

Internal Revenue Service

Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors



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PURPOSE

The purpose of this publication is to provide instructions and technical specifications for the preparation and submission of Form 8655, Reporting Agent Authorization, and Reporting Agent List of clients/taxpayers for magnetic tape/electronic filing. This publication includes the requirements for paper submission of Reporting Agent's Lists, file specifications, magnetic tape record sequence order, processing criteria, record layouts, and exhibits. This publication should be used in conjunction with Revenue Procedure 2003-69 (previously Revenue Procedure 96-17), 1996-1 C.B. 633 which provides requirements for completing and submitting Form 8655, Reporting Agent Authorization. (Revenue Procedure 96-17 was reprinted in 1996 as Publication 1911 (1-96), Catalog Number 22484C.)

CHANGES

The Form 8655 was revised 5-2005, at that time the title of the form was changed to "Reporting Agents Authorization". Updates to exhibit 11 were made.

EFFECTIVE DATE

This publication is effective on the revision date printed on the cover leaf. All previous revisions are obsoleted.

Section 01. SUBMISSION OF REPORTING AGENT AUTHORIZATIONS (RAA)

SECTION 01.01

Reporting Agents who wish to file client/taxpayer employment tax returns on magnetic tape or electronically, or make electronic submission of federal tax deposits, must formally apply to the Internal Revenue Service for these privileges. Currently, the required information, including any deadlines for these applications, is contained within Rev. Proc.2003-69, 1996-1 C.B. 637 for magnetic tape 941/940 programs; Rev. Proc. 99-39, 1999-43 I.R.B. 532 for electronic filing; and Rev. Proc. 98-32, 1998-17 I.R.B 11 for Batch Filers and Bulk Filers. Contact the Internal Revenue Service at (800)TAX-FORM (800) 829-3676 or <http://www.irs.gov> for copies of the current revenue procedures.

Section 01.02

The applications governed by the referenced revenue procedures must be accompanied by the individual Reporting Agent Authorization (RAA), and a list of clients/taxpayers for whom magnetic tape or electronic returns will be filed and/or federal tax deposits will be made.

Section 01.03

The Reporting Agent's List must be accompanied by a copy of the Authorizations signed by the taxpayer or authorized representative (See Rev. Proc. 2003-69). A photocopy or fax is acceptable. New Authorizations must be made on Form 8655 (with a revision date of May 2005) or its equivalent.

A revised Authorization is not required to replace an Authorization made on a prior version of Form 8655, provided that the Authorization places no restriction on the medium for filing Form 941 and the Agent:

- 1) Advises its client that its Forms 941 may be filed electronically, and provides the client with the option of rejecting electronic filing as the medium for filing its Forms 941. An Agent may use the most efficient and timely method of clearly providing this notification to a client. A client's rejection of electronic filing for its Forms 941 must be submitted in writing to the Agent; and
- 2) Immediately removes any client from its electronic filing client base that rejects having its Forms 941 filed electronically.

Section 6.05 of Rev. Proc. 2003-69, 1996-1 C.B. 633, was modified to provide the same relief as set forth in section 5.04 of Rev. Proc. 99-39, 1999-43 I.R.B. 532 (regarding an Agent not having to replace a previously submitted Authorization under certain circumstances.)

Section 01.04

At present the Service can accept and process to the Reporting Agents File (RAF) Authorizations for electronic submissions of Forms 941 and 940. On January 31, 1999 the Service began accepting and processing Authorizations for electronic submissions for FTD payments for Form 940, 941, 943, 945, 720, 1042, 1120, 1041, CT-1, 990C, 990T and 990PF. Forms 8655 submitted prior to 1/31/99 authorizing electronic FTD payments for other than Form 941 or 940 employment tax payments should have been resubmitted in order for the Authorization to be processed to the RAF. The magnetic tape FTD program was terminated on 1/31/2000.

Section 01.05

There are two methods of submitting the Agent's List: magnetic tape or paper listings. If the Agent wishes, he/she may always file the Agent's List on magnetic tape, but if the number of client/taxpayers exceeds 100, then the Agent's List **must** be filed on magnetic tape.

Section 01.06

Agent's Lists submitted on magnetic tape must be submitted in accordance with the specifications in Sections 04 and 05 of this Publication.

Section 01.07

Agent's Lists submitted on paper must be submitted in duplicate using the format indicated in Exhibit #2 or instructions in Rev. Proc. 98-32 for Batch Filers and Bulk Filers. Listings and Forms 8655 must be in numerical order by Employer Identification Number (EIN).

Section 01.08

The initial list of taxpayers sent with the application to file must be submitted by certain deadlines set forth in Rev. Proc. 2003-69 and Rev. Proc. 99-39. This is because the Service requires time to validate the information on the Agent's List and the associated Authorizations, and to return a validated Agent's List, with a name control for each client/taxpayer listed, to the Agent. The validated Agent's List is the confirmation that the Authorizations have been accepted.

Section 01.09

The preparation of a paper listing (Exhibit #2) is reasonably self-explanatory. The following explains the format of the listing. Examples of entries are provided on the exhibit.

