
Specification for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically

including IBM 3480/3490, AS400 compatible tape cartridges,
or 3-1/2 inch diskettes

Rev. Proc. 2001-16

Reprinted from IR Bulletin 2001-4 dated January 22, 2001 (and
containing copies of Forms 4419, 6466, 6467 and
Notice 1027 for taxpayers' use)



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This announcement provides updated information to the Publication 1245, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically. This information is general in nature. There are no legislative or format changes. Information provided in Revenue Procedure 2001-16, Internal Revenue Bulletin 2001-4, dated January 22, 2001 is still valid with the exception of the following items:

1. Information Reporting Program Call Site was reorganized and is now the Customer Service Site. The Customer Service Site continues to provide the same level of service but with the following enhancements.
 - A toll-free number, **866-455-7438**, is now available.
 - An email service, mccirp@irs.gov, provides written responses to questions received via email.
2. Beginning in Tax Year 2003 for calendar year 2004, the Martinsburg Computing Center (MCC) will no longer accept 8mm, 4mm, and Quarter Inch Cartridges (QIC) for the filing of Questionable Forms W-4.

Publication 1245 is only available in the Internal Revenue Bulletin listed above through the IRS Website www.irs.gov. The Publication 3609, Filing Information Returns Electronically, revised 1-2002, provides updated information on electronic filing. If you have any questions concerning this information or other information return issues, please call the Customer Service Site toll-free at 866-455-7438.

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PART A. GENERAL

SEC. 1. PURPOSE

.01 The purpose of this revenue procedure is to update Rev. Proc. 99-47, 1999-49 I.R.B. 624, issued December 6, 1999, (IRS Pub.1245 Rev. 03-2000), which outlines the requirements and conditions for submitting certain Forms W-4, Employee's Withholding Allowance Certificate, magnetically or electronically to the Internal Revenue Service (IRS), Martinsburg Computing Center (MCC). Rev. Proc. 99-47, (IRS Publication 1245 Rev. 03-2000), is superseded by Rev. Proc. 2001-16, (IRS Pub. 1245 Rev. 1-2001).

.02 Revenue procedures are generally revised 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, Martinsburg Computing Center, ATTN: IRB Information Support Section, 230 Murall Dr, Kearneysville, WV 25430. Use this revenue procedure to file Forms W-4 submitted for the quarter ending March 31, 2001, and for all subsequent filings.

.03 The following revenue procedures and publications provide more detailed filing procedures for certain information returns and can be obtained by contacting any IRS office or by calling 1-800-829-3676:

- (a) Instructions for Forms 1099, 1098, 5498, and W-2G providing specific instructions on completing and submitting information returns to IRS.
- (b) Rev. Proc. 84-33, 1984-1 C.B. 502, regarding the optional method for agents to report and deposit backup withholding.
- (c) Publication 1179, Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099 Series, 5498, and W-2G.
- (d) Publication 1220, Specifications for Filing Form 1098, 1099, 5498, and W-2G Magnetically or Electronically.
- (e) Publication 1239, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Magnetically or Electronically.
- (f) Publication 1187, Specifications for Filing Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding, Magnetically or Electronically.

.04 Refer to Part A, Sec. 10, for definitions of terms used in this publication.

SEC. 2. NATURE OF CHANGES

Numerous editorial changes have been made to the revenue procedure. Please read the publication carefully and in its entirety before attempting to prepare your magnetic/electronic file for submission. Major changes are italicized. The changes are as follows:

.01 Part B, Sec. 2, Beginning in calendar year 2003 for Tax Year 2003, IRS/MCC will no longer accept 9 track tapes for the filing of Forms W-4. This restriction will apply to fourth quarter 2002 Forms W-4 filed in January 2003. See Part B, Sec. 2.

.02 Electronic filing specifications are in Part C. Numerous changes have been made to these instructions. Please read this part carefully.

.03 Part D is new and contains information on contacting IRS/MCC in a centralized location within the publication.

.04 Beginning in calendar year 2002 for Tax Year 2001, IRS/MCC will no longer return problem media in need of replacement. Filers will continue to receive a tracking form, listing and letter detailing the reason(s) their media could not be processed. Filers will be expected to send in replacement media within the prescribed time frame. This makes it **imperative** that filers maintain backup copies and/or recreate capabilities for their information return files.

SEC. 3. WHERE TO FILE AND HOW TO CONTACT THE IRS, MARTINSBURG COMPUTING CENTER

.01 All Forms W-4 filed magnetically or electronically are processed at IRS/MCC. Magnetic media containing Forms W-4 is to be sent to the following address:

IRS-Martinsburg Computing Center
Information Reporting Program
240 Murall Drive
Kearneysville WV 25430

.02 Requests for paper forms and publications can be made by calling the "Forms Only Number" listed in your local telephone directory or by calling the IRS toll-free number **1-800-TAX-FORM (1-800-829-3676)**.

.03 Questions pertaining to magnetic media/electronic filing of Forms W-2 **must** be directed to the Social Security Administration (SSA). Filers can call 1-800-SSA-6270 to obtain the phone number of the SSA Employer Service Liaison Officer for their area.

.04 A taxpayer or authorized representative may request a copy of a tax return or a Form W-2 filed with a return by submitting

Form 4506, Request for Copy or Transcript of Tax Form, to IRS. This form may be obtained by **calling 1-800-TAX-FORM (1-800-829-3676)**.

.05 The IRS/MCC Call Site, located in Kearneysville, WV, provides service to the payer/employer community (financial institutions, employers, and other transmitters of information returns). The IRS/MCC Call Site answers questions concerning tax law and the magnetic/electronic filing of questionable Forms W-4 as well as information returns (Forms 1096, 1098, 1099, 5498, 5498-MSA, 8027, W-2G, and 1042-S), inquiries dealing with backup withholding due to missing and incorrect taxpayer identification numbers and questions concerning paper filing of Forms W-2 and W-3. Recipients of information returns (payees) should continue to contact 1-800-829-1040 or other numbers specified in the tax return instructions with any questions on how to report information returns.

The Call Site accepts calls from all areas of the country. The number to call is **304-263-8700** or Telecommunications Device for the **Deaf (TDD) 304-267-3367**. These are toll calls. The Call Site is in operation throughout the year to handle the questions of payers, transmitters, and employers. Due to the high demand for assistance at the end of January and February, it is advisable to call as soon as possible to avoid these peak filing seasons.

.06 Telephone inquiries may be made Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern time. The telephone numbers for magnetic media/electronic inquiries or electronic submissions are:

304-263-8700 - Call Site

304-262-2400 - Electronic Filing

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

304-264-5602 - Fax Machine

These are not toll-free telephone numbers.)

TO OBTAIN FORMS & PUBLICATIONS CALL:

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

TO OBTAIN FORMS & PUBLICATIONS VIA INTERNET:

www.irs.gov

SEC. 4. FILING REQUIREMENT

.01 Employers are required to send to the IRS quarterly, copies of all Forms W-4 received during the quarter from employees still employed at the end of that quarter who claim:

- (a) More than 10 withholding allowances, or
- (b) Exempt status and are expected to earn more than \$200 a week.

.02 Employers are not required to send other Forms W-4 unless notified by IRS in writing to do so.

