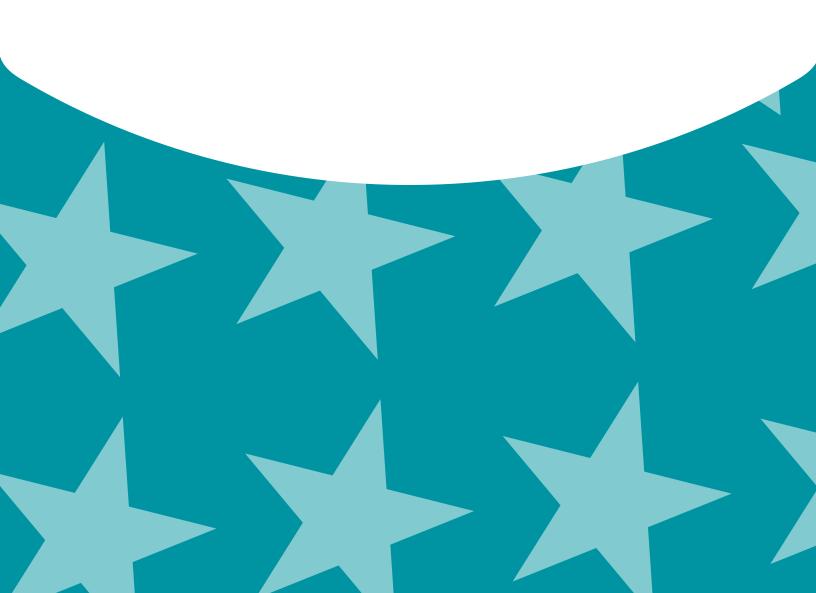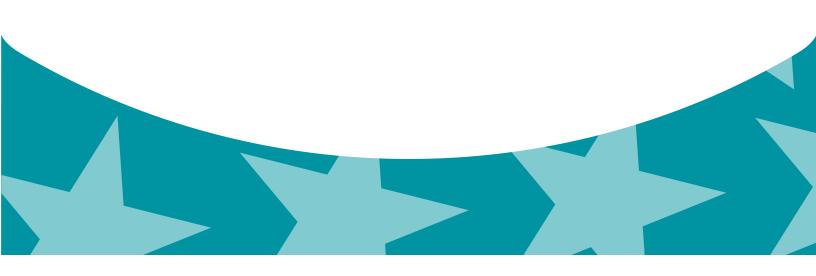# Publication 1239

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

IRS

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Part A. | General Information

Sec. 1 Introduction

This Publication outlines the communication procedures, record format, validation criteria, and errors associated with the electronic filing of Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*.

The file specifications and record layouts should be used in conjunction with the following:

- Instructions for Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips

Sec. 2 Purpose

The purpose of this publication is to provide the specifications for electronically filing Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips.* This publication must be used to prepare current and prior year information returns.

Generally, the boxes on the paper forms correspond with the fields used for the electronic file; however, if the form and field instructions do not match, the guidance in this publication supersedes the form instructions. Electronic reporting of information returns eliminates the need for electronic filers to submit paper documents to IRS. Do not send copies of paper forms to IRS for any forms filed electronically as this will result in duplicate filing which may result in penalty notices.

Sec. 3 What's New for Tax Year 2013

1. Beginning Tax Year 2013 and subsequent, the guidance provided in Publication 1239 will cease to be issued as a Revenue Procedure. This publication will be maintained as a continuous living document means this document will incorporate changes as they take effect making this document current throughout the filing season. Updates can be found at www.irs.gov on the Filing Information Returns Electronically website.

2. This publication should be used in conjunction with the following forms and publications:

   - Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*
   - Instructions for Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*

3. Publication 1239 was updated to reflect the current four digit reporting year, 2013. The Payment Year must be updated with the four digit-reporting year (2012 to 2013), unless reporting prior year data.

4. **Form 4419,** *Application for Filing Information Returns Electronically (FIRE),* is now available as a fill-in form through the FIRE System located at https://fire.irs.gov.

5. **FIRE System** is available from January 21, 2014, through December 12, 2014.