1. Name and Address of Agent - self-explanatory.
2. The Agent's Employer Identification Number - self-explanatory.
3. List Type - Either Additions or Deletions. Separate paper lists must be prepared for additions and deletions.
4. Name of Agent's Contact Person.
5. Phone Number of Agent's Contact Person.
6. Client Account Number - Optional for benefit of Agents.
7. Employer Identification Number - of taxpayer.
8. Name Control - Blank when submitted by Agent. Will be filled in when returned to the Agent by IRS.
9. Taxpayer Name and Address - enter the sole proprietor/owner's name, this should match the name on IRS records.

Section 01.10

If in the course of business, the Agent wishes to add or delete client/taxpayers from his/her current authorized list, the format for both the magnetic tape/cartridge file and the paper list is the same as for the initial listing submission.

Section 01.11

Inventories of less than 25 adds or deletes (projected for the quarter) should not be sent on magnetic tape/cartridge. These small volumes can be sent on paper listings at any time during the quarter, when the Agent determines the overall quarterly volume will be less than 25. Inventories of more than 100, however, must be filed on magnetic tape.

Section 01.12

When the Agent determines that he/she will no longer be filing tax returns or making FTD submissions for a taxpayer, the Agent should notify the Service. This is done by submitting a delete tape/cartridge or delete list.

Section 01.13

On January 1, 2002 all RAF processing will be transitioned to the Ogden Accounts Management Campus. The full addresses shown below should be used to ensure proper delivery for submissions of Reporting Agent Authorizations:

Magnetic Tape Delivery (Add and/or Delete Tapes):

Internal Revenue Service
Accounts Management Campus
MS 6360 Tape Library
1973 North Rulon White Blvd.
Ogden, UT 84201

Form 8655 Delivery:

Internal Revenue Service
Accounts Management Campus
MS 6748 RAF Team
1973 North Rulon White Blvd.
Ogden, UT 84201

Section 02. SUBMISSION OF REPORTING AGENTS AUTHORIZATIONS FOR ELECTRONIC FTD PAYMENTS

Section 02.01

On January 31, 1999 the Service began accepting and processing Authorizations for electronic or magnetic tape submissions for FTD payments for Forms 940, 941, 943, 945, 720, 1042, 1120, 1041, CT-1, 990C, 990T and 990PF. Any Forms 8655 submitted prior to 1/31/99 authorizing electronic FTDs for other than Form 941 or 940 employment tax payments, should have been resubmitted in order for the Authorization to be processed to the RAF. (The magnetic tape FTD program was terminated on 1/31/2000.)

Section 02.02

These Authorizations will be used to verify the authority given by the taxpayer to an Agent to make FTDs on the taxpayer's behalf.

Section 03. ADDITIONAL PUBLICATION INFORMATION

Section 03.01

Questions regarding this Publication or requests for additional copies of this publication should be addressed to the RAF Team at the address shown in Section 01-13. Requests for magnetic tape filing information may be addressed to the Service at any one of the service centers listed in Rev. Proc. 96-18. Requests for information concerning the Electronic Federal Tax Payment System (EFTPS) may be addressed to the address shown in Rev. Proc. 98-32. Information relating to the Form 941 E-File Program and 941 Online Filing may be addressed to the address shown in Rev. Proc. 99-39.

Section 04. CONVENTIONS AND DEFINITIONS

Section 04-01 Conventions

- (a) Agents who submit their initial or add and delete lists on magnetic tape must conform to Level 3 of the ANSI Standard X3.27-1978, (Magnetic Tape Labels and File Structure for Information Interchange). Magnetic Tape Cartridges must be of a type or comparable to BASF 3490 DL. Specifically, this call for recognition of the following label types: VOL1, HDR1, HDR2, EOF1, EOF2, EOVI, and EOVI2 (see exhibits 3 through 9 for specific label specifications). No internal user labels or non-labeled tapes will be accepted as these modifications could prevent successful processing of the tape.
- (b) Record Mark - No restrictions apply to record marks.
- (c) Tape Mark - The tape marks (defined in Section 04.02) will be automatically generated for an interchange tape. An example of tape mark placement is provided in Section 05.02 Magnetic Tape Specifications.

Section 04.02 Definitions

Element	Description
ASCII	American Standard Code for Information Interchange
Blocked Records	Two or more records grouped together between interrecord gaps.
Blocking Factors	The number of records grouped together to form a block.
b	Denotes a blank position. (Except in creation date and purge date fields.)
EIN	Employer Identification Number.
File	A file consists of all tape records submitted by a Reporting Agent.
FTD	Federal Tax Deposit
RA	Reporting Agent
RAA	Reporting Agent Authorization (See Rev. Proc. 2003-69)
Record	A group of related fields of information, treated as a unit.

