

Transmittal of Information Returns Reported Magnetically/Electronically

IRS Use Only

(Please type or print clearly in **BLACK** ink.)

1 Type of files represented by this transmittal <input type="checkbox"/> Original <input type="checkbox"/> Replacement <input type="checkbox"/> Test <input type="checkbox"/> Correction	2 Tax year for which media is submitted	3 Transmitter control code (<i>TCC</i>) assigned by IRS (<i>Required</i>)
4 Name of transmitter		5 Name of person to contact regarding magnetic/electronic files Telephone number () _____
6 Name/address of company and name/title of person to whom problem files are to be returned (<i>street, city, state, and ZIP code</i>) Name _____ Contact _____ Address _____ City _____ State _____ ZIP _____		7 Type of media filed <input type="checkbox"/> 9 track tape <input type="checkbox"/> 3-1/2" diskette <input type="checkbox"/> 5-1/4" diskette 7a (<i>Tape cartridge filers only</i>) <input type="checkbox"/> 36 track <input type="checkbox"/> 18 track <input type="checkbox"/> 4 mm <input type="checkbox"/> 8 mm <input type="checkbox"/> QIC 7b (<i>Electronic filers only</i>) <input type="checkbox"/> 3780 Protocols <input type="checkbox"/> IRP-BBS: File name: _____
		8 Total pieces of magnetic media in shipment 9 Combined total of payee records from section 10 and any attached Forms 4802

10 Please use this section to report information for up to five types of returns and/or payers. If additional space is needed, please use Form 4802, Transmittal of Information Returns Reported Magnetically/Electronically (*Continuation*).

Name of Payer	Employer Identification Number	Type of Return	Total Payee Records	Transmitter's Media No.

Affidavit	IRS Use Only
<p>Under penalties of perjury, I declare that I have examined this transmittal, including accompanying documents, and, to the best of my knowledge and belief, it is correct and complete.</p> <p><i>(Normally, the payer must sign the affidavit above. The authorized agent of the payer may sign if all conditions are met as stated on the back.)</i></p>	
Signature (Required) _____	
Title _____	Date _____

General Instructions

Paperwork Reduction Act Notice.—We ask for the information on these forms to carry out the Internal Revenue laws of the United States.

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

The time needed to provide this information will vary depending on individual circumstances. The estimated average times are:

Preparing Form 4804 18 min.

Preparing Form 4802 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 4804 to transmit the following types of information returns magnetically or electronically: Form 1099 series, Forms 1098, 5498, 5498-MSA, W-2G, 1042S, and 8027. You must include Form 4804 with each file you submit to the Internal Revenue Service. **Note:** Form 8027 may only be filed on magnetic tape.

Specific Instructions

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

Definitions:

Correction.—A correction is an information return submitted by the payer to correct erroneous information previously sent to IRS/MCC.

Replacement.—A replacement is an information return file that IRS/MCC returned to the transmitter due to errors encountered during processing. After you have made the necessary changes, you must resubmit the media/electronic files to IRS/MCC.

Block 2.—Indicate the tax year for which media is being submitted.

Block 3.—Enter the five-character alpha/numeric transmitter control code (TCC) assigned by IRS. TCCs for 1042S filing begin with the numbers 22.

Block 4.—Enter the name of the transmitter. (Reference **Affidavit Requirements** below.)

Block 5.—Enter the name and telephone number of the person to contact about the magnetic/electronic 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. This information is not needed for electronic filing.

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

Block 7.—Indicate the type of magnetic media you are sending us.

Block 7a.—Indicate whether your tape cartridge is 18 or 36 track, 4 mm, 8 mm, or QIC.

Block 7b.—If filing electronically, indicate whether you will be transmitting via Information Reporting Program Bulletin Board System (IRP-BBS) (asynchronous) or 3780 Protocols (bisynchronous). If using IRP-BBS, tell us the file name assigned by our system.

Block 8.—Enter the total number of media included in your shipment. This information is not needed for electronic filing.

Block 9.—Enter the combined number of all payees listed in section 10 and any attached Forms 4802.

Block 10.—Enter the payer name, Type of Return (e.g., 1099-INT, 5498, or 1098) and the number of Payee “B” Records. For Form 1042S Total Payee Records, show the number of Recipient “Q” Records. For Form 8027 Total Payee Records, show the number of establishments reported.

Transmitter Media Number.—If your organization uses an in-house numbering system to identify media, indicate the media number(s) in the appropriate blocks. If your file contains more than one medium (for example, 1 of 5 or 2 of 5), indicate the number of the first medium only. This information is not needed for electronic filing.

Note: *Forms 4804 must be **signed** before IRS can process magnetic or electronic files.*

Mailing Address:

Send your media with transmittal Forms 4804/4802 to the appropriate address below.

If by Postal Service, send to:

IRS, Martinsburg Computing Center
Information Reporting Program
P.O. Box 1359
Martinsburg, WV 25402-1359

If by truck or air freight, ship to:

IRS, Martinsburg Computing Center
Information Reporting Program
Route 9 and Needy Road
Martinsburg, WV 25401

Form 4802, Transmittal of Information Returns Reported Magnetically/Electronically (Continuation of Form 4804)

Use Form 4802 if you are reporting more than five types of returns and/or for more than five payers.

Affidavit Requirements

A transmitter, service bureau, paying agent, or disbursing agent (all hereafter referred to as “agent”) may sign Form 4804 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 4804, with attachments, and will not relieve the payer of any penalties for not complying with those requirements.