6. **FIRE Test System** is available from November 13, 2013, through February 28, 2014.

Sec. 4 Communicating with the IRS

Assistance is available year-round, Monday through Friday, to payers, transmitters, and employers for the following issues:

- Electronic, paper filing, and tax law questions from the payer community related to the correct preparation and filing of business information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8596, 8935 and W-2G).
- Questions related to electronic filing of Form 1042-S and 8955-SSA.
- Tax law and paper filing instructions for Forms W-2 and W-3.
- Notice CP2100, Backup Withholding Notice.
- CP 972CG, Notice of Proposed Civil Penalty, reasonable cause requirements due to missing and incorrect Taxpayer Identification Numbers (TINs).

Contact the IRS at 1-866-455-7438 (outside the U.S. 1-304-263-8700), or call 1-304-579-4827 for Telecommunications Device for the Deaf (TDD).

To connect to the FIRE system and file information returns electronically, go to https://fire.irs.gov. To submit an electronic test file go to https://fire.test.irs.gov.

You may also send an email to mccirp@irs.gov. The email should include the company name and the electronic filename or Transmitter Control Code (TCC) when sending emails concerning specific file information. Do not include TINs or attachments in email correspondence, because electronic mail is not secure.

You can mail general inquiries regarding the filing of information returns and your comments/suggestions regarding this publication to:

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

Sec. 5 Additional Resources

Following are additional resources and information available for information returns:

Topic	Location
Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*	Go to www.irs.gov and click on Forms and Pubs. Click Current Forms & Pubs and enter "Form 8027" in Find box. Click Find.
Instructions for Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*	Go to www.irs.gov and click on Forms and Pubs. Click Current Forms & Pubs and enter "8027" in Find box. Click Find and select Instructions for Filing Form 8027.
Forms and Publications	Obtain IRS publications and tax forms by going to Forms and Publications on www.irs.gov or by phone.
Form 4419, *Application for Filing Information Returns Electronically (FIRE)*	Can be applied for on-line by going to https://fire.irs.gov/ and selecting Fill-In Form 4419 from the Menu Options.
	Go to www.irs.gov and click on Forms and Pubs. Click Current Forms & Pubs and enter "Form 4419" in Find box. Click Find.
Form 8508, *Request for Waiver From Filing Information Returns Electronically*	Go to www.irs.gov and click on Forms and Pubs. Click Current Forms & Pubs and enter "Form 8508" in Find box. Click Find.
Form 8809, *Application for Extension of Time to File Information Returns*	Can be requested on-line by going to https://fire.irs.gov/ and selecting "Extension of Time Request" from the Menu Options.
	Go to www.irs.gov and click on Forms and Pubs. Click Current Forms & Pubs and enter "Form 8809" in Find box. Click Find.

Electronic filing of Forms W-2	Go to Social Security Administration (SSA) website at https://www.ssa.gov/employer/ or call 1-800-772-6270 to obtain the number of the SSA Employer Service Liaison Officer for their area.
Internal Revenue Bulletin (IRB) – The authoritative instrument for the distribution of all forms of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	You can find the Internal Revenue Bulletin at https://www.irs.gov/irb/.
Filing Information Returns Electronically on irs.gov – Provides information on filing information returns electronically including transmissions, file preparation, file naming file status, testing and more.	Go to www.irs.gov and search for "Filing Information Returns Electronically".
Mailing address for paper filing of Information Return.	Go to www.irs.gov and click on Forms and Pubs. Click Current or Prior Year Forms & Pubs and enter "Form 1096" in Find box. Click Find. Refer to General Instructions under Where To File for the mailing address.
Payee questions on how to report information return data	Call 1-800-829-1040 for Individual tax return information.
Quick Alerts	Go to www.irs.gov in Search box type "Quick Alerts"; select "Subscribe To Quick Alerts.

Sec. 6 Filing Requirements, Retention Requirements, Due Dates, and Extensions

.01 Filing Requirements

For instructions regarding Form 8027, refer to the Instructions for Form 8027. These instructions include additional information about filing requirements, paper filing, and line instructions.

