

Use this revenue procedure to prepare Form 8596 for submission to Internal Service (IRS) using any of the following:

- Magnetic Tape
- Tape Cartridge
- 8mm, 4mm, and Quarter Inch Cartridges
- 3 ½-inch Diskette

**Note: IRS, Martinsburg Computing Center has discontinued processing 5 ¼-inch diskettes. Filers who currently use this type of media for filing should consider one of the acceptable options from the list above.**

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**NOTE:**

Following is a list of related forms for filing Information Returns Magnetically/Electronically:

- Form 4419 — Application for Filing Information Returns Magnetically/Electronically
- Form 4804 — Transmittal of Information Returns Reported Magnetically/Electronically
- Form 4802 — Transmittal of Information Returns Reported Magnetically/Electronically (Continuation)
- Notice 210 — Preparation Instructions for Media Label

**Caution to Filers:**

Format changes to accommodate Year 2000 will occur for Tax Year 1998 in calendar year 1999, as well as a significant change in record size from 420 positions to 750 positions.

Treasury has mandated that all electronic year dates exchanged with non-IRS organizations, both government and private, both input and output, shall adhere to the following:

- All Gregorian date formats will be in the format “YYYYMMDD”.
- All other year date formats (e.g., Julian, Tax Period, Cycle Dates) will expand representations from 2-digit year to 4-digit year: “YYYY”.

**The Internal Revenue Service, Martinsburg Computing Center encourages filers to make copies of the blank forms in the back of this publication.**

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PART A. GENERAL

**Sec. 1. Purpose**

**.01** Section 6050M of the Internal Revenue Code, which was added by section 1522 of the Tax Reform Act of 1986 (Public Law 99-514) and amended by section 1015(f) of the Technical and Miscellaneous Revenue Act of 1988 (Public Law 100-647), requires Federal Executive Agencies to file an information return with the Internal Revenue Service (IRS) reporting the name, address and Taxpayer Identification Number (TIN) of each person and/or corporation with whom the agency enters into a contract, together with any other information required by Treasury regulations.

**.02** The purpose of this revenue procedure is to provide the requirements and conditions for reporting information required on Form 8596, Information Return for Federal Contracts, and Form 8596-A, Quarterly Transmittal of Information Returns for Federal Contracts, on magnetic media, which includes ½-inch magnetic tape; IBM 3480, 3490 or AS400 compatible tape cartridges (including 8mm, 4mm and Quarter Inch Cartridges [QIC]); and 3 ½-inch diskettes.

**.03** This revenue procedure applies to Federal Executive Agencies with respect to their contracts (including contract actions treated as new contracts) entered into (or treated as entered into) on or after September 30, 1998. With respect to a basic or initial contract entered into before 1989, it does not apply to an increase contract action treated as a new contract if the increase occurred before April 1, 1990, or if the increase is not in excess of \$50,000. Please read this revenue procedure carefully.

**.04** This revenue procedure supersedes Rev. Proc. 94-56, reprinted as Publication 1516 (Rev. 9-94), Specifications for Filing Forms 8596, Information Return for Federal Contracts, on Magnetic Tape, Tape Cartridge, and 3-½" Diskette.

**Sec. 2. Nature of Changes**

**.01** Legislative changes for Tax Year 1998, as well as Year 2000 changes, necessitated major changes in the record format for information returns filed magnetically. Additional fields have been added to some existing records. IRS/MCC has redesigned the record layouts and expanded record lengths from 420 positions to 750 positions for the Payer "A" Record, the Payee "B" Record, the End of Payer "C" Record, and the End of Transmission "F" Record. In addition, a Transmitter "T" Record has been added as the first record on the file. The record changes make it imperative for filers to read this publication in its entirety. Failure to comply with the new record format will result in the media being returned to the filer for correction and replacement.

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

**.01** All information returns filed magnetically are processed at IRS/MCC. Files containing information returns and requests for IRS magnetic media information are to be sent to the following addresses:



If by Postal Service:  
 IRS-Martinsburg Computing Center  
 Information Reporting Program  
 P. O. Box 1359  
 Martinsburg, WV 25402-1359

or



If by truck or air freight:  
 IRS-Martinsburg Computing Center  
 Information Reporting Program  
 Route 9 and Needy Road  
 Martinsburg, WV 25401

**.02** Telephone inquiries for the Information Reporting Call Site may be made between 8:30 a.m. and 4:30 p.m. Eastern time, Monday through Friday.

**.03** The telephone numbers for magnetic media inquiries are:



**304-263-8700 - Call Site**

**304-264-7070 - IRP-BBS (Information Reporting Program-Bulletin Board System)**

**304-267-3367 - TDD (Telecommunication Device for the Deaf)**

**304-264-5602 - Fax Machine**

(These are **not toll-free** telephone numbers.)

#### **TO OBTAIN FORMS:**

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

**<http://www.irs.ustreas.gov>-Internet Access to forms**

#### **Sec. 4. Form 4419, Application for Filing Information Returns Magnetically/Electronically**

**.01** For purposes of this revenue procedure, the PAYER is the agency making payments, and the TRANSMITTER is the organization submitting the magnetic media file. Payer and transmitter may be the same organization. Transmitters are required to complete Form 4419, Application for Filing Information Returns Magnetically/Electronically.

**.02** Magnetic tape, tape cartridge, and diskette may not be submitted to IRS/MCC until the application has been approved. Please read the instructions on the back of Form 4419 carefully. Form 4419 is included in this publication for the transmitter's use. Additional forms may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). This form may be photocopied.

**.03** Upon approval, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned and included in an approval letter. The TCC must be coded in field positions 16-20 of the Transmitter "T" Record. Blanks are not acceptable in this field.

There should be only one (1) TCC, and one (1) "T" Record for a file. If more than one TCC is being used to report information, there must be separate media for each TCC. Two different TCCs may not be used on the same media.

**.04** A Federal Executive Agency may elect to have the Director of the Federal Procurement Data Center (FPDC) file the returns required for certain contracts on its behalf. See Part A, Sec. 5.

**.05** After approval to file on magnetic media has been received, the transmitter need not reapply each year. IRS should be notified in writing if:

(a) he payer has discontinued filing magnetically for two years. The payer's TCC may have been reassigned by IRS/MCC. Payers who are aware that the TCC assigned will no longer be used are requested to notify IRS/MCC so these numbers may be reassigned.

(b) A service agency has been used to prepare the magnetic media, but the transmitter has computer capability to do the transmission. The transmitter must apply for his or her own TCC.

**.06** The TCC should be provided in all contacts with IRS/MCC.

**.07** One Form 4419 should be submitted, even if the transmitter files on more than one type of magnetic media (e.g., ½-inch magnetic tapes, tape cartridges [8mm, 4mm] and Quarter Inch Cartridge [QIC], and 3 ½ -inch diskettes). Multiple TCCs will only be issued to agencies with multiple TINs. **Only one TCC will be issued per TIN.**

**.08** Form 4419 may be submitted any time during the year; however, it must be submitted to IRS/MCC at least 30 days before the due date of the return(s) to ensure timely filing.

#### **Sec. 5. Filing Requirements**

**.01** The requirements for Federal contracts are governed by section 6011(e)(2)(A) and section 6050M of the Internal Revenue Code and Regulations section 1.6050M-1. A Federal Executive Agency that enters into 250 or more reportable contracts during a one year period, beginning October 1 of each year, must file Form 8596 on magnetic media for each quarter of that one year period.

**.02** The information returns required by this section with respect to contracts of a Federal Executive Agency entered into on or after January 1, 1989, must be filed on a quarterly basis for the calendar quarters ending on the last day of March, June, September, and December, on or before the last day of the month following that quarter for which the returns are being made.