Record Mark	Special character used either to limit the number of characters in data transfer or to separate blocked records on tape.
Reel	A spool of magnetic tape.
Reporting Agent	See Rev. Proc. 2003-69
Reporting Agent List	See Rev. Proc. 2003-69
Special Character	Any character that is not a numeral, letter or blank.
Tape Mark	Special character that is written on tape.
Taxpayer	Person or organization liable for the payment of tax. The taxpayer will be held responsible for the completeness, accuracy and timely submission of the magnetic tape files.
Unblocked Records	Single records written between interrecord gaps.
YYYYMM	Year Year Year Year Month Month of ending month of the tax period in digits. Example: first quarter 2002 returns = 200203, fourth quarter 2002 returns = 200212, calendar year 2002 returns = 200212.
YYYYDDD	Year Year Year Year Day Day Day = Four digit year plus Julian Day. Example: January 1st, 2002 = 2002001, January 31st, 2002 = 2002031.

Section 05. MAGNETIC TAPE SPECIFICATIONS

Section 05.01

A tape reel must have the following physical characteristics:

Type of tape	1/2" Mylar base, oxide coated
Recording density	6250 BPI preferred, 1600 BPI acceptable Parity Odd
Interrecord Gap	.3" for 6250 BPI, .6" for 1600 BPI
Recording Mode	ASCII
Track	9-track for reel tape, 36 for Magnetic Tape cartridge
Recording Format	Agent will use a recording format of "F" (fixed length records)
Magnetic Tape Cartridge	Must be of a type comparable to BASF 3490 DL

Section 05.02

These specifications prescribe the required format and content of the records to be included in the file, but not the methods or equipment to be used in their preparations. An acceptable file will contain, for each Agent, the following:

VOL1
HDR1
HDR2
TAPE MARK
REPORTING AGENT RECORD
TAXPAYER RECORD - one for each Authorization submitted
END OF FILE TRAILER RECORD
TAPE MARK
EOF1
EOF2
TAPE MARK
TAPE MARK

Section 05.03

All records including headers and trailers, must be written at the same density.

Section 05.04

Affix an external label to each tape/cartridge with the following information:

1. Name of Agent,
2. Number of entries (added or deleted) on the file (even if more than one reel or cartridge comprises the file),
3. Type of file (Initial, Add or Delete),
4. Density (6250) BPI (if reel tape)
5. Channel (9) if reel tape, (36) if cartridge,
6. Parity (odd)
7. Sequence number of reel or cartridge and total number of reels/cartridges in file (for example: 1 of 3),
8. Write in large type: EXPEDITE - REPORTING AGENT AUTHORIZATIONS.

Section 05.05 Record Length

The tape records prescribed in the specifications must be blocked at one record per block (400 tape character positions).

Section 05.06 Data

Only character data may be used. This means numeric fields cannot use overpunched signs and must be right justified with remaining unused positions zero filled. Special characters should be limited to "-", "&", "%", or "/" in the street address fields or ampersand, and hyphen, in the taxpayer name line of the Reporting Agent "RA" Record and Taxpayer "TP" Record. Otherwise, characters must be numeric or alphabetic. All numeric data should be in unsigned ASCII characters (no binary data).

Section 05.07 Reporting Agent Record

Identifies the Agent who prepares and transmits the reel tape or cartridge file and the Authorizations (see Exhibit 10). The Agent Record must precede the first Taxpayer Record reported on the first reel or cartridge of the file.

Section 05.08 Client/Taxpayer Records

1. Taxpayer records contain information for each taxpayer reported by the reporting agent (see Exhibit 11). The number of Taxpayer Records appearing on one reel tape or cartridge file will depend on the number of taxpayers represented. All Taxpayer Records must be in ascending sequence order by EIN, on reel tape or cartridge and paper listings.
2. All records will be blocked individually with no other records in the block. Records should have a blocking factor for which blocks will not exceed 400 tape character positions. All records must be fixed length. Fields identified as indicators should always carry a value if the field is applicable. Other fields must be left justified and blank filled on right. Also, blank fill all non-significant fields.

Section 05.09 End of File Trailer Record

This record contains a count of all Taxpayer Records (see Exhibit 12). The Trailer Record must be the last record on the Agent's reel tape or cartridge file. It can be followed only by a tape mark.

Reporting Agent Authorization

Taxpayer

1a Name of taxpayer (as distinguished from trade name)	2 Employer identification number (EIN)
1b Trade name, if any	4 If you are a seasonal employer, check here <input type="checkbox"/>
3 Address (number, street, and room or suite no.) City or town, state, and ZIP code	5 Other identification number
6 Contact person	7 Daytime telephone number ()
	8 Fax number ()

Reporting Agent

9 Name (enter company name or name of business)	10 Employer identification number (EIN)
11 Address (number, street, and room or suite no.) City or town, state, and ZIP code	
12 Contact person	13 Daytime telephone number ()
	14 Fax number ()

Authorization of Reporting Agent To Sign and File Returns

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	944-PR _____	945 _____	1042 _____	CT-1 _____

Authorization of Reporting Agent To Make Deposits and Payments

16 Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____	1041 _____
1042 _____	1120 _____	CT-1 _____	990-C _____	990-PF _____	990-T _____	

Disclosure of Information to Reporting Agents

17a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 15 and/or line 16.

b Check here if the reporting agent also wants to receive copies of notices from the IRS.

Form W-2 series or Form 1099 series Disclosure Authorization

18a The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning _____.

b The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning _____.