.03 Employers may submit all information magnetically or electronically; a combination of magnetic/electronic files and paper documents is acceptable, provided there are no duplications or omissions of documents. However, magnetic/electronic filing is preferred and strongly encouraged.

.04 A Form W-4 with a written statement attached from the employee must be submitted on paper, not on magnetic media. The employer may send paper Forms W-4 each quarter with their paper Form 941. If the employer submits the paper Forms W-4 at any time other than quarterly, a cover letter must be submitted giving the employer's name, address, employer identification number (EIN), and the number of Forms W-4 included.

NOTE: MCC DOES NOT PROCESS PAPER RETURNS. PAPER RETURNS MUST BE FILED WITH THE APPROPRIATE SERVICE CENTER. SEE FORM 941 INSTRUCTIONS FOR THE APPROPRIATE SERVICE CENTER.

SEC. 5. FORM 4419, APPLICATION FOR FILING INFORMATION RETURNS MAGNETICALLY/ELECTRONICALLY

.01 Employers, or their transmitters, who wish to file Forms W-4 magnetically or electronically, must first submit a Form 4419, Application for Filing Information Returns Magnetically/Electronically. Instructions for its completion are on the reverse of the form.

.02 Magnetic/electronic files may not be submitted to IRS/MCC until authorization to file is received by the employer. Requests will be approved or disapproved within 30 days of receipt.

.03 Applications of only those employers or transmitters whose equipment meets the specifications in Part B, Sec. 2, 3, 4, 5 or 6 will be approved.

.04 Once authorization to file has been granted, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned. Approval will continue in effect in succeeding years provided the requirements of the current revenue procedure are met and there are no equipment changes by the employer or transmitter. Although a TCC may have already been assigned to a transmitter for the filing of information returns, the Form W-4 requires a separate TCC. This TCC must appear on all transmittal forms submitted with

magnetic/electronic files, as well as other correspondence. The TCC must also be coded into positions 319-323 of the Form W-4 record. (See Part B, Sec. 7.)

.05 A new application (Forms 4419) is required if

- (a) You discontinue filing magnetically/electronically for two years, in which case your TCC may have been reassigned. You may call IRS/MCC to verify if your TCC is still valid.
- (b) You previously used a service bureau with its own TCC, but you now have computer equipment compatible with that of IRS, in which case you must request your own TCC.

SEC. 6. DUE DATES

.01 Magnetic/electronic reporting of Forms W-4 to IRS must be at least quarterly (monthly reporting is encouraged). The following are the quarterly due dates:

<u>Period Covered</u>	<u>Due Date</u>
January 1 thru March 31	April 30
April 1 thru June 30	July 31
July 1 thru September 30	October 31
October 1 thru December 31	January 31

.02 If any due date falls on a Saturday, Sunday, or legal holiday, the Forms W-4 are considered timely if they are filed on the next day that is not a Saturday, Sunday, or legal holiday.

SEC. 7. FILING FORMS W-4 MAGNETICALLY/ELECTRONICALLY

.01 A Magnetic Media/Electronic Reporting Package, which includes the current revenue procedure and the necessary transmittal forms, will be mailed to approved filers each year.

.02 If the employer chooses to file magnetically/electronically, then a Form 6466, Transmittal of Forms W-4 Reported Magnetically/Electronically, must be sent to the IRS/MCC as prescribed in Part A, Sec. 3.

.03 Form 6466 MUST be signed by the employer or the transmitter, service bureau, paying agent, or disbursing agent (all hereafter referred to as agent), on behalf of the employer if the agent has the authority to sign the affidavit under an agency agreement (either oral, written, or implied) that is valid under state law and adds the caption "FOR: (name of employer)."

.04 Although a duly authorized agent signs the affidavit, the employer(s) is held responsible for the accuracy of the Forms W-4 filed magnetically or electronically.

.05 DO NOT REPORT THE SAME INFORMATION ON PAPER DOCUMENTS THAT YOU REPORT MAGNETICALLY/ELECTRONICALLY. If you report part of your returns on paper and part magnetically or electronically, be sure that duplicate returns are not included on both.

.06 Before submitting your magnetic/electronic file, include the following:

- (a) A signed Form 6466, Transmittal of Forms W-4 Reported Magnetically/Electronically along with a Form 6467, Transmittal of Forms W-4 Reported Magnetically/Electronically(Continuation), if you submit data for multiple employers. These forms must be mailed or faxed the same day electronic files are submitted.
- (b) Your media (tape, diskette, or cartridge) with an external identifying label. Notice 1027 describes the information which should be included on this self-prepared label.
- (c) On the outside of the shipping container, affix the label IRB Special Projects. This label is included in the publication.

.07 IRS/MCC will not return filers' magnetic media after it has been successfully processed. Should filers wish to know if their media was received by IRS/MCC, a delivery service that provides certification of delivery is recommended.

.08 IRS cannot accept any Cash-On-Delivery (COD) or Charged-to-IRS shipments of reportable tax information that an individual or organization is legally required to file. Because of the high volume of data received and shipping cost involved, special shipping containers will not be returned.

.09 Use this record format and processing capabilities to file Forms W-4 submitted for the quarter ending March 31, 2001, and for all subsequent filings.

SEC. 8. REPLACEMENT FILES

THE MAGNETIC MEDIA/ELECTRONIC SPECIFICATIONS CONTAINED IN PART B OF THIS REVENUE PROCEDURE MUST BE STRICTLY ADHERED TO. If files are not processable, they will be returned to you for replacement and resubmission, or submission of paper Forms W-4. Replacement files must be resubmitted to IRS/MCC within 45 days of the date of the enclosed letter. The media should be identified as replacement data by writing, typing or printing "Magnetic Media Replacement" on the external label used on the magnetic media and marking the replacement box on the Form 6466. If filing electronically, you should choose replacement when asked for the type of submission to identify a replacement file before transmission begins.

Note: BEGINNING IN CALENDAR YEAR 2002 FOR TAX YEAR 2001, IRS/MCC WILL NO LONGER RETURN PROBLEM MEDIA IN NEED OF REPLACEMENT. Filers will continue to receive a tracking form, listing and letter detailing the rea-

son(s) their media could not be processed. Filers will be expected to send in replacement media within the prescribed time frame. This makes it **imperative** that filers maintain backup copies and/or recreate capabilities for their information return files.

SEC. 9. EFFECT ON PAPER DOCUMENTS

.01 Magnetic/electronic reporting to IRS eliminates the need to submit copies of paper Forms W-4.

.02 If part of the Forms W-4 are reported magnetically/electronically and the remainder are reported on paper forms, the paper Forms W-4 must be mailed to the appropriate service center.

SEC. 10. DEFINITION OF TERMS

Employer	Generally, an employer is a person or organization for whom a worker performs a service as an employee. The employer has the right to direct and control the worker. A person or organization paying wages to a former employee after the work ends is also considered an employer.
Employee	One who performs services for an employer.
EIN	Employer Identification Number that has been assigned to the employer by IRS.
File	For purposes of this procedure, a file consists of all magnetic/electronic records submitted by an employer or transmitter.
Special Character	Any character that is not a numeric, an alpha or a blank.
Social Security Number (SSN)	Social Security Number (SSN) that has been assigned to the employee by the Social Security Administration.
Transmitter	Person or organization preparing and/or submitting magnetic/electronic file(s).
Transmitter Control Code (TCC)	A five-character alpha/numeric number assigned by IRS to the transmitter prior to actual filing magnetically/electronically. This number is inserted in Positions 319-323 of your files and must be present before the file can be processed. An application Form 4419 must be filed with IRS to receive this number.