**.03** The information returns required by this section with respect to contracts of a Federal Executive Agency for each calendar quarter, beginning October 1 of each year may be made in one submission or in multiple submissions.

**.04** If, beginning on October 1 of any year, a Federal Executive Agency has reasonable expectations to enter into fewer than 250 reportable contracts during a one year period, beginning October 1, the agency may file paper Forms 8596 and 8596-A with the IRS Kansas City Service Center, Kansas City, MO 64999-2222.

**.05 Election to have the Director of the Federal Procurement Data Center file returns on behalf of an agency.** A Federal Executive Agency may elect to have the Director of the Federal Procurement Data Center (FPDC) file the required returns with IRS on behalf of the agency. The agency must comply with the requirements of the Federal Procurement Data System (FPDS) in submitting the information.

**.06** In order to make this election, the head of a Federal Executive Agency (or his or her delegate) shall attach a signed statement to its submission to the FPDC for that quarter stating the following:

- (a) The Director of the FPDC (or his or her delegate) is authorized to submit the required returns on behalf of the agency for contracts for that quarter in accordance with an election under 26 CFR 1.6050M-1(d)(5).
- (b) Under the penalties of perjury, the official has examined the information submitted by the agency to the FPDC who will submit the returns to IRS. The official certifies that information to be, to the best of his or her knowledge and belief, an accurate compilation of agency records maintained in the normal course of business for the purpose of making true, correct, and complete returns as required by section 6050M.

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

**.08** If a contract is increased by more than \$25,000 under one action, the action should be treated as a new contract and reported to IRS for the calendar quarter in which the increase occurs. This could occur through the exercise of an option contained in a basic or initial contract or under any other rule of contract law, expressed or implied, when the amount of money or other property obligated under the contract is increased by more than \$25,000.

**.09 Special rules to filing requirements are as follows:**

- (a) If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between SBA and a procuring agency pursuant to section 8(a) of the Small Business Act, the procuring agency, not the SBA will be required to file.
- (b) A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Service Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more Federal Executive Agencies, is not to be reported by the GSA or VA at the time of execution. When a Federal Executive Agency, including the GSA or the VA, places an order under a schedule contract, the Federal Executive Agency must file.

**.10 Exceptions:** The following are not required to be reported under section 6050M:

- (a) Any contract action of \$25,000 or less;
- (b) Any contract that provides for all amounts payable under the contract by a Federal Executive Agency will be paid on or before the 120th day following the date of the contract action and for which it is reasonable to expect that all amounts will be so paid;
- (c) A license granted by a Federal Executive Agency;
- (d) An obligation of a contractor (other than a Federal Executive Agency) to a subcontractor;
- (e) Debt instruments of the U. S. Government or a Federal agency, such as Treasury Notes, Treasury bonds, Treasury bills, U. S. Savings Bonds, or similar instruments;
- (f) An obligation of a Federal Executive Agency to lend money, lease property to someone, or sell property;
- (g) A blanket purchase agreement. However, when an order is placed under a blanket purchase agreement, a contract then exists and Form 8596 must be filed;
- (h) Any contract with a contractor who, in making the agreement, is acting in his or her capacity as an employee of a Federal Executive Agency (e.g., any contract of employment under which the employee is paid wages subject to Federal income tax withholding);
- (i) Any contract between a Federal Executive Agency and another Federal Governmental unit or any subsidiary agency;
- (j) Any contract with a foreign government or agency or any subsidiary agency;
- (k) Any contract with a state or local government or agency or any subsidiary agency;
- (l) Any contract with a person who is not required to have a taxpayer identification number, such as a nonresident alien, foreign corporation or foreign partnership, any of which does not have income effectively connected with the conduct of a trade or business in the United States and does not have an office or place of business as a fiscal or paying agent in the United States;
- (m) Certain confidential or classified contracts that meet the requirements of section 6050M(e);
- (n) Any contract that provides that all payments made after the 120th day after the date of the contract action will be made by someone other than a Federal Executive Agency or an agent of such an agency. For example, a contract under which the contractor will collect amounts owed to a Federal Executive Agency for the agency's debtor and will remit to the Federal Executive Agency the money collected less an amount for the contractor's consideration under the contract;
- (o) Contracts entered into using nonappropriated funds.

## Sec. 6. Filing of Information Returns For Federal Contracts

**.01** Form 4804, Transmittal of Information Returns Reported Magnetically/Electronically, must accompany the magnetic media submissions. If a transmitter files for multiple agencies, the transmitter should also submit Form 4802, Transmittal of Information

Returns Reported Magnetically/ Electronically (Continuation). (IRS encourages the use of a computer-generated Form 4804 that includes all necessary information requested on the current form.) **The Forms 4804, 4802 or a computer-generated substitute must be included with the media shipment.**

**.02** Copies of Forms 4804 and 4802 and requests for additional forms related to magnetic media processing may be obtained by calling 1-800-TAX-FORM (1-800-829-3676).

**.03** Paper information returns must be transmitted to the IRS Kansas City Service Center using Form 8596 and Form 8596-A. **Returns filed on paper forms must not be sent to the IRS/MCC.**

**.04** The affidavit on Form 4804 or the appropriate substitute affidavit set forth in this section must be signed by the head of the Federal Executive Agency (or his or her delegate), or if returns are being made on behalf of the agency by the FPDC, by the Director for the FPDC (or his or her delegate).

To use the substitute affidavit, the transmitter should attach the substitute to the Form 4804 and cross out the affidavit on the original form. The substitute affidavit must include the signature and title of the person signing and the date. The substitute affidavits follow:

**(a) Returns made directly with the Internal Revenue Service by the Federal Executive Agency.**

“Under the penalties of perjury, I declare that I have examined this transmittal, and accompanying documents, that they are prepared pursuant to the requirement of section 6050M, and, to the best of my knowledge and belief, they are compiled from agency records maintained in the normal course of business for the purpose of making a true, correct, and complete return as required by section 6050M.”

**(b) Returns made by the Director of FPDC on an agency’s behalf.**

“Under the penalties of perjury, I declare that I have examined this transmittal, and accompanying documents, that they are prepared pursuant to the requirement of section 6050M and, to the best of my knowledge and belief, they are compiled from information submitted by the Federal Executive Agency to the FPDC pursuant to section 1.6050M-1(d)(5)(i) for the purpose of making a true, correct, and complete return as required by section 6050M.”

**.05** If a Federal Executive Agency elects to have the FPDC make returns on its behalf, the FPDC shall attach a copy of that agency’s signed statement, making the election, to the Form 4804 accompanying the magnetic media submission for that agency for that quarter.

**.06 The transmitter must not report the same information on paper forms that is reported on magnetic media.** If part of the returns are reported on paper and part on magnetic media, the transmitter must be sure that duplicate information is not included on both. This does not mean that corrected documents should not be filed. If a return has been prepared and submitted improperly, a corrected return must be filed as soon as possible. See Part A, Sec. 9 for requirements and instructions on filing corrected returns.

**.07** When a transmitter submits magnetic media files, the following items must be included:

- (a) A signed Form 4804 or computer generated substitute.
- (b) A Form 4802, if the transmitter files for multiple agencies and has the authority to sign the affidavit on Form 4804 as outlined above.
- (c) A self-adhesive external media label, created by the filer, must be affixed to each tape and diskette. (IRS no longer provides self-adhesive labels for this purpose.) For instructions on how to prepare an external media label, refer to Notice 210.
- (d) On the outside of the shipping container, affix or attach a label which reads **IRB Box \_\_ of \_\_** reflecting the number of containers in the shipment. (Filers can create a label with this information or cut out one of the labels on the special label page provided in this publication. IRS no longer provides self-adhesive labels for this purpose.) If there is only one container, the outside of the package should be marked as Box 1 of 1. For multiple containers, include the sequence (for example, Box 1 of 3, 2 of 3, 3 of 3).