State or Local Authorization

19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16.

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

Sign Here

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

_____ Signature of taxpayer	_____ Title	_____ Date
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General Instructions

What's New

- Magnetic tape is no longer a filing method for the returns on line 15.
- The "Other" box in line 16 has been deleted. Authority to make deposits and payments can only be granted for the forms listed in line 16.
- New Forms 944 and 944-PR have been added to line 15. New Form 944 has been added to line 16. Form 944 should be available for calendar year 2006.
- Lines 18a and 18b have been added to allow taxpayers to grant reporting agents disclosure authority for the Form W-2 series and Form 1099 series information returns.

Purpose of Form

Form 8655 is used to authorize a reporting agent to:

- Sign and file certain returns;
- Make deposits and payments for certain returns;
- Receive duplicate copies of tax information, notices, and other written communication regarding any authority granted; and
- Provide IRS with information to aid in penalty relief determinations related to the authority granted on Form 8655.

Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 15 or 16 and continues indefinitely unless revoked by the taxpayer or reporting agent. No authorization or authority is granted for periods prior to the period(s) indicated on Form 8655. Disclosure authority by checking the box in line 17a is effective with the dated signature of the taxpayer on Form 8655.

Any authority granted on Form 8655 does not revoke and has no effect on any authority granted on Forms 2848 or 8821, or any third-party designee checkbox authority.

Where To File

Send Form 8655 to:

Internal Revenue Service
Accounts Management Service Center
MS 6748 RAF Team
1973 North Rulon White Blvd.
Ogden, UT 84404

You can fax Form 8655 to the IRS. The number is 801-620-4142.

Additional Information

Additional information concerning reporting agent authorizations may be found in:

- **Pub. 1474**, Technical Specifications Guide for Reporting Agent Authorizations and Federal Tax Depositors, and
- **Rev. Proc. 2003-69**. You can find Rev. Proc. 2003-69 on page 403 of Internal Revenue Bulletin 2003-34 at www.irs.gov/pub/irs-irbs/irb03-34.pdf.

Substitute Form 8655

If you want to prepare and use a substitute Form 8655, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 8655 is approved, the form approval number must be printed in the lower left margin of each substitute Form 8655 you file with the IRS.

Revoking an Authorization

If you have a valid Form 8655 on file with the IRS, the filing of a new Form 8655 revokes the authority of the prior reporting agent beginning with the period indicated on the new Form 8655. However, the prior reporting agent is still an authorized reporting agent and retains any previously granted disclosure authority for the periods prior to the beginning period of the new reporting agent's authorization unless specifically revoked.

If the taxpayer wants to revoke an existing authorization, send a copy of the previously executed Form 8655 to the IRS at the address under *Where To File*, above. Re-sign the copy of the Form 8655 under the original signature. Write REVOKE across the top of the form. If you do not have a copy of the authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the reporting agent is revoked and must be signed by the taxpayer. Also, list the name and address of each reporting agent whose authority is revoked.

Withdrawing from reporting authority. A reporting agent can withdraw from authority by filing a statement with the IRS, either on paper or using a delete process. The statement must be signed by the reporting agent (if filed on paper) and identify the name and address of the taxpayer and authorization(s) from which the reporting agent is withdrawing. For information on the delete process, see Pub. 1474.

Specific Instructions

Line 15

Use the "YYYY" format for annual tax returns. Use the "MM/YYYY" format for quarterly tax returns, where "MM" is the ending month of the quarter the named reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "03/2005" on the line for "941" to indicate you are authorizing the named reporting agent to sign and file Form 941 for the January–March quarter of 2005 and subsequent quarters.

Line 16

Use the "MM/YYYY" format to enter the starting date, where "MM" is the first month the named reporting agent is authorized to make deposits or payments for the taxpayer. For example, enter "08/2005" on the line for "720" to indicate you are authorizing the named reporting agent to make deposits or payments for Form 720 starting in August 2005 and all subsequent months.

Who Must Sign

Sole proprietorship—The individual owning the business.

Corporation (including an LLC treated as a corporation)—Generally, Form 8655 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer, and (d) any other person authorized to access information under section 6103(e).

Partnership (including an LLC treated as a partnership) or an unincorporated organization—Generally, Form 8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8655.

Single member limited liability company (LLC) treated as a disregarded entity—The owner of the LLC.

Trust or estate—The fiduciary.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8655 is provided by the IRS for your convenience and its use is voluntary. If you choose to authorize a reporting agent to act on your behalf, under section 6109, you must disclose your EIN.

The principal purpose of this disclosure is to secure proper identification of the taxpayer. We need this information to gain access to your tax information in our files and properly respond to your request. If you do not disclose this information, the IRS may suspend processing your reporting agent authorization and may not be able to honor your reporting agent authorization until you provide your EIN.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 8655 will vary depending on individual circumstances. The estimated average time is 6 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making Form 8655 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 Form 8655 to this address. Instead, see *Where To File* above.