Filers of Form 8027 may be required to file electronically. Section 6011(e)(2)(A) of the Internal Revenue Code provide that any person, including a corporation, partnership, individual, estate, or trust, who is required to file 250 or more information returns must file such returns electronically. The 250 or more requirement applies separately for each type of return and separately to each type of corrected return. See Part A. Sec. 7, Form 8508, *Request for Waiver from Filing Information Returns Electronically*, if you are required to file electronically, but this requirement causes and undue hardship.

> **Note:** All filers are encouraged to file information returns electronically even if they are not required to do so.

All filing requirements apply to each reporting entity as defined by its separate TIN. For example, if a corporation with several branches or locations uses the same Employer Identification Number (EIN), the corporation must aggregate the total volume of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

.02 Allocation of Tips – Lower Rate and Good-Faith Agreements

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) of the Employment Tax Regulations. Detailed instructions for requesting a lower rate and the address to send petition for 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.

An allocation may be made under a good-faith agreement between an employer and its employees. See Sec. 31.6053-3(e) of the Employment Tax Regulations and the Instructions for Form 8027 for requirements and details.

If a lower rate is used on Form 8027 based on the IRS determination letter, or an allocation of tips is based on a good-faith agreement, a copy of the determination letter or the good-faith agreement must be submitted within three business days of the accepted date of the electronically filed Form 8027. Fax the determination letter or good-faith agreement 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 from the applicable Form 8027:

- Name of establishment
- Name of employer
- EIN (Employer Identification Number)
- Establishment number
- Transmitter Control Code (TCC)
- Tax year

.03 Retention Requirements

Payers should retain a copy of the information returns filed with the IRS or have the ability to reconstruct the data for at least four years from the filing due date.

.04 Due Date

The due date for filing Form 8027 electronically is March 31, 2014. A paper Form 8027 must be filed by the last day of February. If the due date of the return falls on a Saturday, Sunday or legal holiday, the return is considered timely if filed by the next business day.

.05 Extensions

The application of extension of time to file information returns must be filed by the due date of the return for which the extension is being requested. If the payer/filer is requesting an extension for multiple form types, the extension must be requested by the earliest due date. A separate extension application is required for each payer/filer.

There are three methods for filing a request for an extension of time to file information returns:

Method	How To	Notification
Online submission of Form 8809, *Application for Extension of Time to File Information Returns*	The Fill-in Form 8809 may be completed online via the FIRE System. (See Part B. Sec. 3, Connecting to the FIRE System). From the Main Menu, click "Extension of Time Request" and then click "Fill-in Extension Form".	Forms 8809 completed on line receive an instant acknowledgement on screen if form is completed properly and timely.
Electronic File Transmission (record layout)	A request for an extension of time to file information returns may be filed electronically by transmitting an extension of time to file. See Part D. Record Format Specifications and Record Layouts for Filing Extensions.	Transmitters requesting an extension of time via an electronic file will receive the file status results online.
Paper submissions of Form 8809, *Application for Extension of Time to File Information Returns*	Form 8809 can be obtained on www.irs.gov Publication and Forms (See Part A. Sec. 5, Additional Resources). Mail completed Form 8809 to: Internal Revenue Service 240 Murall Drive, Mail Stop 4360 Kearneysville, WV 25430	Payer/filer will receive a letter.

If the request for extension of time to file an information return is received after the due date of the information return, it will be denied. For more information on extension requests and requesting an additional extension of time, see Form 8809, *Application for Extension of Time to File Information Returns*.

Sec. 7 Form 8508, Request for Waiver from Filing Information Returns Electronically

If an employer is required to file original or corrected returns electronically, but the requirement creates an undue hardship; a waiver may be requested by filing Form 8508, *Request for Waiver from Filing Information Returns Electronically*, with the IRS. A separate waiver must be filed for each Taxpayer Identification Number (TIN). If a waiver for an original filing is approved, any corrections for the same type of returns will be covered under that waiver.

Filers are encouraged to file Form 8508 with the IRS 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. IRS does not process waiver requests until January 1st of the calendar year the returns are due.