**.08** Files returned due to errors must be corrected and returned to IRS as a replacement file within 45 days of the date on the correspondence which will accompany the media.

**.09** Agencies are required to retain a copy of the information returns filed with IRS for at least three years or have the ability to reconstruct the data.

**Sec. 7. Filing Dates**

**.01** The information returns required by this section must be filed on a quarterly basis for the calendar quarters as follows:

<b>QUARTER</b>	<b>DUE DATE</b>
January, February, March . . . . .	April 30
April, May, June . . . . .	July 31
July, August, September . . . . .	October 31
October, November, December . . . . .	January 31

**.02** The director of the FPDC (or his or her delegate) shall submit the required return for a quarter to IRS on or before the earlier date of:

- (a) 45 days following the date that the contract information is required to be submitted to the FPDC, or

(b) 90 days following the end of the calendar quarter for which the election is made, except that, if the calendar quarter ends September 30, 105 days following the end of that quarter.

.03 If any due date falls on a Saturday, Sunday or legal holiday, the filing deadline is extended to the next day that is not a Saturday, Sunday, or legal holiday.

### Sec. 8. Processing of Magnetic Media Returns

.01 All data received at the IRS/MCC for processing will be given the same protection as individual returns (Form 1040). Media that is successfully processed will not be returned to the originator. All returned tapes and diskettes should be opened upon receipt. Media is only sent back due to errors. This media must be corrected and returned to IRS/MCC within 45 day of the date of the letter sent with the media or the payer may be subject to penalties.

.02 Transmitters must ensure that the record format and specifications comply with this revenue procedure.

### Sec. 9. How to File Corrected Returns

.01. If corrections are necessary, the complete document must be filed in the next filing quarter. Corrected returns on paper forms must be submitted on Forms 8596 and 8596-A to the IRS Kansas City Service Center, Kansas City, MO 64999-2222. If the complete file that is submitted magnetically is in error, the IRS/MCC should be contacted immediately. (See Part A, Sec. 3 for the address)

.02. To distinguish between a correction and a replacement:

☛ **A correction** is media submitted by the payer to correct records that were successfully processed by IRS, but contained erroneous information.

☛ **A replacement** is media that IRS has returned to the payer or transmitter due to format errors encountered during processing. After necessary changes have been made, the media must be returned to IRS/MCC to be processed.

### Sec. 10. Taxpayer Identification Numbers

.01 Contractors are required to furnish taxpayer identification number (TINs) to the agency under section 6109 of the Internal Revenue Code. Refer to Part A, Sec. 12 for a definition of Taxpayer Identification Number (TIN).

.02 The contractor's TIN and name combination is used to associate information returns reported to IRS with corresponding information on tax returns. It is imperative that correct social security or employer identification numbers for contractors be provided to IRS. Do not enter hyphens or alpha characters. Entering all zeros, ones, twos, etc. will have the effect of an incorrect TIN.

.03 IRS validates the SSN by using the Name Control of the surname of the individual who has been assigned this number. For this reason, the surname should be provided in the Payee Name Line and/or the Name Control in positions 7-10 of the "B" Record. It is imperative to provide correct information for IRS to validate the SSN.

IRS validates an EIN by using the name control of the business to which the EIN has been assigned. If an EIN is reported for a contractor, the correct business name should be provided in the First Payee Name Line and /or Name Control in positions 7-10 of the "B" Record.

.04 For sole proprietors, the owner's name (not the business name) must appear in the Payee Name Line. The TIN for a sole proprietor may be either an EIN or SSN.

.05 The TIN to be furnished to IRS depends primarily upon the manner in which the account is maintained or set up on the agency's record. The payer and payee names and taxpayer identification numbers should be consistent with the names and numbers used on other tax returns. The TIN must be that of the contractor. If the contract is recorded in more than one name, the transmitter must furnish the TIN and name of one of the contractors. The TIN provided must be associated with the name of the contractor provided in the First Payee Name Line of the Payee "B" Record.

.06 The charts that follow will help the transmitter determine the number to be furnished to IRS for contractors.

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**CHART 1. Guidelines for Social Security Numbers**

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	In the Taxpayer Identification Number field of the Payee "B" Record, enter the SSN of-	In the First Payee Name Line of the Payee "B" Record, enter the name of-
For this type of contractor:		
1. An individual	The individual	The individual
2. A sole proprietorship	The owner (An SSN or EIN)	The owner's name not the business name (the filer may enter the business name on the second payee name line).

## CHART 2. Guidelines for Employer Identification Numbers

For this type of contractor:	In the Taxpayer Identification Number field of the Payee “B” Record, enter the EIN of-	In the First Payee Name Line of the Payee “B” Record, enter the name of-
1. Corporate	The corporation	The corporation
2. A partnership account	The partnership	The partnership
3. A sole proprietorship	The owner (An EIN or SSN)	The owner’s name not the business name (the filer may enter the business name on the second payee name line).

### Sec. 11. Effect on Paper Returns

.01 All paper Forms 8596 and 8596-A for both original and corrected returns should be filed with the IRS Kansas City Service Center, Kansas City, MO 64999-2222. Forms 8596 and 8596-A may be obtained by calling 1-800-TAX-FORM (1-800-829-3676).

### Sec. 12. Definition of Terms

<i>Element</i>	<i>Description</i>
∅	Denotes a blank position. Enter blank(s) when this symbol is used (do <b>not</b> enter the letter “b”). This appears in numerous areas throughout the record descriptions.
Coding Range	Indicates the allowable codes for a particular type of statement.
Common Parent	A corporation that files income tax returns on a consolidated basis for an affiliated group of corporations.
Contract	<p>A. An obligation of a Federal Executive Agency to make payment of money (or other property) to a person in return for the sale of property, the rendering of services, or other consideration. A contract includes such an obligation arising from a written agreement between the agency and the contractor, an award or notice of award, a job order or task letter issued under a basic ordering agreement, a letter contract, an order that is effective only on written acceptance or performance, or certain increases in the amount obligated.</p> <p>B. Any subcontract entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring Federal Executive Agency pursuant to section 8(a) of the Small Business Act (15 U.S.C. 637[a]), shall not be treated as a contract of the SBA but shall be treated as a contract of the procuring agency for purposes of this section.</p> <p>C. An order placed by a Federal Executive Agency, including the General Services Administration or the Department of Veterans Affairs under a Schedule Contract is a contract.</p> <p>D. It does not include debt instruments of the United States Government or of a Federal agency, such as Treasury Notes, Treasury Bonds, Treasury Bills, Savings Bonds, or similar instruments.</p> <p>E. It does <b>not</b> include a blanket purchase agreement between one or more Federal executive agencies and one or more contractors. However, an order placed by a Federal Executive Agency under the terms of a blanket purchase agreement is a contract.</p> <p>F. It does <b>not</b> include a license by a Federal Executive Agency.</p> <p>G. It does <b>not</b> include an obligation of a contractor (other than a Federal Executive Agency) to a subcontractor.</p> <p>H. It does not include an obligation of a Federal Executive Agency to lend money, lease property to a lessee, or sell property.</p>
Contract Modification Number	The number assigned to a contract or order by the reporting contract office to designate the modification or termination of a contract.

