



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

Rev. Proc. 2012-37

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FIRST TIME FILERS QUICK REFERENCE GUIDE

1. FORM 4419 – Submit Form 4419, *Application for Filing Information Returns Electronically (FIRE)* (see the forms section in the back of Publication 1239), to IRS no later than *forty five* days before the due date of your information returns. IRS will issue a Transmitter Control Code (TCC). The TCC is required on all files and correspondence. The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of IRS. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of files.
2. FILING METHOD – For more information on filing Form 8027 electronically via the internet, see Part B of Publication 1239.
3. FILE FORMAT – The format must conform to the specifications in Publication 1239, Part C. Filers may contact an outside vendor to purchase software or transmit files. Publication 1582, *Information Returns Vendor List*, contains the names of service bureaus that will produce or submit files for electronic filing. The most recent revision is available on the IRS website at IRS.gov. For an additional list of software providers, log on to IRS.gov and type “Business e-file Providers” in the Search box.
4. TEST FILES – Filers are not required to submit a test file; however, IRS encourages the submission of a test file for all new electronic filers to test hardware and software. See Part B, Sec.3 of Publication 1239.
5. COMMON PROBLEMS – Review Part B, Sec. 8 of Publication 1239 to avoid common processing and/or format errors before submitting your file.

FOR ASSISTANCE

Contact the IRS

Toll-free 1-866-455-7438

Monday through Friday from 8:30 am to 4:30 pm ET

NOTE:

Following is a list of related instructions and forms for filing Information Returns Electronically:

- **Current Instructions for Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips***
- **Form 4419, *Application for Filing Information Returns Electronically (FIRE)***
- **Form 8508, *Request for Waiver From Filing Information Returns Electronically***
- **Form 8809, *Application for Extension of Time to File Information Returns***

These forms and instructions can be obtained by calling 1-800-829-3676 or on the IRS website at IRS.gov.

Rev. Proc. 2012-37

Use this Revenue Procedure to prepare Tax Year 2012 and prior year information returns for submission to Internal Revenue Service (IRS) using electronic filing.

Caution to filers:

Please read this publication carefully. Persons or businesses required to file information returns electronically may be subject to penalties for failure to file or include correct information if the instructions in this Revenue Procedure are not followed.

Important notes:

The IRS internet connection for filing information returns electronically is <http://fire.irs.gov>. The Filing Information Returns Electronically (FIRE) system *and the test system* will be down from 6 p.m. ET *December 14, 2012, through January 02, 2013* for yearly updates. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates. The FIRE system will not be available for submissions during these times.

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

The FIRE system does not provide fill-in forms for filing information returns.

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Part A. General

Revenue Procedures are generally revised periodically to reflect legislative and form changes. Comments concerning this Revenue Procedure, or suggestions for making it more helpful, can be addressed to:

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

Sec. 1. Purpose

.01 This Revenue Procedure supersedes *Rev. Proc. 2011-51* published as Publication 1239 (Rev. October 31, 2011), *Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically*.

.02 The purpose of this Revenue Procedure is to provide the specifications for filing Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*, with the IRS electronically through the IRS FIRE system. This Revenue Procedure must be used for the preparation of Form 8027 for Tax Year 2012 and tax years prior to 2012 filed *beginning January 1, 2013*.

.03 All data received for processing will be given the same protection as individual income tax returns (Form 1040). The IRS will process the data and determine if the records are formatted and coded according to this Revenue Procedure.

.04 Generally, the box numbers on the paper forms correspond with the amount codes used to file electronically; however, if discrepancies occur, the instructions in this Revenue Procedure must be followed when filing electronically.

.05 The Instructions for Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*, provide more detailed filing procedures for form 8027.

Sec. 2. What's New for Tax Year 2012

.01 "Nature of Changes-Current Year" has been changed to "What's New for Tax year 2012".

.02 Payment Year must be updated with the four digit reporting year (2011 to 2012), unless reporting prior year data.

.03 Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, must be submitted at least 45 days before the due date of the return(s) to allow the IRS the minimum amount of time necessary to process and respond to applications.

.04 A User Note area has been added between Part B and Part C.

Reminders

In this publication, all titles of forms and publications and pertinent changes for Tax Year 2012 are emphasized by the use of *italics*. Portions of text that require special attention are in boldface text.

Filers are encouraged to read the publication in its entirety.

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

.01 All information returns filed through the FIRE system are processed at the IRS. General inquiries concerning the filing of information returns should be sent to the following address:

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

.02 All requests for an extension of time to file information returns with IRS filed on Form 8809, *Application for Extension of Time*, or requests for an extension to provide recipient copies, and requests for undue hardship waivers filed on Form 8508, *Request for Waiver from Filing Information Returns Electronically*, should be sent to the following address:

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

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

**Information Returns Branch
1-866-455-7438
Outside the U.S. 1-304-263-8700**

**Telecommunication Device for the Deaf (TDD)
1-304-579-4827**

**Fax
Within the U.S. -1-877-477-0572
Outside the U.S. - 304-579-4105**

**Filing Information Returns Electronically (FIRE) System - <http://fire.irs.gov>
FIRE Test System – <http://fire.test.irs.gov>**

TO OBTAIN FORMS:

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

**IRS.gov - Online Ordering for Information Returns and Employer Returns
<http://www.irs.gov/businesses/page/0,,id=23108,00.html>**

.04 The 2012 Instructions for Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*, are included in Publication 1239 for the convenience of filers.

.05 Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, Form 8809, *Application for Extension of Time to File Information Returns*, and Form 8508, *Request for Waiver From Filing Information Returns Electronically*, may be faxed to IRS at 1-877-477-0572.

.06 Electronic Products and Services Support, Information Returns Branch (IRB), answers electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935 and W-2G). IRB also answers questions about the electronic filing of Forms 1042-S, 8027, and 8955-SSA. In addition, IRB answers questions about tax law and paper filing instructions for Forms W-2 and W-3. Inquiries pertaining to Notices CP2100 and 972CG, backup withholding, and reasonable cause requirements due to missing and incorrect Taxpayer Identification Numbers (TINs) are also addressed by IRB. Assistance is available year-round to payers, transmitters, and employers nationwide, Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time (ET), by calling 1-866-455-7438.

Call as soon as questions arise to avoid the busy filing seasons at the end of January, February, and March. Recipients of information returns (payees) should continue to contact 1-800-829-1040 with any questions on how to report the information returns data on their individual tax returns.

IRB also offers an email address for transmitters and electronic filers of information returns. The address is mccirp@irs.gov. When sending emails concerning specific file information, include the company name and the electronic filename or Transmitter Control Code (TCC). Do not submit TINs or attachments, because electronic mail is not secure and the information may be compromised.

.07 IRB does not answer questions on penalty notices or requests for abatement of the penalty, refer to the Penalties section of the *2012 General Instructions for Certain Information Returns*. Penalty notices contain an IRS representative's name and/or telephone number for contact purposes or a response may be required in writing sent to the address provided.

.08 IRB assistors cannot advise filers where to send state copies of paper forms. Filers must contact the tax department in the state where the recipient resides to obtain the correct address and filing requirements.

.09 Form 8027-T, *Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips*, is used to transmit Form 8027 to the IRS. Follow the mailing instructions on Form 8027-T and submit the paper returns to the appropriate IRS Service Center.

.10 Questions pertaining to electronic filing of Forms W-2, *Wage and Tax Statement*, must be directed to the Social Security Administration (SSA). Filers can call 1-800-772-6270 to obtain the telephone number of the SSA Employer Service Liaison Officer for their area.

.11 A taxpayer or authorized representative may request a copy of a tax return, including Form W-2 filed with a return, by submitting Form 4506, *Request for Copy of Tax Return*, to IRS. See section 3.03 for information on obtaining paper forms. For questions regarding this form, call 1-800-829-1040.

Sec. 4. Filing Requirements and Due Dates

.01 The regulations under section 6011(e)(2)(A) of the Internal Revenue Code provide that any person, including a corporation, partnership, individual, estate, or trust, who is required to file 250 or more information returns must file such returns electronically. The 250 or more requirement applies separately for each type of return and separately to each type of corrected return. **Note:** Filers are encouraged to file information returns electronically even if they do not meet the required 250 information returns.

