfers 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 the FILE STATUS. If the results in the e-mail indicate "Good, Not Released" and the "Record Count" agrees with your records, then the file is complete. If there are any other results, please follow the instructions in the Check File Status option. If the file contains errors, get an online listing of the errors. Date received and number of records is also displayed. If the file is good, but not processed you should contact IRS/IRB within 10 calendar days from the date of transmission of the file.

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#### **4. Replacement file is not submitted timely.**

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

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#### **5. Transmitter compresses several files into one.**

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

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#### **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.

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#### **7. File is formatted as EBCDIC.**

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

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**8. Transmitter has one TCC number, but is filing for multiple companies, which TIN should be used when sending the file?**

When sending the file electronically, enter the TIN of the company assigned to the TCC. When a file is uploaded, it will contain the TINs for the other companies that are being filed. This is the information that will be passed forward.

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**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.**

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**Part C. Filing Specifications and Record Layout**

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

**Note: 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**

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<b>FORM 8027 RECORD FORMAT</b>			
<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
1	Establishment Type	1	<b>Required.</b> 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	<b>Required.</b> 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. <b>Numeric characters only.</b>

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
7-46	Establishment Name	40	<b>Required.</b> Enter the name of the establishment. Left-justify and fill unused positions with blanks. <b>Allowable characters are alphas, numeric, and blanks.</b>
47-86	Establishment Street Address	40	<b>Required.</b> 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. <b>Allowable characters are alphas, numeric, and blanks.</b>
87-111	Establishment City	25	<b>Required.</b> Enter the city, town, or post office. Left-justify and blank fill. <b>Allowable characters are alphas, numeric, and blanks.</b>
112-113	Establishment State	2	<b>Required.</b> Enter the state code from the state abbreviations table in Part A, Sec. 7.
114-122	Establishment ZIP Code	9	<b>Required.</b> 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.**

123-131	Employer Identification Number	9	<b>Required.</b> Enter the nine-digit number assigned to the employer by IRS. <b>Do not enter hyphens, alphas, all 9s or all zeros.</b>
132-171	Employer Name	40	<b>Required.</b> Enter the name of the employer as it appears on tax forms (e.g., Form 941). Any extraneous information must be deleted. Left-justify and blank fill. <b>Allowable characters are alphas, numeric, and blanks.</b>
172-211	Employer Street Address	40	<b>Required.</b> Enter the mailing address of employer. The 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. <b>Allowable characters are alphas, numeric, and blanks.</b>
212-236	Employer City	25	<b>Required.</b> Enter the city, town, or post office. Left-justify and blank fill. <b>Allowable characters are alphas, numeric, and blanks.</b>
237-238	Employer State	2	<b>Required.</b> Enter the state code from the state abbreviations table in Part A, Sec. 7.
239-247	Employer ZIP Code	9	<b>Required.</b> 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	<b>Required.</b> 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
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<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
260-271	Charged Receipts	12	<b>Required.</b> 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
272-283	Service Charge Less Than 10 Percent	12	<b>Required.</b> Enter the total amount of service charges less than 10 percent added to customers' 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
284-295	Indirect Tips Reported	12	<b>Required.</b> 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
296-307	Direct Tips Reported	12	<b>Required.</b> 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
308-319	Total Tips Reported	12	<b>Required.</b> 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
320-331	Gross Receipts	12	<b>Required.</b> 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 you have paid cash to tipped employees for tips they earned that were charged. Do not include state or local taxes in gross receipts. If you do not charge separately for food or beverages along with other services (such as a package deal for food and lodging), make a good faith estimate of the gross receipts attributable to the food or beverages. This estimate must reflect the cost of providing the food or beverages plus a reasonable profit factor. Include the retail value of complimentary food or beverages served to customers if tipping for them is customary and they are provided in connection with an activity engaged 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
332-343	Tip Percentage Rate Times Gross Receipts	12	<b>Required.</b> 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, dollar signs, or commas.**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
344-347	Tip Percentage Rate	4	<b>Required.</b> Enter 8 percent (0800) unless a lower rate has been granted by the IRS. The determination letter must follow the electronic submission. See Part A, Sec. 4 .06 for details. <b>Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
348-359	Allocated Tips	12	<b>Required.</b> 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 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. <b>If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</b>
360	Allocation Method	1	<b>Required.</b> 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. The good faith agreement must follow the electronic submission. See Part A, Sec.4, .05 for details.
<b>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.</b>			
361-364	Number of Directly Tipped Employees	4	<b>Required.</b> 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. <b>Numeric characters only.</b>
365-369	Transmitter Control Code (TCC)	5	<b>Required.</b> Enter the 5- digit Transmitter Control Code assigned by the IRS.
370	Corrected 8027 Indicator	1	<b>Required.</b> 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	<b>Required.</b> Enter the appropriate code: F) if this is the last time you will file Form 8027 N) if this is <b>not</b> the last time you will file Form 8027 Do not enter a blank.