PART B. MAGNETIC MEDIA SPECIFICATIONS

SEC. 1. GENERAL

.01 The specifications contained in this part of the revenue procedure define the required format and content of the records to be included in the magnetic/electronic file. Use this revenue procedure to file Forms W-4 submitted for the quarter ending March 31, 2001 and all subsequent filings.

.02 An external label must appear on each tape, tape cartridge and diskette submitted. Notice 1027 details what information must be on the label. The diskettes used must be MS/DOS compatible.

SEC. 2. TAPE SPECIFICATIONS

Note: *Beginning in calendar year 2003 for Tax Year 2003, IRS/MCC will no longer accept 9 track tapes for the filing of Forms W-4. Fourth quarter 2002 Forms W-4 filed by January 31, 2003, can NOT be submitted on 9 track tape.*

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

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

- (1) Odd parity
- (2) Recording density—1600 or 6250 BPI
- .02 All tape files must have the following characteristics:
 - (a) 0.5 inch (12.7 mm) wide, computer grade magnetic tape,
 - (b) Tape thickness: 1.0 or 1.5 mils,
 - (c) Reel diameter: 10.5 inch (26.67 cm), 8.5 inch (21.59 cm), or 7 inch (17.78 cm) and
 - (d) Reel of tape up to 2400 feet (731.52 m).
- .03 All records, including Header and Trailer Labels (if used) must be transmitted using the same density.
- .04 The tape records defined in this revenue procedure may be blocked subject to the following:
 - (a) A block must not exceed 32,550 tape positions.
 - (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. **Do not pad a block with blanks.**
 - (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item (b) above). The block length must be evenly divisible by 350.
 - (d) All data records are a fixed record length of 350 positions and may not span blocks.
- .05 Labeled or unlabeled tapes may be submitted.
- .06 For the purposes of this revenue procedure the following must be used:
 - Tape Mark:
 - (a) Used to signify the physical end of the recording on tape.
 - (b) For even parity, use BCD configuration 001111(8421).
 - (c) May follow the header label and precede and/or follow the trailer label.
- .07 Do not submit an employee Form W-4 record without the required employer identification information. Every record must contain both employee and employer data.

SEC. 3. TAPE CARTRIDGE SPECIFICATIONS

- .01 In most instances, IRS/MCC can process tape cartridges that meet the following specifications:
 - (a) Must be IBM 3480, 3490, 3490E, 3590, 3590E or AS400 compatible.
 - (b) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
 - (1) Tape cartridges will be 1/2-inch tape contained in plastic cartridges which are approximately 4-inches by 5-inches by 1-inch in dimension.
 - (2) Magnetic tape will be chromium dioxide particle based 1/2-inch tape.
 - (3) Cartridges must be 18-track or 36-track parallel (See Note).
 - (4) Cartridges will contain 37,871 CPI (characters per inch) or 75,742 CPI.
 - (5) Mode will be full function.
 - (6) The data may be compressed using EDRC (Memorex) or IDRC (IBM) compression.
 - (7) Either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded Information Interchange) may be used.
- .02 The tape cartridge records defined in this revenue procedure may be blocked subject to the following:
 - (a) A block must not exceed 32,550 tape positions.
 - (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9s; however, the last block of the file may be filled with 9s or truncated. Do not pad a block with blanks.
 - (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item (b) above). The block length must be evenly divisible by 350.
 - (d) Records may not span blocks.
- .03 Tape cartridges may be labeled or unlabeled.
- .04 For the purposes of this revenue procedure, the following must be used:
 - Tape Mark:
 - (a) Used to signify the physical end of the recording on tape.
 - (b) For even parity, use BCD configuration 001111(8421).
 - (c) May follow the header label and precede and/or follow the trailer label.

Note: Filers should indicate on the external media label and transmittal Form 6466 whether the cartridge is 36-track or 18-track.

SEC. 4. 8MM, 4MM AND QUARTER-INCH CARTRIDGE SPECIFICATIONS

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

(a) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:

- (1) Created from an AS400 operating system only.
- (2) 8mm (.315-inch) tape cartridges will be 2 1/2-inch by 3 3/4-inch.
- (3) The 8mm tape cartridges must meet the following specifications:

Tracks	Density	Capacity
1	20 (43245 BPI)	2.3 Gb
1	21 (45434 BPI)	5 Gb

- (4) Mode will be full function.
- (5) Compressed data is not acceptable.
- (6) Either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Coded Information Interchange) may be used. However, IRS/MCC encourages the use of EBCDIC. This information must appear on the external media label affixed to the cartridge.

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

- (a) A block must not exceed 32,550 tape positions.
- (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. **Do not pad a block with blanks.**
- (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item (b) above). The block length must be evenly divisible by 350.
- (d) Various COPY commands have been successful, however, the SAVE OBJECT COMMAND is not acceptable.
- (e) Records may not span blocks.

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

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

Tape Mark:

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

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

.06 4mm (.157-inch) cassettes are acceptable with the following specifications:

- (a) 4 mm cassettes will be 2 1/4-inch by 3-inch.
- (b) The tracks are 1 (one).
- (c) The density is 19 (61000 BPI).
- (d) The typical capacity is DDS (DAT data storage) at 1.3 Gb or 2 Gb, or DDS-2 at 4Gb.
- (e) The general specifications for 8mm cartridges will also apply to the 4mm cassettes.

.07 Various Quarter Inch Cartridges (QIC) (1/4-inch) are also acceptable.

- (a) QIC cartridges will be 4" by 6".
- (b) QIC cartridges must meet the following specifications:

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

☛ **Note: Advanced Metal Evaporated (AME) cartridges are not acceptable.**

SEC. 5. 3 1/2-INCH DISKETTE SPECIFICATIONS

.01 To be compatible, a diskette file must meet the following specifications:

- (a) 3 1/2-inches in diameter.
- (b) Data must be recorded in standard ASCII code.
- (c) Records must be a fixed length of 350 bytes per record.

- (d) Delimiter character commas (,) must not be used.
- (e) Positions 349 and 350 of each record have been reserved for carriage return/line feed (cr/lf) characters.
- (f) Filename of QWFTAX must be used. Do not enter any other data in this field. The extension will indicate the sequence of the diskettes within the file. For example, the first diskette will be named QWFTAX.001, the second diskette will be QWFTAX.002, etc.
- (g) A diskette file may consist of multiple diskettes as long as the file naming conventions are adhered to.
- (h) Diskettes must meet one of the following specifications:

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

.02 3 1/2-inch diskettes are only acceptable if they were created using MS/DOS.

SEC. 6. FORM W-4 RECORD FORMAT AND LAYOUT

.01 This record is used to identify the employer, the employee, number of allowances, and other information that is reported on the paper Form W-4.

.02 ALL RECORDS MUST BE A FIXED LENGTH OF 350 POSITIONS.