If a waiver request is approved, keep the approval letter on file. Do not send a copy of the approved waiver to the service center where the paper returns are filed. An approved waiver only applies to the requirement for filing information returns electronically. The payer must still timely file information returns with the appropriate service center on the official IRS paper forms or an acceptable substitute form. Mail completed Form 8508 to:

> Internal Revenue Service
> 240 Murall Drive, Mail Stop 4360
> Kearneysville, WV 25430

Sec. 8 Penalties Associated with Information Returns

Penalties generally apply to the person required to file information returns. The penalties apply to electronic filers as well as to paper filers. Failure to file a correct information return by the due date without reasonable cause may result in a penalty. The penalty may apply when the information return:

- was not filed timely
- is missing required information
- contains incorrect information
- is filed on paper when electronic filing is required
- is not 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 maximum penalty $250,000 per year for large businesses ($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 for large businesses ($200,000 for small businesses).
- **$100** per information return if you correctly file after August 1 or you do not file required information returns; maximum penalty $1.5 million per year for large businesses ($500,000 for small businesses).

A late filing penalty may be assessed for a replacement file which is not transmitted by the required date. If a file is filed timely, but is "bad," the filer will have up to 60 days from the day the file was transmitted to transmit an acceptable replacement file. If an acceptable replacement file is not received within 60 days, the payer could be subject to late filing penalties. This only applies to files originally filed electronically.

If it is established that the "failure to file a correct information return" is due to intentional disregard of the filing requirement, or correct information requirements, the penalty is at least $250 per information return with no maximum penalty.

Sec. 9 Corrected Returns

When an information return was successfully processed by the IRS and you identify an error with the file after the IRS accepted the file (Good/Released), you must file a corrected return. file a corrected return. Do not submit the original file again; this may result in duplicate reporting. File **only** those returns that require corrections.

> **Note:** Prior year data and corrected information returns must be filed according to the requirements of this publication. Use the record format for the current year to file prior year information returns. A separate transmission must be made for each tax year.

Section 6011(e)(2)(A) requires filers who are required to file 250 or more information returns for any calendar year to file the returns electronically. The 250 or more requirement applies separately for each type of form filed and separately for original and corrected returns.

Corrected returns are identified by using the correction indicator "G" in field position 370 of the employer record. Filers should not file paper forms that were already filed electronically, since this will result in duplicate filing. If a correction file is bad, a replacement file must be submitted. The correction file must have the correction indicator "G" entered in field position 370. Corrected returns may be included on the same transmission as original returns.

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

Employers may send corrected paper Forms 8027 to the IRS. 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. Mail to the address below:

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

Sec. 10 Definition of Terms

ELEMENT	DESCRIPTION
10-Employee Test	An employer is considered to have normally employed 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 or 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 or beverage operations were the least, equals more than 80 hours.
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 the IRS, but contained erroneous information.
EIN	A nine-digit identification number which has been assigned by the IRS to the reporting entity.
Employer	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 entity or individual required to report the information. Use the same name and EIN used on Forms W-2 and Forms 941.
File	For the purpose of this revenue procedure, a file is the Form 8027 information submitted electronically by an Employer or Transmitter.
Large Food or Beverage Establishment	A food or beverage operation 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 (See "10-Employee Test").
Replacement	A replacement is an information return file sent by the employer/transmitter at the request of the IRS because of errors encountered while processing the filer's original file or correction file.
Transmitter	The person preparing electronic file(s). This may be the employer or an agent of the employer.

Transmitter Control Code (TCC)	A five-character alphanumeric code assigned by the 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 the IRS to receive this number.