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
372	Charge Card Indicator	1	<b>Required.</b> 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	<b>Required.</b> Enter "T" if you are participating in the Attributed Tip Income Program; otherwise, enter a blank.
374	Liable/Not Liable Indicator	1	<b>Required.</b> 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	Tax Year	4	<b>Required.</b> Enter the 4-digit tax year.
379	Prior Year Indicator	1	<b>Required.</b> Enter a "P" <b>only</b> if reporting prior year data; otherwise, enter a blank.
380	Test File Indicator	1	<b>Required for test files only.</b> Enter "T" if this is a test file; otherwise, enter a blank.
381-410	Reserved	30	Enter blanks.
411-418	Record Sequence Number	8	<b>Required.</b> 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	Final Return Indicator
361-364	365-369	370	371

Charge Card Indicator	ATIP Indicator	Liabe/Not Liabe Indicator	Tax Year	Prior Year Indicator
372	373	374	375-378	379

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

## **Part D. Extensions of Time**

### **Sec. 1. General**

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

**Note: IRS encourages the employer/transmitter community to utilize the online fill-in form in lieu of the paper Form 8809. No TCC is required to use the online fill-in form.**

**.02** 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 completed properly and timely. 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 .12 of this Section.)

**.03** A paper Form 8809, Application for Extension of Time to File Information Returns, may be submitted to IRS/IRB at the address listed in .09 of this section. This form may be used to request an extension of time to file information returns submitted on paper or electronically to the IRS. Use a separate Form 8809 for each method of filing information returns you intend to use, i.e., electronically or paper.

**.04** To be considered, an extension request must be postmarked, transmitted or completed online by the due date of the returns; otherwise, the request will be denied. (See Part A, Sec. 4, for due dates.) If requesting an extension of time to file several types of forms, use one Form 8809; however, Form 8809 or file must be submitted 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 on or before the last day of February.

**.05** **As soon as it is apparent** that a 30-day extension of time to file is needed, an extension request should be submitted. It may take up to 30 days for IRS/IRB to respond to an extension request. IRS/IRB does not begin processing extension requests until January. **Extensions completed online via the FIRE System receive instant results.**

**.06** Under certain circumstances, a request for an extension of time may be denied. When a denial letter is received, any additional or necessary information may be resubmitted within 20 days.

**.07** Requesting an extension of time for multiple employers (**10 or less**) may be done by completing the online fill-in form via the FIRE System. A separate Form 8809 must be completed online for each employer. Filers may also request an extension for 10 or less by mailing Form 8809 and attaching a list of the employer names and associated TINs. Form 8809 may be computer-generated or photocopied. Be sure to use the most recently updated version and include all the pertinent information.

**.08** Employers/transmitters requesting an extension of time to file for **more than 10** employers are **required** to submit the extension requests online via the fill-in form or in a file electronically (see Sec. 3, for the record layout). For extension requests filed via an electronic file, the transmitter must fax Form 8809 the same day as the transmission. If you are requesting an additional extension, you must fax a signed Form 8809 the same day as the transmission. Be sure to include the reason an additional extension is needed.

**.09** All requests for an extension of time filed on Form 8809 must be sent using the following address:

Internal Revenue Service  
Information Returns Branch  
**Attn: Extension of Time Coordinator**  
240 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430

**Note: Due to the large volume of mail received by IRS/IRB 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.**

**.10** Requests for extensions of time to file postmarked by the United States Postal Service on or before the due date of the returns, and delivered by United States mail to IRS/IRB after the due date, are treated as timely under the "timely mailing as timely filing" rule. A similar rule applies to designated private delivery services (PDSs). Notice 97-26, 1997-17 IRB 6, provides rules for determining the date that is treated as the postmark date. For items delivered by a non-designated Private Delivery Service (PDS), the actual date of receipt by IRS/IRB will be used as the filing date. For items delivered by a designated PDS, but through a type of service not designated in Notice 2004-83, 2004-52 IRB 1030 the actual date of receipt by IRS/IRB will be used as the filing date. The timely mailing rule also applies to furnishing statements to recipients and participants.

**.11** Transmitters requesting an extension of time via an electronic file will receive an approval or denial letter, accompanied by a list of employers covered under that approval/denial.

**.12** If an additional extension of time is needed, a second Form 8809 or file must be filed by the initial extended due date. Check line 7 on the form 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 event. **If requesting a second 30-day extension of time, submit the information return files as soon as prepared. Do not wait for IRS/IRB's response to your second extension request.**

**.13** 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/IRB 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.

**.14** Request an extension for only the current tax year.

**.15** A signature is not required when requesting an automatic 30-day extension. If a second 30-day extension is requested, the Form 8809 **MUST** be signed. Failure to properly complete and sign Form 8809 may cause delays in processing the request or result in a denial. Carefully read and follow the instructions for Form 8809.