.02 All filing requirements that follow apply individually to each reporting entity as defined by its separate Taxpayer Identification Number (TIN). For example, if a corporation with several branches or locations uses the same Employer Identification Number (EIN), the corporation must aggregate the total volume of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

.03 The above requirements do not apply in cases of undue hardship (see Part A, Sec. 5).

.04 Filers must not submit the same information on paper forms that are submitted electronically, since this will result in duplicate filing. This does not mean that corrected documents should not be filed. If a return has been prepared and submitted improperly, a corrected return must be filed as soon as possible. Refer to Part A, Sec. 9, for requirements and instructions for filing corrected returns.

.05 When an allocation of tips is based on a good-faith agreement, a copy of the agreement must be submitted within three business days after receiving acknowledgement that the IRS has accepted the electronically filed Form 8027. Fax the agreement to 859-669-2256 or mail a copy of this agreement to:

Internal Revenue Service
Attn: ICO ERS Stop 36101
201 West River Center Blvd.
Covington, KY 41011

In the fax transmittal or cover letter, the filer must include the words "Form 8027 attachment(s)" and the following information with respect to the Form 8027 to which the agreement applies: name of establishment, name of employer, EIN (Employer Identification Number), establishment number, Transmitter Control Code (TCC), and the tax year of the Form 8027.

.06 Employers can request a lower rate (but not lower than two percent) for tip allocation purposes by submitting an application to the IRS. See Sec. 31.6053-3(h) of the Employment Tax Regulations. Detailed instructions for requesting a lower rate can be found in the Instructions for Form 8027. The IRS will issue a determination letter to notify the employer when and for how long a reduced rate is effective. If a lower rate is used on Form 8027 based on the IRS determination letter, a copy of this letter must be submitted within three business days after receiving acknowledgement that the IRS has accepted the electronically filed Form 8027. Filers must fax the letter to 859-669-2256 or mail a copy of the letter to:

Internal Revenue Service
Attn: ICO ERS Stop 36101
201 West River Center Blvd.
Covington, KY 41011

In the fax transmittal or cover letter, filers must include the words "Form 8027 attachment(s)" and the following information with respect to the Form 8027 to which the rate applies: name of establishment, name of employer, EIN, establishment number, Transmitter Control Code (TCC), and the tax year of the Form 8027.

.07 Electronic reporting to the IRS for Form 8027 must be on a calendar year basis. The due date for filing paper Forms 8027 is the last day of February. Form 8027 filed by paper is due February 28, 2013. Form 8027 filed electronically is due March 31, 2013.

.08 If the due date of the return falls on a Saturday, Sunday, or legal holiday, filing Form 8027 on the next day that is not a Saturday, Sunday, or legal holiday will be considered timely. Because March 31, 2013, falls on a Sunday, Form 8027 for tax year 2012 will be considered timely when submitted by Monday, April 1, 2013.

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

.01 If an employer is required to file electronically but fails to do so, and does not have an approved waiver on record, the employer will be subject to a penalty of \$100 per return in excess of 250.

.02 If an employer is required to file original or corrected returns electronically, but such filing would create an undue hardship; a waiver from these filing requirements may be requested by submitting Form 8508, *Request for Waiver from Filing Information Returns Electronically*, to the IRS. Form 8508 can be obtained on the IRS website at IRS.gov or by calling 1-800-829-3676.

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

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

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

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

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

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

.09 Filers are encouraged to submit Form 8508 to the IRS at least 45 days before the due date of the returns, but no later than the due date of the returns for which the waiver is being requested. IRS does not process waiver requests until January.

.10 All waiver requests must be sent to the following address:

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

.11 File Form 8508 for the W-2 series of forms with the IRS, not SSA.

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

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

.14 An approved waiver from filing Forms 8027 electronically does not provide exemption from filing. The employer must timely file Forms 8027 on acceptable paper forms with the Service Center address shown in the Instructions for Form 8027. When filing paper Forms 8027, attach a copy of the approved waiver.

Sec. 6. Form 4419, *Application for Filing Information Returns Electronically (FIRE)*

.01 For the purposes of this revenue procedure, the EMPLOYER is the organization supplying the information and the TRANSMITTER is the organization preparing the electronic file and/or sending the file to the IRS. The employer and the transmitter may be the same entity. Employers or their transmitters are required to submit Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, to request authorization to file information returns with the IRS. Form 4419 is subject to review before the approval to transmit electronically is granted. The IRS may require additional documentation. If a determination is made concerning the validity of the documents transmitted electronically, the IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of files.

.02 Form 4419 can be submitted at any time during the year; however, it should be submitted to the IRS at least *45 days* before the due date of the return(s). Upon approval, a five-character alphanumeric Transmitter Control Code (TCC) will be assigned and included in an approval letter. Electronic returns may not be filed with the IRS until the application has been approved and a TCC assigned. The TCC must be included in any correspondence with the IRS.

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

.04 After approval to file electronically has been received, transmitters are not required to reapply each year; however, notify the IRS in writing if:

- There is a change in the contact person's name, the name of the organization or the organization's Employer Identification Number, so that the database can be updated to reflect the correct information
- The transmitter discontinued filing for two years (the TCC may have been reassigned).

.05 The IRS encourages transmitters who plan to file returns for multiple employers to submit one application and to use one TCC for all employers.

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

Sec. 7. State Abbreviations

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

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

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

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

Sec. 8. Penalties Associated With Information Returns

.01 The following penalties generally apply to the person required to file information returns. The penalties apply to electronic filers as well as to paper filers.

.02 Failure To File Correct Information Returns by the Due Date (Section 6721). If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a return, or you include incorrect information on a return. The penalty also applies if you file on paper when you were required to file electronically, you report an incorrect TIN or fail to report a TIN, or you fail to file paper forms that are machine readable.

The amount of the penalty is based on when you file the correct information return. The penalty is:

- **\$30** per information return if you correctly file within 30 days of the due date of the return (See Part A, Sec. 4.07); maximum penalty \$250,000 per year (\$75,000 for small businesses).
- **\$60** per information return if you correctly file more than 30 days after the due date but by August 1, 2013; maximum penalty \$500,000 per year (\$200,000 for small businesses).
- **\$100** per information return if you file after August 1, 2013 or you do not file required information returns; maximum penalty \$1.5 million per year (\$500,000 for small businesses).

.03 Late Filing Penalty. If a replacement file is not transmitted by the required date, a penalty may be assessed. See Part B, Sec. 4 .05, for more information on replacement files.

.04 Intentional Disregard of Filing Requirements. If the failure to file correct information returns is due to intentional disregard of the filing requirements, the penalty is at least \$250 per information return with no maximum penalty.

.05 Failure to Furnish Correct Payee Statements (Section 6722). For information regarding penalties which may apply to failure to furnish correct payee statements, see the Penalties Section of the *2012 General Instructions for Forms W-2 and W-3*.

Sec. 9. Corrected Returns, Paper Forms, and Computer-Generated Forms

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

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

.03 When replacing a correction file that was bad, a replacement file must be submitted. When replacing a correction file, the correction indicator "G" must be entered in position 370.

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

.05 Employers may send corrected paper Forms 8027 to the IRS at the address shown in Part A, Sec. 9.06. Corrected paper returns are identified by marking the "AMENDED" check box on Form 8027.

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

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

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

.07 If part of a submission is filed electronically and the rest of the submission is filed on paper Forms 8027, send the paper forms to the Service Center address shown in the Instructions for Form 8027. For example, Forms 8027 were filed electronically with IRS, and later ten of the forms filed need to be corrected. The filer may submit the corrections on paper Forms 8027 because the number of corrections filed is under the 250 threshold. These corrected paper Forms 8027 must be sent, along with Form 8027-T, to the Service Center address shown in the Instructions for Form 8027.