EXHIBIT 2

REPORTING AGENT'S LIST

DATE OF LIST _____

Agent's Name _____

Street Address _____

City, State, ZIP _____

Agent Employer Identification Number _____

List Type (Additions or Deletions) _____

Name of Agent Contact Person _____

Phone Number of Agent Contact Person _____

Client Account Number (optional)	Employer Identification Number	Name Control (IRS Supplied)	Taxpayer Name and Address
10035	*12-00000XX		Taxpayer One 1 First St Firsttown, NY 10001
10037	*32-0000XXX		Taxpayer Two 2 Second St Secondtown, NY 20002
12345	*52-000XXXX		Taxpayer Three 3 Third St Thirddtown, NY 30003

- * Asterisk is a reminder that Employer Identification Numbers must be listed in ascending sequence order.
- NOTE: The examples show the required information, however, agents may elect to include more.

EXHIBIT 3

VOL1 LABEL

Tape Position		Acceptable Values
1 - 4	*	"VOL1"
5 - 10		6 digit reel number (000001)
11 - 79	*	Blanks
80	*	"3" (indicates current level of ANSI standard)

* Asterisk indicates positions (fields) that are generally system generated (Vendors may differ somewhat.) The Agent should make entries in all other fields.

EXHIBIT 4

HDR1 LABEL

Tape Position		Acceptable Values
1 - 4	*	"HDR1"
5 - 21		This is the file identifier. It is incumbent upon the Reporting Agent to supply this information. Entries must be left justified with blanks in remaining positions. Valid entry is "RAF5001".
22 - 27		6 digit reel number
28 - 31	*	"0001"
32 - 35	*	"0001"
36 - 39		Specifies the current stage in bracket version in the succession of one file generation by the next. Generally will be 0001.
40 - 41		"01"
42 - 47		Creation Date. This date should be generated by the operating system and have the date the tape was created. The format is "bYYDDD" (Julian Date). The "b" equates to the first two positions of the year (blank equals "19", zero equals "20", one equals "21", etc.)
48 - 53		Purge Date. This date should be generated by the operating system and have the date the tape will be purged. The format is "bYYDDD" (Julian Date). For Service use, specify the purge date as one year after the creation date. The "b" equates to the first two positions of the year (blank equals "19", zero equals "20", one equals "21", etc.)
54	*	blank
55 - 60	*	zeros ("000000")
61 - 80	*	blanks

* Asterisk indicates positions (fields) that are generally system generated (Vendors may differ somewhat.) The Agent should make entries in all other fields.

EXHIBIT 5

HDR2 LABEL

Tape Position		Acceptable Values
1 - 4	*	"HDR2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00400" All records will be 00400 in length.
11 - 15	*	"00400" All records will be 00400 in length.
16 - 50	*	Blanks
51 - 52	*	Specify the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

* Asterisk indicates positions (fields) that are generally system generated (Vendors may differ somewhat.) The Agent should make entries in all other fields.

EXHIBIT 6

EOF1 LABEL

Tape Position		Acceptable Values
1 - 4	*	"EOF1"
5 - 21		This is the file identifier. It is incumbent upon the Reporting Agent to supply this information. Entries must be left justified and blank filled. Valid entry is "RAF5001".
22 - 27		6 digit reel number
28 - 31	*	"0001"
32 - 35	*	"0001"
36 - 39		Specifies the current stage in bracket version in the succession of one file generation by the next. Generally will be 0001.
40 - 41		"01"
42 - 47		Creation Date. This date should be generated by the operating system and have the date the tape was created. The format is "bYYDDD" (Julian Date). The "b" equates to the first two positions of the year (blank equals "19", zero equals "20", one equals "21", etc.)
48 - 53		Purge Date. This date should be generated by the operating system and have the date the tape will be purged. The format is "bYYDDD" (Julian Date). For Service use, specify the purge date as one year after the creation date. The "b" equates to the first two positions of the year (blank equals "19", zero equals "20", one equals "21", etc.)
54	*	blank
55 - 60	*	The number of blocks on the tape reel
61 - 80	*	blanks

* Asterisk indicates positions (fields) that are generally system generated (Vendors may differ somewhat.) The Agent should make entries in all other fields.

EXHIBIT 7

EOF2 LABEL

Tape Position		Acceptable Values
1 - 4	*	"EOF2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00400" All records will be 00400 in length.
11 - 15	*	"00400" All records will be 00400 in length.
16 - 50	*	Blanks
51 - 52	*	Specify the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

* Asterisk indicates positions (fields) that are generally system generated (Vendors may differ somewhat.) The Agent should make entries in all other fields.

EXHIBIT 8

EOV1 LABEL

Tape Position		Acceptable Values
1 - 4	*	"EOV1"
5 - 21		This is the file identifier. It is incumbent upon the Reporting Agent to supply this information. Entries must be left justified and blank filled. Valid entry is "RAF5001".
22 - 27		6 digit reel number
28 - 31	*	"0001"
32 - 35	*	"0001"
36 - 39		Specifies the current stage in bracket version in the succession of one file generation by the next. Generally will be 0001.
40 - 41		"01"
42 - 47		Creation Date. This date should be generated by the operating system and have the date the tape was created. The format is "bYYDDD" (Julian Date). The "b" equates to the first two positions of the year (blank equals "19", zero equals "20", one equals "21", etc.)
48 - 53		Purge Date. This date should be generated by the operating system and have the date the tape will be purged. The format is "bYYDDD" (Julian Date). For Service use, specify the purge date as one year after the creation date. The "b" equates to the first two positions of the year (blank equals "19", zero equals "20", one equals "21", etc.)
54	*	blank
55 - 60	*	The number of blocks on the tape reel
61 - 80	*	blanks

* Asterisk indicates positions (fields) that are generally system generated (Vendors may differ somewhat.) The Agent should make entries in all other fields.