Sec. 11 State Abbreviations

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

Table 1: State & U.S. Territory Abbreviations

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	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
District of Columbia	DC	Montana	MT	Texas	TX
Florida	FL	Nebraska	NE	Utah	UT
Georgia	GA	Nevada	NV	Vermont	VT
Guam	GU	New Hampshire	NH	Virginia	VA
Hawaii	HI	New Jersey	NJ	(U.S.) Virgin Islands	VI
Idaho	ID	New Mexico	NM	Washington	WA
Illinois	IL	New York	NY	West Virginia	WV
Indiana	IN	North Carolina	NC	Wisconsin	WI
Iowa	IA	North Dakota	ND	Wyoming	WY
Kansas	KS	No. Mariana Islands	MP		

Filers must adhere to the city, state, and ZIP Code format for U.S. addresses. This also includes American Samoa, Guam, and the 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.

Part B. | Data Communication

Sec. 1 Application for Filing Information Returns Electronically

.01 Application

All transmitters who file information returns electronically are required to request authorization to file electronically using Form 4419, *Application for Filing Information Returns Electronically*. Form 4419 may be completed online at https://fire.irs.gov/. At the main menu, select "Fill-in Form 4419". Review the "Important Notes" screen to ensure that you have the correct information to proceed. To complete your submission, you must click the "Yes, I am authorized to sign this document on behalf of the transmitter" box. If the Form 4419 has been successfully filed, print the screen for your records.

Transmitters may file Form 4419 throughout the year; however, the application must be submitted at least 45 days before the due date of the returns(s) to ensure timely filing.

Transmitters should notify the IRS of any application changes in writing. See Part A, Sec. 4, Communicating with the IRS for the mailing address.

.02 Do I Need More than One TCC?

The majority of forms require a single Transmitter Control Code (TCC) and therefore, only one Form 4419 must be filed; however, an additional TCC is required for each the following types of returns:

- Forms 1097,1098, 1099, 3921, 3922, 5498, 8935, and W-2G (See Publication 1220)
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits.

See the back of Form 4419 for detailed instructions.

For example, if a transmitter plans to file Forms 1099 INT, one Form 4419 should be filed. If, at a later date, Form 8027 will be filed, the transmitter should file a new Form 4419.

Transmitters who file for multiple withholding agents or qualified intermediaries should file one application and use the assigned Transmitter Control Code (TCC) for all.

When a withholding agent's files are prepared by a service bureau, it may not be necessary for the withholding agent to file an application to obtain a TCC. Some service bureaus will produce files, insert their own TCC on the file, and send it to IRS for the withholding agent. Other service bureaus will prepare electronic files for the withholding agent to file directly with the IRS. Withholding agents should contact their service bureaus for further information.

.03 Application Approval

A five-character alphanumeric Transmitter Control Code (TCC) will be assigned and included in an approval letter that will be mailed to the address listed on the Form 4419 within 45 days of receipt. . Electronically filed returns may not be submitted to IRS until the Form 4419 has been approved.

Form 4419 is subject to review before approval to transmit electronically is granted. IRS may require additional documentation. IRS has the authority to revoke the TCC and terminate the release of the transmitted files.

Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- The payer has discontinued filing electronically for two consecutive years.
- The payer's files were transmitted in the past by a service bureau using the service bureau's TCC, but now the payer has computer equipment compatible with that of the IRS and wishes to prepare the files. The payer must request a TCC by filing Form 4419.

Sec. 2 User ID, Password and PIN Requirements

Before you can submit files to the FIRE system you must establish an account; the system will prompt you to create your initial User ID, password and a 10-digit numeric PIN.

You must enter the PIN each time you electronically send an Original, Corrected, or Replacement file. Test files do not require a PIN. Authorized agents may enter their PIN; however, the payer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements.

If you are submitting files for more than one TCC, it is not necessary to create a separate User ID and password for each TCC.

For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised.

Sec. 3 Connecting to the FIRE System

Filers can connect to the FIRE System by accessing https://fire.irs.gov and the FIRE Test System by accessing https://fire.test.irs.gov/.

The FIRE Test System is available from November 13, 2013, through February 28, 2014. If you intend to transmit a test file you must create an account in the FIRE Test System.

Filers can connect to the FIRE System by:

Connecting to the FIRE System
Passwords must be 8 alphanumeric, containing at least 1 uppercase, 1 lowercase and 1 numeric. FIRE will require you to change your password every 90 days or the first logon attempt after that time period. Additionally, the previous 24 passwords cannot be used.