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

FORM W-4 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
1-9	Employee Social Security Number (SSN)	9	REQUIRED. Enter the 9-digit SSN assigned to the employee. DO NOT ENTER HYPHENS or ALPHA CHARACTERS. All zeroes, ones, twos, etc., will have the effect of an incorrect TIN.
10-44	Employee Name Line 1	35	REQUIRED. Enter the name of the employee whose TIN appears in field positions 1-9. Enter the name in the following order: first name, middle name (if present), and surname. (Use initials for the first and middle names where necessary to insure that the entire employee surname fits in the field.) If fewer than 35 characters are used, left-justify and fill unused positions with blanks. <ul style="list-style-type: none"> (1) A blank must be surrounded by alphas or continued to the end of the field (e.g., ab...b, aba). (2) A hyphen in the first position is to identify an employee with surname only. Hyphens must be surrounded by alphas or numerics and must never occur in the first position of a name unless immediately followed by a caret. (3) A caret is used to define an internal name control. It must immediately precede the employee surname in place of the blank. A second caret is used to separate a suffix from the surname (e.g., JOHN J.<BLACK; BILL<OAK<JR; AMY FERN<BROWN< MD).
45-79	Employee Name Line 2	35	Optional. This line is designated for an "in care of" (c/o) situation. Left-justify and fill unused positions with blanks. Hyphens and slashes must be

Note: The only allowable characters are alphas, blanks, numerics, ampersands, hyphens, and slashes. A minimum of one and a maximum of two carets (<) can be used. Punctuation, such as, periods and commas are not allowed and will cause your file to be returned.

FORM W-4 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
			surrounded by alphas or numerics; ampersands must be surrounded by blanks; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).

Note: The same exceptions apply as set forth in “Employee Name Line 1”; also the use of a percent sign (%) is not valid—use c/o if necessary.

80–114	Employee Street Address	35	REQUIRED. Enter mailing address of employee. Street address should include number, street, apartment or suite number (or P O Box if mail is not delivered to street address). Left-justify and fill unused positions with blanks. Position 80 must be an alpha or numeric; hyphens and slashes must be surrounded by alphas or numerics; ampersands must be surrounded by blanks; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).
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Note: The only allowable characters are alphas, blanks, numerics, ampersands, hyphens and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the address 210 N. Queen St., Suite #300 must be entered as 210 N Queen St Suite 300.

115–139	Employee City	25	REQUIRED. Enter the city, town, or post office. If a foreign address, see Note 2 . Left-justify and fill unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP Code information in this field. Position 115 must be an alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).
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Note 1: The only allowable characters are alphas, blanks, numerics, ampersands, hyphens, and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the city St. Louis must be entered as St Louis.

Note 2: For foreign addresses, you may use the 25 position Employee City field to provide the following information: city and country name.

140–141	Employee State	2	REQUIRED. Enter the two-character location code of employee address--must be one of the following:
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Note: For foreign addresses, enter xx from table below.

FORM W-4 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks												
Location	Code	Location	Code												
Alabama	AL	Kentucky	KY												
Alaska	AK	Louisiana	LA												
American Samoa	AS	Maine	ME												
Arizona	AZ	Marshall Islands	MH												
Arkansas	AR	Maryland	MD												
California	CA	Massachusetts	MA												
Colorado	CO	Michigan	MI												
Connecticut	CT	Minnesota	MN												
Delaware	DE	Mississippi	MS												
District of Columbia	DC	Missouri	MO												
Federated States of Micronesia	FM	Montana	MT												
Florida	FL	Nebraska	NE												
Georgia	GA	Nevada	NV												
Guam	GU	New Hampshire	NH												
Hawaii	HI	New Jersey	NJ												
Idaho	ID	New Mexico	NM												
Illinois	IL	New York	NY												
Indiana	IN	North Carolina	NC												
Iowa	IA	North Dakota	ND												
Kansas	KS	Northern Mariana Islands	MP												
142-150	Employee ZIP Code	9	REQUIRED. Enter the valid nine-digit ZIP Code of employee. IF YOU ONLY HAVE FIVE (5) DIGITS AVAILABLE, LEFT-JUSTIFY AND ZERO FILL. Blank fill only if the employee's ZIP Code is unavailable.												
151	Marital Status	1	REQUIRED. Enter appropriate code from the table below: <table border="0" style="margin-left: 20px;"> <tr> <td><u>Marital Status</u></td> <td><u>Code</u></td> </tr> <tr> <td><u>Designated</u></td> <td></td> </tr> <tr> <td>Single</td> <td>S</td> </tr> <tr> <td>Married</td> <td>M</td> </tr> <tr> <td>Married, withhold at single rate</td> <td>W</td> </tr> <tr> <td>No marital status designated</td> <td>A</td> </tr> </table>	<u>Marital Status</u>	<u>Code</u>	<u>Designated</u>		Single	S	Married	M	Married, withhold at single rate	W	No marital status designated	A
<u>Marital Status</u>	<u>Code</u>														
<u>Designated</u>															
Single	S														
Married	M														
Married, withhold at single rate	W														
No marital status designated	A														
152	Exempt Status	1	REQUIRED. Enter "E" if employee claims exempt status; otherwise, enter blank.												
153	BLANK	1	Enter Blank.												
154-156	Allowances	3	REQUIRED. Must be a three (3) digit numeric field corresponding to the number of allowances claimed by employee. (It is necessary to file this Form W-4 with IRS if the number of allowances is more than ten (10) or exempt status is claimed.) Field must be right justified and zero filled. If no entry, or employee claimed exempt status, enter blanks.												

FORM W-4 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
157–163	Additional Amount	7	REQUIRED. Enter any additional amount of withholding the employee wants deducted from each pay. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Do not enter dollar signs, commas, decimal points, or negative numbers. Right-justify and zero fill. If no entry, zero-fill.
164–169	BLANK	6	Enter Blanks.
170–178	Employer Identification Number	9	REQUIRED. The 9-digit EIN assigned to the employer. DO NOT ENTER HYPHENS, ALPHA CHARACTERS. All zeroes, ones, twos, etc., will have the effect of an incorrect TIN.
179–213	Employer Name Line 1	35	REQUIRED. Enter the name of the employer as it appears on employment tax forms (e.g., Form 941). Any extraneous information must be deleted from this name line. Left-justify and fill with blanks. Position 179 must be alpha or numeric; hyphens and slashes must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).

Note: The only allowable characters are alphas, blanks, numerics, ampersands, hyphens, and slashes. Punctuation, such as periods and commas, are not allowed and will cause your file to be returned.

214–247	Employer Name Line 2	34	If the employer name requires more space than is available in Employer Name Line 1, enter the remaining portion of the name in this field. Left-justify and fill with blanks. Position 214 must be alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).
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Note: The same exceptions apply as set forth in “Employer Name Line 1”; also, the use of a percent sign (%) is not valid—use c/o if necessary.

248–282	Employer Street	35	REQUIRED. Enter mailing address of employer. Street address should include number, street, apartment, or suite number (or P O Box if mail is not delivered to street address). Left-justify and fill unused positions with blanks. Position 248 must be alpha or numeric; hyphens must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab...b, aba).
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Note: The only allowable characters are alphas, blanks, numerics, ampersands, hyphens and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the address 210 N. Queen St., Suite #300 must be entered as 210 N Queen St Suite 300.

