

# Transmittal of Information Returns Reported Magnetically/Electronically

**IRS Use  
 Only**

OMB No.  
 1545-0367

(Please type or print clearly.)

|   |   |  |
|---|---|--|
| <b>1</b> Type of files represented by this transmittal<br><br><input type="checkbox"/> Original <input type="checkbox"/> Replacement <input type="checkbox"/> Correction <input type="checkbox"/> Test  | <b>2</b> Media submitted for tax year<br><br><div style="text-align: center; font-size: 1.2em;"><b>19</b> _____</div>   | <b>3</b> Transmitter control code ( <i>TCC</i> ) assigned by IRS ( <i>Required</i> ) |
| <b>4</b> Name/address of transmitter  | <b>5</b> Name of person to contact regarding magnetic/electronic files<br><br>Telephone number:   |  |
| <b>6</b> Name/address of company and name/title of person to whom problem files are to be returned ( <i>street, city, state, and ZIP code</i> )<br><br><br><br><br><br><br><br><p style="text-align: center;"><b>NOTE: Magnetic media that has been successfully processed by IRS will not be returned.</b></p> | <b>7</b> ( <i>Tape cartridge filers only</i> )<br><input type="checkbox"/> 36 track <input type="checkbox"/> 18 track   |  |
|   | <b>7a</b> ( <i>Electronic filers only</i> )<br><input type="checkbox"/> 3780 Protocols <input type="checkbox"/> IRP-BBS<br><div style="text-align: right;">File name:</div> |  |
|   | <b>8</b> Total number of media in shipment ( <i>magnetic media only</i> )   |  |
|   | <b>9</b> Combined total of payee records from section 10 and any attached Forms 4802  |  |

**10 Please use this section to report information for up to four types of returns and/or payers. If additional space is needed, please use Form 4802, Transmittal of Information Returns Reported Magnetically/Electronically (*Continuation*).**

|  |                     |                         |  |                     |                         |
|--|---------------------|-------------------------|--|---------------------|-------------------------|
| Name and address of payer ( <i>street, city, state, and ZIP code</i> ) |                     |                         | Name and address of payer ( <i>street, city, state, and ZIP code</i> ) |                     |                         |
| Employer identification number ( <i>Must be entered</i> )              |                     |                         | Employer identification number ( <i>Must be entered</i> )              |                     |                         |
| Type of return   | Total payee records | Transmitter's media no. | Type of return   | Total payee records | Transmitter's media no. |
| Name and address of payer ( <i>street, city, state, and ZIP code</i> ) |                     |                         | Name and address of payer ( <i>street, city, state, and ZIP code</i> ) |                     |                         |
| Employer identification number ( <i>Must be entered</i> )              |                     |                         | Employer identification number ( <i>Must be entered</i> )              |                     |                         |
| Type of return   | Total payee records | Transmitter's media no. | Type of return   | Total payee records | Transmitter's media no. |

**(Normally, the payer must sign the affidavit below. The authorized agent of the payer may sign if all conditions are met as stated on the back.)**

### Affidavit

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

|           |       |      |
|-----------|-------|------|
| Signature | Title | Date |
|-----------|-------|------|

## General Instructions

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information.

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 complete and file this form will vary depending on individual circumstances. The estimated average times are:

**Preparing Form 4804** . . . . . 18 min.  
**Preparing Form 4802** . . . . . 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

DO NOT SEND THESE FORMS TO THIS OFFICE. Instead, see the instructions below on where to file.

**Purpose of Form.**—Use Form 4804 to transmit the following types of information returns magnetically or electronically: Form 1099 series, Forms 1098, 5498, W-2G, 1042S, and 8027. You must include Form 4804 (or a computer-generated substitute containing the same information) with each file you submit to the Internal Revenue Service.

**Note:** *Form 1042S may be filed on magnetic tape, 5¼-inch diskette or 3½-inch diskette. Form 8027 may only be filed on magnetic tape.*

## Specific Instructions

**Block 1.**—Indicate whether the data in this shipment is an original, correction, replacement, or test file by checking the appropriate box.

**Definitions:**

**Correction.**—Records submitted by the payer to correct records that were successfully processed by IRS, but contained erroneous information.

**Replacement.**—Media that IRS has returned to you because of errors encountered during processing. After you have made the necessary changes, you must return the media to IRS.

**Block 2.**—Indicate the tax year for which media is being submitted.

**Block 3.**—Enter the five-character alpha/numeric transmitter control code (TCC) assigned by IRS.

**Block 4.**—Enter the name and address of the transmitter. (Reference **Affidavit Requirements** below.)

**Block 5.**—Enter the name and telephone number of the person to contact about the magnetic/electronic files.

**Block 6.**—Enter the name and address of the company, along with the name/title of the person to whom unprocessed media is to be returned.

**NOTE:** *IRS will not return media that has been successfully processed.*

**Block 7.**—Indicate whether your tape cartridge is 18 or 36 track.

**Block 7a.**—If filing electronically, indicate whether you will be transmitting via Information Reporting Program Bulletin Board System (IRP-BBS) (asynchronous) or 3780 Protocols (bisynchronous). If using IRP-BBS, tell us the file name assigned by IRP-BBS.

**Block 8.**—Enter the total number of media included in your shipment.

**Block 9.**—Enter the combined number of all payees listed in section 10 and any attached Forms 4802.

**Block 10.**—Enter the payer name, address, EIN, Type of Return (e.g., 1099-INT, 5498, or 1042S) and the number of Payee “B” Records. For Form 1042S Total Payee Records, show the number of Recipient “Q” Records. For Form 8027 Total Payee Records, show the number of establishments reported.

**Transmitter Media Number.**—If your organization uses an in-house numbering system to identify media, indicate the media number(s) in the appropriate blocks. If your file contains more than one medium (for example, 1 of 5, or 2 of 5), indicate the number of the first medium only.

**Mailing Address:**

Send your media with transmittal Forms 4804/4802 to the appropriate address below.

**If by Postal Service, send to:**

IRS, Martinsburg Computing Center  
 P.O. Box 1359  
 Martinsburg, WV 25402-1359

**If by truck or air freight, ship to:**

IRS, Martinsburg Computing Center  
 Information Reporting Program  
 Route 9 and Needy Road  
 Martinsburg, WV 25401

**Form 4802, Transmittal of Information Returns Reported Magnetically/Electronically (Continuation of Form 4804)**

Use Form 4802 if you are reporting more than four types of returns and/or for more than four payers. Use Form 4802 if you are an agent authorized to sign Form 4804 for the payers shown on Form 4802.

**Note:** *IRS encourages the use of computer-generated substitutes for Forms 4804 and 4802. The format must include all information requested on these forms including the affidavit and signature line. See **Affidavit Requirements** listed below.*

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## Affidavit Requirements

A transmitter, service bureau, paying agent, or disbursing agent (all hereafter referred to as “agent”) may sign Form 4804 on behalf of the payer (or other person required to file), if the conditions in items 1 and 2 are met:

**1. The agent has the authority to sign the form under an agency agreement (oral, written, or implied) that is valid under state law.**

**2. The agent signs the form and adds the caption “For: (Name of payer or other person required to file).”**

The authorized agent’s signing of the affidavit on the payer’s behalf does not relieve the payer of the responsibility for filing a correct, complete, and timely Form 4804, with attachments, and will not relieve the payer of any penalties for not complying with those requirements.