



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

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

IMPORTANT NOTES:

IRS/IRB offers an Internet connection at <http://fire.irs.gov> for electronic filing of Form 8027. The Filing Information Returns Electronically (FIRE) system will be down from 6 p.m. Eastern Time (ET) December 16, 2011 through January 03, 2012 for yearly updates. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates. The FIRE system will not be available for submissions during these times.

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

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

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Part A. General

Sec. 1. Purpose

.01 Form 8027 is used by large food or beverage establishments when the employer is required to make annual reports to the IRS on receipts from food or beverage operations and tips reported by employees.

Note: All employees receiving \$20.00 or more a month in tips must report 100 percent of their tips to their employer.

.02 The Internal Revenue Service, Information Returns Branch (IRS/IRB), is responsible for processing Forms 8027 submitted electronically. The purpose of this revenue procedure is to provide the specifications for filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, electronically. This revenue procedure is updated when legislative changes occur or reporting procedures are modified.

.03 This revenue procedure supersedes: Rev. Proc. 2010-37 published in Internal Revenue Bulletin 2010-42, dated October 18, 2010, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically. This revenue procedure is effective for Forms 8027 due the last day of February, 2012 and any returns filed thereafter.

Sec. 2. Nature of Changes

.01 Penalties associated with Information Return filing have increased significantly. Please see Part A, Sec. 08 for specific information.

.02 Record layout Field Position 373 has been updated; a blank is now required due to the expiration of the Attributed Tip Income Program (ATIP).

.03 The Liable/Not Liable Indicator in Field Position 374 has been deleted. A blank is now required in that field.

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

.01 All correspondence concerning Forms 8027 processed at IRS/IRB should be sent to the following address:

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

.02 Paper forms and publications should be requested by calling **1-800-TAX-FORM (1-800-829-3676)**.

.03 Questions pertaining to 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 telephone number of the SSA Employer Services Liaison Officers 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 of Tax Return, to IRS. This form may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**.

.05 Electronic Products and Services Support, Information Returns Branch (IRB) answers electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935, and W-2G). IRB also answers questions relating to the electronic filing of Forms 1042-S and 8955-SSA and to the tax law criteria and paper filing instructions for Forms W-2 and W-3. Inquiries dealing with backup withholding and reasonable cause requirements due to missing and incorrect taxpayer identification numbers are also addressed by IRB. Assistance is available year-round to payers, transmitters, and employers nationwide, Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time, by calling **1-866-455-7438** or via e-mail at mccirp@irs.gov. **SSNs or EINs must not be included in e-mails or attachments since this is not a secure line.** The Telecommunications Device for the Deaf (TDD) toll number is **304-579-4827**. Filers should call as soon as questions arise to avoid the busy filing season call volume at the end of January, February, and March. Recipients of information returns (payees) should continue to contact 1-800-829-1040 with any questions on how to report the information returns data on their tax returns.

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

Information Returns Branch

1-866-455-7438

Outside the U.S. 1-304-263-8700

e-mail at mccirp@irs.gov

304-579-4827 - TDD

(Telecommunication Device for the Deaf)

Fax Machine

Within the U.S. - 877-477-0572

Outside the U.S. - 304-579-4105

Electronic Filing – FIRE system

Test URL <http://fire.test.irs.gov>

Production URL <http://fire.irs.gov>

TO OBTAIN FORMS:

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

**[IRS.gov](http://www.irs.gov) - IRS website access to forms and
Online Ordering for Information Returns and Employer Returns
<http://www.irs.gov/businesses/page/0,,id=23108,00.html>**

Sec. 4. Filing Requirements and Due Dates

.01 Section 6011(e)(2)(A) of the Internal Revenue Code and the regulations thereunder provide that any person, including corporations, partnerships, individuals, estates, and trusts, required to file 250 or more information returns must file such returns electronically.

.02 The filing requirements apply separately to both original and corrected returns.

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

.04 FILERS MUST NOT SUBMIT THE SAME INFORMATION ON PAPER FORMS THAT ARE SUBMITTED ELECTRONICALLY, SINCE THIS WILL RESULT IN DUPLICATE FILING. This

does not mean that corrected documents should not be filed. If a return has been prepared and submitted improperly, a corrected return must be filed as soon as possible. Refer to Part A, Sec. 9, for requirements and instructions for filing corrected returns.

