Internal Revenue Service

Technical Specifications Guide For Reporting Agent Authorization For Magnetic Tape/Electronic Filers And Federal Tax Depositors

IRS

Department of the Treasury
Internal Revenue Service

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TABLE OF CONTENTS

PURPOSE

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

CHANGES

Pages 11 and 12 now contain the most recent version of Form 8655. Section 01.03 of this Publication was updated to reflect current instructions for revised Authorizations. References to various Revenue Procedures (Rev. Procs.) were updated throughout. Notice 99-42 terminated the IRS magnetic tape program for the reporting of federal tax deposits. All references to magnetically filed FTDs and to Rev. Proc. 89-48 were removed from this Publication. Section 01.13 was added to this Publication to reflect the current addresses for filing Forms 8655, Reporting Agent's Lists, and add and delete tapes/cartridges.

EFFECTIVE DATE

This publication is effective on the revision date printed on the cover leaf.

Section 01. SUBMISSION OF REPORTING AGENT AUTHORIZATIONS (RAA)

SECTION 01.01

Reporting Agents who wish to file client/taxpayer employment tax returns on magnetic tape or electronically, or make electronic submission of federal tax deposits, must formally apply to the Internal Revenue Service for these privileges. Currently, the required information, including any deadlines for these applications, is contained within Rev. Proc. 96-18, 1996-1 C.B. 637 for magnetic tape 941/940 programs; Rev. Proc. 99-39, 1999-43 I.R.B. 532 for electronic filing; and Rev. Prov. 98-32, 1998-17 I.R.B 11 for Batch Filers and Bulk Filers. Contact the Internal Revenue Service at (800)TAX-FORM (800) 829-3676 or http://www.irs.gov for copies of the current revenue procedures.

Section 01.02

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

Section 01.03

The Reporting Agent's List must be accompanied by a copy of the Authorizations signed by the taxpayer or authorized representative (See Rev. Proc. 96-17). A photocopy or fax is acceptable. New Authorizations must be made on Form 8655 (with a revision date of July 2000 or later) or it's equivalent.

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

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

Section 6.05 of Rev. Proc. 96-17, 1996-1 C.B. 633, was modified to provide the same relief as set forth in section 5.04 of Rev. Proc. 99-39, 1999-43 I.R.B. 532 (regarding an Agent not having to replace a previously submitted Authorization under certain circumstances.)

Section 01.04

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

Section 01.05

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

Section 01.06

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

Section 01.07

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

Section 01.08

The initial list of taxpayers sent with the application to file must be submitted by certain deadlines set forth in Rev. Proc. 96-18 and Rev. Proc. 99-39. This is because the Service requires time to validate the information on the Agent's List and the associated Authorizations, and to return a validated Agent's List, with a name control for each client/taxpayer listed, to the Agent. The validated Agent's List is the confirmation that the Authorizations have been accepted.

Section 01.09

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

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

Section 01.10

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

Section 01.11

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

Section 01.12

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

Section 01.13

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

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

Internal Revenue Service
Accounts Management Service Center
MS 6360 Tape Library
1160 West 1200 South
Ogden, UT 84201

Form 8655 Delivery:

Internal Revenue Service
Accounts Management Service Center
MS 6748 RAF Team
1160 West 1200 South
Ogden, UT 84201

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

Section 02.01

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

Section 02.02

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

Section 03. ADDITIONAL PUBLICATION INFORMATION

Section 03.01

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

Section 04. CONVENTIONS AND DEFINITIONS

Section 04-01 Conventions

(a) Agents who submit their initial or add and delete lists on magnetic tape must conform to Level 3 of the ANSI Standard X3.27-1978, (Magnetic Tape Labels and File Structure for Information Interchange). Magnetic Tape Cartridges must be of a type or comparable to BASF 3490 DL. Specifically, this calls for recognition of the following label types: VOL1, HDR1, HDR2, EOF1, EOF2, EOV1, and EOV2 (see exhibits 3 through 9 for specific label specifications). No internal user labels or non-labeled tapes will be accepted as these modifications could prevent successful processing of the tape.