283–307	Employer City	25	REQUIRED. Enter the city, town or post office. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. Position 283 must be alpha or numerics; blanks must be numeric; hyphens must be surrounded by alphas or numerics;
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FORM W-4 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
			blanks must be surrounded by alphas or numerics or continued to the end of the field (e.g., ab..b, aba).
Note: The only allowable characters are alphas, blanks, numerics, ampersands, hyphens, and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the city St. Louis must be entered as St Louis.			
308–309	Employer State Code	2	REQUIRED. Enter location code of employer. Must use abbreviation shown in the location abbreviation table for Employee Location Code (field positions 140-141).
310–318	Employer ZIP Code	9	REQUIRED. Enter the valid nine digit ZIP Code of employer. IF YOU ONLY HAVE FIVE (5) DIGITS AVAILABLE, LEFT-JUSTIFY AND ZERO FILL. Blank fill only if employer’s ZIP Code is unavailable.
319–323	Transmitter Control Code	5	REQUIRED. Enter 5-character Transmitter Control Code (TCC) assigned by IRS/MCC.
324–331	Form W-4 Date	8	REQUIRED. Enter date located on signature line Form W-4. If no date entered, generate current system date. Format as YYYYMMDD (e.g.,19991231). Exempt Status Form W-4 Compare “year effective date” on Line 7 to signature date. If year entered on Line 7 is later than signature date, use Form W-4 date as a 01/01 receipt for subsequent calendar year (e.g., Line 7 of Form W-4 shows an exempt status date of 2000 but signature date is 19991031, use 20000101 as Form W-4 date.)
332–348	BLANK	17	Enter Blanks.
349–350	BLANK	2	Enter blanks, or carriage return/line feed (CR/LF) characters.

FORM W-4 RECORD LAYOUT

Employee Social Security Number	Employee Name Line 1	Employee Name Line 2	Employee Street Address	Employee City	
1–9	10–44	45–79	80–114	115–139	
Employee State	Employee Zip Code	Marital Status	Exempt Status	BLANK	Allowances
140–141	142–150	151	152	153	154–156

FORM W-4 RECORD LAYOUT

Additional Amount	BLANK	Employer Identification Number	Employer Name Line 1	Employer Name Line 2
157–163	164–169	170–178	179–213	214–247
Employer Street	Employer City Line 1	Employer State Code	Employer ZIP Code	Transmitter Control Code
248–282	283–307	308–309	310–318	319–323
	Form W-4 Date	BLANK	BLANK or CR/LF	
	324–331	332–348	349–350	

PART C. ELECTRONIC FILING SPECIFICATIONS

SEC. 1 BACKGROUND

.01 All electronic filing of information returns are received at IRS/MCC via the FIRE (Filing Information Returns Electronically) System. The FIRE System can be accessed via analog and ISDN BRI connections. The system is designed to support the electronic filing of information returns only. The telephone number for electronic filing is (1-304-262-2400). Publications and forms are no longer available electronically from MCC. Users needing publications and forms will need to download them from the IRS' Web Site at www.irs.gov or order them by calling 1-800-TAX-FORM (1-800-829-3676).

SEC. 2. ADVANTAGES OF FILING ELECTRONICALLY

Some of the advantages of filing electronically are as follows:

- (1) Results available within 10 workdays as to the acceptability of the data transmitted. It is the filer's responsibility to dial back in and check results.
- (2) Better customer service due to on-line availability of transmitter's files for research purposes.

SEC. 3. GENERAL

.01 Electronic filing of Forms W-4, originals, and replacements of information returns is offered as an alternative to magnetic media (tape, tape cartridge, or diskette) or paper submissions, but is not a requirement. Transmitters filing electronically will fulfill the magnetic media requirements for those withholding agents whom are required to file magnetically. It may also be used by withholding agents who are under the filing threshold requirement, but would prefer to file their information returns this way. If the original file was sent magnetically, but was returned for replacement, the replacement may be transmitted electronically.

.02 The electronic filing of information returns is not affiliated with the Form 1040 electronic filing program. These two programs are totally independent, and filers must obtain separate approval to participate in each of them. All inquiries concerning the electronic filing of information returns should be directed to IRS/MCC. IRS/MCC personnel cannot answer questions or assist taxpayers in the filing of Form 1040 tax returns. Filers with questions of this nature will be directed to the Customer Service toll-free number (1-800-829-1040) for assistance.

.03 Files submitted to IRS/MCC electronically must be in standard ASCII code. No magnetic media or paper forms are to be submitted with the same information as the electronically submitted file.

.04 The format is the same for electronically filed records as they are for 3 1/2-inch diskettes, tapes, and tape cartridges, and must be in standard ASCII code. For electronically filed documents, each transmission is considered a separate file.

SEC. 4. ELECTRONIC FILING APPROVAL PROCEDURE

.01 Filers must obtain, or already have, a Transmitter Control Code (TCC) assigned prior to submitting their files electronically. (Filers who currently have a TCC for magnetic media filing do not have to request a second TCC for electronic filing.) Refer to Part

A, Sec. 5, for information on how to obtain a TCC.

.02 Once a TCC is obtained, electronic filers assign their own passwords and do not need prior or special approval.

.03 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 are up to 8 alpha/numerics, which are case sensitive. A filer who forgets their password, can call **304-263-8700** for assistance.

Note: Passwords are case sensitive.

SEC. 5. ELECTRONIC SUBMISSIONS

.01 Electronically filed information may be submitted to IRS/MCC 24 hours a day, 7 days a week. Technical assistance will be available Monday through Friday between 8:30 a.m. and 4:30 p.m. Eastern time by calling **304-263-8700**.

.02 *The FIRE System will be down yearly from December 29 through January 7.* This will allow time for IRS/MCC to update its system to reflect current year changes.

.03 Data compression is encouraged when submitting information returns electronically. *WinZip and PKZip are acceptable compression packages. UNIX COMPRESS may be acceptable; however, a test file is recommended to verify compatibility. IRS/MCC cannot accept self-extracting zip files or compressed files containing multiple files.*

The time required to transmit information returns electronically will vary depending on the modem speed and the type of data compression used, if any. **The time required to transmit a file can be reduced by as much as 95 percent by using software compression and hardware compression.**

The following are actual transmission rates achieved in test uploads at MCC using compressed files. The actual transmission rates will vary depending on the modem speeds.

Transmission Speed in bps	1000 Records	10,000 Records	100,000 Records
19.2K	34 Sec.	6 Min.	60 Min.
56K	20 Sec.	3 1/2 Min.	33 Min.
128K (ISDN)	8 Sec.	1 Min.	10 Min.

.04 Files submitted electronically will be assigned a unique filename by the *FIRE System* (the users may name files anything they choose from their end). The *filename assigned by the FIRE System* will consist of submission type [ORIG (original), or REPL (replacement)], the filer's TCC and a four digit number sequence. The sequence number will be incremented for every file sent. For example, if it is your first original file for the calendar year and your TCC is 44444, the IRS assigned filename would be ORIG.44444.0001. Record the filename. This information will be needed by MCC in order to identify the file, if assistance is required, and to complete Form 6466.

.05 Filers are advised not to resubmit an entire file if records were omitted from the original transmission. This will result in duplicate filing. A new file should be sent consisting of the records that had not previously been submitted.