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

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

In the fax transmittal or cover letter, the filer must include the words “Form 8027 attachment(s)” and the following information: name of establishment, name of employer, EIN (Employer Identification Number), establishment number, TCC, and the tax year of the Form 8027.

.06 Employers can request a lower rate (but not lower than two percent) for tip allocation purposes by submitting an application to the IRS. See Sec. 31.6053-3(h)(4) of Employment Tax Regulations. Detailed instructions for requesting a lower rate can be found in the Instructions for Form 8027. The IRS will issue a determination letter to notify the employer when and for how long a reduced rate is effective. If a lower rate is used on Form 8027 based on the IRS determination letter, a copy of this letter must be submitted within three business days after receiving acknowledgement that IRS has accepted the electronically filed Form 8027. Filers must fax the letter to 859-669-2256 or mail a copy of the letter to:

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

In the fax transmittal or cover letter, filers must include the words “Form 8027 attachment(s)” and the following information: name of establishment, name of employer, EIN, establishment number, TCC, and the tax year of the Form 8027.

.07 Electronic reporting to IRS for Form 8027 must be on a calendar year basis. The due date for filing paper Forms 8027 is the last day of February (February 29, 2012). Forms 8027 filed **electronically** are due March 31.

.08 If the due date falls on a Saturday, Sunday, or legal holiday, filing Form 8027 on the next day that is not a Saturday, Sunday, or legal holiday will be considered timely.

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

.01 If an employer is required to file electronically but fails to do so, and does not have an approved waiver on record, the employer may be subject to a penalty of \$100 per return. An employer can file up to 250 returns on paper; those returns will not be subject to a penalty for failure to file electronically.

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

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

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

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

- .06** All information requested on the Form 8508 must be provided to IRS for the request to be processed.
- .07** The waiver, if approved, will provide exemption from electronic filing for the current tax year only. Employers may not apply for a waiver for more than one tax year.
- .08** Form 8508 may be photocopied or computer-generated as long as it contains all the information requested on the original form.
- .09** Filers are encouraged to submit Form 8508 to IRS/IRB at least 45 days before the due date of the returns, but no later than the due date of the returns for which the waiver is being requested.
- .10** Waiver requests must be sent using the following address to:

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

- .11 Form 8508 for Forms W-2 must be filed with IRS/IRB, not SSA.**
- .12** Waivers are evaluated on a case-by-case basis and are approved or denied based on criteria set forth under section 6011(e) of the Internal Revenue Code. The transmitter must allow a minimum of 30 days for IRS/IRB to respond to a waiver request.
- .13** If a waiver request is approved, the transmitter should keep the approval letter on file.
- .14** An approved waiver from filing Forms 8027 electronically does not provide exemption from filing. The employer must timely file Forms 8027 on acceptable paper forms with the Cincinnati Service Center. When filing paper Forms 8027, attach a copy of the approved waiver.

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

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

.02 Form 4419 can be submitted at any time during the year; however, it should be submitted to IRS/IRB at least 30 days before the due date of the return(s). Upon approval, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned and included in an approval letter. Electronic returns may not be filed with IRS until the application has been approved and a TCC assigned. The TCC must be included in any correspondence with IRS/IRB.

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

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

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

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

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

Sec. 7. State Abbreviations

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

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

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

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

Sec. 8. Penalties Associated With Information Returns

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

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

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

- **\$30** per information return if you correctly file within 30 days of the due date of the return (See Part A, Sec. 7 .02); maximum penalty \$250,000 per year (\$75,000 for small businesses).
- **\$60** per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$500,000 per year (\$200,000 for small businesses).
- **\$100** per information return if you file after August 1 or you do not file required information returns; maximum penalty \$1.5 million per year (\$500,000 for small businesses).

.03 A late filing penalty may be assessed for a replacement file which is not transmitted by the required date. See Part B, Sec. 4 .06, for more information on replacement files.

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

.05 Failure To Furnish Correct Payee Statements (Section 6722). For information regarding penalties which may apply to failure to furnish correct payee statements, see the Penalties Section of the *2011 Instructions for Forms W-2 and W-3*.

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

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

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

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

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

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

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

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

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

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

Sec. 10. Validation of Form 8027 at IRS/IRB

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

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

.03 All alpha characters must be in upper case.