Sec. 10. Validation of Form 8027 at IRS

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

.02 The address for the establishment must agree with the state and zip code. If there are inconsistencies or if the zip code does not agree with the address, it will result in a file status of “Bad.”

.03 All alpha characters must be in upper case.

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

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

Sec. 11. Definition of Terms

ELEMENT	DESCRIPTION
Correction	A correction is an information return submitted by the employer/transmitter to correct an information return that was previously submitted to and successfully processed by the IRS, but contained erroneous information.
EIN	A nine-digit Employer Identification Number which has been assigned by the IRS to the reporting entity.
Employees hours worked	The average number of employee hours worked per business day during a month is figured by dividing the total hours worked during the month by all your employees who are employed in a food or beverage operation by the average number of days in the month that each food or beverage operation at which these employees worked was open for business.
Employer	The entity or individual required to report the information. Use the same name and EIN used on Forms W-2 and Forms 941.
Establishment	A large food or beverage establishment that provides food or beverage for consumption on the premises; where tipping is a customary practice; and where there are normally more than ten employees who work more than 80 hours on a typical business day during the preceding calendar year.
File	For the purpose of this revenue procedure, a file is the Form 8027 information submitted electronically by an Employer or Transmitter.
More than ten employees	An employer is considered to have more than ten employees on a typical business day during the calendar year if half the sum of: the average number of employee hours worked per business day in the calendar month in which the aggregate gross receipts from food and beverage operations were greatest, plus the average number of employee hours worked per business day in the calendar month in which the total aggregate gross receipts from food and beverage operations were the least, equals more than 80 hours.
Replacement	A replacement is an information return file sent by the employer/transmitter at the request of the IRS because of errors encountered while processing the filer's original file or correction file.
Transmitter	The person or organization preparing electronic file(s). This may be the employer or an agent of the employer.
Transmitter Control Code (TCC)	A five-character alphanumeric code assigned by the IRS to the transmitter prior to electronically filing. This number is inserted in the record and must be present in all files submitted electronically through the FIRE system. An application (Form 4419) must be filed with the IRS to receive this number.

Part B. Electronic Filing Specifications

Note 1: The FIRE system does not provide fill-in forms, except for Form 8809, *Application for Extension of Time to File Information Returns*. Filers must program files according to the Record Layout Specifications contained in this publication. For a list of software providers, log on to IRS.gov and type “*Business e-file Providers*” in the Search box.

Note 2: The FIRE and FIRE Test systems may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates and for two weeks at the end of the year for yearly updates. The FIRE and FIRE Test systems will not be available for submissions during these times.

Sec. 1. General

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

.02 All electronic filings of information returns are received at the IRS through the FIRE system. To connect to the FIRE system, point the browser to <http://fire.irs.gov>. The system is designed to support the electronic filing of information returns only.

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

.04 Files submitted to the IRS electronically must be in standard ASCII code. Do not send paper forms with the same information as electronically submitted files. This creates duplicate reporting resulting in penalty notices.

.05 Form 8809, *Application for Extension of Time to File Information Returns*, is available as a fill-in form on the FIRE system. Filers that do not already have a User ID and password should refer to Section 7. At the Main Menu, click “Extension of Time Request” and then click “Fill-in Extension Form”. This option is only used to request an automatic 30 day extension and must be completed by the due date of the return for each employer requesting an extension. Filers should print the approval page for a record of the approved extension. Refer to Part D for additional details.

Sec. 2. Electronic Filing Approval Procedure

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

.02 Once a TCC is obtained, electronic filers must create a User ID, password, and PIN (Personal Identification Number). See Part B, Sec. 5, for more information about PIN requirements.

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

.04 For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. Passwords are user assigned at first logon and must be eight alphanumeric characters containing at least one uppercase, one lowercase, and one numeric. Filers

who forget their password or PIN, can call 1-866-455-7438 for assistance. The FIRE system requires users to change passwords every 90 days or at the first logon attempt after the 90-day time frame. Users can change passwords at any time from the Main Menu. The previous 24 passwords cannot be used.

Sec. 3. Test Files

.01 Electronic information return filers are not required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. If filers wish to submit an electronic test file for Tax Year 2012 (returns to be filed in 2013), it must be submitted to IRS no earlier than *November 1, 2012*, and no later than *February 15, 2013*. To connect to the FIRE test system, point the browser to <http://fire.test.irs.gov>.

.02 Filers who encounter problems while transmitting the electronic test file can contact IRS at 1-866-455-7438 for assistance.

.03 Filers will be notified by email as to the acceptability of the file (if a valid email address was provided on the "Verify Your Filing Information" screen) within five days after a file has been submitted. If you are using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. If the file is bad, the filer must return to <http://fire.test.irs.gov> to determine what errors are in the file by clicking on CHECK FILE STATUS. If an email is not received within five business days, filers should log into the FIRE system and click on CHECK FILE STATUS to view the results of the file.

Sec. 4. Electronic Submissions

.01 Electronically filed information may be submitted to the IRS 24 hours a day, seven days a week. Technical assistance is available Monday through Friday between 8:30 a.m. and 4:30 p.m. ET by calling 1-866-455-7438.

.02 The FIRE and FIRE Test system will be down from 6:00 p.m. ET *December 14, 2012, through January 2, 2013*. This allows IRS to make yearly updates to reflect current year changes. In addition, the FIRE and FIRE Test systems may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates. The FIRE system will not be available for submissions during these times.

.03 A file may not exceed 2.5 million records. When sending files larger than 10,000 records electronically, data compression is encouraged. WinZip and PKZIP are the only acceptable compression packages. IRS cannot accept self-extracting zip files or compressed files containing multiple files. The amount of time required to transmit information returns electronically will vary depending upon the type of connection to the internet and if data compression is used. The time required to transmit a file can be reduced up to 95 percent by using compression. *If you are having trouble transmitting files with a scripting process, please contact IRS at 1-866-455-7438 for assistance.*

.04 Transmitters may create files using self assigned filename(s). Files submitted electronically will be assigned a new unique filename by the FIRE system. The filename assigned by the FIRE system will consist of the submission type, the filer's TCC and a four-digit sequence number. The sequence number will be incremental for every file sent. For example, if this is the first original file for the calendar year and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001. Record the filename. This information will be needed by the IRS to identify the file, if assistance is required.

.05 If a timely submitted file is bad, the filer will have up to 60 days from the day the file was transmitted to submit an acceptable replacement file. If an acceptable replacement file is not received within 60 days, the employer may be subject to late filing penalties.

.06 The definitions of “correction” and “replacement” have been provided in Part A Section 11 to help distinguish between a correction and a replacement: **Note:** Corrections should only be made to records that have been submitted incorrectly, not the entire file. Filers should never transmit anything to the IRS as a "Replacement" file unless the CHECK FILE STATUS option on the FIRE system indicates a previous file was bad.

.07 Prior year data may be submitted; however, each tax year must be submitted in a separate file transmission. For prior year data, use the current year format, enter the tax year being reported in field positions 375-378, and enter a “P” in field position 379 to indicate the file contains prior year data.

Sec. 5. PIN Requirements

.01 Filers will be prompted to create a PIN consisting of ten (10) numeric characters when establishing an initial User ID name and password.

.02 The PIN is required each time an ORIGINAL, CORRECTION, or REPLACEMENT file is sent electronically and is permission to release the file. The PIN is not needed for a TEST file. Authorized agent may enter their PIN; however, the payer is responsible for the accuracy of the returns. The payer will be liable for penalties for failure to comply with filing requirements. If there is a problem with a PIN, filers should call 1-866-455-7438 for assistance.

Sec. 6. Electronic Filing Specifications

.01 The FIRE System is designed exclusively for the filing of Forms 8027, 1097, 1098, 1099, 3921, 3922, 5498, 8935, 8955-SSA, W-2G, and 1042-S.

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

.03 The results of the electronic transmission(s) will be sent to the email address that was provided on the “Verify Your Filing Information” screen within five days of transmission. If you are using email filtering software, configure the software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. If the email indicates the file is bad, the filer must log into the FIRE system and go to the CHECK FILE STATUS area to determine what errors are in the file. If filers do not receive an email in five business days, they must log back into the FIRE system and click on CHECK FILE STATUS to view the results of the file.