1st Time Connection	Returning User
Filers can connect to the FIRE System for the first time by completing the following steps: • Click **"Create New Account"** • Fill out the registration form and click **"Submit"** • Create **User ID** • Create and verify **password** • Click **"Create"** • If the message "Account Created" is received, click **"OK"** • Create and verify the 10-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 "**Continue**" **Note**: The email you provided when creating an account is the where all email communications will be sent. If you are using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.	Filers can make all subsequent connections to the FIRE System by following these steps: • Click **"Log On"** • Enter the **User ID** • Enter the **Password** (the password is case sensitive) • Read the bulletin(s) and/or **click "Continue"**

Uploading Files to the FIRE System

Filers may **upload a file to the FIR**E System by taking the following actions:

At the Menu Options:

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

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

Click one of the following:

- **Original File**
- **Replacement File**
- **Correction File**
- **Test File** (This option will only be available from November 13 through February 28 at https://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"**

Note: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. **If this is not displayed on your screen, we probably did not receive the file. To verify,** go to Check File Status option on the main menu. **If** the file name is displayed and the count is equal to '0' and the results indicate 'not yet processed', then we received the file. If the filename is not displayed, send the file again.

Checking the Status of Your File

It is the filer's responsibility to check the status of submitted files. If you do not receive an email within five (5) business days or if you receive an email indicating the file is bad, log back into the FIRE System and select "Check File Status".

To view the results of the file from the Main Menu:

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

Description of the File Status Results:

- **Good, Not Released** – The filer is finished with this file if the "Count of Payees" is correct. The file is automatically released after ten calendar days unless the filer contacts the IRS within this timeframe.
- **Good, Released** – The file has been released for IRS 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" file.
- **Not Yet Processed** – The file has been received, but results are not available. Please check back in a few days.

Sec. 4 Electronic Filing Specifications

.01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935, 8955-SSA and W-2G. The FIRE System does not provide fill-in forms, with the exception of:

- Form 8809, *Application for Extension of Time to File Information Returns*.
- Form 4419*, Application for Filing Information Returns Electronically (FIRE)*

Filing Forms 8027 through the FIRE (Filing Information Returns Electronically) System (originals and corrected) is the method of filing for filers mandated to file electronically. Filers are encouraged to file information returns electronically even if they are not required to do so. Filers who have prepared their information returns in advance of the due date can submit their file any time after the end of the calendar year. Employers must retain a copy of the information returns filed with IRS or have the ability to reconstruct the data for at least four years after the due date of the returns.

Prior year data may be submitted; however, each tax year must be submitted in a separate file transmission. For prior year data, 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.

Electronic files are transmitted through the FIRE System at https://fire.irs.gov. The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs.

.02 FIRE System Internet Security Technical Standards

FIRE System 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
- The filer can use one of the following encryption algorithms, listed in order of priority using SSL or TLS:
    - o AES 256-bit (FIPS-197)
    - o AES 128-bit (FIPS-197)
    - o TDES 168-bit (FIPS-46-3)

Sec. 5 Electronic Submissions

01. Electronic Submissions

The FIRE System is available for electronic submissions 24 hours daily with the exception of:

- FIRE System will be down from 6 p.m. (Eastern) December 13, 2013, through January 20, 2014, for yearly updates.
- FIRE Test System is available from November 13, 2013, through February 28, 2014, but Test will also be down from 6 p.m. (Eastern) December 13, 2013, through January 20, 2014 for yearly updates.
- FIRE and FIRE Test Systems may be down every Wednesday from 2:00 a.m. to 5:00 a.m. (Eastern) for programming updates.

Standard ASCII code is required for all files. The file size may not exceed 2.5 million records. The time required to transmit files varies depending upon your type of connection to the internet.

When sending electronic files larger than 10,000 records, data compression is encouraged.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.
- The time required to transmit a file can be reduced up to 95 percent by using compression. If you are having trouble transmitting files with a scripting process, please contact the IRS at 1-866-455-7438 for assistance.