.04 The following is clarification of monetary amount requirements:

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

Sec. 11. Definition of Terms

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

Part B. Electronic Filing Specifications

Note: The FIRE system does not provide fill-in forms, except for Form 8809, Application for Extension of Time to File Information Returns. Filers must program files according to the Record Layout Specifications contained in this publication.

Sec. 1. General

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

.02 All electronic filings of information returns are received at IRS/IRB via the FIRE (Filing Information Returns Electronically) system. To connect to the FIRE system, point the browser to <http://fire.irs.gov>. The system is designed to support the electronic filing of information returns only.

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

.04 Files submitted to IRS/IRB electronically must be in standard ASCII code. Filers must not submit paper forms with the same information as electronically submitted files. This would create duplicate reporting resulting in penalty notices.

.05 Form 8809, Application for Extension of Time to File Information Returns, is available as a fill-in form via the FIRE system. If filers do not already have a User ID and password they should refer to Section 7. At the Main Menu, filers must click "Extension of Time Request" and then click "Fill-in Extension Form." This option is only used to request an automatic 30-day extension and must be completed by the due date of the return for each payer requesting an extension. Print the approval page for a record of the approved extension. Additional information about requesting extensions of time electronically is included in Part D of this publication.

Sec. 2. Electronic Filing Approval Procedure

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

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

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

.04 For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. Passwords are user assigned at first logon and must be eight alpha/numeric characters containing at least one uppercase, one lowercase, and one numeric. However, filers who forget their password or PIN, can call **1-866-455-7438** for assistance. The FIRE system requires passwords to be changed every 90 days or at the first logon attempt after 90 days. The previous 24 passwords cannot be used. Users can change their passwords at any time from the Main Menu.

Sec. 3. Test Files

.01 Filers are not required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. If filers wish to submit an electronic test file for Tax Year 2011 (returns to be filed in 2012), it **must** be submitted to IRS/IRB **no earlier than** November 1, 2011, and **no later than** February 15, 2012. **The FIRE system will be down from 6 p.m. ET December 16, 2011, through January 3, 2012.** To connect to the FIRE test system, point the browser to <http://fire.test.irs.gov>.

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

.03 Within five days, the results of the electronic transmission will be e-mailed to the filer if an accurate e-mail address was provided on the "Verify Your Filing Information" screen. If filers are using e-mail filtering software, it must be configured to accept e-mail from fire@irs.gov and irs.e-helpmail@irs.gov. If the file is bad, the filer must return to <http://fire.test.irs.gov> to determine what errors are in the file by clicking on CHECK FILE STATUS. If an e-mail is not received within five business days, filers should log into the FIRE system and click on CHECK FILE STATUS to view the results of the file.

Sec. 4. Electronic Submissions

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

.02 The FIRE system will be down from 6 p.m. ET December 16, 2011, through January 3, 2012. This allows IRS/IRB to make yearly updates to reflect current year changes. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates.

.03 If sending files larger than 10,000 records electronically, data compression is encouraged. The file size cannot exceed 2.5 million records. WinZip and PKZip are the only acceptable compression packages. IRS/IRB cannot accept self-extracting zip files or compressed files containing multiple files. The time required to transmit information returns electronically will vary depending upon the type of connection to the Internet and if data compression is used. **The time required to transmit a file can be reduced by as much as 95 percent by using compression.** *Transmitters that experience problems transmitting files with a scripting process should contact IRS/IRB at 1-866-455-7438 for assistance.*

.04 Files submitted through the FIRE system will be assigned a unique filename (users can name the file anything they choose; however, most software products provide a filename). The filenames assigned by the FIRE system will consist of submission type (ORIG [original], TEST [test], CORR [correction], and REPL [replacement]), the filer's TCC, and a four-digit sequence number. The sequence number will be incremental for every file sent. For example, if this is the first original file for the calendar year for TCC 21000, the IRS assigned filename would be ORIG.21000.0001. **Record the filename.** This information will be needed by IRS/IRB to identify the file if assistance is required.

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

.06 The following definitions have been provided to help distinguish between a correction and a replacement:

- A **correction** is an information return submitted by the transmitter to correct an information return that was previously submitted to and successfully processed by IRS/IRB, but contained erroneous information. (**See Note.**)

Note: Corrections should only be made to returns that have been submitted incorrectly, not the entire file.