Contract Number	The number (alpha/numeric) assigned by the Federal Executive Agency to identify a particular contract or purchase order.
Contract Office Number	A five character code assigned by the Federal Executive Agency that identifies the purchasing or contract office.
Contract Office Order Number	The number assigned by the contracting office to identify delivery orders, task orders and calls placed against indefinite delivery contracts, Federal schedule contracts or basic ordering agreements.
Contractor	Any partner, corporation or sole proprietor who enters into a contract with a Federal Executive Agency.
EIN	Employer Identification Number that has been assigned by IRS.
Federal Executive Agency/Payer	A. Any executive agency (as defined in 5 U.S.C. 105) other than the General Accounting Office; B. Any military department (as defined in 5 U.S.C. 102); and C. The United States Postal Service and the Postal Rate Commission.
File	For purposes of this revenue procedure, a file consists of one Transmitter "T" Record at the beginning of the file, followed by a Payer "A" Record, Payee "B" Records, and an End of Payer "C" Record after each set of "B" Records. The last record on the file will be the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.
Payee	The contractor.
Payer/Federal Executive Agency	The Federal Executive Agency entering into the contract. The Payer/Federal Executive Agency will be held responsible for the completeness, accuracy and timely submission of magnetic media or electronic files.
Reporting Agency Code	The four digit agency and subagency code.
Special Character	Any character that is not a numeral, an alpha or a blank.
SSN	Social Security Number.
Taxpayer Identification Number (TIN)	Either an Employer Identification Number (EIN) or Social Security Number (SSN).
Transmitter	Person or organization submitting magnetic media file(s). May be a payer or agent of the payer.
Transmitter Control Code (TCC)	A five character alpha/numeric number assigned by IRS to the transmitter prior to actual magnetic media filing. This number is inserted in the "T" Record of the files and <b>must</b> be present before the files can be processed. An application Form 4419 must be filed with IRS/MCC to receive this number. <b>See Part A, Sec. 4.</b>

### Sec. 13. State Abbreviations

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



State	Code	State	Code	State	Code
Alabama	AL	Kansas	KS	Northern	
Alaska	AK	Kentucky	KY	Mariana Islands	MP
American Samoa	AS	Louisiana	LA	Ohio	OH
Arizona	AZ	Maine	ME	Oklahoma	OK
Arkansas	AR	Marshall Islands	MH	Oregon	OR
California	CA	Maryland	MD	Pennsylvania	PA
Colorado	CO	Massachusetts	MA	Puerto Rico	PR
Connecticut	CT	Michigan	MI	Rhode Island	RI
Delaware	DE	Minnesota	MN	South Carolina	SC
District of Columbia	DC	Mississippi	MS	South Dakota	SD
Federated States of Micronesia	FM	Missouri	MO	Tennessee	TN
Florida	FL	Montana	MT	Texas	TX
Georgia	GA	Nebraska	NE	Utah	UT
Guam	GU	Nevada	NV	Vermont	VT
Hawaii	HI	New Hampshire	NH	Virginia	VA
Idaho	ID	New Jersey	NJ	Virgin Islands	VI
Illinois	IL	New Mexico	NM	Washington	WA
Indiana	IN	New York	NY	West Virginia	WV
Iowa	IA	North Carolina	NC	Wisconsin	WI
		North Dakota	ND	Wyoming	WY

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

**.03** For foreign country addresses, filers may use a 51 position free format which should include city, province or state, postal code, and name of country in this order. This is allowable only if a “1” (one) appears in the Foreign Country Indicator, Field Position 247 of the “B” Record.

**.04** When reporting APO/FPO addresses use the following format:

**EXAMPLE:**

Payee Name	PVT Willard J. Doe
Mailing Address	Company F, PSC Box 100
	167 Infantry REGT
Payee City	APO (or FPO)
Payee State	AE, AA, or AP*
Payee ZIP Code	098010100

\*AE is the designation for ZIPs beginning with 090-098, AA for ZIP 340, and AP for ZIPs 962- 966.

**Sec. 14. Effective Date**

This revenue procedure is effective for filing Forms 8596 on magnetic media for the quarter beginning in January of 1999.

**PART B. — RECORD SPECIFICATIONS**

**Sec. 1. General**

**.01** The specifications contained in this part of the revenue procedure define the required format and contents of the records to be included in the magnetic media file.

**.02** A provision is made in the “B” Records for entries which are optional. If the field is not utilized, enter blanks to maintain a fixed record length of 750 positions. Each field description explains the intended use of specific field positions.

**.03** Transmitters should be consistent in the use of recording codes and density on files. If the media does not meet these specifications, it will be returned to the transmitter for replacement. (See Part A, Sec. 9.) Contact IRS/MCC for further information at 304-263-8700.

## Sec. 2. Tape Specifications

.01 IRS/MCC can process most magnetic tape files if the following specifications are followed:

- (a) 9 track EBCDIC (Extended Binary Coded Decimal Interchange Code) with:
  - (1) Odd parity.
  - (2) A density of 1600 or 6250 CPI.
  - (3) If transmitters use UNISYS Series 1100, they must submit an interchange tape.
- (b) 9 track ASCII (American Standard Coded Information Interchange) with:
  - (1) Odd parity.
  - (2) A density of 1600 or 6250 CPI.

Transmitters should be consistent in the use of recording codes and density on files.

.02 All compatible tape files must have the following characteristics: Type of tape - ½-inch (12.7 mm) wide, computer-grade magnetic tape on reels of up to 2,400 feet (731.52 m) within the following specifications:

- (a) Tape thickness: 1.0 or 1.5 mils and
- (b) Reel diameter: 10 ½-inch (26.67 cm), 8 ½-inch (21.59 cm), 7-inch (17.78 cm), or 6-inch.

.03 The tape records defined in this revenue procedure may be blocked subject to the following:

- (a) A block **must not** exceed 32,250 tape positions.
- (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9s; however, the last block of the file may be filled with 9s or truncated. **Do not pad a block with blanks.**
- (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item (b) above). The block length must be evenly divisible by 750.
- (d) Records may not span blocks.

.04 Labeled or unlabeled tapes may be submitted.

.05 For the purposes of this revenue procedure the following must be used:

Tape Mark:

- (a) Signifies the physical end of the recording on tape.
- (b) For even parity, use BCD configuration 001111 (8421).
- (c) May follow the header label and precede and/or follow the trailer label.

.06 IRS/MCC can only read one data file on a tape. A data file is a group of records which may or may not begin with a tapemark, but must end with a trailer label. Any data beyond the trailer label cannot be read by IRS programs.

## Sec. 3. Tape Cartridge Specifications

.01 In most instances, IRS/MCC can process tape cartridges that meet the following specifications:

- (a) Must be IBM 3480, 3490, 3490E, or AS400 compatible.
- (b) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
  - (1) Tape cartridges will be ½-inch tape contained in plastic cartridges which are approximately 4-inches by 5-inches by 1-inch in dimension.
  - (2) Magnetic tape will be chromium dioxide particle based ½-inch tape.
  - (3) Cartridges must be 18-track or 36-track parallel (See Note).
  - (4) Cartridges will contain 37,871 CPI or 75,742 CPI (characters per inch).
  - (5) Mode will be full function.
  - (6) The data may be compressed using EDRC (Memorex) or IDRC (IBM) compression.
  - (7) Either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded Information Interchange) may be used.

.02 The tape cartridge records defined in this revenue procedure may be blocked subject to the following:

- (a) A block **must not** exceed 32,250 tape positions.
- (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9s; however, the last block of the file may be filled with 9s or truncated. **Do not pad a block with blanks.**
- (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item (b) above). The block length must be evenly divisible by 750.
- (d) Records may not span blocks.

.03 Tape cartridges may be labeled or unlabeled.

.04 For the purposes of this revenue procedure, the following must be used:

Tape Mark:

- (a) Signifies the physical end of the recording on tape.
- (b) For even parity, use BCD configuration 001111 (8421).
- (c) May follow the header label and precede and/or follow the trailer label.