SEC. 6. TRANSMITTAL REQUIREMENTS

.01 The results of the electronic transmission will be available in the File Status area of the electronic system within 10 workdays; however, no further processing will occur until the signed Form 6466 is received. The Form 6466 must be postmarked by the due date of the return. No return is considered filed until a Form 6466 is received by IRS/MCC.

.02 Form 6466, which is located in the back of this publication, can be ordered by calling the IRS toll-free forms and publications order number **1-800-TAX-FORM (1-800-829-3676)**, or it may be computer-generated. It may also be obtained from the IRS's Internet Web Site at **www.irs.gov**. If a filer chooses to computer-generate Form 6466, all of the information contained on the original form, including the affidavit, must also be contained on the computer-generated form.

.03 Forms 6466 should be mailed to the following address:

If by Postal Service, air or truck freight:

IRS-Martinsburg Computing Center
Information Reporting Program
Attn: Electronic Filing Coordinator
240 Murall Drive
Kearneysville, WV 25430

Please indicate on the envelope the following message:

CONTAINS FORM 6466 INFORMATION - NO MAGNETIC MEDIA

SEC. 7. ELECTRONIC FILING SPECIFICATIONS

.01 The FIRE System is designed exclusively for the filing of Forms 1042-S, 1099, 1098, 5498, 8027, W2-G, and W-4.

.02 A transmitter must have a TCC before a file can be transmitted. If you have a TCC for magnetic media filing, that TCC can also be used for electronic filing.

.03 It is the filer's responsibility to dial back to verify the acceptability of files submitted by checking the file status area of the system. These reports will be available on the electronic system in 10 workdays after the transmission is received by IRS/MCC.

.04 Contact the FIRE System by dialing **304-262-2400**. This number supports analog connections from 1200bps to 56Kbps or ISDN BRI 128Kbps connections. The system can be accessed via Dial-up network/web browser (*see Section 8*) or communications software (*see Section 9*). The Dial-up network/web browser will provide an Internet-like look without going through the Internet (point-to-point). If you do not have this capability, a text interface is provided that can be accessed via communication software such as *Hyperterminal, Procomm, PCAnywhere, etc.*

SEC. 8. DIAL-UP NETWORK/BROWSER SPECIFICATIONS (WEB INTERFACE)

.01 The following are some general instructions (many of these settings may already be set by default in your software):

Dial-up network settings:

- (a) Set dial-up server type to PPP
- (b) Set network protocol to TCP/IP

Browser settings:

- (a) Set to receive 'cookies'
- (b) Enable JavaScript or Jscript
- (c) Browser must be capable of file uploads (i.e., Internet Explorer 4.0, Netscape 2.0 or higher)
- (d) Enter the URL address of <http://10.225.224.2> (*Remember, this is a point-to-point connection, not the Internet.*)

.02 Due to the large number of communication products available, it is impossible to provide specific information on all software/hardware configurations. However, since most of our filers use Windows 95, 98 or NT software, the following instructions are geared toward those products:

UPLOADING FILES WITH DIAL-UP NETWORKING/WEB BROWSER IN WINDOWS 95/98

- (1) *This is a point-to-point connection - - not the Internet.*
- (2) *Your browser must be capable of file uploads, i.e., Internet Explorer 4.0 or Netscape Navigator 2.0 or higher.*
- (3) *If you currently access the Internet via a LAN or a PROXY server, you will need to disable those options in your browser and enable 'Connect to the Internet using a modem'.*

Select **Programs**
Accessories
Communications (Windows 98)
Dial-Up Networking

First time connecting with Dial-Up Network (*If you have logged on previously, skip to Subsequent Dial-up Network Connections.*)

The first time you dial-in, you will need to configure your Dial-Up Networking.

Select **'Make new connection'**.
Type a descriptive name for the system you are calling.
Select your modem.
Click **'Next'**.
Enter area code **304** and telephone number **262-2400**.
Click **'Next'**.
When you receive a message that you have successfully created a new Dial-Up Networking connection, click **'Finish'**.
Click **'Connect'** to dial. If you are prompted for a user name and password, complete according to local procedures; otherwise, click **'OK'**.
When you receive the message that you have connected to our system, click on your Web Browser (**remember, you are not connecting via the Internet - - this is a point-to-point connection**).
In the URL Address enter <http://10.225.224.2> and press **ENTER**.

Subsequent Dial-Up Network connections

Click **'Connect'**.
If prompted for user name and password, complete according to local procedures; otherwise, click **'OK'**.
When you receive 'Connection Complete', click **'OK'**.
Click on your Web Browser (**remember, you are not connecting via the Internet**).
In the URL Address enter <http://10.225.224.2> and press **ENTER**.

First time connection to The FIRE System (If you have logged on previously, skip to Subsequent Connections to the FIRE System.)

Click **'Create New Account'**.

Fill out the registration form and click **'Create'**.

Enter your **logon name** (most users logon with their first and last name).

Enter your **password** (the password is user assigned and is case sensitive).

Click **'Create'**.

If you receive the message 'account created', click **'OK'**.

Click **'Start the Fire Application.'**

Subsequent connections to The FIRE System

Click **'Log On'**.

Enter your **logon name** (most users logon with their first and last name).

Enter your **password** (the password is user assigned and is case sensitive).

At Menu Options:

Click **'Information Returns'**

Enter your **TCC**:

Enter your **EIN**:

Click **'Submit'**.

The system will then display the company name, address, city, state, ZIP code, and phone number.

This information will be used to contact or send any correspondence regarding this transmission.

Update as appropriate and/or click **'Accept'**.

Click one of the following:

Original File

Replacement File (if you select this option, select one of the following):

FIRE Replacement (file was originally transmitted on this system) Click file to be replaced

Magnetic Media Replacement File

Enter the alpha character from Form 9267, Media Tracking Slip, that was returned with your magnetic media shipment.

Click **'Submit'**.

Enter the **drive/path/filename** of the file you want to upload or click **'Browse'** to locate the file.

Click **'Upload'**.

When the upload is complete, the screen will display the total bytes received and the file name to be recorded on your Form 6466, Box 7b.

If you have more files to upload for that TCC:

Click **'File Another'**; otherwise,

Click **'Back to Main Menu'**.

It is your responsibility to check the acceptability of your file; therefore, be sure to dial back into the system in 10 business days.

At the Main Menu:

Click **'File Stats'**.

Enter your **TCC**:

Enter your **EIN**:

Click **'Search'**.

If **'Results'** indicate:

'File Good' and you agree with the 'Count of Payees' and have mailed your Form 6466, you are finished with this file. (Form 6466 is not needed on a replacement file unless the number of payees has changed from the original/correction file.)

'File Bad' - Correct the errors and resubmit the file as a 'replacement'.

'Not Yet Processed' - File has been received, but we do not have results available yet. Please check back in a few days.

Click on the desired file for a detailed report of your transmission.

When finished viewing your files, click on **'Main Menu'**.

Click **'Log Off'**.

Close your Web Browser.

IMPORTANT

Go back into your Dial-Up Network and click **'hang-up'**; otherwise, you may stay connected and incur unnecessary phone charges.

SEC. 9. COMMUNICATION SOFTWARE SPECIFICATIONS (TEXT INTERFACE)

.01 Communications software settings must be:

- No parity
- Eight data bits
- One stop bit

.02 Terminal Emulation must be **VT100**.