**.16** Form 8809 may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. The form is also available at [www.irs.gov](http://www.irs.gov). A copy of Form 8809 is also provided in the back of Publication 1239.

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

## **Sec. 2. Specifications for Filing Extensions of Time Electronically**

**.01** The specifications in Sec. 3 include the required 200-byte record layout for extensions of time to file requests submitted electronically. Also included are the instructions for the information that is to be entered in the record. **Filers are advised to read this section in its entirety to ensure proper filing.**

**.02** If a filer does not have an IRS/IRB assigned Transmitter Control Code (TCC), Form 4419, Application for Filing Information Returns Electronically (FIRE) **must** be submitted to obtain a TCC. This number **must** be used to submit an extension request electronically. (See Part A, Sec. 6.)

**.03** For extension requests filed via an electronic file, the transmitter must fax Form 8809 the same day as the transmission. If you are requesting an additional extension, you must fax a signed Form 8809 the same day as the transmission. Be sure to include the reason an additional extension is needed.

**.04** Transmitters submitting an extension of time via an electronic file should not submit a list of payer names and TINs with Form 8809 since this information is included in the electronic file. However, Line 6 of Form 8809 must be completed. The fill-in Form 8809 cannot be used in lieu of the paper Form 8809 for electronic files.

**.05** Do not submit tax year 2010 extension requests filed electronically before January 4, 2011.

**Sec. 3. Record Layout – Extension of Time**

**.01** Positions 6 through 188 of the following record should contain information about the employer for whom the extension of time to file is being requested. Do not enter transmitter information in these fields. **Only one TCC may be present in a file.**

<b>Record Layout for Extension of Time</b>			
<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
1-5	Transmitter Control Code	5	<b>Required.</b> Enter the five-character alpha/numeric Transmitter Control Code (TCC) issued by IRS. <b>Only one TCC per file is acceptable.</b>
6-14	Employer TIN	9	<b>Required.</b> Must be the valid nine-digit EIN assigned to the employer. <b>Do not enter blanks, hyphens or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator, position 187, <b>must</b> be set to "X."
15-54	Employer Name	40	<b>Required.</b> Enter the name of the employer whose TIN appears in positions 6-14. Left-justify information and fill unused positions with blanks.
55-94	Second Employer Name	40	If additional space is needed, this field may be used to continue name line information (e.g., c/o First National Bank); otherwise, enter blanks.
95-134	Employer Address	40	<b>Required.</b> Enter the employer's address. Street address should include number, street, apartment or suite number (or PO Box if mail is not delivered to a street address).
135-174	Employer City	40	<b>Required.</b> Enter the employer's city, town, or post office.
175-176	Employer State	2	<b>Required.</b> Enter the employer's valid U.S. Postal Service state abbreviation. (Refer to Part A, Sec. 7.)
177-185	Employer ZIP Code	9	<b>Required.</b> Enter the employer's ZIP Code. If using a five-digit ZIP Code, left-justify information and fill unused positions with blanks.
186	Document Indicator	1	<b>Required.</b> Enter the appropriate document code that indicates the form for which you are requesting an extension of time.
187	Foreign Entity Indicator	1	Enter "X" if the employer is a foreign entity.
188-198	Blank	11	Enter blanks.
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Extension of Time Record Layout**

<i>Transmitter Control Code</i>	<i>Employer TIN</i>	<i>Employer Name</i>	<i>Second Employer Name</i>	<i>Employer Address</i>	<i>Employer City</i>	<i>Employer State</i>
<i>1-5</i>	<i>6-14</i>	<i>15-54</i>	<i>55-94</i>	<i>95-134</i>	<i>135-174</i>	<i>175-176</i>

<i>Employer ZIP Code</i>	<i>Document Indicator</i>	<i>Foreign Entity Indicator</i>	<i>Blanks</i>	<i>Blank or CR/LF</i>
<i>177-185</i>	<i>186</i>	<i>187</i>	<i>188-198</i>	<i>199-200</i>

**Sec. 4. Extension of Time for Recipient Copies of Information Returns**

*.01 Request an extension of time to furnish the statements to recipients of Forms W-2 by submitting a letter to IRS/IRB at the address listed in Part D, Sec. 1.09. The letter should contain the following information:*

- (a) Payer name*
- (b) TIN*
- (c) Address*
- (d) Type of return*
- (e) Specify that the extension request is to provide statements to recipients*
- (f) Reason for delay*
- (g) Signature of payer or duly authorized person*

*.02 Requests for an extension of time to furnish statements to recipients of Forms W-2 are not automatically approved; however, if approved, generally an extension will allow a MAXIMUM of 30 additional days from the due date. The request must be postmarked by the date on which the statements are due to the recipients.*

