#### Announcement 99-112

This announcement corrects certain errors which appear in Rev. Proc. 99–29, 1999-31, I.R.B. 138, which provides specifications for filing Forms 1098, 1099, 5498, and W-2G, magnetically or electronically. Revenue Procedure 99-29 is reprinted as Publication 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically. Corrections to forms are also included in this announcement.

Changes are listed by part, section and form number. The actual wording changes are highlighted using *italics* and *bold print*.

#### Part A. General

# Sec. 9. Filing of Information Returns Magnetically/Electronically and Retention Requirements

.02 IRS/MCC allows for the use of computer-generated substitutes for Form 4804/4802. The substitutes must contain all information requested on the original forms including the affidavit and signature line. Photocopies are acceptable *but an* original signature *is required*. . .

## Sec. 19. Major Problems Encountered

4. The Payment Amount Fields in the "B" Record Do Not Correspond to the Amount Codes in the "A" Record

If codes 2, 4, and 7 appear in the Amount Codes Field of the "A" Record, then the "B" Record must show payment amounts in only Payment Amount Fields 2, 4, and 7, right-justified and unused positions must be zero (0) filled.

## Part B. Magnetic Media Specifications

## Sec. 3. Tape Cartridge Specifications

- 0.2 The tape cartridge records defined in this revenue procedure may be blocked subject to the following:
- (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descripter 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 750.

## 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:
  - (3) The 8mm tape cartridge must meet the following specifications:

TRACKS	DENSITY	CAPACITY	
1	20 (43245 BPI	2.3 Gb (10Gb)	
1	21 (45434 BPI)	5 Gb (20Gb)	

# Sec. 10. Payee "B" Record - General Field Description and Record Layouts

(14) Payee "B" Record Layout Positions 544-750 for Form 1099-R

Field Position	Field Title	Length	Description and Remarks
545–546	Distribution Code (For a detailed explanation of the distribution codes see the "1999 Instructions for Forms 1099, 1098 5498, and W-2G.")	2	<b>Required.</b> Enter at least one distribution code from the table below. More than one code may apply. If only one code is required, it must be entered in position 545 and position 546 must be blank. A blank in position 545 is not acceptable. Position 545 must contain a numeric code in all cases except when using Code D, E, F, G, H, J, L, M, P, <b>R</b> , or S

# Part C. Electronic Filing Specifications

#### Sec. 6. Electronic Submissions

.05 If a file was submitted timely and is bad, the filer will have up to 60 days from the day the file was transmitted or 4 replacement attempts within that 60 days period, whichever comes first, to transmit an acceptable file. If an acceptable file is not received within 60 days or within 4 replacement attempts, within that 60 day period, then the payer could be subject to late filing penalities. This only applies to files originally sent electronically.

#### Corrections to Form 4419 and Form 8508

The following forms, for the filer's use, were printed incorrectly in the back of the Publication 1220. The correct wording below is highlighted using *italics* and *bold print*. These forms may be photocopied.

# Form 4419: Application for Filing Information Returns Magnetically/Electronically

• 1	turn To Be Reported ppropriate box(s))
Important: Form W-2 information is sent to the Social S rization to file information magnetically. Contact SSA to requ	Security Administration only. Do not use Form 4419 to request authorest the appropriate application.
☐ Forms 1098, 1099-series, 5498, 5498-MSA, and <i>W-2G</i> (Tape, Tape Cartridges, <i>3-½</i> " Diskette or Electronic)	☐ 1042-S, (Tape, Tape Cartridges, 3-½" Diskette or Electronic) ☐ 8027 (Tape, Tape Cartridges, 3-½" Diskette or Electronic) ☐ 8596 (Tape, Tape Cartridges, 3-½" Diskette or Electronic) ☐ W-4 (Tape, Tape Cartridges, 3-½" Diskette or Electronic)

## Form 8508: Request for Waiver From Filing Information Returns on Magnetic Media

Box 3. Payer name and complete address (A separate 8508 form must be filed for each payer requesting a waiver.)

Box 7. □ *W-2VI*