.03 Due to the large number of communication products available, it is impossible to provide specific information on all software/hardware configurations. However, since most of our filers use Windows 95, 98 or NT software, the following instructions are geared toward those products (Procomm, PCAnywhere and many other communications packages are also acceptable and the product does not necessarily need to be Windows based.):

UPLOADING FILES USING HYPERTERMINAL IN WINDOWS 95, 98 OR NT

Select **Programs**

Accessories

Communications (Windows 98)

Hyperterminal

The first time you log on, select **Hyperterminal**, **Hyperterm** or **Hyperterm.exe**, whichever is available on your system. Thereafter, you can just select the icon that you have saved.

A box will appear titled **'Connection Description'**.

Enter a name and choose an icon for the connection:

Country Code: *United States of America*

Area Code: **304**

Phone Number: **262-2400**

Connect Using: (default)

(If you need to modify the phone number, select **File**, then **Properties** to enter defaults for the area code, phone numbers, and/or special access codes.)

Click on **Dial**.

A **'Connect'** box will appear to show the status.

Once you have connected to The FIRE System, if you do not get a menu within a few seconds, press the **ENTER** key one time.

First Time Logon

When you have connected to the system, enter **'new'** to create your logon name and password.

Complete the registration information and enter **'y'** to create account.

Logon Name and Password

Logon Name: Enter a logon name. Most users enter their first and last name as the logon name.

Password: Enter a password of your choosing (1-8 alpha/numerics - case sensitive).

After entering the password, you will go to the Main Menu.

Transferring Your Electronic File

Enter **'A'** for Electronic Filing.

After reading Information Notice, press **ENTER**.

Enter **'A'** for Forms 1098, 1099, 5498, W-2G, 1042-S, 8027 and Questionable Forms W-4.

Press the Tab key to advance to TCC box; otherwise, enter **'E'** to exit.

Enter your **TCC**:

Enter your **EIN**:

The system will then display the company name, address, city, state, ZIP code, and phone number. This information will be used to contact or send correspondence (if necessary) regarding this transmission. If you need to update, enter '**n**' to change information; otherwise, enter '**y**' to accept.

Select one of the following:

'A' for an Original file

'B' for a Replacement file

If you selected '**B**' for a replacement file, select one of the following:

'A' Replacement Files For This System

This option is to replace an original/correction file that was submitted electronically on this system but was bad and needs to be replaced. Select the file needing replaced.

'B' Magnetic media replacement files

Enter the alpha character from Form 9267, Media Tracking Slip, that was returned with your magnetic media shipment.

Choose one of the following protocols (Hyperterminal is normally set to Zmodem by default):

X - Xmodem

Y - Ymodem

Z - Zmodem (Zmodem will normally give you the fastest transfer rate.)

At this point, you must start the upload from your PC.

To send a file:

Go to the hyperterminal menu bar.

Click on **Transfer**.

Click on **Send file**.

A box will appear titled 'Send File'.

Enter the drive/path/filename or click on **Browse** to locate your file.

Click on **Send**.

When the upload is complete, the screen will display the total bytes received and the file name to be recorded on your Form 6466, Box 7b.

Press **ENTER** to continue.

If you have more files to send for the same TCC/EIN, enter '**y**'; otherwise, enter '**n**'.

It is your responsibility to check the acceptability of your file; therefore, be sure to dial back into the system in 10 business days.

At the Main Menu:

Enter '**B**' for file status.

Press the Tab key to advance to TCC box; otherwise, enter '**E**' to exit.

Enter your **TCC**:

Enter your **EIN**:

Choose the appropriate option.

Tab to the file you want to look at and press **ENTER**.

If '**Results**' indicate:

'File Good' and you agree with the 'Count of Payees' and have mailed your Form 6466, you are finished with this file. (Form 6466 is not needed on a replacement file unless the number of payees changes from the original/correction file.)

'File Bad' - Correct the errors and resubmit the file as a replacement.

'Not Yet Processed' - File has been received, but we do not have results available yet. Please check back in a few days.

When you are finished, enter '**E**' from the Main Menu to logoff.

Enter '**2**' to hang-up.

SEC. 10. MODEM CONFIGURATION

.01 Hardware features

- (a) Enable hardware flow control
- (b) Enable modem error control
- (c) Enable modem compression

SEC. 11. COMMON PROBLEMS ASSOCIATED WITH ELECTRONIC FILING

The following are the major non-format errors associated with electronic filing:

1. No Form 6466, Transmittal of Forms W-4 Reported Magnetically/Electronically.

Even though you have sent your information returns electronically, you still need to mail a signed Form 6466 by the due date of the return. See Part C, Section 6.03, for the mailing address.

2. Transmitter does not dial back to the electronic system to determine file acceptability.

The results of your file transfer are posted to the FIRE System within ten business days. It is your responsibility to verify file acceptability and, if the file contains errors, you will be mailed a listing of the errors. Date received and number of payee records are also displayed.

3. Incorrect file is not replaced timely.

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

4. Transmitter compresses several files into one.

Only compress one file at a time. For example, if you have 10 uncompressed files to send, compress each file separately and send 10 separate compressed files.

5. Transmitter sends a file and File Status indicates that the file is good, but the transmitter wants to send a replacement file to replace the original file.

Once a file has been transmitted, you cannot send a replacement file unless File Status indicates the file is bad (10 business days after file was transmitted). If you do not want us to process the file, you must first contact us at 304-263-8700 to see if this is a possibility. However, this will count as a replacement.

6. File is formatted as EBCDIC.

All files submitted electronically must be in standard ASCII code.

Part D. Miscellaneous Information

Sec. 1. Addresses for Martinsburg Computing Center

To submit an application to file, Form 6466, correspondence, and magnetic media files, use the following:

Mailing by U. S. Postal Service, truck, or air freight:  

*IRS—Martinsburg Computing Center
Information Reporting Program
240 Murall Drive
Kearneysville, WV 25430*

Sec. 2. Telephone Numbers for Contacting IRS/MCC

Information Reporting Program Call Site: 304-263-8700 

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

*Between 8:30 a.m. and 4:30 p.m. Eastern Time
Monday through Friday*

Electronic Filing via FIRE - 1-304-262-2400

Information Returns FAX Machine: 304-264-5602



***HOURS OF OPERATION – FIRE SYSTEM & FAX
24 HOURS A DAY
7 DAYS A WEEK***

This is the end of Publication 1245 for Tax Year 2000.

(See Instructions on back)

Form 4419 (Rev. May 2002)	Department of the Treasury – Internal Revenue Service Application for Filing Information Returns Electronically/Magnetically Please type or print in BLACK ink.	IRS Use Only	OMB No. 1545-0387

1. Transmitter information

Name _____

Address _____

City _____ State _____ Zip _____

2. Person to contact about this request

Name _____

Title _____

Email address _____

Telephone number () _____

3. Employer Identification Number (EIN)	4. Foreign Transmitter without an EIN <input type="checkbox"/> Yes	5. Tax year you wish to begin filing lectrionically/magnetically
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6. Will you be using your TCC only for transmitting requests for extension of time to file? Yes No

7. Type of Return To Be Reported

(Check all forms you wish to file)

Important: Form W-2 information is sent to the Social Security Administration only. Do not use Form 4419 to request authorization to file this information electronically/magnetically. Contact SSA for W-2 magnetic/electronic filing information.