*.03 Generally, only the payer may sign the letter requesting the extension for recipient copies. A transmitter must have a contractual agreement with the filers to submit extension requests on their behalf. This should be stated in your letter of request for recipient copy extensions.*

*.04 Requests for a recipient extension of time to file for more than 10 payers are required to be submitted electronically. (See Sec. 3, for the record layout.)*

*.05 The fill-in Form 8809 extension option cannot be used to request an extension to furnish statements to recipients.*



(See Instructions on back)

Form <b>4419</b> (Rev. 5-2010)	Department of the Treasury – Internal Revenue Service <b>Application for Filing Information Returns Electronically (FIRE)</b> Please type or print in <b>BLACK</b> ink.	IRS Use Only	OMB No. <b>1545-0387</b>

1. Transmitter information

Name

Mailing Address

City	State	ZIP
------	-------	-----

2. Person to contact about this request

Name

Title

Email address	Telephone number (      )
---------------	------------------------------

<b>3. Employer Identification Number (EIN)</b> *Social Security Number Not Permitted	<b>4. Foreign Transmitter without a TIN</b> <input type="checkbox"/> Yes	<b>5. Tax year</b> you wish to begin filing electronically
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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 only types of forms you currently need 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.

<input type="checkbox"/> Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G	<input type="checkbox"/> Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding	<input type="checkbox"/> Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips	<input type="checkbox"/> Form 8955-SSA Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
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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.**

**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.**

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 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 Employer Identification Number (EIN) of the organization transmitting the electronic files. Social Security Numbers are not permitted.

**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). The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of IRS. 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](http://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. 3-2010)

Internal Revenue Service  
Department of the Treasury**Request for Waiver From Filing  
Information Returns Electronically**

(Forms W-2, W-2G, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 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. 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 \_\_\_\_\_

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

(\_\_\_\_) \_\_\_\_\_

Email Address \_\_\_\_\_

5. 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"/> 1097-BTC			<input type="checkbox"/> 1099-Q		
<input type="checkbox"/> 1098			<input type="checkbox"/> 1099-R		
<input type="checkbox"/> 1098-C			<input type="checkbox"/> 1099-S		
<input type="checkbox"/> 1098-E			<input type="checkbox"/> 1099-SA		
<input type="checkbox"/> 1098-T			<input type="checkbox"/> 3921		
<input type="checkbox"/> 1099-A			<input type="checkbox"/> 3922		
<input type="checkbox"/> 1099-B			<input type="checkbox"/> 5498		
<input type="checkbox"/> 1099-C			<input type="checkbox"/> 5498-ESA		
<input type="checkbox"/> 1099-CAP			<input type="checkbox"/> 5498-SA		
<input type="checkbox"/> 1099-DIV			<input type="checkbox"/> 8027		
<input type="checkbox"/> 1099-G			<input type="checkbox"/> W-2		
<input type="checkbox"/> 1099-H			<input type="checkbox"/> W-2AS		
<input type="checkbox"/> 1099-INT			<input type="checkbox"/> W-2G		
<input type="checkbox"/> 1099-LTC			<input type="checkbox"/> W-2GU		
<input type="checkbox"/> 1099-MISC			<input type="checkbox"/> W-2PR		
<input type="checkbox"/> 1099-OID			<input type="checkbox"/> W-2VI		

**6.** Is this waiver requested for corrections ONLY?     Yes     No**7.** Is this the first time you requested a waiver from the electronic filing requirements for any of the forms listed in Block 5? Yes (Skip to signature line)     No (Complete Block 9 if your request is due to undue hardship)**8.** 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.****9.** Signature

Title

Date

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## 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, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, or 8027 electronically for the current tax year. 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 name and complete address of the payer and person to contact if additional information is needed by IRS.

**Block 3.** –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 4.** –Enter the telephone number and Email address of the contact person.

**Block 5.** –Check the box(es) beside the form(s) for which the waiver is being requested.

**Block 5a.** –For each type of information return checked, enter the total number of forms you plan to file.

**Block 5b.** –Provide an estimate of the total number of information returns you plan to file for the following tax year.

**Block 6.** –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 7.** –If this is the first time you have requested a waiver for any of the forms listed in Block 5, for any tax year, check “YES” and skip to Block 9. However, if you have requested a waiver in the past and check “NO,” complete Block 8 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 8.** –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 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 9.** –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 1<sup>st</sup> of the calendar year the returns are due.

### Where to File –

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

**By Fax:** 1-877-477-0572

**Please either fax or mail, do not do both.**

For further information concerning the filing of information returns to IRS electronically, contact the IRS Enterprise Computing Center at the address above or by telephone 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.



**IRS-Enterprise Computing Center - Martinsburg**  
**230 Mural Drive**  
**Kearneysville, WV 25430**