Sec. 7. Connecting to the FIRE system

.01 Have the TCC and TIN available before connecting.

.02 Turn off pop-up blocking software before transmitting files.

.03 Make sure the browser supports the security standards listed below.

.04 Set the browser to receive “cookies.” Cookies are used to preserve the User ID status.

.05 Point the browser to <http://fire.irs.gov> to connect to the FIRE system or <http://fire.test.irs.gov> to connect to the FIRE test system (November 1, 2012 through February 15, 2013).

.06 FIRE Internet Security Technical Standards are:

HTTP 1.1 Specification (<http://www.w3.org/Protocols/rfc2616/rfc2616.txt>)

SSL 3.0 or TLS 1.0. SSL and TLS are implemented using SHA and RSA 1024 bits during the asymmetric handshake.

The filer can use one of the following encryption algorithms, listed in order of priority, using SSL or TLS:

AES 256-bit (FIPS-197)

AES 128-bit (FIPS-197)

TDES 168-bit (FIPS-46-3)

.07 First time connection to the FIRE system (If there has been a previous logon, skip to "Subsequent Connections to the FIRE system.")

- Click "**Create New Account**"
- Fill out the registration form and click "**Submit**"
- Create **User ID**
- Create and verify **password** (The password is user created and must be eight alphanumeric characters, containing at least one uppercase, one lowercase, one numeric and cannot contain the User ID. The FIRE system requires passwords to be changed every 90 days or at the first logon attempt after 90 days. The previous 24 passwords cannot be used.)
- Click "**Create**"
- If the message "Account Created" is received, click "**OK**"
- Create and verify the 10-digit self-assigned PIN (Personal Identification Number)
- Click "**Submit**"
- If the message "Your PIN has been successfully created!" is received, click "**OK**"
- Read the bulletin(s) and/or "**Click here to continue**"

.08 Subsequent connections to the FIRE System

- Click "**Log On**"
- Enter the **User ID**
- Enter the **Password** (the password is case sensitive)
- Read the bulletin(s) and/or "**Click here to continue**"

.09 Uploading a file to the FIRE System

At the Menu Options:

- Click "**Send Information Returns**"
- Enter the **TCC**
- Enter the **TIN**
- Click "**Submit**"

The system will display the company name, address, city, state, ZIP code, telephone number, contact and email address. This information will be used to email the transmitter regarding the transmission. Update as appropriate and/or click **“Accept”**.

Note: Please provide an accurate email address for the correct person to receive the email and to avoid having the email returned to the IRS as undeliverable. If SPAM filtering software is being used, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.

Click one of the following:

- **Original File**
- **Replacement File**
- **Correction File**
- **Test File** (This option will only be available from November 1 through February 15 at <http://fire.test.irs.gov>.)

Enter the ten-digit PIN (If sending a test file, there is no prompt for this.)

- Click **“Submit”**
- Click **“Browse”** to locate the file and open it
- Click **“Upload”**

When the upload is complete, the screen will display the total bytes received and the IRS assigned filename for the file.

Note: If this information is not displayed on the screen, IRB may not have received the file.

To verify, go to the **“CHECK FILE STATUS”** option on the Main Menu. If the filename is displayed, the count is equal to **“0,”** and the results indicate **“not yet processed,”** IRB received the file. If the filename is not displayed, send the file again.

If there are more files to upload for that TCC:

- Click **“File Another?”** otherwise,
- Click **“Main Menu”**

It is the filer’s responsibility to check the acceptability of submitted files. If an email is not received within five (5) business days or an email is received and it indicates the file is bad, log back into the FIRE system and click on **“CHECK FILE STATUS” to view the results of the file(s).**

.10 Checking the FILE STATUS

If the correct email address was provided on the **“Verify Your Filing Information”** screen when the file was sent, an email will be sent regarding the FILE STATUS. If the results in the email indicate **“Good, not Released”** and the **“Count of Payees”** is correct, the filer is finished with this file. If the email indicates any other results, follow the instructions below.

At the Main Menu:

- Click **“Check File Status”**
- Enter the **TCC**
- Enter the **TIN**
- Click **“Search”**

If the results on <http://fire.irs.gov> indicate:

“Good, Not Released” – If the “Count of Payees” is correct, the filer is finished with this file. The file will automatically be released after ten calendar days unless the filer contacts IRS within this timeframe.

“Good, Released” – The file has been released to our mainline processing.

“Bad” – The file has errors. Click on the filename to view the error message(s), fix the errors, and resubmit the file timely as a “replacement”.

“Not yet processed” – The file has been received, but results are not available. Please check back in a few days.

When finished

- Click **“Log Out”**
- Click **“Close Web Browser”**

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

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

COMMON NON-FORMAT ERRORS

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

To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov.

2. Incorrect email address provided.

When the “Verify Your Filing Information” screen is displayed, make sure the correct email address is displayed. If not, please update with the correct email address.

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

Generally, the results of file transfers are posted to the FIRE system within five business days. If the correct email address was provided on the “Verify Your Filing Information” screen when the file was sent, an email will be sent regarding the FILE STATUS. If the results in the email indicate “Good, Not Released” and the “Count of Payees” is correct, the filer is finished with this file. If any other results are received, follow the instructions in the “Check File Status” option. If the file contains errors, get an online listing of the errors. If the file status is good, but the file should not be processed, filers should contact IRS within ten calendar days from the transmission of the file.

4. Replacement file is not submitted timely.

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

5. Transmitter compresses several files into one.

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

6. Transmitter sends an original file that is good, and then sends a correction file for the entire file even though there are only a few changes.

The correction file, containing the proper coding, should only contain the records requiring correction, not the entire file.

7. File is formatted as EBCDIC.

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

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

When sending the file electronically, enter the TIN of the company assigned to the TCC. The uploaded file should contain the TINs for the businesses that made payments that are subject to reporting on information returns. The payer TIN is the information that will be passed forward.

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

Call IRS at 1-866-455-7438. IRS may be able to stop the file before it has been processed.

10. Transmitter sends a file and "CHECK FILE STATUS" indicates that the file is good, but the transmitter wants to send another file containing the same information.

Once a file has been transmitted, a replacement file cannot be sent unless the "CHECK FILE STATUS" indicates the file is bad (five business days after the file was transmitted). If a file should not be processed, contact IRS at 1-866-455-7438 to see if the processing can be stopped.

User Notes

User Notes

Part C. Filing Specifications and Record Layout

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

.02 Do not use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters. If the field is not used, fill with zeros (0).

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

Sec. 1. Record Format

FORM 8027 RECORD FORMAT													
Field Position	Field Title	Length	Description and Remarks										
1	Establishment Type	1	<p>Required. This number identifies the kind of establishment. Enter the number which describes the type of establishment, as shown below:</p> <table border="0"> <thead> <tr> <th><u>Indicator</u></th> <th><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>An establishment that serves evening meals only (with or without alcoholic beverages)</td> </tr> <tr> <td>2</td> <td>An establishment that serves evening meals and other meals (with or without alcoholic beverages)</td> </tr> <tr> <td>3</td> <td>An establishment that serves only meals other than evening meals (with or without alcoholic beverages)</td> </tr> <tr> <td>4</td> <td>An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages.</td> </tr> </tbody> </table>	<u>Indicator</u>	<u>Usage</u>	1	An establishment that serves evening meals only (with or without alcoholic beverages)	2	An establishment that serves evening meals and other meals (with or without alcoholic beverages)	3	An establishment that serves only meals other than evening meals (with or without alcoholic beverages)	4	An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages.
<u>Indicator</u>	<u>Usage</u>												
1	An establishment that serves evening meals only (with or without alcoholic beverages)												
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3	An establishment that serves only meals other than evening meals (with or without alcoholic beverages)												
4	An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages.												
2-6	Establishment Serial Numbers	5	<p>Required. These five-digit serial numbers are for identifying individual establishments of an employer reporting under the same EIN. The employer will assign a unique number to each establishment. Numeric characters only.</p>										
7-46	Establishment Name	40	<p>Required. Enter the name of the establishment. Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.</p>										
47-86	Establishment Street Address	40	<p>Required. Enter the mailing address of the establishment. The street address should include the number, street, apartment, or suite number (use a PO Box only if mail is not delivered to a street address). Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.</p>										