➡ **Note: Filers should indicate on the external media label and transmittal Form 4804 whether the cartridge is 36-track or 18-track.**

#### Sec. 4. 8mm, 4mm, and Quarter Inch Cartridge Specifications

.01 In most instances, IRS/MCC can process 8mm tape cartridges that meet the following specifications:

- (a) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
  - (1) Created from an AS400 operating system only.
  - (2) 8mm (.315-inch) tape cartridges will be 2 ½-inch by 3 ¾-inch.
  - (3) The 8mm tape cartridges must meet the following specifications:

Tracks	Density	Capacity
1	20 (43245 BPI)	2.5 Gb (10Gb)
1	21 (45434 BPI)	5 Gb (20 Gb)

- (4) Mode will be full function.
- (5) Compressed data is not acceptable.
- (6) Either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded Information Interchange) may be used. However, IRS/MCC encourages the use of EBCDIC. This information must appear on the external media label affixed to the cartridge.
- (7) A file may consist of more than one cartridge; however, no more than 250,000 documents may be transmitted per file or per cartridge. The filename, for example; IRSTAX, will contain a three digit extension. The extension will indicate the sequence of the cartridge within the file (e.g. 1 of 3, 2 of 3, and 3 of 3 would appear in the header label IRSTAX.001, IRSTAX.002, and IRSTAX.003 on each cartridge of the file.) **The end of transmission "F" Record should be placed only on the last cartridge for files containing multiple cartridges.**

.02 The 8mm (.315-inch) tape cartridge records defined in this revenue procedure may be blocked subject to the following:

- (a) A block **must not** exceed 32,250 tape positions.
- (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. **Do not pad a block with blanks.**
- (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item (b) above). The block length must be evenly divisible by 750.
- (d) Various COPY commands have been successful; however, the SAVE OBJECT COMMAND is not acceptable.
- (e) Extraneous data following the "F" record will result in media being returned for replacement.
- (f) Records may not span blocks.
- (g) No more than 250,000 documents per cartridge and per file.

.03 For faster processing, IRS/MCC encourages transmitters to use header labeled cartridges. IRSTAX may be used as a suggested filename.

.04 For the purposes of this revenue procedure, the following must be used:

Tape Mark:

- (a) Signifies the physical end of the recording on tape.
- (b) For even parity, use BCD configuration 001111 (8421).
- (c) May follow the header label and precede and/or follow the trailer label.

.05 If extraneous data follows the End of Transmission "F" Record, the file will be returned for replacement. Therefore, IRS/MCC encourages transmitters to use blank tape cartridges, rather than cartridges previously used, in the preparation of data when submitting information returns.

.06 IRS/MCC can only read one data file on a tape. A data file is a group of records which may or may not begin with a tape-mark, but must end with a trailer label. Any data beyond the trailer label cannot be read by IRS programs.

.07 4 mm (.157-inch) cassettes are now acceptable with the following specifications:

- (a) 4 mm cassettes will be 2 ¼-inch by 3-inch.
- (b) The tracks are 1 (one).
- (c) The density is 19 (61000 BPI).

- (d) The typical capacity is DDS (DAT data storage) at 1.3 Gb or 2 Gb, or DDS-2 at 4Gb.
  - (e) The general specifications for 8mm cartridges will also apply to the 4 mm cassettes.
- .08** Various Quarter Inch Cartridges (QIC) (¼-inch) are also acceptable.
- (a) QIC cartridges will be 4” by 6”.
  - (b) QIC cartridges must meet the following specifications:

Size	Tracks	Density	Capacity
QIC-24	8/9	5 (8000 BPI)	45Mb or 60Mb
QIC-120	15	15 (10000 BPI)	120Mb or 200Mb
QIC-150	18	16 (10000 BPI)	150Mb or 250Mb
QIC-320	26	17 (16000 BPI)	320Mb
QIC-525	26	17 (16000 BPI)	525Mb
QIC-1000	30	21 (36000 BPI)	1Gb
QIC-2Gb	42	34 (40640 BPI)	2Gb

- (c) The general specifications that apply to 8mm cartridges will also apply to QIC cartridges.

**Sec. 5. 3 ½-inch Diskette Specifications**

**IRS-MCC has discontinued processing 5 ¼ inch diskettes. Filers who use 5 ¼ inch diskettes must explore other methods by which to submit information returns magnetically. IRS-MCC has also discontinued processing non MS-DOS compatible diskettes.**

- .01** To be compatible, a diskette file must meet the following specifications:
- (a) 3 ½-inches in diameter.
  - (b) Data must be recorded in standard ASCII code.
  - (c) Records must be a fixed length of 750 bytes per record.
  - (d) Delimiter character commas (,) must not be used.
  - (e) Positions 749 and 750 of each record have been reserved for use as carriage return/line feed (CR/LF) characters, if applicable.
  - (f) Filename of IRSTAX must be used. Do not enter any other data in this field. If a file will consist of more than one diskette, the filename IRSTAX will contain a three-digit extension. This extension will indicate the sequence of the diskettes within the file. For example, if the file consists of three diskettes, the first diskette will be named IRSTAX.001, the second will be IRSTAX.002, and the third will be IRSTAX.003. The first diskette, IRSTAX.001 will begin with a “T” Record and the third diskette, IRSTAX.003 will have an “F” Record at the end of the file.
  - (g) A diskette will not contain multiple files. (See Part A, Section 12, for definition of a file.)
  - (h) Failure to comply with instructions will result in media being returned for replacement.
  - (i) Diskettes must meet one of the following specifications:

Capacity	Tracks	Sides/Density	Sector Size
1.44 mb	96tpi	hd	512
1.44 mb	135tpi	hd	512
1.2 mb	96tpi	hd	512

- .02** IRS/MCC encourages transmitters to use blank or currently formatted diskettes when preparing files. If extraneous data follows the End of Transmission “F” Record, the file will be returned for replacement.

**Note: 3 ½-inch diskettes created on a System 36 or AS400 are not acceptable.**

- .03** Transmitters should check media for viruses before submitting it to IRS/MCC.

**Sec. 6. Transmitter “T” Record - General Field Descriptions**

**.01** The Transmitter “T” Record identifies the entity transmitting the magnetic media file and contains information which is supplied on the Form 4804, Transmittal of Information Returns Magnetically/Electronically. The “T” Record has been created to facilitate current magnetic/ electronic processing of information returns at IRS/MCC with an eventual goal of paperless filing.

**.02** The Transmitter “T” Record is the first record on each file and is followed by a Payer “A” Record. See Part A, Sec. 12, Definition of Terms, for the definition of file. A file will be returned to the transmitter for replacement if the “T” Record is not present. For transmitters with multiple diskettes, refer to Part B. Sec. 5. 01 (f).

- .03** No money or payment amounts are reported in the Transmitter “T” Record.

**.04** For all fields marked “**Required**”, the transmitter must provide the information described under Description and Remarks. For those fields not marked “**Required**”, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

**.05 All records must be a fixed length of 750 positions.**

**.06** The Transmitter “T” Record must be followed by the Payer “A” Record, which must be followed with Payee “B” Records; however, the initial record on each file must be a Transmitter “T” Record.

**.07** All alpha characters entered in the “T” Record must be upper-case.

**.08** When transmitting information on magnetic media, the Transmitter “T” Record must precede the first Payer “A” Record and reflect the person actually transmitting the information to IRS/MCC.