- A **replacement** is an information return file sent by the filer because the CHECK FILE STATUS option on the FIRE system indicated the original/correction file was bad. After the necessary changes have been made, the file must be transmitted through the FIRE system. (**See Note.**)

Note: Filers should never transmit anything to IRS/IRB as a "Replacement" file unless the CHECK FILE STATUS option on the FIRE system indicates a previous file is bad.

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

Sec. 5. PIN Requirements

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

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

Sec. 6. Electronic Filing Specifications

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

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

.03 Within five days, the results of the electronic transmission will be e-mailed to the transmitter if an accurate e-mail address was provided on the “Verify Your Filing Information” screen. If e-mail filtering software is being used, the software must be configured to accept e-mail from fire@irs.gov and irs.e-helpmail@irs.gov. If the e-mail indicates the file is bad, filers must log into the FIRE system and go to the CHECK FILE STATUS area to determine what errors are in the file. If filers do not receive an e-mail in five business days, they must log back into the FIRE system and click on CHECK FILE STATUS to view the results of the file.

Sec. 7. Connecting to the FIRE System

.01 Have the TCC and TIN available before connecting.

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

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

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

.05 Point the browser to <http://fire.irs.gov> to connect to the FIRE system or <http://fire.test.irs.gov> to connect to the FIRE test system (Nov. 1 through Feb. 15¹).

.06 FIRE Internet Security Technical Standards are:

- HTTP 1.1 Specification (<http://www.w3.org/Protocols/rfc2616/rfc2616.txt>)
- SSL 3.0 or TLS 1.0. SSL and TLS are implemented using SHA and RSA 1024 bits during the asymmetric handshake.
- SSL 3.0 Specifications
- TLS 1.0 Specifications

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

- AES 256-bit (FIPS-197)
- AES 128-bit (FIPS-197)
- TDES 168-bit (FIPS-46-3)

First time connection to the FIRE System (If there has been a previous logon, skip to “Subsequent Connections to the FIRE System.”)

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

Subsequent connections to the FIRE System

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

Uploading a file to the FIRE System

At the Menu Options:

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

The system will display the company name, address, city, state, ZIP code, telephone number, contact, and e-mail address. This information is used to e-mail the transmitter regarding the transmission. Update as appropriate and/or click "**Accept**".

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

-Click one of the following:

- Original File**
- Replacement File**
- Correction File**

Test File (This option will only be available from Nov. 1 through Feb. 15 at <http://fire.test.irs.gov>.)

- Enter the ten-digit PIN (If sending a test file, there is no prompt for this.)
- Click "**Submit**"
- Click "**Browse**" to locate the file and open it
- Click "**Upload**"

When the upload is complete, the screen will display the total bytes received and the IRS assigned filename of the file. **IF THIS INFORMATION IS NOT DISPLAYED ON THE SCREEN, IRB MAY NOT HAVE RECEIVED THE FILE.** To verify, go to the "CHECK FILE STATUS" option on the Main Menu. If the filename is displayed, the count is equal to "0", and the results indicate "not yet processed," IRB received the file. **If** the filename is not displayed, send the file again.

If there are more files to upload for that TCC:

- Click "**File Another?**" otherwise,
- Click "**Main Menu**"

It is the filer's responsibility to check the acceptability of the file(s). If an e-mail is not received within five business days or an e-mail is received and it indicates the file is bad, log back into the FIRE system and click on "CHECK FILE STATUS" to view the results of the file.

Checking the FILE STATUS

If the correct e-mail address was provided on the "Verify Your Filing Information" screen when the file was sent, an e-mail will be sent regarding the FILE STATUS. If the results in the e-mail indicate "Good, not Released" and the "Count of Payees" is correct, the filer is finished with this file. If there are any other results, the filer must follow the instructions below.

At the Main Menu:

- Click "**Check File Status**"
- Enter the **TCC**
- Enter the **TIN**
- Click "**Search**"

If the "Results" indicate:

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

"Good, Released" – The file has been released to the mainline processing.