(b) Record Mark - No restrictions apply to record marks.

(c) Tape Mark - The tape marks (defined in Section 04.02) will be automatically generated for an interchange tape. An example of tape mark placement is provided in Section 05.02 Magnetic Tape Specifications.

Section 04.02 Definitions

Element	Description
ASCII	American Standard Code for Information Interchange
Blocked Records	Two or more records grouped together between interrecord gaps.
Blocking Factors	The number of records grouped together to form a block.
b	Denotes a blank position. (Except in creation date and purge date fields.)
EIN	Employer Identification Number.
File	A file consists of all tape records submitted by a Reporting Agent.
FTD	Federal Tax Deposit
RA	Reporting Agent
RAA	Reporting Agent Authorization (See Rev. Proc. 96-17)
Record	A group of related fields of information, treated as a unit.

Record Mark	Special character used either to limit the number of characters in data transfer or to separate blocked records on tape.
Reel	A spool of magnetic tape.
Reporting Agent	See Rev. Proc. 96-17
Reporting Agent List	See Rev. Proc. 96-17
Special Character	Any character that is not a numeral, letter or blank.
Tape Mark	Special character that is written on tape.
Taxpayer	Person or organization liable for the payment of tax. The taxpayer will be held responsible for the completeness, accuracy and timely submission of the magnetic tape files.
Unblocked Records	Single records written between interrecord gaps.
YYYYMM	Year Year Year Year Month Month of ending month of the tax period in digits. Example: first quarter 2002 returns = 200203, fourth quarter 2002 returns = 200212, calendar year 2002 returns = 200212.
YYYYDDD	Year Year Year Year Day Day Day = Four digit year plus Julian Day. Example: January 1st, 2002 = 2002001, Januray 31st, 2002 = 2002031.

Section 05. MAGNETIC TAPE SPECIFICATIONS

Section 05.01

A tape reel must have the following physical characteristics:

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

Section 05.02

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

```
VOL1
HDR1
HDR2
TAPE MARK
REPORTING AGENT RECORD
TAXPAYER RECORD - one for each Authorization submitted
END OF FILE TRAILER RECORD
TAPE MARK
EOF1
EOF2
TAPE MARK
TAPE MARK
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Section 05.03

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

Section 05.04

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

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

Section 05.05 Record Length

The tape records prescribed in the specifications must be blocked at one record per block (300 tape character positions).

Section 05.06 Data

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

Section 05.07 Reporting Agent Record

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

Section 05.08 Client/Taxpayer Records

1. Taxpayer records contain information for each taxpayer reported by the reporting agent (see Exhibit 11). The number of Taxpayer Records appearing on one reel tape

or cartridge file will depend on the number of taxpayers represented. All Taxpayer Records must be in ascending sequence order by EIN, on reel tape or cartridge and paper listings.

2. All records will be blocked individually with no other records in the block. Records should have a blocking factor for which blocks will not exceed 300 tape character positions. All records must be fixed length. Fields identified as indicators should always carry a value if the field is applicable. Other fields must be left justified and blank filled on right. Also, blank fill all non-significant fields.

Section 05.09 End of File Trailer Record

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

Reporting Agent Authorization for Magnetic Tape/Electronic Filers

Marking Instructions for Tax Form 8655:
- Use black or blue ink only.
- Please print legibly. Use one character per block.
- Use only capital letters.
- Keep all printing within the boxes.
- Do not make any stray marks on this form.

MARKING EXAMPLE:

| I | A | | 5 | 2 | 4 | 7 | 1 |

State   Zip Code

Instructions

Please read the following instructions before filling out the information on the reverse side of this form.

Taxpayer's Information

1. Employer identification number (EIN). Enter taxpayer business nine-digit Employer Identification number without dashes.

2. Other ID. For Reporting Agent use only.

3. Taxpayer Phone Number. Provide taxpayer area code and phone number. (optional)

4. "New" EIN. Check this box if taxpayer has recently applied for an EIN and has not yet received notice CP 575 (Verification of your EIN) from IRS.

5. Seasonal or Intermittent. Check this box if taxpayer business is seasonal or intermittent and there are quarters during the calendar year for which taxpayer will not pay wages.

6. Taxpayer Legal Name – Enter the Sole Proprietor/Owner's name. This must match the name on IRS records. Do not abbreviate or omit spaces. Do not use the word "The" as the first word unless it is followed by only one other word. Include legal/formal suffixes with individual names (i.e. MD, PHD, CPA, Jr, Sr, III, etc.)

> * **Valid characters are A-Z, 0-9, ampersand, hyphen, and only one blank space between each word. Any other punctuation, such as a comma, period, number sign, apostrophe, and multiple blanks is invalid.**

7. Doing Business As (DBA) Name. Enter the trade name (DBA) of the business if different from the taxpayer name. Follow the same instructions as shown for Item 6 above; however, DO NOT enter "DBA" or "TA" on this line; show name only. Use valid character information as defined in Item 6*.

> *Note: Partnerships should enter the DBA name in Item 6. Enter the general partner's name or the first partner's name in Item 7. If a Corporation is a general partner, do not include the name in Item 7.*

8. Address. Enter address of taxpayer. Use valid character information as defined in Item 6*.

Reporting Agent information

9. Reporting Agent name. Use valid character information as defined in Item 6*.

10. Reporting Agent ID Number.

11-12. Reporting Agent phone & fax.

13. Reporting Agent address. Use valid character information as defined in Item 6*.

Reporting Agent Authorization

14. Return Filing Method. Indicate tax return filing method, electronic, magnetic, **or both.** For Tax Form 941, enter the ending month of the quarter and year (3/1999, 6/2000, etc.). For Tax Form 940, enter the Tax Year (2000, 2001, etc) this agent will begin the annual filing.

15. Filing Authorization. Form 8655 can be used to authorize Reporting Agents to file certain tax returns on paper for existing clients who have already authorized the filing of magnetic/electronic Forms 941 and/or Forms 940 by the Reporting Agent. For Forms 941PR, 941SS, and 941NMI, enter the ending month of the quarter and year (3/2000, 6/2000, 9/2000, 12/2000), the Reporting Agent will file this return for the first time. For Forms 940PR, 943, 943PR, 945, 1042 and CT-1, enter the Tax Year (2000, 2001, etc.) the agent will begin the annual filing.