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Record Name: Transmitter “T” Record

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Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “T.”
2–5	Payment Year	4	<b>Required.</b> Enter the 4 digit year in which the contract is signed.
6	Type of Return	1	<b>Required.</b> Enter “G”.
7–15	Transmitter’s TIN	9	<b>Required.</b> Must be the valid nine digit number TIN assigned by IRS to the Federal Executive Agency. Do not enter hyphens or alpha characters. All zeros, ones, twos, etc. will have the effect of an incorrect TIN.
16–20	Transmitter Control Code	5	<b>Required.</b> Enter the five character alpha/numeric Transmitter Control Code (TCC) assigned by IRS/MCC. A TCC must be obtained to file data within this program.
21–22	Replacement Alpha Character	2	<b>Required for replacement files only.</b> Enter the alpha/numeric character with ppears immediately following the TCC number on the Media Tracking Slip (Form 9267). The Form 9267 accompanies media that has been returned by IRS/MCC due to processing problems. This field must be blank unless media has been returned. If the file is being replaced magnetically, information is required in this field. Left justify information and fill unused positions with blanks. If this is not a replacement file, <b>enter blanks.</b>
23–29	Blank	7	<b>Enter blanks.</b>
30–69	Transmitter Name	40	<b>Required.</b> Enter the name (in the manner in which it is used in normal business) of the transmitter. If someone other than the Federal Agency is transmitting data, enter the name of the transmitter. The name of the transmitter <b>must</b> be consistent through the entire file. <b>Left-justify information</b> and fill unused positions with blanks.
70–109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks.

**NOTE: All the information “Required” in Field Positions 110 thru 280 MUST contain the address information where media, which IRS/MCC was unable to process, is to be returned. Any correspondence relating to problem media will also be sent to this address.**

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110–149	Agency Name	40	<b>Required.</b> Enter the name of the agency to be associated with the address where correspondence should be sent or media should be returned due to processing problems.
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Record Name: Transmitter "T" Record (Continued)

Field Position	Field Title	Length	Description and Remarks
150-189	Agency Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent or media should be returned due to processing problems.
190-229	Agency Mailing Address	40	<b>Required.</b> Enter the mailing address where correspondence should be sent or media should be returned in the event IRS/MCC is unable to process.
230-269	Agency City	40	<b>Required.</b> Enter the city, town, or post office where correspondence should be sent or media should be returned in the event IRS/MCC is unable to process.
270-271	Agency State	2	<b>Required.</b> Enter the valid U. S. Postal Service state abbreviation for states. Refer to the chart of valid state codes in Part A, Sec.13.
272-280	Agency ZIP Code	9	<b>Required.</b> Enter the valid nine digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks
281-303	Blank	23	<b>Enter blanks.</b>
304-343	Contact Name	40	<b>Required.</b> Enter the name of the person to be contacted if IRS/MCC encounters problems with the file.
344-358	Contact's Phone Number & Extension	15	<b>Required.</b> Enter the telephone number of the person to contact regarding magnetic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, the IRS/MCC Call Site phone number of 304-263-8700 with an extension of 52345 would be 304263870052345.
359-360	Magnetic Tape File Indicator	2	<b>Required for magnetic tape/tape cartridge filer only.</b> Enter the letters "LS" (in uppercase only). Use of this field by filers using other types of media will be acceptable but is not required. Otherwise, <b>enter blanks.</b>
361-748	Blank	388	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks,</b> or carriage return/line feed (CR/LF) characters.

**Sec. 7 Transmitter "T" Record - Record Layout**

Record Type	Payment Year	Type of Return	Transmitter's TIN	Transmitter Control Code	Replacement Alpha Character
1	2-5	6	7-15	16-20	21-22

Blank	Transmitter Name	Transmitter Name (Contd.)	Agency Name	Agency Name (Contd.)	Agency Mailing Address
23–29	30–69	70–109	110–149	150–189	190–229

Agency City	Agency State	Agency ZIP Code	Blank	Contact Name	Contact's Phone Number & Extension
230–269	270–271	272–280	281–303	304–343	344–358

Magnetic Tape File Indicator	Blank	Blank or CR/LF
359–360	361–748	749–750

## Sec. 8. Payer "A" Record - General Field Descriptions

**.01** The Payer "A" Record identifies the payer of the file and provides parameters for the succeeding Payee "B" Records. IRS computer programs rely on the absolute relationship between the parameters and data fields in the "A" Record and the data fields in the "B" Record to which they apply.

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

**.03** An "A" Record may be blocked with "B" Records; however, the initial record on a file must be a Transmitter "T" Record followed by a Payer "A" Record. IRS/MCC will accept an "A" Record after a "C" Record.

**.04** The number of "A" Records appearing on the media will depend on the number of agencies being reported. A separate "A" Record is required for each agency followed by the Payee "B" Records for the agency. Each set of "B" Records is followed by a summary "C" Record. If more than one agency is being reported on a tape or diskette, an "A" Record may follow a "C" Record (i.e., The "A", "B", and "C" Records for one agency may be followed by "A", "B", and "C" Records for the next agency, etc.).

**.05** All alpha characters entered in the "A" Record should be uppercase.

**.06** Do not begin any record at the end of a block or diskette and continue the same record into the next block or diskette.

**.07** For all fields marked "**Required**", the transmitter must provide the information described under Description and Remarks. For those fields not marked "**Required**", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.

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Record Name: Payer "A" Record

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Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter "A."
2–5	Payment Year	4	<b>Required.</b> Enter the 4 digit year in which the contract is signed.
6–11	Blank	6	<b>Enter blanks.</b>
12–20	Payer's TIN	9	<b>Required.</b> Must be the valid nine digit Taxpayer Identification Number assigned to the Federal Executive Agency. <b>Do not enter blanks, hyphens, or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN.

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Record Name: Payer "A" Record (Continued)

Field Position	Field Title	Length	Description and Remarks
21–24	Payer Name Control	4	Generally, the Name Control is the first four characters of the payer's name. The word "the" should be disregarded when it is the first word of the name, unless the name contains only two words. <b>This field should be left blank if the name control is not determinable.</b>
25–26	Blank	2	<b>Enter blanks.</b>
27	Type of Return	1	<b>Required.</b> Enter "G".
28	Amount Indicator	1	<b>Required.</b> Enter "8".
29–47	Blank	19	<b>Enter blanks.</b>
48	Original File Indicator	1	<b>Required for original files only.</b> Enter "1" (one) if the information is original data. Otherwise, <b>enter a blank.</b>
49	Replacement File Indicator	1	<b>Required for replacement files only.</b> Enter "1" (one) if the purpose of this file is to replace a file that IRS/MCC returned to the transmitter due to errors encountered in processing. This is a file that has not been successfully processed by IRS. Otherwise, <b>enter a blank.</b>
50–51	Blank	2	<b>Enter blanks.</b>
52	Foreign Entity Indicator	1	Enter a "1" (one) if the payer is a foreign entity and income is paid by the foreign entity to a U.S. resident. If the payer is not a foreign entity, enter a blank.
53–92	First Payer Name Line	40	<b>Required.</b> Must be present or files will be returned for replacement. Enter the name of the Federal Agency whose TIN appears in positions 12–20 of the "A" Record. The name of the agency must be entered in the manner in which it is used in normal business. Any extraneous information must be deleted. Left justify information, and fill unused positions with blanks.
93–132	Second Payer Name Line	40	<b>Required.</b> Enter the name and title of the person to whom requests for an offset against any unpaid tax liability of the contractor can be sent. If necessary, please abbreviate.
133	Blank	1	<b>Enter blank.</b>
134–173	Payer Shipping Address	40	<b>Required.</b> Enter the address of the person to whom requests for an offset against any unpaid tax liability of the contract can be sent. The street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to a street address). Left justify and fill with blanks.

**For U.S. addresses,** the payer city, state, and ZIP Code must be reported as a 40, 2, and 9 position field, respectively. **Filers must adhere to the correct format for the payer city state, and ZIP Code.**

**For foreign addresses,** filers may use the payer city, state, and ZIP Code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).