EXHIBIT 9

EOV2 LABEL

Tape Position		Acceptable Values
1 - 4	*	"EOV2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00400" All records will be 00400 in length.
11 - 15	*	"00400" All records will be 00400 in length.
16 - 50	*	Blanks
51 - 52	*	Specify the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

* Asterisk indicates positions (fields) that are generally system generated (Vendors may differ somewhat.) The Agent should make entries in all other fields.

EXHIBIT 10

REPORTING AGENT RECORD

General Information

The Reporting Agent Record identifies the Agent who is submitting the file of client/taxpayers. This record must precede the first Taxpayer Record reported on the first reel of the tape file.

<i>Tape Position</i>	<i>Element Name</i>	<i>Definition of Entry</i>
1-2	Record Type	Enter "RA" to indicate Reporting Agent header record.
3-4	RA-ID Number	Enter the two digit number assigned by IRS. If none assigned, enter blanks. (FTD RAs only).
5-13	RA-EIN	Enter nine numeric characters of reporting agent's EIN. Do not include hyphen.
14-48	RA-Name	Enter first name line of Reporting Agent. Valid characters are A-Z, 0-9, ampersand, hyphen and one blank between each word. The comma, period, number sign, apostrophe and multiple blanks are invalid characters. Left justify and blank fill.
49-83	RA-Second Name Line	Enter second name line of Reporting Agent, if desired (for Doing Business As (DBA) or Trading as (TA)). Valid characters are A-Z, 0-9, ampersand, hyphen and one blank. Left justify and blank fill.
84-118	RA Street Address	Enter street address of Reporting Agent. Valid characters are A-Z, 0-9, ampersand, hyphen, slash "/", percent sign "%" and one blank between each word. Invalid characters are the number sign, period, apostrophe and multiple blanks. Left justify and blank fill.
119-138	RA City	Enter City of Reporting Agent. Valid characters are A-Z, 0-9, hyphen and one blank. Left justify and blank fill.

EXHIBIT 10

REPORTING AGENT RECORD (Con't)

General Information

<i>Tape Position</i>	<i>Element Name</i>	<i>Definition of Entry</i>
139-140	RA State Code	Enter State Code of Reporting Agent.
141-149	RA Zip Code	Enter zip code of Reporting Agent.
150-159	RA Phone Number	Enter ten numerics.
160-195	RA Contact Point	Name of Reporting Agent's primary contact.
196-400	Reserved	Enter blanks.

EXHIBIT 11

TAXPAYER RECORD

General Information

A Taxpayer record is required for each taxpayer.

<i>Tape Position</i>	<i>Element Name</i>	<i>Description of Entry</i>
1-2	Taxpayer Record Type	Enter "TP" to indicate a taxpayer record.
3-11	Taxpayer EIN	Enter 9 numerics of taxpayer EIN. Do not enter hyphens. Must be in ascending sequence order.
12-46	Taxpayer Name	Enter name of taxpayer. Valid characters are A-Z, 0-9, ampersand, hyphen and one blank between each word. The comma, period, number sign, apostrophe and multiple blanks are invalid characters. Left justify and blank fill.
47-50	Taxpayer Name Control	Enter Name Control of taxpayer as provided by IRS. <u>Use only on delete submissions.</u>
51-85	Taxpayer Street Address	Enter address of taxpayer. Valid characters are A-Z, 0-9, ampersand, hyphen, slash "/", percent "%", and one blank between each word. Invalid characters are the number sign, period, apostrophe and multiple blanks. (<i>Foreign Address:</i>) Enter street address, including province and mailing code. (For Example:) 20 Champs Elysee 75307 Paris. Left justify and blank fill.

EXHIBIT 11
TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer

Tape Position	Element Name	Description of Entry
86-105	Taxpayer City	Enter city of taxpayer. Valid characters are A-Z, 0-9, hyphen and one blank. <i>(Foreign Address:)</i> Enter name of country. Left justify and blank fill.
106-107	Taxpayer State Code	Enter State Code of taxpayer. <i>(Foreign Address:)</i> Enter “.”
108-116	Taxpayer Zip Code	Enter zip code of taxpayer. <i>(Foreign Address:)</i> Blank fill.
117-126	Client Account Number	Enter Client account number if desired. Left justify and blank fill. Field may be left blank if desired.
127	Disclosure Indicator	Enter “N” if authorized to receive or request copies of tax information and other communications. If not, blank fill.
128	Notice Indicator	Enter "N" if authorized to receive a copy of taxpayers notices. If not, blank fill.
129-132	W2 Year	This authority is effective for calendar year beginning YYYY. Enter four digit numeric for beginning year. Year can not begin before 2004. If not, blank fill.
133-136	1099 Year	This authority is effective for calendar year beginning YYYY. Enter four digit numeric for beginning year. Year can not begin before 2006. If not, blank fill.
137	940 Indicator	Enter "Y" if RAA submitted for filing Form 940 on magnetic tape or electronic filing. Enter blank if not.
138-143	940-Tax Period	Enter six digit numeric YYYY12 tax period for Form 940. Use beginning YYYY12 if RAA being submitted. Use YYYY12 of last return to be filed by RA if RAA is being withdrawn. Leave blank if 940 indicator is blank.