16. Starting Period. Enter the first tax period that electronic Federal Tax Deposits (FTDs) or other federal payments will be made. For electronic FTDs, enter the first month and year (2/2000, 3/2000, etc.) the Reporting Agent will begin making any deposit for each authorized tax form.

17. Correspondence Authorization. If you wish to have your Reporting Agent receive correspondence, please check here.

18. State and Local Forms (Optional)-may be used if accepted by state and local government.

Authorization Agreement

19. Signature. The taxpayer must sign the form authorization agreement for the Reporting Agent to participate.

Where to File

All Forms 8655 should be mailed to :

> Internal Revenue Service
> 1160 West 1200 South
> Ogden, UT 84404-4749

Do not file the same Authorization twice. Forms 8655 submitted for magnetic tape or *e-file* may also authorize electronic payments. Forms 8655 submitted for electronic payments may also authorize future participation in *e-file* or magnetic tape programs. **Be sure to retain a copy.**

(over)

Form 8655 Reporting Agent Authorization for Magnetic Tape/Electronic Filers OMB 1545-1058

Taxpayer's Information

1. Employer Identification Number (EIN)

2. Other ID

3. Taxpayer Phone Number (optional):

Area Code

4. ☐ Check here if EIN is "new" EIN

5. ☐ Check here if Seasonal or Intermittent Filer

6. Taxpayer Legal Name:

7. Doing Business As (DBA) Name:

8. Address (as on file with the Internal Revenue Service):

City:

State:

Zip Code:

Reporting Agent Information

9. Reporting Agent Name:

10. Reporting Agent ID Number:

11. Reporting Agent Phone Number:

Area Code

12. Reporting Agent Fax Number:

Area Code

13. Reporting Agent Address:

City:

State:

Zip Code:

Reporting Agent Authorization

14. For each federal electronic form to be filed, indicate the filing method: Electronic, Magnetic Tape, or both. Also enter the beginning period as indicated in the instructions for item 15. *If Form 8655 is being submitted only to authorize electronic payments (EFTPS), skip to Item 16.*

Form	Filing Method		Beginning Period
940	☐ Electronic	☐ Magnetic Tape	_____
941	☐ Electronic	☐ Magnetic Tape	_____

15. Reporting Agent is authorized to file the following forms on the Beginning Period indicated:

Form Number	Beginning Period	Form Number	Beginning Period
☐ Form 940PR	_____	☐ Form 941SS	_____
☐ Form 941PR	_____	☐ Form CT-1	_____
☐ Form 943	_____	☐ Form 941NMI	_____
☐ Form 945	_____	☐ Form 1042	_____
☐ Form 943PR	_____		

16. Electronic Federal Tax Deposits and other Federal Payments:

Form	Starting Period	Form	Starting Period
940	_____	1041	_____
941	_____	CT-1	_____
943	_____	990C	_____
945	_____	990T	_____
720	_____	990PF	_____
1042	_____	other	
1120	_____		_____

17. ☐ Check here if the reporting agent is authorized to receive notices, correspondence, deposit requirements, tax rates, and/or transcripts with respect to the authorizations given in Items 14-16.

18. State and Local Forms _____ _____ _____ _____

Authorization Agreement

19. Please read the following Authorization Agreement:

I understand that this authorization does not absolve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and all taxes are paid on time. The reporting agent (designee) named above is authorized to sign and file federal employment tax returns transmitted electronically, submitted on magnetic tape (or in special circumstances, submitted on paper) and/or make federal tax deposits (FTDs) and other Federal Tax Payments for the above taxpayer. This authorization applies to the above federal employment tax returns and/or payments beginning with the tax period indicated and remains in effect until the taxpayer or designee notifies the IRS that this authorization is terminated or revoked. I authorize the IRS to disclose otherwise confidential tax information relating to employment tax returns to be filed by the agent (designee) and/or relating to payments to be made by the agent (including deposit requirements.) I certify that I have the authority to authorize the disclosure of otherwise confidential tax information on behalf of the taxpayer.

Signature (required)

Title (if applicable)

Date (required) _____

EXHIBIT 2

REPORTING AGENT'S LIST   DATE OF LIST_____

Agent's Name_____

Street Address_____

City, State, ZIP_____

Agent Employer Identification Number_____

List Type (Additions or Deletions)_____

Name of Agent Contact Person_____

Phone Number of Agent Contact Person_____

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

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

EXHIBIT 3

VOL1 LABEL

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

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

EXHIBIT 4

HDR1 LABEL

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

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

EXHIBIT 5

HDR2 LABEL

Tape Position		Acceptable Values
1 - 4	*	"HDR2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00300" All records will be 00300 in length.
11 - 15	*	"00300" All records will be 00300 in length.
16 - 50	*	Blanks
51 - 52	*	Specify the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