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

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

- When finished, click "**Log Out**"
- Click "**Close Web Browser**"

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

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

NON-FORMAT ERRORS

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

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

2. Incorrect e-mail address provided.

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

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

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

4. Replacement file is not submitted timely.

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

5. Transmitter compresses several files into one.

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

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

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

7. File is formatted as EBCDIC.

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

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

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

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

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

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

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

Part C. Filing Specifications and Record Layout

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

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

Sec. 1. Record Format and Layout

FORM 8027 RECORD FORMAT			
Field Position	Field Title	Length	Description and Remarks
1	Establishment Type	1	Required. This number identifies the kind of establishment. Enter the number which describes the type of establishment, as shown below: 1. for an establishment that serves evening meals only (with or without alcoholic beverages). 2. for an establishment that serves evening meals and other meals (with or without alcoholic beverages). 3. for an establishment that serves only meals other than evening meals (with or without alcoholic beverages). 4. for an establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages.
2-6	Establishment Serial Numbers	5	Required. These five-digit Serial Numbers are for identifying individual establishments of an employer reporting under the same EIN. The employer will assign a unique number to each establishment. Numeric characters only.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
7-46	Establishment Name	40	Required. Enter the name of the establishment. Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.
47-86	Establishment Street Address	40	Required. Enter the mailing address of the establishment. The street address should include the number, street, apartment, or suite number (use a P O Box only if mail is not delivered to a street address). Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.
87-111	Establishment City	25	Required. Enter the city, town, or post office. Left-justify and blank fill. Allowable characters are alphas, numerics, and blanks.
112-113	Establishment State	2	Required. Enter the state code from the state abbreviations table in Part A, Sec. 7.
114-122	Establishment ZIP Code	9	Required. Enter the complete nine-digit ZIP Code of the establishment. If using a five-digit ZIP Code, left-justify the five-digit ZIP Code and fill the remaining four positions with blanks.
123-131	Employer Identification Number	9	Required. Enter the nine-digit number assigned to the employer by IRS. Do not enter hyphens, alphas, all 9s or all zeros.
132-171	Employer Name	40	Required. Enter the name of the employer as it appears on tax forms (e.g., Form 941). Any extraneous information must be deleted. Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics and blanks.
172-211	Employer Street Address	40	Required. Enter the mailing address of the employer. The street address should include the number, street, apartment, or suite number (use a P O Box only if mail is not delivered to a street address). Left-justify information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.
212-236	Employer City	25	Required. Enter the city, town, or post office. Left-justify the information and fill unused positions with blanks. Allowable characters are alphas, numerics, and blanks.
237-238	Employer State	2	Required. Enter the state code from the state abbreviations table in Part A, Sec. 7.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
239-247	Employer ZIP Code	9	Required. Enter the complete nine-digit ZIP Code of the establishment. If using a five-digit ZIP Code, left-justify the five-digit ZIP Code and fill the remaining four positions with blanks.
Note: The ZIP Code must be nine numeric characters or five numeric characters and four blanks. Do not enter the dash.			
248-259	Charged Tips	12	Required. Enter the total amount of tips that are shown on charge receipts for the calendar year. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.
260-271	Charged Receipts	12	Required. Enter the total sales for the calendar year other than carry-out sales or sales with an added service charge of ten percent or more, that are on charge receipts with a charged tip shown. This includes credit card charges, other credit arrangements, and charges to a hotel room unless the employer's normal accounting practice consistently excludes charges to a hotel room. Do not include any state or local taxes in the amount reported. The amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter all zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.
272-283	Service Charge Less Than 10 Percent	12	Required. Enter the total amount of service charges less than 10 percent added to customers' bills and were distributed to your employees for the calendar year. In general, service charges added to the bill are not tips since the customer does not have a choice. These service charges are treated as wages and are included on Form W-2. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
284-295	Indirect Tips Reported	12	Required. Enter the total amount of tips reported by indirectly tipped employees (e.g., bussers, service bartenders, cooks) for the calendar year. Do not include tips received by employees in December of the prior tax year but not reported until January. Include tips received by employees in December of the tax year being reported, but not reported until January of the subsequent year. The amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.
296-307	Direct Tips Reported	12	Required. Enter the total amount of tips reported by directly tipped employees (e.g., servers, bartenders) for the calendar year. Do not include tips received by employees in December of the prior tax year but not reported until January. Include tips received by employees in December of the tax year being reported, but not reported until January of the subsequent year. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.
308-319	Total Tips Reported	12	Required. Enter the total amount of tips reported by all employees (both indirectly tipped and directly tipped) for the calendar year. Do not include tips received in December of the prior tax year but not reported until January. Include tips received in December of the tax year being reported, but not reported until January of the subsequent year. The amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. Numeric characters only. Do not enter decimal points, dollar signs, or commas.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
320-331	Gross Receipts	12	<p>Required. Enter the total gross receipts from the provision of food and/or beverages for this establishment for the calendar year. Do not include receipts for carryout sales or sales with an added service charge of 10 percent or more. Do not include in gross receipts charged tips (field positions 248-259) shown on charge receipts unless you have reduced the cash sales amount because you have paid cash to tipped employees for tips they earned that were charged. Do not include state or local taxes in gross receipts. If you do not charge separately for food or beverages along with other services (such as a package deal for food and lodging), make a good faith estimate of the gross receipts attributable to the food or beverages. This estimate must reflect the cost of providing the food or beverages plus a reasonable profit factor. Include the retail value of complimentary food or beverages served to customers if tipping for them is customary and they are provided in connection with an activity engaged in for profit whose receipts would not be included as gross receipts from the provision of food or beverages (e.g., complimentary drinks served to customers at a gambling casino). Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>
332-343	Tip Percentage Rate Times Gross Receipts	12	<p>Required. Enter the amount determined by multiplying Gross Receipts for the year (field positions 320-331) by the Tip Percentage Rate (field positions 344-347). For example, if the value of Gross Receipts is "000045678900" and the Tip Percentage Rate is "0800", multiply \$456,789.00 by .0800 to get \$36,543.12 and enter "000003654312". If tips are allocated using other than the calendar year, enter zeros; this may occur if you allocated tips based on the time period for which wages were paid or allocated on a quarterly basis. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.</p>