Record Name: Payer "A" Record (Continued)

Field Position	Field Title	Length	Description and Remarks
174-213	Payer City	40	<b>Required.</b> Enter the city of the person to whom requests for an offset against any unpaid tax liability of the contractor can be sent. Left justify and fill with blanks.
214-215	Payer State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states. Refer to the chart of valid state abbreviations in <b>Part A, Sec.13.</b>
216-224	Payer ZIP Code	9	<b>Required.</b> Enter the valid nine digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. .
225-239	Payer's Phone Number & Extension	15	Enter the payer's phone number and extension.
240-748	Blank	509	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks</b> or carriage return/line feed (CR/LF) characters.

**Sec. 9. Payer "A" Record - Record Layout**

Record Type	Payment Year	Blank	Payer's TIN	Payer Name Control	Blank	Type of Return	Amount Indicator
1	2-5	6-11	12-20	21-24	25-26	27	28
Blank	Original File Indicator	Replacement File Indicator	Blank	Foreign Entity Indicator	First Payer Name Line		
29-47	48	49	50-51	52	53-92		
Second Payer Name Line	Blank	Payer Shipping Address	Payer City	Payer State	Payer ZIP Code	Payer's Phone & Extension	
93-132	133	134-173	174-213	214-215	216-224	225-239	
Blank	Blank or CR/LF						
240-748	749-750						

## Sec. 10. Payee “B” Record - General Field Descriptions

**.01** The Payee “B” Record contains payment information from the individual contracts. When filing information documents on magnetic media, the format for the Payee “B” Records will remain constant.

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

**.03** The following specifications include a field in the payee records called “Name Control” in which the first four characters of the payee’s surname are to be entered by the filer.

(a) If filers are unable to determine the first four characters of the surname, the Name Control Field may be left blank. Compliance with the following will facilitate IRS computer programs in identifying the correct name control:

- (1) The surname of the payee whose TIN is shown in the “B” Record should always appear first. If, however, the records have been developed using the first name first, the filer must leave a blank space between the first and last names.
- (2) In the case of multiple payees, only the surname of the payee whose TIN (SSN, EIN or ITIN) is shown in the “B” Record must be present in the First Payee Name Line. Surnames of any other payees may be entered in the Second Payee Name Line.

**.04** For all fields marked “**Required**”, the transmitter must provide the information described under Description and Remarks. For those fields not marked “**Required**,” the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

**.05** All alpha characters entered in the “B” Record should be uppercase.

**.06** Decimal points (.) cannot be used to indicate dollars and cents.

**.07 IRS strongly encourages filers to review data for accuracy before submission to facilitate the collection of delinquent federal tax liabilities from contractors. Filers should be especially careful that names, TINs and income amounts are correct.**

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### Record Name: Payee “B” Record

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Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “B.”
2–5	Payment Year	4	<b>Required.</b> Enter the 4 digit year in which the contract is signed.
6	Blank	1	<b>Enter blank.</b>
7–10	Name Control	4	If determinable, enter the first four (4) characters of the surname of the person whose TIN is being reported in positions 12–20 of the “B” Record; otherwise, enter blanks. This usually is the contractor. Surnames of less than four (4) characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business, other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word “the” when it is the first word of the name, unless there are only two words in the name. A dash (–) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered part of the surname, e.g., for Van Elm, the name control would be VANE.

**Note: Although extraneous words, titles, and special characters are allowed (i.e., Mr., Mrs., Dr., apostrophe [’], or dash [–]), this information may be dropped during subsequent IRS/MCC processing.**

The following examples may be helpful to filers in developing the Name Control:

Individuals:	Name	Name Control
	Jane <b>Brown</b>	BROW
	John A. <b>Lee</b>	LEE*
	James P. <b>En</b> , Sr.	EN*
	John <b>O’Neill</b>	ONEI
	Mary <b>Van Buren</b>	VANB

Record Name: Payee "B" Record (Continued)

Field Position	Field Title	Length	Description and Remarks
	Juan <b>De Jesus</b>		DEJE
	Gloria A. <b>El-Roy</b>		EL-R
	Mr. John <b>Smith</b>		SMIT
	Joe <b>McCarthy</b>		MCCA
	Pedro <b>Torres-Lopes</b>		TORR
	Maria <b>Lopez</b> Moreno**		LOPE
	Binh To <b>La</b>		LA*
	Nhat Thi <b>Pham</b>		PHAM
	Mark <b>D'Allesandro</b>		DALL
Corporations:			
	The <b>First</b> National Bank		FIRS
	<b>The Hideaway</b>		THEH
	<b>A &amp; B</b> Cafe		A&BC
	<b>11TH</b> Street Inc.		11TH
Sole Proprietor:			
	Mark <b>Hemlock</b> DBA		
	The Sunshine Club		HEML
Partnership:			
	Robert <b>Aspen</b>		
	and Bess Willow		ASPE
	Harold <b>Fir</b> , Bruce Elm,		
	and Joyce Spruce et al Ptr		FIR*
Estate:			
	Frank <b>White</b> Estate		WHIT
	Estate of Sheila <b>Blue</b>		BLUE
Trusts and Fiduciaries:			
	<b>Daisy</b> Corporation Employee		
	Benefit Trust		DAIS
	Trust FBO The <b>Cherryblossom</b>		
	Society		CHER
Exempt Organization:			
	<b>Laborer's</b> Union, AFL-CIO		LABO
	<b>St. Bernard's</b> Methodist		
	Church Bldg. Fund		STBE

\*Name Controls of less than four (4) significant characters must be left-justified and blank-filled.

\*\*For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.

11            Type of TIN            1            This field is used to identify the Taxpayer Identification Number (TIN) in positions 12–20 as either an Employer Identification Number (EIN), a Social Security Number (SSN), or an Individual Taxpayer Identification Number (ITIN). Enter the appropriate code from the following table:

Code	Type of TIN	Type of Account
1	EIN	A business, organization, sole proprietor, or other entity
2	SSN	An individual, including a sole proprietor or

Record Name: Payee "B" Record (Continued)

Field Position	Field Title	Length	Description and Remarks
			2 ITIN An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN
			Blank N/A If the type of TIN is not determinable, enter a blank.
12-20	Contractor's Taxpayer Identification Number (TIN)	9	<b>Required.</b> Enter the nine digit Taxpayer Identification Number of the contractor (SSN, ITIN, or EIN). If an identification number has been applied for but not received, <b>enter blanks. Do not enter hyphens or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.
21-29	Common Parent's Taxpayer Identification Number (TIN)	9	<b>Required.</b> If applicable, enter the valid nine digit number assigned to the contractor's common parent; otherwise, enter blanks. (See Part A, Sec. 12, for a definition of Common Parent.) Do not enter hyphens or alpha characters. All zeros, ones, twos, etc. will have the effect on an incorrect TIN.
30-54	Blank	25	<b>Enter blanks.</b>
55-138	Zero	84	<b>Required.</b> Enter zeros.
139-150	Total Amount Obligated Under Contract	12	<b>Required.</b> The amount reported in this field represents Total Amount Obligated Under the Contract. The amount must be entered in U.S. dollars and cents. Dollar signs, commas, decimal points, or negative payments are not acceptable. Amount obligated must be right justified and unused positions must be zero filled.
151-198	Zero	48	<b>Required.</b> Enter zeros.
199-246	Blank	48	<b>Enter blanks.</b>
247	Foreign Country Indicator	1	<b>If the address of the payee is in a foreign country, enter a "1" (one) in this field;</b> otherwise, <b>enter blank.</b> When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Lines.
248-287	First Payee Name Line	40	<b>Required.</b> Enter the name of the contractor (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the "B" Record. Left justify and fill unused positions with blanks. If more space is required for the name, utilize the Second Payee Name Line Field. If there are multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present, preferably on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field.
288-327	Second Payee Name Line	40	If there are multiple payees, (e.g., partners or joint owners), use this field for those names not associated with the TIN provided in positions 12-20 of the "B" Record or if not enough space was provided in the First Payee Name Line, continue the name in this field (See <b>Note</b> ). <b>Do not enter address information.</b> It is important that filers provide as much payee information to IRS/MCC as possible to identify the payee associated with the TIN. Left justify and fill unused positions with blanks. <b>Fill with blanks if no entries are present for this field.</b>

Record Name: Payee "B" Record (Continued)

Field Position	Field Title	Length	Description and Remarks
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**Note: End First Payee Name Line with a full word. Do not split words. Begin Second Payee Name Line with the next sequential word.**

**Note: If applicable, enter the business name of the sole proprietor in this field.**

328-367	Blank	40	<b>Enter blanks.</b>
368-407	Payee Mailing Address	40	<b>Required.</b> Enter mailing address of the contractor. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks. This field <b>must not</b> contain any data other than the payee's mailing address.