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

EXHIBIT 6

EOF1 LABEL

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

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

EXHIBIT 7

EOF2 LABEL

Tape Position		Acceptable Values
1 - 4	*	"EOF2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00300" All records will be 00300 in length.
11 - 15	*	"00300" All records will be 00300 in length.
16 - 50	*	Blanks
51 - 52	*	Specify the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

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

EXHIBIT 8

EOV1 LABEL

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

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

EXHIBIT 9

EOV2 LABEL

Tape Position		Acceptable Values
1 - 4	*	"EOV2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00300" All records will be 00300 in length.
11 - 15	*	"00300" All records will be 00300 in length.
16 - 50	*	Blanks
51 - 52	*	Specify the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

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

EXHIBIT 10

REPORTING AGENT RECORD

General Information

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

Tape Position	Element Name	Definition of Entry
1 - 2	Record Type	Enter "RA" to indicate Reporting Agent header record.
3 - 4	RA-ID Number	Enter the two-digit number assigned by IRS. If none assigned, enter blanks. (FTD RAs only)
5 - 13	RA-EIN	Enter nine numeric characters of the Reporting Agent's EIN. Do not include hyphen.
14 - 48	RA-Name	Enter first name line of the Reporting Agent. Valid characters are A-Z, 0-9, ampersand, hyphen and one blank space between each word. The comma, period, number sign, apostrophe and multiple blanks are invalid characters. Left justify and blank fill.
49 - 83	RA-Second Name Line	Enter second name line of the Reporting Agent, if desired (for Doing Business as (DBA) or Trading As (TA)). Valid characters are A-Z, 0-9, ampersand, hyphen and one blank space between each word. Left justify and blank fill.
84 - 118	RA Street Address	Enter street address of the Reporting Agent. Valid characters are A-Z, 0-9, ampersand, hyphen, slash "/", percent sign "%" and one blank space between each word. Invalid characters are the number sign, period, apostrophe and multiple blanks. Left justify and blank fill.
119 - 138	RA City	Enter city of the Reporting Agent. Valid characters are A-Z, 0-9, hyphen and one blank. Left justify and blank fill.
139 - 140	RA State Code	Enter state code of the Reporting Agent.
141 - 149	RA Zip Code	Enter zip code of the Reporting Agent.
150 - 159	RA Phone Number	Enter ten numerics.
160 - 195	RA Contact Point	Name of Reporting Agent's primary contact.
196 - 300	Reserved	Enter blanks.

EXHIBIT 11

TAXPAYER RECORD

General Information

A Taxpayer Record is required for each taxpayer.

Tape Position	Element Name	Definition of Entry
1 - 2	Record Type	Enter "TP" to indicate a taxpayer record.
3 - 11	Taxpayer EIN	Enter 9 numerics of the taxpayer EIN. Do not enter hyphens. Must be in ascending sequence order.
12 - 46	Taxpayer Name	Enter name of the taxpayer. Valid characters are A-Z, 0-9, ampersand, hyphen and one blank space between each word. The comma, period, number sign, apostrophe and multiple blanks are invalid characters. Left justify and blank fill.
47 - 50	Taxpayer Name Control	Enter name control of the taxpayer as provided by IRS. <u>Use only on delete submissions.</u>
51 - 85	Taxpayer Street Address	Enter address of the taxpayer. Valid characters are A-Z, 0-9, ampersand, hyphen, slash "/", percent "%", and one blank space between each word. Invalid characters are the number sign, period, apostrophe and multiple blanks. **(Foreign Address:** Enter street address, including province and mailing code. For example: 20 Champs Elysee 75307 Paris.) Left justify and blank fill.
86 - 105	Taxpayer City	Enter city of the taxpayer. Valid characters are A-Z, 0-9, hyphen and one blank. **(Foreign Address:** Enter name of country.) Left justify and blank fill.
106 - 107	Taxpayer State Code	Enter state code of the taxpayer. (**Foreign Address:** enter "."
108 - 116	Taxpayer Zip Code	Enter zip code of the taxpayer. (**Foreign Address:** blank fill.)
117	940 Indicator	Enter "Y" if RAA is being submitted for filing Form 940 on magnetic tape or electronic filing. Enter blank if not.
118 - 123	940 Tax Period	Enter six-digit numeric YYYY12 tax period for Form 940. Use beginning YYYY12 if RAA is being added. Use YYYY12 of last return to be filed if RAA is being deleted. Leave blank if 940 indicator is blank.
124	940 Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 940 indicator is blank.

125	941 Indicator	Enter "Y" if RAA is being submitted for filing Form 941 on magnetic tape or electronic filing. Enter blank if not.
126 - 131	941 Tax Period	Enter six-digit numeric YYYY12 tax period for Form 941. Use beginning YYYY12 if RAA is being added. Use YYYY12 of last return to be filed if RAA is being deleted. Leave blank if 941 indicator is blank.
132	941 Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 941 indicator is blank.
133	940 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 940. Enter blank if it does not cover FTDs for Form 940.