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
344-347	Tip Percentage Rate	4	Required. Enter 8 percent (0800) unless a lower rate has been granted by the IRS. The determination letter must follow the electronic submission. See Part A, Sec. 4 .06 for details. Numeric characters only. Do not enter decimal points, dollar signs, or commas.
348-359	Allocated Tips	12	Required. If the Tip Percentage Rate times Gross Receipts (field positions 332-343) is greater than Total Tips Reported (field positions 308-319), the difference becomes Allocated Tips. Otherwise, enter all zeros. If tips are allocated using other than the calendar year, enter the amount of allocated tips from your records. Amount must be entered in U.S. dollars and cents. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Numeric characters only. Do not enter decimal points, dollar signs, or commas.
360	Allocation Method	1	Required. Use the following list to enter the allocation method used if Allocated Tips (field positions 348-359) are greater than zero: 0) if allocated tips are equal to zero. 1) for allocation based on hours worked. 2) for allocation based on gross receipts. 3) for allocation based on a good faith agreement. The good faith agreement must follow the electronic submission. See Part A, Sec.4.05 for details.
361-364	Number of Directly Tipped Employees	4	Required. Enter the total number (must be greater than zero) of directly tipped employees employed by the establishment for the calendar year. Right-justify information and fill unused positions with zeros. Numeric characters only.
365-369	Transmitter Control Code (TCC)	5	Required. Enter the five-digit Transmitter Control Code assigned by the IRS.
370	Corrected 8027 Indicator	1	Required. Enter blank for an original return. Enter "G" for a corrected return. A corrected return must be a complete new return replacing the original return.
371	Final Return Indicator	1	Required. Enter the appropriate code: F) this is the last time the employer will file Form 8027 N) this is not the last time the employer will file Form 8027 Do not enter a blank.
372	Charge Card Indicator	1	Required. Enter the appropriate code: 1) your establishment accepts credit cards, debit cards or other charges. 2) your establishment does not accept credit cards, debit cards or other charges.

FORM 8027 RECORD FORMAT

Field Position	Field Title	Length	Description and Remarks
373-374	Blank	2	Enter blanks.
375-378	Tax Year	4	Required. Enter the four-digit tax year.
379	Prior Year Indicator	1	Required. Enter a "P" only if reporting prior year data; otherwise, enter a blank.
380	Test File Indicator	1	Required for test files only. Enter "T" if this is a test file; otherwise, enter a blank.
381-410	Reserved	30	Enter blanks.
411-418	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The first record in the file will be "1" and each record, thereafter, must be incremental by one in ascending numerical sequence, i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the first record in the file would appear as "00000001", followed by "00000002", "00000003" and so on until the final record of the file.
419-420	Blank	2	Enter blanks or CR/LF characters.