FORM 8027 RECORD FORMAT (continued)

Field Position	Field Title	Length	Description and Remarks
87-111	Establishment City	25	Required. Enter the city, town, or post office. Left-justify and blank fill. Allowable characters are alphas, numerics, and blanks.
112-113	Establishment State	2	Required. Enter the state code from the state abbreviations table in Part A, Sec. 7.
114-122	Establishment ZIP Code	9	Required. Enter the complete nine-digit zip code of the establishment. If using a five-digit ZIP Code, left-justify the five-digit ZIP Code and fill the remaining four positions with blanks.
123-131	Employer Identification Number	9	Required. Enter the nine-digit number assigned to the employer by the IRS. Do not enter hyphens, alphas, all 9s or all zeros.
132-171	Employer Name	40	Required. Enter the name of the employer as it appears on Form 941. Any extraneous information must be deleted. Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics and blanks.
172-211	Employer Street Address	40	Required. Enter the mailing address of the employer. The street address should include the number, street, apartment, or suite number (use a P O Box only if mail is not delivered to a street address). Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.
212-236	Employer City	25	Required. Enter the city, town, or post office. Left-justify the information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.
237-238	Employer State	2	Required. Enter the state code from the state abbreviations table in Part A, Sec. 7.
239-247	Employer ZIP Code	9	Required. Enter the complete nine-digit zip code of the employer. If using a five-digit zip code, left-justify the five-digit zip code and fill the remaining four positions with blanks.
Note: The zip code must be nine numeric characters or five numeric characters and four blanks. Do not enter the dash.			
248-259	Charged Tips	12	Required. Enter the total amount of tips that are shown on charge receipts for the calendar year. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.

FORM 8027 RECORD FORMAT (continued)

Field Position	Field Title	Length	Description and Remarks
260-271	Charged Receipts	12	<p>Required. Enter the total sales for the calendar year other than carry-out sales or sales with an added service charge of ten percent or more, that are on charge receipts with a charged tip shown. This includes credit card charges, other credit arrangements, and charges to a hotel room unless the employer's normal accounting practice consistently excludes charges to a hotel room. Do not include any state or local taxes in the amount reported. The amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter all zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>
272-283	Service Charge Less Than 10 Percent	12	<p>Required. Enter the total amount of service charges less than 10 percent added to customers' bills and distributed to your employees for the calendar year. In general, service charges added to the bill are not tips since the customer does not have a choice. These service charges are treated as wages and are included on Form W-2. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>
284-295	Indirect Tips Reported	12	<p>Required. Enter the total amount of tips reported by indirectly tipped employees (e.g., bussers, service bartenders, cooks) for the calendar year. Do not include tips received by employees in December of the prior tax year but not reported until January. Include tips received by employees in December of the tax year being reported, but not reported until January of the subsequent year. For example: Do not include tips received by employees in December 2011, but not reported until January 2012. Include tips received by employees in December 2012, but not reported until January 2013. The amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>

FORM 8027 RECORD FORMAT (continued)

Field Position	Field Title	Length	Description and Remarks
296-307	Direct Tips Reported	12	<p>Required. Enter the total amount of tips reported by directly tipped employees (e.g., servers, bartenders) for the calendar year. Do not include tips received by employees in December of the prior tax year but not reported until January. Include tips received by employees in December of the tax year being reported, but not reported until January of the subsequent year. For example: Do not include tips received by employees in December 2011, but not reported until January 2012. Include tips received by employees in December 2012, but not reported until January 2013. The amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>
308-319	Total Tips Reported	12	<p>Required. Enter the total amount of tips reported by all employees (both indirectly tipped and directly tipped) for the calendar year. Do not include tips received in December of the prior tax year but not reported until January. Include tips received in December of the tax year being reported, but not reported until January of the subsequent year. For example: Do not include tips received by employees in December 2011, but not reported until January 2012. Include tips received by employees in December 2012, but not reported until January 2013. The amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>
320-331	Gross Receipts	12	<p>Required. Enter the total gross receipts from the provision of food and/or beverages for this establishment for the calendar year. Do not include receipts for carryout sales or sales with an added service charge of 10 percent or more. Do not include in gross receipts charged tips (field positions 248-259) shown on charge receipts unless you have reduced the cash sales amount because you have paid cash to tipped employees for tips they earned that were charged. Do not include state or local taxes in gross receipts. If you do not charge separately for food or beverages along with other</p>

FORM 8027 RECORD FORMAT (continued)

Field Position	Field Title	Length	Description and Remarks
320-331 (cont)	Gross Receipts (cont)	12	<p>services (such as a package deal for food and lodging), make a good faith estimate of the gross receipts attributable to the food or beverages. This estimate must reflect the cost of providing the food or beverages plus a reasonable profit factor.</p> <p>Include the retail value of complimentary food or beverages served to customers if tipping for them is customary and they are provided in connection with an activity engaged for profit whose receipts would not be included as gross receipts from the provision of food or beverages (e.g., complimentary drinks served to customers at a gambling casino)</p> <p>Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>
332-343	Tip Percentage Rate Times Gross Receipts	12	<p>Required. Enter the amount determined by multiplying Gross Receipts for the year (field positions 320-331) by the Tip Percentage Rate (field positions 344-347). For example:</p> <p style="margin-left: 40px;">Value of Gross Receipts =000045678900</p> <p style="margin-left: 40px;">Tip Percentage Rate =0800</p> <p style="margin-left: 80px;">multiply</p> <p style="margin-left: 40px;">\$456789.00 by .0800 =\$36543.12</p> <p style="margin-left: 80px;">enter 000003654312</p> <p>If tips are allocated using other than the calendar year, enter zeros; this may occur if you allocated tips based on the time period for which wages were paid or allocated on a quarterly basis. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>

FORM 8027 RECORD FORMAT (continued)

Field Position	Field Title	Length	Description and Remarks										
344-347	Tip Percentage Rate	4	Required. Enter 8 percent (0800) unless a lower rate has been granted by the IRS. The determination letter must follow the electronic submission. See Part A, Sec. 4.06 for details. Numeric characters only. Do not enter decimal points, dollar signs, or commas.										
348-359	Allocated Tips	12	Required. If the Tip Percentage Rate times Gross Receipts (field positions 332-343) is greater than Total Tips Reported (field positions 308-319), the difference becomes Allocated Tips. Otherwise, enter all zeros. If tips are allocated using other than the calendar year, enter the amount of allocated tips from your records. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.										
360	Allocation Method	1	<p>Required. Use the following list to enter the allocation method used if Allocated Tips (field positions 348-359) are greater than zero:</p> <table style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><u>Indicator</u></th> <th style="text-align: left;"><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>0</td> <td>allocated tips are equal to zero</td> </tr> <tr> <td>1</td> <td>allocation based on hours worked</td> </tr> <tr> <td>2</td> <td>allocation based on gross receipts</td> </tr> <tr> <td>3</td> <td>allocation based on a good-faith agreement</td> </tr> </tbody> </table> <p>The good-faith agreement must follow the electronic submission. See Part A, Sec.4.05 for details.</p>	<u>Indicator</u>	<u>Usage</u>	0	allocated tips are equal to zero	1	allocation based on hours worked	2	allocation based on gross receipts	3	allocation based on a good-faith agreement
<u>Indicator</u>	<u>Usage</u>												
0	allocated tips are equal to zero												
1	allocation based on hours worked												
2	allocation based on gross receipts												
3	allocation based on a good-faith agreement												
361-364	Number of Directly Tipped Employees	4	Required. Enter the total number (must be greater than zero) of directly tipped employees employed by the establishment at any time during the calendar year. Right-justify information and fill unused positions with zeros. Numeric characters only.										
365-369	Transmitter Control Code (TCC)	5	Required. Enter the five-digit Transmitter Control Code assigned by the IRS.										
370	Corrected 8027 Indicator	1	Required. Enter blank for an original return. Enter "G" for a corrected return. A corrected return must be a complete new return replacing the original return.										