EXHIBIT 11
TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

Tape Position	Element Name	Description of Entry
144	940 Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 940 indicator is blank.
145	941 Indicator	Enter "Y" if RAA submitted for filing Form 941 on magnetic tape or electronic filing. Enter blank if not.
146-151	941-Tax Period	Enter six digit numeric YYYYMM (MM must be 03, 06, 09, or 12) tax period for Form 941. Use beginning YYYYMM if RAA is being submitted. Use YYYYMM of last return to be filed by RA if RAA is being withdrawn. Leave blank if 941 indicator is blank.
152	941 Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 941 indicator is blank.
153	940 FTD Indicator	Enter "Y" if RAA is for FTD for Form 940. Leave blank if it does not cover FTDs for Form 940.
154-159	940 FTD Tax Period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 940. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 940 FTD indicator is blank.

EXHIBIT 11
TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

Tape Position	Element Name	Description of Entry
160	940 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 940 FTD indicator is blank.
161	941 FTD Indicator	Enter "Y" if RAA is for FTD for form 941. Leave blank if it does not cover FTDs for form 941.
162-167	941 FTD Tax Period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 941(MM must be 01-12). Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 941 FTD indicator is blank.
168	941 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 941 FTD indicator is blank.
169	943 FTD Indicator	Enter "Y" if RAA is for Form 943. Blank if it does not cover FTDs for Form 943.
170-175	943 FTD Tax Period	Enter the six digit numeric YYYYMM (MM must be 01-12) tax period for Form 943 (MM must be 01-12). Use beginning YYYYMM if RAA is being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 943 FTD indicator is blank.

EXHIBIT 11

TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer

<i>Tape Position</i>	<i>Element Name</i>	<i>Description of Entry</i>
176	943 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn Leave blank if 943 FTD indicator is blank.
177	944 FTD Indicator	Enter "Y" if RAA is for FTD for Form 944. Blank if it does not cover FTD's for Form 944.
178-183	944 FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 944. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 944 FTD indicator is blank.
184	944 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 944 FTD indicator is blank
185	945 FTD Indicator	Enter "Y" if RAA is for FTD for Form 945. Blank if it does not cover FTD's for Form 945.
186-191	945 FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 945. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 945 FTD indicator is blank.

EXHIBIT 11
TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer

Tape Position	Element Name	Description of Entry
192	945 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 945 FTD indicator is blank.
193	720 FTD Indicator	Enter "Y" if RAA is for FTD for Form 720. Blank if it does not cover FTD's for Form 720.
194-199	720 FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 720. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 720 FTD indicator is blank.
200	720 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 720 FTD indicator is blank.
201	1042 FTD Indicator	Enter "Y" if RAA is for FTD for Form 1042. Blank if it does not cover FTD's for Form 1042.
202-207	1042 FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 1042. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 1042 FTD indicator is blank.

EXHIBIT 11
TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

Tape Position	Element Name	Description of Entry
208	1042 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 1042 FTD indicator is blank.
209	1120 FTD Indicator	Enter "Y" if RAA is for FTD for Form 1120. Blank if it does not cover FTD's for Form 1120.
210-215	1120 FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 1120. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 1120 FTD indicator is blank.
216	1120 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 1120 FTD indicator is blank.
217	1041 FTD Indicator	Enter "Y" if RAA is for FTD for Form 1041. Blank if it does not cover FTD's for Form 1041.
218-223	1041 FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 1041. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 1041 FTD indicator is blank.

EXHIBIT 11
TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

Tape Position	Element Name	Description of Entry
224	1041 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 1041 FTD indicator is blank.
225	CT-1 FTD Indicator	Enter "Y" if RAA is for FTD for Form CT-1. Blank if it does not cover FTD's for Form CT-1.
226-231	CT-1 FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form CT-1. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if CT-1 FTD indicator is blank.
232	CT-1 FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if CT-1 FTD indicator is blank.
233	990C FTD Indicator	Enter "Y" if RAA is for FTD for Form 990C. Blank if it does not cover FTD's for Form 990C.
234-239	990C FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 990C. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 990C FTD indicator is blank.