FORM 8027 RECORD LAYOUT

Establishment Type	Establishment Serial Numbers	Establishment Name	Establishment Street Address
1	2-6	7-46	47-86
Establishment City	Establishment State	Establishment ZIP Code	Employer Identification Number
87-111	112-113	114-122	123-131
Employer Name	Employer Street Address	Employer City	Employer State
132-171	172-211	212-236	237-238
Employer Zip Code	Charged Tips	Charged Receipts	Service Charge Less Than Ten Percent
239-247	248-259	260-271	272-283

Indirect Tips Reported	Direct Tips Reported	Total Tips Reported	Gross Receipts
284-295	296-307	308-319	320-331

Tip Percentage Rate Times Gross Receipts	Tip Percentage Rate	Allocated Tips	Allocation Method
332-343	344-347	348-359	360

Number of Directly Tipped Employees	Transmitter Control Code (TCC)	Corrected 8027 Indicator	Final Return Indicator
361-364	365-369	370	371

Charge Card Indicator	Blanks	Tax Year	Prior Year Indicator
372	373 -374	375-378	379

Test File Indicator	Reserved	Record Sequence Number	Blank or CR/LF
380	381-410	411-418	419-420

Part D. Extensions of Time

Sec. 1. General

.01 Employers can get an automatic 30-day extension of time to file by completing Form 8809, Application for Extension of Time To File Information Returns. An extension of time to file may be requested for Forms 8027 and W-2. If requesting extensions of time for more than one employer, the extension of time requests must be submitted online or with an electronic file through the FIRE system.

Note: IRS encourages the employer/transmitter community to utilize the online fill-in form in lieu of the paper Form 8809. A TCC is not required to use the online fill-in form option.

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

.03 A paper Form 8809 may be submitted to IRS/IRB at the address listed in .09 of this section. This form may be used to request an extension of time to file information returns submitted on paper. Use a separate Form 8809 for each method of filing information returns used, i.e., electronically or paper. A separate Form 8809 must be completed for each employer. Form 8809 may be computer-generated or photocopied. Be sure to use the most recently updated version and include all the pertinent information.

.04 To be considered, an extension request must be postmarked, transmitted or completed online by the due date of the returns; otherwise, the request will be denied. (See Part A, Sec. 4.07, for due dates.) If requesting an extension of time to file several types of forms, use one Form 8809; however, Form 8809 or an extension file must be submitted no later than the earliest due date. For example, if requesting an extension of time to file both Forms 8027 and 5498, submit Form 8809 on or before the last day of February.

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

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

.07 Requesting extensions of time for multiple employers may be done by completing the online fill-in forms via the FIRE system. A separate online Form 8809 must be completed for each employer.

.08 Employers/transmitters requesting extensions of time for multiple employers are required to submit the extension requests online via the fill-in form or in a file electronically (see Sec. 3 for the record layout). If requesting an additional extension, a signed Form 8809 must be faxed to IRB the same day as the transmission. Be sure to include the reason an additional extension is needed.

.09 All requests for an extension of time filed on Form 8809 must be sent using the following address:

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

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

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

.11 Transmitters requesting an extension of time via an electronic file will receive a denial letter, accompanied by a list of employers covered under that denial.

.12 If an additional extension of time is needed, a Form 8809 and/or extension file must be sent by the initial extended due date. Check line 7 on the form to indicate that an additional extension is being requested. An additional 30-day extension will be approved only in cases of extreme hardship or catastrophic event. **If requesting an additional 30-day extension of time, submit the information return files as soon as prepared. Do not wait for IRS/IRB to respond to your request.**

.13 If an extension request is approved, the approval notification should be kept on file. **Do not** send the approval notification or copy of the approval notification to IRS/IRB with the electronic file. When submitting Form 8027 on paper only to the Cincinnati Service Center attach a copy of the approval letter. If an approval letter has not been received, send a copy of the timely filed Form 8809.

.14 Request an extension for the current tax year only.

.15 A signature is not required when requesting an automatic 30-day extension. If an additional 30-day extension is requested, Form 8809 **must** be signed. Failure to properly complete and sign Form 8809 may cause delays in processing the request or result in a denial. Carefully read and follow the instructions for Form 8809.