FORM 8027 RECORD FORMAT (continued)

Field Position	Field Title	Length	Description and Remarks								
371	Final Return Indicator	1	<p>Required. Enter the appropriate code:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 15%;"><u>Code</u></th> <th style="text-align: left;"><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>F</td> <td>This is the last time the employer will file Form 8027</td> </tr> <tr> <td>N</td> <td>This is not the last time the employer will file Form 8027</td> </tr> <tr> <td colspan="2">Do not enter a blank.</td> </tr> </tbody> </table>	<u>Code</u>	<u>Usage</u>	F	This is the last time the employer will file Form 8027	N	This is not the last time the employer will file Form 8027	Do not enter a blank.	
<u>Code</u>	<u>Usage</u>										
F	This is the last time the employer will file Form 8027										
N	This is not the last time the employer will file Form 8027										
Do not enter a blank.											
372	Charge Card Indicator	1	<p>Required. Enter the appropriate code:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 15%;"><u>Code</u></th> <th style="text-align: left;"><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Your establishment accepts credit cards, debit cards or other charges.</td> </tr> <tr> <td>2</td> <td>Your establishment does not accept credit cards, debit cards or other charges.</td> </tr> </tbody> </table>	<u>Code</u>	<u>Usage</u>	1	Your establishment accepts credit cards, debit cards or other charges.	2	Your establishment does not accept credit cards, debit cards or other charges.		
<u>Code</u>	<u>Usage</u>										
1	Your establishment accepts credit cards, debit cards or other charges.										
2	Your establishment does not accept credit cards, debit cards or other charges.										
373-374	Blank	2	Enter blanks.								
375-378	Tax Year	4	Required. Enter the four-digit tax year.								
379	Prior Year Indicator	1	Required. Enter a "P" only if reporting prior year data; otherwise, enter a blank.								
380	Test File Indicator	1	Required for test files only. Enter "T" if this is a test file; otherwise, enter a blank.								
381-410	Reserved	30	Enter blanks.								
411-418	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The first record in the file will be "1" and each record, thereafter, must be incremental by one in ascending numerical sequence, i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the first record in the file would appear as "00000001", followed by "00000002", "00000003" and so on until the final record of the file.								
419-420	Blank	2	Enter blanks or CR/LF characters.								

Sec. 2. Form 8027- Record Layout

Establishment Type	Establishment Serial Numbers	Establishment Name	Establishment Street Address	Establishment City
--------------------	------------------------------	--------------------	------------------------------	--------------------

1 2-6 7-46 47-86 87-111

Establishment State	Establishment ZIP Code	Employer Identification Number	Employer Name	Employer Street Address
---------------------	------------------------	--------------------------------	---------------	-------------------------

112-113 114-122 123-131 132-171 172-211

Employer City	Employer State	Employer ZIP Code	Charged Tips	Charged Receipts
---------------	----------------	-------------------	--------------	------------------

212-236 237-238 239-247 248-259 260-271

Service Charge Less Than 10 Percent	Indirect Tips Reported	Direct Tips Reported	Total Tips Reported	Gross Receipts
-------------------------------------	------------------------	----------------------	---------------------	----------------

272-283 284-295 296-307 308-319 320-331

Tip Percentage Rate Times Gross Receipts	Tip Percentage Rate	Allocated Tips	Allocation Method	Number of Directly Tipped Employees
--	---------------------	----------------	-------------------	-------------------------------------

332-343 344-347 348-359 360 361-364

Transmitter Control Code (TCC)	Corrected 8027 Indicator	Final Return Indicator	Charge Card Indicator	Blank
--------------------------------	--------------------------	------------------------	-----------------------	-------

365-369 370 371 372 373-374

Tax Year	Prior Year Indicator	Test File Indicator	Reserved	Record Sequence Number
----------	----------------------	---------------------	----------	------------------------

375-378 379 380 381-410 411-418

Blank or CR/LF

419-420

Part D. Extensions of Time

Sec. 1. General - Extensions

.01 An extension of time to file may be requested for Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, W-2G, and W-2 series.

Note: The IRS encourages the payer/transmitter community to utilize the online fill-in form in lieu of the paper Form 8809. Requests for more than one payer must be filed through the Filing Information Returns Electronically (FIRE) system using the Fill-in option. A TCC is not required.

.02 The Fill-in Form 8809 may be completed online via the FIRE System. (See Part B, Sec. 7, for instructions on connecting to the FIRE System.) At the Main Menu, click "Extension of Time Request" and then click "Fill-in Extension Form". This option is only used to request an automatic 30-day extension. Extension requests completed online via the FIRE System receive an instant response if completed properly and timely. If you are requesting an additional extension, you must submit a paper Form 8809. Requests for an additional extension of time to file information returns are not automatically granted. Requests for additional time are granted only in cases of extreme hardship or catastrophic event. The IRS will only send a letter of explanation approving or denying your additional extension request. (Refer to .11 of this Section.)

.03 A paper Form 8809, Application for Extension of Time to File Information Returns, may be submitted to the IRS at the address listed below. This form may be used to request an extension of time to file information returns submitted on paper. A signature is not required when requesting an automatic 30-day extension. Form 8809 may be obtained by calling 1-800-TAX-Form (1-800-829-3676). The form is also available at IRS.gov. These requests must be sent using the following address:

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

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

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

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

Form 8809 or an extension file must be submitted no later than the earliest due date. For example, if requesting an extension of time to file both Forms 1099-INT and 5498, submit Form 8809 on or before February 28.

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

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

.08 Requesting an extension of time for multiple payers should be done by completing the online fill-in form via the FIRE System. A separate Form 8809 must be completed online for each payer.

.09 Transmitters requesting an extension of time via an electronic file (see Sec. 3 for the record layout) will receive the file status results online.

.10 If an extension request is approved, the approval notification should be kept on file. When filing Form 8027 on paper only, attach a copy of the approval letter. If an approval letter has not been received, attach a copy of the timely filed Form 8809.

.11 If an additional extension of time is needed, a Form 8809 and/or extension file must be sent by the initial extended due date. Check line 3 on the form to indicate that an additional extension is being requested. Failure to properly complete and sign Form 8809 may cause delays in processing the request or result in a denial. Carefully read and follow the instructions on the back of Form 8809. A second 30-day extension will be approved only in cases of extreme hardship or catastrophic event. Be sure to include the reason an additional extension is needed. If requesting a second 30-day extension of time, submit the information return files as soon as prepared. Do not wait for the IRS's response to your second extension request.

Sec. 2. Specifications for Filing Extensions of Time Electronically

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

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

.03 If you are requesting an additional extension, you must fax a signed Form 8809 the same day as the transmission. Be sure to include the reason an additional extension is needed.

.04 Do not submit tax year 2012 extension requests filed electronically before *January 3, 2013*.

.05 *File processing results will be sent via email if a valid email address was provided on the "Verify Your Filing Information" screen. If you are using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.*

Sec. 3. Record Layout – Extension of Time

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

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

<u>Code</u>	<u>Document</u>
1	W-2
5	8027

Note: Do not enter any other values in this field. Submit a separate record for each document. For example, when requesting an extension for Form 8027 and Form W-2 for the same payer/employer, submit one record with "5" coded in this field and another record with "1" coded in this field.