Transmitters may create files using self assigned file name(s); however, the FIRE System will assign a unique filename. Record the FIRE filename as it is required when assistance is needed. The FIRE filename consists of:

- Submission type
- TCC (Transmitter)
- Four-digit sequence number. The sequence number will be increased for every file sent. For example, if this is the first original file for the calendar year and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001.

.02 File Definitions

It is important to distinguish between the specific types of files:

- **Correction** – a file previously submitted and processed but contained incorrect information. Corrections should only be made to records that have been submitted incorrectly, not the entire file.
- **Replacement file** – the "**check file status**" option on the FIRE System indicated the original or correction file was bad. After the necessary changes have been made, the replacement file must be transmitted through the FIRE System. **Caution**: A replacement file should only be sent when the "**check file status**" option on the FIRE System indicates a previous file is bad. After the necessary changes have been made, the entire file must be transmitted through the FIRE system.

.03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the *"Verify your Filing Information"* screen within five days of submission. If your business uses email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

It is the filer's responsibility to check the status of the file. See Part B. Sec. 3, Checking the Status of your File. If a timely submitted electronic 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 payer could be subject to late filing penalties. Note: The 60 day timeframe only applies to files originally submitted electronically.

If the file is good, it is released for mainline processing after ten calendar days from receipt. Contact the IRS within the ten day timeframe if the file should not be released for further processing.

Sec. 6 Test Files

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. Testing is available between November 13, 2013 and February 28, 2014. See Part B, Sec 3, [Connecting to the FIRE System](#) for more information.

The IRS will check the file to ensure it meets IRS specifications. Current filers may send a test file to ensure the software reflects all required programming changes; however, not all validity, consistency, or math error tests will be conducted.

If you provided a valid email address on the "Verify Your Filing Information" screen, you will be notified of your file acceptance by email within five days of submission. When using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

It is the filers' responsibility to check the results of the submission. See Part B. Sec. 3, [Checking the Status of Your File](#). The following results will be displayed:

"**Good, Federal Reporting**" – The test file is good for federal reporting.

"**Bad**" – The test file contains errors. Click on the filename for a list of the errors. If sending another test file, send it as a test (not as an original or amended).

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

Sec. 7 Accuracy of Data and Common Submission Errors

.01 Accuracy

The accuracy of data reported on Form 8027 is validated by the IRS. All "required" fields in the record layout must contain valid information. If the IRS identifies an error, filers will be notified of the error and must correct the information.
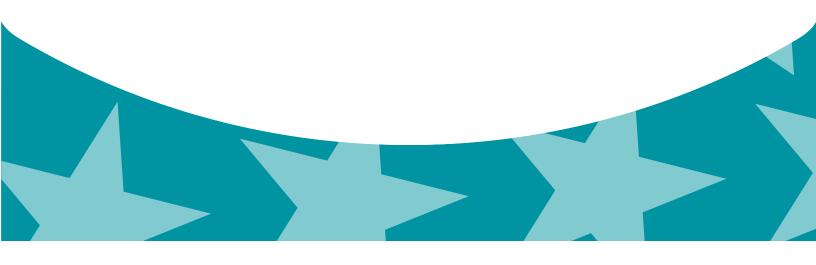
Review the following information below along with the record layout information found in Part C to ensure the data contained in the required fields is accurate:

   a. **Field Positions 114-122 - Establishment ZIP Code –** 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."

   b. **Field Positions 260-271 - Charged Receipts** - must exceed Charged Tips (positions 248-259). This includes credit or debit card charges, or other credit arrangements, and charges to a hotel room unless the employer's normal accounting practice excludes charges to a hotel room and the employer applies such exclusion consistently for a given large food or beverage establishment. Do not include any state or local taxes in the amount reported.

   c. **Field Positions 284-295** - **Indirect Tips Reported and Field Position 296-307- Direct Tips Reported –** should 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. For example: Do not include tips received by employees in December 2012, but not reported until January 2013. Include tips received by employees in December 2013, but not reported until January 2014.

   d. **Field Positions 308-319 - Total Tips Reported** - must equal the combined amount of the Indirect Tips (positions 284-295) and Direct Tips (positions 296-307). Generally, an employer would have allocated tips if the Total Tips Reported is less than the Tip Percentage Rate Times Gross Receipts (positions 332-343). The difference must be entered as Allocated Tips (positions 348-359).

   e. **Field Positions 320-331 - Gross Receipts** - must exceed all other monetary amounts with the exception that Gross Receipts could equal Charged Receipts if all transactions were conducted on charge or debit cards. It should not include 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 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)

   f. **Field Positions 332-343 - Tip Percentage Rate Times Gross Receipts** - 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 the IRS has granted a lower rate.