<input type="checkbox"/> Forms 1098 and 1099, 5498 and W-2G (Electronic, Tape Cartridge, 3 ½ " Diskette)	<input type="checkbox"/> 1042-S (Electronic, Tape Cartridge, 3 ½"Diskette)
	<input type="checkbox"/> 8027 (Electronic, Tape Cartridge, 3 ½" Diskette)
	<input type="checkbox"/> W-4 (Electronic, Tape Cartridge, 3 ½" Diskette)

8. Type of Filing

Electronic Filing Tape cartridge 3 ½ "Diskette

9. Person responsible for preparation of tax reports	Name (type or print)	Title
	Signature	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 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 in BLACK ink.**

Purpose of Form. File Form 4419 to request authorization to file any of the forms shown in Block 6 electronically or magnetically. Please be sure to complete all appropriate blocks. If your application is approved, a five-character alpha-numeric Transmitter Control Code (TCC) will be assigned to your organization.

If any information on the form should change, please write to IRS/Martinsburg Computing Center so we can update our database. It is not necessary to submit a new Form 4419.

NOTE: Do **NOT** use Form 4419 to request authorization to file Forms W-2 on magnetic media, since Form W-2 information is sent to the Social Security Administration (SSA) ONLY. **Contact SSA if you have any questions concerning the filing of Forms W-2 on magnetic media.**

Specific Instructions

Block 1

Enter the name and complete address of the person or organization that will submit the electronic or magnetic media files (*transmitter*).

Block 2

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

Block 3

Enter the employer identification number (*EIN*) of the organization transmitting the electronic and/or magnetic media files.

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 start filing electronically and/or magnetically.

Block 6

Indicate if you are requesting this transmitter control code solely for filing electronic and/or magnetic requests for an extension of time to file information returns.

Block 7

Check the box next to all of the returns you will file with IRS electronically and/or magnetically.

A separate TCC will be assigned for each form(s) identified in Block 7. Please make sure you submit your magnetic media files using the correct TCC.

Thereafter, if you need to add any of the forms identified in Block 7, it will be necessary to submit another Form 4419 to IRS so another TCC can be assigned.

Block 8

Check which method you will use to file your information returns. 3 1/2-inch diskettes must be MS/DOS, ASCII recording mode. Tape cartridges must be 18, 36, 128, or 256-track.

Block 9

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

Mailing Address:

Send your Form 4419 to the address below:

Internal Revenue Service
Martinsburg Computing Center
Information Reporting Program
230 Murall Drive
Kearneysville, WV 25430

In order to ensure timely filing, submit Form 4419 at least 30 days before the due date of the return.

If your application is approved, IRS will assign a TCC to your organization. We will not issue your TCC without a signed Form 4419 from you, and we will not issue a TCC over the phone. If you do not receive a reply from IRS within 30 days, contact us at the telephone number shown below. Do not submit any files until you receive your TCC.

For further information concerning the filing of information returns with IRS either electronically or magnetically, contact the IRS Martinsburg Computing Center toll-free at (866) 455-7438 between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.

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 will vary depending on individual circumstances. The estimated average times are:

Preparing Form 6466 _____ **18 min.**
Preparing Form 6467 _____ **20 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 Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

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 Form 6466 to transmit Form W-4 electronically/magnetically. You must include Form 6466 with each file you submit to the Internal Revenue Service.

Specific Instructions

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

Block 2, 2a Indicate the tax year and tax quarter for which media is being submitted.

Block 3 Enter the name of the transmitter.
(Reference Affidavit Requirements below.)

Block 4 Enter the five-character alpha/numeric transmitter control code assigned by IRS.

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

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

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

Block 7 Indicate whether you are filing a tape cartridge which is 18, 36, 128, or 256 track or if you are filing a 3 1/2 inch diskette.

Block 7a Indicate the file name assigned by our system.

NOTE: IRS will no longer accept 4mm, 8mm, or QIC cartridges beginning in Tax Year 2003.

Block 8 Enter the combined number of all records listed in Section 10 and any attached Forms 6467.

Block 9 Enter the total number of media included in your shipment.

Block 10 Enter the employer name, employer identification number and total number of employee records for each employer on your media. The first employer name entered may be same as the transmitter listed in Block 3.

Employer's Media Number: If your organization uses an In-house numbering system to identify media, indicate the media number(s) in the appropriate blocks. This information is not needed for electronic filing.

Note: Forms 6466 must be signed before IRS can process your files.

Mailing Address:

Send your media with transmittal Forms 6466/6467 to the appropriate address below:

Internal Revenue Service
Martinsburg Computing Center
Special Projects
230 Murall Drive
Kearneysville, WV 25430

Form 6467 Transmittal of Forms W-4 Reported Electronically/Magnetically (Continuation)

In addition to the Form 6466, use Form 6467 if you are reporting more than four employers.

Affidavit Requirements

A transmitter, service bureau, paying agent, or disbursing agent (all hereafter referred to as "agent") may sign Form 6466 on behalf of the payer (or other person required to file), if the conditions in items 1 and 2 are met:

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

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

The authorized agent's signing of the affidavit on the payer's behalf does not relieve the payer of the responsibility for filing a correct, complete, and timely Form 6466, with attachments, and will not relieve the payer of any penalties for not complying with those requirements.

Form 6467
Continuation of
Form 6466
(Rev. November 2002)

Department of the Treasury -- Internal Revenue Service
**Transmittal of Forms W-4 Reported
Electronically/Magnetically (Continuation)**
Please type or print clearly in BLACK ink

Form 6467 is a continuation of Form 6466 and should only be used if you are reporting more than four employers. For further instructions, see Form 6466

Transmitter Control Code

Page _____ of _____

Name of Employer	Employer Identification Number	Total Employee Records	Employer's Media Number

**How to Prepare
Media Label for Form W-4**

Media label, Form 6469, has been obsoleted. It is no longer necessary to use special labels from IRS for your media. Any pressure sensitive label can now be used as long as it contains the following information:

Transmitter/Employer name: Name of Employer submitting media.

Transmitter Control Code (TCC): Provide TCC assigned to the transmitter by IRS.

Type of Media: Indicate type of media: tape, diskette, tape cartridge, or electronic file.

Tax Year: Indicate current tax year.

Tax Quarter: Indicate tax quarter for which data is being reported.

Number of employees: Provide the total number of employees reported on the media.

Media sequence: Indicate sequence number of media and total number of media in file (*for example: Media sequence 1 or 3, 2 of 3, 3 of 3*).

Recommended label format:

Transmitter/employer _____
TCC _____
Type of Media _____
Tax Year _____ Tax Quarter _____
Number of employees _____
Media sequence _____ of _____

Please affix external label to appropriate area on magnetic media. Do not hinder the ability to process media when affixing label.

Paperwork Reduction Act Notice

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IRS-Martinsburg Computing Center
Information Reporting Program
230 Murall Drive
Kearneysville, WV 25430

Official Business
Penalty for Private Use, \$300

BULK RATE
POSTAGE & FEES PAID
Internal Revenue Service
Permit No. G-48