Record Layout for Extension of Time (continued)

Field Position	Field Title	Length	Description and Remarks
187	Foreign Entity Indicator	1	Enter "X" if the payer is a foreign entity.
188	Recipient Request Indicator	1	Enter "X" if the extension request is to furnish statements to the recipients of the information returns.
Note: A separate file is required for this type of extension request. A file must either contain all blanks or all Xs in this field.			
189-198	Blank	10	Enter blanks.
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Extension of Time Record Layout

Transmitter Control Code	Payer TIN	Payer Name	Second Payer Name	Payer Address	Payer City
1-5	6-14	15-54	55-94	95-134	135-174

Payer State	Payer Zip Code	Document Indicator	Foreign Entity Indicator	Recipient Request Indicator	Blank
175-176	177-185	186	187	188	189-198

Blank or CR/LF
199-200

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

.01 Request an extension of time to furnish the statements to recipients of Forms W-2 by submitting a letter to the IRS at the address listed in Part D, Sec.1.03. The letter should contain the following information:

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

.02 Requests for an extension of time to furnish statements to recipients of Forms W-2 series are not automatically approved. If approved, an extension will allow a **maximum** of 30 additional days from the due date. The request must be postmarked no later than the date the statements are due to the recipients.

.03 Generally, only the payer may sign the letter requesting the extension for recipient copies. If a transmitter has a contractual agreement with a payer to submit extension requests on the payer's behalf, the transmitter should state so in the letter requesting the extension.

.04 Requests for extensions of time to file recipient copies for more than 10 payers are required to be submitted electronically. (See Sec.3, for the record layout). When requesting extensions of time for recipient copies, a signed letter must be faxed to IRB by the transmitter the same day as the transmission. Be sure to include the reason an extension for the recipient copies is needed.

.05 Transmitters submitting an extension of time for recipient copies via an electronic file should not submit a list of payer names and TINs with the letter since this information is included in the electronic file.

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

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(See Instructions on back)

Form 4419 (Rev. June 2012)	Department of the Treasury – Internal Revenue Service	IRS Use Only	OMB No. 1545-0387
	Application for Filing Information Returns Electronically (FIRE) ▶ IRS/IRB encourages transmitters who file for multiple payers to submit one application and use the assigned TCC for all payers.		

1. Transmitter and/or Payer Information

Legal Name (associated with EIN in Box 3)

Mailing Address

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

2. Person to contact about this request

Name	Title
------	-------

Email Address	Telephone Number
---------------	------------------

3. Employer Identification Number (EIN) Social Security Number Not Permitted	4. Is the request for a Foreign Transmitter without a TIN? <input type="checkbox"/> Yes	5. What Tax Year will electronic filing begin?
---	--	--

6. Will TCC be used for **Electronic Extension of Time Files only?** Yes

7. Type of return to be reported (Check the box(es) next to the returns you will file electronically.)

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

Note: For the forms referenced below, electronic filing does not refer to online fill-in forms.

<input type="checkbox"/> Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G See Publication 1220	<input type="checkbox"/> Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding See Publication 1187	<input type="checkbox"/> Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips See Publication 1239	<input type="checkbox"/> Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits See Publication 4810
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8. Check the appropriate box:

I have or will have software. (Name of software if known) _____
 I have a service provider who will file my data for me.

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

9. Person responsible for preparation of tax reports	Name	Title
	Signature (A computer generated signature is not acceptable.)	Date

General Instructions

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

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

Preparing Form 4419 20 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT SEND THE FORM TO THIS OFFICE.**

Instead, see the instructions below on where to file. **When completing this form, please type or print clearly.**

Purpose of Form. File Form 4419 to request authorization to file any of the forms shown in Block 7 electronically. Please be sure to complete all appropriate blocks. Transmitters who file for multiple payers may submit **one** application and use the assigned TCC for all payers. If your application is approved, a five-character alphanumeric Transmitter Control Code (TCC) will be assigned to your organization. If any information on the form should change, please write to IRS/Information Returns Branch so we can update our database. It is not necessary to submit a new Form 4419.

Forms W-2: Do **not** use Form 4419 to request authorization to file Forms W-2 electronically, since Form W-2 information is only sent to the Social Security Administration (SSA). **Contact SSA if you have any questions concerning the filing of Forms W-2 electronically at 1-800-772-6270.**

Specific Instructions

Due Date: In order to ensure timely filing, submit Form 4419 at least 45 days before the due date of the return.

Block 1

Enter the legal name (associated with the EIN in box 3) and the complete address of the organization that will submit the electronic files (transmitter and/or payer).

Block 2

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

Block 3

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

Block 4

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

Block 5

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

Block 6

Indicate if you are requesting this transmitter control code solely for filing electronic files for an extension of time to file information returns.

Block 7

Only check the box next to the returns you need to file with IRS electronically. A separate TCC will be assigned for each box checked in Block 7. Please be sure to submit your electronic files using the correct TCC. For further information concerning the electronic filing of information returns, access IRS.gov for the current tax year publications. These are:

Publication 1220, *Specifications for Filing Form 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W2-G Electronically*

Publication 1187, *Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically*

Publication 1239, *Specifications for Filing Form 8027, Employers Annual Information Return of Tip Income and Allocated Tips, Electronically*

Publication 4810, *Specifications for Filing Form 8955-SSA, Annual Registration Statement Identifying Separated Participants and Deferred Vested Benefits, Electronically*

Block 8

Indicate if your company will be filing your data with a software package (and provide the name of the software) or if you have contracted to have a service provider file your data for you.

Note: The FIRE System does not provide an on-line fill-in option for the forms listed in Box 7. You must transmit your data in a specific format required by IRS.

Block 9

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

Mailing Address:

Send your Form 4419 to the address below:

Internal Revenue Service
Information Reporting Program
230 Murall Drive Mail Stop 4360
Kearneysville, WV 25430

If you prefer, Form 4419 can be faxed to the IRS, Information Returns Branch at (877) 477-0572 from within the U.S. or (304) 579-4105 from outside the U.S.

You may contact the IRS, Information Returns Branch at (866) 455-7438 from within the U.S. or (304) 263-8700 from outside the U.S., Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m. Eastern Time (ET).

We will not issue a TCC over the phone or by email. If you do not receive a reply from IRS within 45 days, contact us at the telephone number shown above. Do not submit any files until you receive your TCC.

Form 8508

(Rev. 1-2012)

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

(Forms W-2, W-2G, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, and 8027)

(Please type or print in **black ink** when completing this form - see instructions on back.)OMB Number
1545-0957**Note:** Only the person required to file electronically can file Form 8508. A transmitter cannot file Form 8508 for the payer, unless he or she has a power of attorney. If you have a power of attorney, attach a letter to the Form 8508 stating this fact.**1. Type of submission** Original Reconsideration**2. Payer name, complete address, and contact person.** (A **separate** Form 8508 must be filed for **each payer** requesting a waiver.)

Name _____

Address _____

City _____ State _____ ZIP _____

Contact Name _____

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

(____) _____

Email Address _____

5. Waiver Requested for	Enter the Number of Returns That:		Waiver Requested for	Enter the Number of Returns That:	
	(a) You wish to file on paper	(b) You expect to file next tax year		(a) You wish to file on paper	(b) You expect to file next tax year
<input type="checkbox"/> 1042-S			<input type="checkbox"/> 1099-PATR		
<input type="checkbox"/> 1097-BTC			<input type="checkbox"/> 1099-Q		
<input type="checkbox"/> 1098			<input type="checkbox"/> 1099-R		
<input type="checkbox"/> 1098-C			<input type="checkbox"/> 1099-S		
<input type="checkbox"/> 1098-E			<input type="checkbox"/> 1099-SA		
<input type="checkbox"/> 1098-T			<input type="checkbox"/> 3921		
<input type="checkbox"/> 1099-A			<input type="checkbox"/> 3922		
<input type="checkbox"/> 1099-B			<input type="checkbox"/> 5498		
<input type="checkbox"/> 1099-C			<input type="checkbox"/> 5498-ESA		
<input type="checkbox"/> 1099-CAP			<input type="checkbox"/> 5498-SA		
<input type="checkbox"/> 1099-DIV			<input type="checkbox"/> 8027		
<input type="checkbox"/> 1099-G			<input type="checkbox"/> W-2		
<input type="checkbox"/> 1099-H			<input type="checkbox"/> W-2AS		
<input type="checkbox"/> 1099-INT			<input type="checkbox"/> W-2G		
<input type="checkbox"/> 1099-K			<input type="checkbox"/> W-2GU		
<input type="checkbox"/> 1099-LTC			<input type="checkbox"/> W-2PR		
<input type="checkbox"/> 1099-MISC			<input type="checkbox"/> W-2VI		
<input type="checkbox"/> 1099-OID					

6. Is this waiver requested for corrections ONLY? Yes No**7.** Is this the first time you requested a waiver from the electronic filing requirements for any of the forms listed in Block 5?
 Yes (Skip to signature line) No (Complete Block 9 if your request is due to undue hardship)**8.** Enter **two current cost estimates** given to you by third parties for software, software upgrades or programming for your current system, or costs for preparing your files for you.