EXHIBIT 11

TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

<i>Tape Position</i>	<i>Element Name</i>	<i>Description of Entry</i>
240	990C FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 990C FTD indicator is blank.
241	990T FTD Indicator	Enter "Y" if RAA is for FTD for Form 990T. Blank if it does not cover FTD's for Form 990T.
242-247	990T FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 990T. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 990T FTD indicator is blank.
248	990T FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 990T FTD indicator is blank.
249	990PF FTD Indicator	Enter "Y" if RAA is for FTD for Form 990PF. Blank if it does not cover FTD's for Form 990PF.
250-255	990PF FTD Tax period	Enter six digit numeric YYYYMM (MM must be 01-12) tax period for FTD for Form 990PF. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 990PF FTD indicator is blank.

EXHIBIT 11

TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

<i>Tape Position</i>	<i>Element Name</i>	<i>Description of Entry</i>
256	990PF FTD Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 990PF FTD indicator is blank.
257	940PR Indicator	Enter "Y" if RAA is for Form 940PR. Enter blank if not.
258-263	940PR Tax period	Enter six digit numeric YYYY12 tax for Form 940PR. Use beginning YYYY12 if RAA being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if 940PR indicator is blank.
264	940PR Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 940PR indicator is blank.
265	941PR Indicator	Enter "Y" if RAA is for Form 941PR. Enter blank if not.
266-271	941PR Tax period	Enter six digit numeric YYYYMM (MM must be 03, 06, 09 or 12) period for Form 941PR. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 941PR indicator is blank.
271	941PR Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 941PR indicator is blank.

EXHIBIT 11

TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

<i>Tape Position</i>	<i>Element Name</i>	<i>Description of Entry</i>
273	943 Indicator	Enter "Y" if RAA is for Form 943. Enter blank if not.
274-279	943 Tax period	Enter six digit numeric YYYY12 tax period for Form 943. Use beginning YYYY12 if RAA is being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if 943 indicator is blank.
280	943 Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 943 indicator is blank.
281	944 Indicator	Enter "Y" if RAA is for Form 944. Enter blank if not.
282-287	944 Tax period	Enter six digit numeric YYYY12 tax period for Form 944. Use beginning YYYY12 if RAA is being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if 944 indicator is blank.
288	944 Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 944 indicator is blank.

EXHIBIT 11

TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

Tape Position	Element Name	Description of Entry
289	945 Indicator	Enter "Y" if RAA is for Form 945. Enter blank if not.
290-295	945 Tax period	Enter six digit numeric YYYY12 tax period for Form 945. Use beginning YYYY12 if RAA is being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if 945 indicator is blank.
296	945 Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 945 indicator is blank.
297	943PR Indicator	Enter "Y" if RAA is for Form 943PR. Enter blank if not.
298-303	943PR Tax period	Enter six digit numeric YYYY12 tax period for Form 943PR. Use beginning YYYY12 if RAA is being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if 943PR indicator is blank.
304	943PR Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 943PR indicator is blank.

EXHIBIT 11

TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

<i>Tape Position</i>	<i>Element Name</i>	<i>Description of Entry</i>
305	944PR Indicator	Enter "Y" if RAA is for Form 944PR. Enter blank if not.
306-311	944PR Tax period	Enter six digit numeric YYYY12 tax period for Form 944PR. Use beginning YYYY12 if RAA is being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if 944PR indicator is blank.
312	944PR Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 944PR indicator is blank.
313	941SS Indicator	Enter "Y" if RAA is for Form 941SS. Enter blank if not.
314-319	941SS Tax period	Enter six digit numeric YYYYMM (MM must be 03, 06, 09, or 12) tax period for Form 941SS. Use beginning YYYYMM if RAA being submitted. Use YYYYMM of last return to be filed if RAA is being withdrawn. Leave blank if 941SS indicator is blank.
320	941SS Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 941SS indicator is blank.

EXHIBIT 11

TAXPAYER RECORD (Con't)

General Information

A Taxpayer record is required for each taxpayer.

<i>Tape Position</i>	<i>Element Name</i>	<i>Description of Entry</i>
321	CT-1 Indicator	Enter "Y" if RAA is for Form CT-1. Enter blank if not.
322-327	CT-1 Tax period	Enter six digit numeric YYYY12 tax period for Form CT-1. Use beginning YYYY12 if RAA is being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if CT-1 indicator is blank.
328	CT-1 Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if CT-1 indicator is blank.
329	1042 Indicator	Enter "Y" if RAA is for Form 1042. Enter blank if not.
330-335	1042 Tax period	Enter six digit numeric YYYY12 tax period for Form 1042. Use beginning YYYY12 if RAA is being submitted. Use YYYY12 of last return to be filed if RAA is being withdrawn. Leave blank if 1042 indicator is blank.
336	1042 Action Code	Enter "A" if RAA is being submitted. Enter "D" if RAA is being withdrawn. Leave blank if 1042 indicator is blank.
337-400	Reserved for future use	Enter blanks.

EXHIBIT 12

END OF FILE TRAILER RECORD

General Information

The End of File Trailer Record. This record type must be the last record on the Agent's tape file. It can be followed only by a tape mark.

<i>Tape Position</i>	<i>Element Name</i>	<i>Definition of Entry</i>
1	Record Type	Enter "E."
2-7	# of TP Records	Enter the sum of TP Records you are reporting on the file. Zero fill on left. Use numeric characters without a sign representation.
8-400	Reserved	Enter blanks.