.16 Form 8809 may be obtained by calling 1-800-TAX-Form (1-800-829-3676). The form is also available at IRS.gov.

Note: An extension of time to file is not an extension to furnish Form W-2 to the employees.

Sec. 2. Specifications for Filing Extensions of Time Electronically

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

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

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

.04 Transmitters submitting an extension of time via an electronic file should not submit a list of payer/employer names and TINs with Form 8809, since this information is included in the electronic file. However, Line 6 of Form 8809 must be completed. The online fill-in Form 8809 cannot be used in lieu of the paper Form 8809 for electronic files.

.05 Do not submit tax year 2011 extension requests electronically before *January 4, 2012*.

Sec. 3. Record Layout – Extension of Time

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

Record Layout for Extension of Time

Field Position	Field Title	Length	Description and Remarks						
1-5	Transmitter Control Code	5	Required. Enter the five-character alpha/numeric Transmitter Control Code (TCC) issued by IRS. Only one TCC per file is acceptable.						
6-14	Payer TIN	9	Required. Enter the valid nine-digit EIN/SSN assigned to the payer. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator, position 187, must be set to "X."						
15-54	Payer Name	40	Required. Enter the name of the payer whose TIN appears in positions 6-14. Left-justify information and fill unused positions with blanks.						
55-94	Second Payer Name	40	Required. If additional space is needed, this field may be used to continue name line information (e.g., c/o First National Bank); otherwise, enter blanks.						
95-134	Payer Address	40	Required. Enter the payer's address. The street address should include the number, street, apartment, or suite number (or PO Box if mail is not delivered to a street address).						
135-174	Payer City	40	Required. Enter the payer's city, town, or post office.						
175-176	Payer State	2	Required. Enter the payer's valid U.S. Postal Service state abbreviation. (Refer to Part A, Sec. 7.)						
177-185	Payer ZIP Code	9	Required. Enter the payer's ZIP Code. If using a five-digit ZIP Code, left-justify information and fill unused positions with blanks.						
186	Document Indicator (See Note.)	1	Required. Enter the appropriate document code that indicates the form for which you are requesting an extension of time.						
			<table> <thead> <tr> <th><u>Code</u></th> <th><u>Document</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>W-2</td> </tr> <tr> <td>5</td> <td>8027</td> </tr> </tbody> </table>	<u>Code</u>	<u>Document</u>	1	W-2	5	8027
<u>Code</u>	<u>Document</u>								
1	W-2								
5	8027								
187	Foreign Entity Indicator	1	Enter "X" if the payer is a foreign entity.						

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

Record Layout for Extension of Time			
Field Position	Field Title	Length	Description and Remarks
188	Recipient Request Indicator	1	Enter "X" if the extension request is to furnish statements to the recipients of the information return.
189-198	Blank	10	Enter blanks.
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Note: A separate file is required for this type of extension request. A file must either contain all blanks or all Xs in this field.

Extension of Time Record Layout

Transmitter Control Code	Payer TIN	Payer Name	Second Payer Name	Payer Address	Payer City	Payer State
1-5	6-14	15-54	55-94	95-134	135-174	175-176

Payer ZIP Code	Document Indicator	Foreign Entity Indicator	Recipient Request Indicator	Blank	Blank or CR/LF
177-185	186	187	188	189-198	199-200

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

.01 Request an **extension of time to furnish the statements to recipients** of Forms W-2 by submitting a letter to IRS/IRB at the address listed in Part D, Sec.1.09. The letter should contain the following information:

- (a) Payer name
- (b) TIN
- (c) Address
- (d) Type of return

- (e) Specify that the extension request is to provide statements to recipients
- (f) Reason for delay
- (g) Signature of payer or duly authorized person

.02 Requests for an extension of time to furnish statements to recipients of Forms W-2 series are not automatically approved; however, if approved, generally an extension will allow a **maximum** of 30 additional days from the due date. The request must be postmarked by the date on which the statements are due to the recipients.

.03 Generally, only the payer/employer may sign the letter requesting the extension for recipient copies. A transmitter must have a contractual agreement with the filers to submit extension requests on their behalf. This should be stated in the letter of request for recipient copy extensions.

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

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

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