134 - 139	940 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 940. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 940 indicator is blank.
140	940 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 940 FTD indicator is blank.
141	941 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 941. Enter blank if it does not cover FTDs for Form 941.
142 - 147	941 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 941. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 941 indicator is blank.
148	941 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 941 FTD indicator is blank.
149	943 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 943. Enter blank if it does not cover FTDs for Form 943.
150 - 155	943 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 943. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 943 indicator is blank.
156	943 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 943 FTD indicator is blank.
157 - 166	Client Account Number	Enter Client account number if desired. Left justify and blank fill. Field may be left blank if desired.
167	Notice Indicator	Enter "N" if authorized to receive a copy of taxpayer notices. If not, blank fill.
168	945 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 945. Enter blank if it does not cover FTDs for Form 945.

169 - 174	945 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 945. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 945 indicator is blank.
175	945 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 945 FTD indicator is blank.
176	720 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 720. Enter blank if it does not cover FTDs for Form 720.
177 - 182	720 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 720. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 720 indicator is blank.
183	720 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 720 FTD indicator is blank.
184	1042 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 1042. Enter blank if it does not cover FTDs for Form 1042.
185 - 190	1042 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 1042. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 1042 indicator is blank.
191	1042 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 1042 FTD indicator is blank.
192	1120 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 1120. Enter blank if it does not cover FTDs for Form 1120.
193 - 198	1120 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 1120. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 1120 indicator is blank.
199	1120 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 1120 FTD indicator is blank.
200	1041 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 1041. Enter blank if it does not cover FTDs for Form 1041.
201 - 206	1041 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 1041. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 1041 indicator is blank.
207	1041 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 1041 FTD indicator is blank.
208	CT-1 FTD Indicator	Enter "Y" if RAA is for FTD payments for Form CT-1. Enter blank if it does not cover FTDs for Form CT-1.

209 - 214	CT-1 FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form CT-1. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if CT-1 indicator is blank.
215	CT-1 FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if CT-1 FTD indicator is blank.
216	990C FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 990C. Enter blank if it does not cover FTDs for Form 990C.
217 - 222	990C FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 990C. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 990C indicator is blank.
223	990C FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 990C FTD indicator is blank.
224	990T FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 990T. Enter blank if it does not cover FTDs for Form 990T.
225 - 230	990T FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 990T. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 990T indicator is blank.
231	990T FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 990T FTD indicator is blank.
232	990PF FTD Indicator	Enter "Y" if RAA is for FTD payments for Form 990PF. Enter blank if it does not cover FTDs for Form 990PF.
233 - 238	990PF FTD Tax Period	Enter six-digit numeric YYYYMM tax period for FTD for Form 990PF. Use beginning YYYYMM if RAA is being added. Use YYYYMM of last return to be filed if RAA is being deleted. Leave blank if 990PF indicator is blank.
239	990PF FTD Action Code	Enter "A" if RAA is being added. Enter "D" if RAA is being deleted. Leave blank if 990PF FTD indicator is blank.
240 - 300	Reserved for future use	Enter blanks

EXHIBIT 12

END OF FILE TRAILER RECORD

General Information

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

Tape Position	**Element Name**	**Definition of Entry**
1	Record Type	Enter "E"
2 - 7	Number of TP Records	Enter the sum of the Taxpayer Records that you are reporting on the file. Zero fill on left. Use numeric characters without a sign representation.
8 - 300	Reserved	Enter blanks