**For U.S. addresses,** the payee city, state, and ZIP Code must be reported as a 40, 2, and 9 position field, respectively. **Filers must adhere to the correct format for the payee city, state, and ZIP code.**

**For foreign addresses,** filers may use the payee city, state, and ZIP code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator in position 247 must contain a "1" (one).

408-447	Blank	40	<b>Enter blanks.</b>
448-487	Payee City	40	<b>Required.</b> Enter the city, town or post office. Left justify information and fill the unused positions with blanks. Enter APO or FPO if applicable. Do not enter state and ZIP code information in this field.
488-489	Payee State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 13.
490-498	Payee ZIP Code	9	<b>Required.</b> Enter the valid nine digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record.
499-544	Blank	46	<b>Enter blanks.</b>
545	Filing Quarter	1	<b>Required.</b> Enter quarter; i.e., 1, 2, 3, or 4. See the chart below to determine the appropriate quarter.

<i>Quarter</i>	
1	January, February, March
2	April, May, June
3	July, August, September
4	October, November, December

546-553	Blank	8	<b>Enter blanks.</b>
554-568	Contract Number	15	<b>Required</b> (if available). Enter the contract number assigned by the Federal assigned by the Federal Executive Agency. Left justify and fill the unused positions with blanks.
569	Blank	1	<b>Enter blank.</b>

Record Name: Payee "B" Record (Continued)

Field Position	Field Title	Length	Description and Remarks
570-573	Contract Modification Number	4	<b>Required</b> (if available). Enter the number assigned to the contract or order to designate a modification or termination. If this field is not utilized, enter blanks.
574	Blank	1	<b>Enter blank.</b>
575-589	Contract Office Order Number	15	<b>Required</b> (if available). Enter the number assigned by the contracting office. <b>Left justify and fill the unused positions with blanks.</b>
590	Blank	1	<b>Enter blank.</b>
591-594	Reporting Agency Code	4	<b>Required.</b> Enter the four digit agency and subagency code.
595	Blank	1	<b>Enter blank.</b>
596-600	Contract Office Number	5	<b>Required</b> (if available). Enter the number assigned by the Federal Executive Agency that identifies the purchasing or contracting office.
601	Blank	1	<b>Enter blank.</b>
602-609	Date of Contract Action	8	<b>Required.</b> Enter the date of the action. Use YYYYMMDD (e.g., 19990214).
610	Blank	1	<b>Enter blank.</b>
611-618	Contract Completion Date	8	<b>Required.</b> Enter the expected date of completion of contract such as the contract delivery date under the contract schedule. Use YYYYMMDD. <b>If completion date is not available, enter blanks.</b>
619-658	Name of Common Parent	40	<b>Required</b> (if applicable). If the contractor is a member of an affiliated group of corporations that files its income tax returns on a consolidated basis, enter the name of the common parent of the affiliated group. Name entered should match the EIN in positions 21-29. If this field is not utilized, <b>enter blanks.</b>
659-748	Blank	90	<b>Enter blanks.</b>
749-750	Blank	2	Enter blanks or carriage return line feed (CR/LF) characters.

**Sec. 11. Payee "B" Record - Record Layout**

Record Type	Payment Year	Blank	Name Control	Type of TIN	Contractor's Taxpayer Identification Number (TIN)
1	2-5	6	7-10	11	12-20

**Sec. 11. Payee “B” Record - Record Layout (Continued)**

Common Parent’s Taxpayer Identification Number (TIN)	Blank	Zero	Total Amount Obligated Under Contract	Zero	Blank	Foreign Country Indicator
21–29	30–54	55–138	139–150	151–198	199–246	247

First Payee Name Line	Second Payee Name Line	Blank	Payee Mailing Address	Blank	Payee City	Payee State	Payee ZIP Code	Blank
248–287	288–327	328–367	368–407	408–447	448–487	488–489	490–498	499–544

Filing Quarter	Blank	Contract Number	Blank	Contract Modification Number	Blank	Contract Office Order Number	Blank
545	546–553	554–568	569	570–573	74	575–589	590

Reporting Agency Code	Blank	Contract Office Number	Blank	Date of Contract Action	Blank	Contract Completion Date
591–594	595	596–600	601	602–609	610	611–618

Name of Common Parent	Blank	Blank or (CR/LF)
619–658	659–748	749–750

**Sec. 12. End of Payer “C” Record - General Field Descriptions and Record Layout**

**.01 The End of Payer “C” Record is a fixed record length of 750 positions.**

**.02** The control total field is 18 positions in length.

**.03** The End of Payer “C” Record is a summary record for a given payer.

**.04** The “C” Record will contain the total number of payees and total of the payment amounts of a given payer. The “C” Record must be written after the last Payee “B” Record for a given payer. For each “A” Record and group of “B” Records on the file, there must be a corresponding “C” Record.

**.05** Payers/Transmitters should verify the accuracy of the totals since data with missing or incorrect “C” Records will be returned for replacement.

Record Name: End of Payer "C" Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter "C."
2-9	Number of Payees	8	<b>Required.</b> Enter the total number of "B" Records covered by the preceding "A" Record. Right justify information and fill unused positions with zeros.
10-15	Blank	6	<b>Enter blanks.</b>
16-141	Zero	126	Enter zeros.
142-159	Control Total	18	<b>Required.</b> Enter the total amount paid to contractors for all contracts present in the preceding Payee "B" Records. <b>Right justify and zero fill.</b>
160-231	Zero	72	<b>Enter zeros.</b>
232-48	Blank	517	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks,</b> or carriage return/line feed (CR/LF) characters.

End of Payer "C" Record - Record Layout

Record Type	Number of Payees	Blank	Zero	Control Total	Zero	Blank	Blank or CR/LF
1	2-9	10-15	16-141	142-159	160-231	232-748	740-750

**Sec. 13. End of Transmission "F" Record - General Field Descriptions and Record Layout**

**.01 The end of transmission "F" record is a fixed record length of 750 positions.**

**.02** The "F" Record is a summary of the number of payers in the entire file.

**.03** This record should be written after the last "C" Record of the entire file.

Record Name: End of Transmission "F" Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter "F."
2-9	Number of "A" Records	8	Enter the total number of Payer "A" Records in the entire file (right justify and zero fill) or enter all zeros.
10-30	Zero	21	Enter zeros.
31-748	Blank	718	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks</b> or carriage return/line feed (CR/LF) characters.

End of Transmission "F" Record - Record Layout

Record Type	Number of "A" Records	Zero	Blank	Blank or CR/LF
1	2-9	10-30	31-748	749-750