\$ _____

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

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

\$ _____

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.**9. Signature**

Title

Date

General Instructions

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

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

Preparing Form 8508 15 min.

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

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

Purpose of Form. Use this form to request a waiver from filing Forms W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2VI, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, or 8027 electronically for the current tax year. Complete a Form 8508 for each Taxpayer Identification Number (TIN). You may use one Form 8508 for multiple types of forms. After evaluating your request, IRS will notify you as to whether your request is approved or denied.

Specific Instructions

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

Block 2. –Enter the name and complete address of the payer and person to contact if additional information is needed by IRS.

Block 3. –Enter the Taxpayer Identification Number (TIN) [Employer Identification Number (EIN) or the Social Security Number (SSN)] of the payer. The number must contain 9-digits.

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

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

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

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

Block 6. –Indicate whether or not this waiver is requested for corrections only. If you request a waiver for original documents and it is approved, you will automatically receive a waiver for corrections. However, if you can submit your original returns electronically, but not your corrections, a waiver must be requested for corrections only.

Block 7. –If this is the first time you have requested a waiver for any of the forms listed in Block 5, for any tax year, check “YES” and skip to Block 9. However, if you have requested a waiver in the past and check “NO,” complete Block 8 to establish undue hardship. Waivers, after the first year, are granted only in case of undue hardship or catastrophic event.

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

Block 8. –Enter the cost estimates from two service bureaus or other third parties. These cost estimates must reflect the total amount that each service bureau will charge for software, software upgrades or programming for your current system, or costs to produce your electronic file only. If you do not provide two written cost estimates from service bureaus or other third parties, we will automatically deny your request. Cost estimates from prior years will not be accepted.

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

Block 9. –The waiver request must be signed by the payer or a person duly authorized to sign a return or other document on his behalf.

Filing Instructions

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

Where to File –

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

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

Please either fax or mail, do not do both.

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

Penalty. – If you are required to file electronically but fail to do so and you do not have an approved waiver on record, you may be subject to a penalty of \$100 per return unless you establish reasonable cause.

Application for Extension of Time To File Information Returns

(For Forms W-2, W-2G, 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, and 8027)

▶ **Requests for more than one filer must be filed through the Filing Information Returns Electronically (FIRE) System. See How to file below.**

Caution: Do not use this form to request an extension of time to (1) provide statements to recipients (see Extensions under Section M of the General Instructions for Certain Information Returns or see Part D, Section 4, of Publication 1220), (2) file Form 1042 (use Form 7004), or (3) file Form 1040 (use Form 4868).

1 Filer information. Type or print clearly in black ink.

Filer name _____

Address _____

City _____ State _____ ZIP Code _____

Contact name _____ Telephone number _____

Email address _____

2 Taxpayer identification number

(Enter your nine-digit number. Do not enter hyphens.)

--	--	--	--	--	--	--	--	--	--

3 Check this box only if you already received the automatic extension and you now need an additional extension. See instructions. ▶

4 Check the box(es) that apply. **Do not** enter the number of returns.

Form(s)	✓ here	Form(s)	✓ here	Form	✓ here
W-2		5498		8027	
1097, 1098, 1099, 3921, 3922, W-2G		5498-ESA			
1042-S		5498-SA			

5 If you checked the box on line 3, state in detail why you need an additional extension of time. You must give a reason or your request will be denied. If you need more space, attach additional sheets. Include your name and taxpayer identification number on each additional page.

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

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

General Instructions

Purpose of form. Use Form 8809 to request an extension of time to file any forms shown in line 4 for the current tax year.

How to file. Extensions may be requested:

- Online by completing a fill-in Form 8809 through the FIRE system at <http://fire.irs.gov> for an automatic 30-day extension. Approvals are automatically displayed online if the request is made by the due date of the return.
- Electronically through the FIRE system in a file formatted according to the specifications in Publication 1220, Part D.
- On paper Form 8809, if the request is for one filer. Mail the form to the address shown in *Where to file*, later, or fax it to 1-877-477-0572 (toll free). Requesters will receive an approval or denial letter. You are encouraged to submit your request via the online fill-in form.

Where to file. Send Form 8809 to Internal Revenue Service, Information Returns Branch, Attn: Extension of Time Coordinator, 240 Murall Dr., Mail Stop 4360, Kearneysville, WV 25430.



If you are requesting an extension for more than one filer, you must submit the request electronically or online as a fill-in form.

Information Reporting Customer Service Site. If you have questions about Form 8809, you may call a toll-free number, 1-866-455-7438. You may still use the original telephone number, 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.

Also, see Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically; and Pub. 1187, Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically. For additional information, see Topic 803, Waivers and Extensions, at www.irs.gov/taxtopics.

Note. Specifications for filing Forms W-2, Wage and Tax Statement, electronically are only available from the Social Security Administration (SSA). Call 1-800-772-6270 for more information or visit the SSA's Employer W-2 Filing Instructions & Information page at www.socialsecurity.gov/employer.

When to file. File Form 8809 as soon as you know an extension of time to file is necessary. However, Form 8809 must be filed by the due date of the returns. See the chart below that shows the due dates for filing this form on paper or electronically. Filers and transmitters of Form W-2 whose business has terminated should see *Terminating a business* in the *Special Reporting Situations for Form W-2* section of the General Instructions for Forms W-2 and W-3 to request an extension.

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

The due dates for filing Form 8809 are shown below.

IF you file Form(s) . . .	ON PAPER, then the due date is . . .	ELECTRONICALLY, then the due date is . . .
W-2	Last day of February	March 31
W-2G	February 28	March 31
1042-S	March 15	March 15
1097	February 28	March 31
1098	February 28	March 31
1099	February 28	March 31
3921	February 28	March 31
3922	February 28	March 31
5498	May 31	May 31
8027	Last day of February	March 31

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

Caution: You do not have to wait for a response before filing your returns. File your returns as soon as they are ready. For all forms shown in line 4, if you have received a response, do not send a copy of the letter or Form 8809 with your returns. If you have not received a response by the end of the extension period, file your returns. When filing Form 8027 on paper only, attach a copy of your approval letter. If an approval letter has not been received, attach a copy of your timely filed Form 8809.

Extension period. The automatic extension is 30 days from the original due date. You may request one additional extension of not more than 30 days by submitting a second Form 8809 before the end of the first extension period (see *Line 3*, later). Requests for an additional extension of time to file information returns are not automatically granted. Generally, requests for additional time are granted only in cases of extreme hardship or catastrophic event. The IRS will send you a letter of explanation approving or denying your request for an additional extension.

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

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

Specific Instructions

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



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

Enter the name of someone who is familiar with this request whom the IRS can contact if additional information is required. Please provide your telephone number and email address.

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

Line 2. Enter your nine-digit employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). If you are not required to have an EIN or QI-EIN, enter your social security number. Do not enter hyphens.

Line 3. Check this box if you have already received the automatic 30-day extension, but you need an additional extension for the same year and for the same forms. Do not check this box unless you received an original extension.

If you check this box, be sure to complete line 5. Then sign and date the request.

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

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8809 is provided by the IRS to request an extension of time to file information returns. Section 6081 and its regulations require you to provide the requested information if you desire an extension of time for filing an information return. If you do not provide the requested information, an extension of time for filing an information return may not be granted. Section 6109 requires you to provide your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 4 hrs., 4 min.; Learning about the law or the form, 18 min.; Preparing and sending the form to the IRS, 22 min.

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

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

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Penalty for Private Use, \$300

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