.02 Common Submission Errors

Item	Issue	Resolution
1	SPAM filters are not set to receive email from fire@irs.gov and irs.e-helpmail@irs.gov.	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov.
2	Incorrect email address provided.	When the "Verify Your Filing Information" screen is displayed, make sure the correct email address is displayed. If not, please update with the correct email 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 email address was provided on the "Verify Your Filing Information" screen when the file was sent, an email will be sent regarding the FILE STATUS. If the results in the email 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 the IRS within ten calendar days from the transmission of the file.
4	Replacement file is not submitted timely.	If a file is bad, make necessary changes 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.	Call the IRS at 1-866-455-7438, IRS may be able to stop the file before it has been processed.
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 the IRS at 1-866-455-7438. The IRS 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 the IRS at 1-866-455-7438 to see if the processing can be stopped.

Part C. | Record Format Specifications and Record Layouts

Sec. 1 General

If the file does not meet the specifications described in this section, the IRS will request a replacement file. Filers are encouraged to submit a test prior to submitting the actual file.

All alpha characters must be in upper case.

Do not use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters. If the field is not used, fill with zeros (0).

> **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. 2 Record Format

FORM 8027 RECORD FORMAT			
Field Position	**Field Title**	**Length**	**Field Description and Information**
1	Establishment Type	1	**Required**. This single digit indicator number identifies the kind of establishment. Enter the number which best describes the type of establishment, as shown below: <table><tr><td>**Indicator**</td><td>**Usage**</td></tr><tr><td>1</td><td>An establishment that serves evening meals only (with or without alcoholic beverages)</td></tr><tr><td>2</td><td>An establishment that serves evening meals and other meals (with or without alcoholic beverages)</td></tr><tr><td>3</td><td>An establishment that serves only meals other than evening meals (with or without alcoholic beverages)</td></tr><tr><td>4</td><td>An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages.</td></tr></table>
2-6	Establishment Numbers	5	**Required**. Enter a five-digit number to identify individual establishments of an
7-46	Establishment Name	40	**Required**. Enter the name of the establishment. Allowable characters are alphas, numerics, and blanks. Left-justify information and fill unused positions with blanks.
47-86	Establishment Street Address	40	**Required**. Enter the address of the establishment. The street address should include the number, street, apartment or suite number (use a PO Box only if mail is not delivered to a street address). Allowable characters are alphas, numerics, and blanks. Left-justify information and fill unused positions with blanks.

Field Position	Field Title	Length	Field Description and Information
87-111	Establishment City	25	**Required**. Enter the city, town or post office. Allowable characters are alphas, numerics, and blanks. Numeric Left-justify and blank fill
112-113	Establishment State	2	**Required**. Enter the state code from the state abbreviations table in Part A, General Information.
114-122	Establishment ZIP Code	9	**Required**. Enter the complete nine-digit ZIP code of the establishment Numeric characters only. Left-justify the five-digit ZIP Code and fill the remaining four positions with blanks when only entering a five-digit ZIP code..
123-131	Employer Identification Number	9	**Required**. Enter the nine-digit number assigned to the employer by the IRS. Do not enter hyphens, alphas, all 9s or all zeros. Numeric characters only.
132-171	Employer Name	40	**Required**. Enter the name of the employer as it appears on Form 941. Any extraneous information must be deleted. Allowable characters are alphas, numerics and blanks. Left-justify information and fill unused positions with 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). Allowable characters are alphas, numerics, and blanks. Left-justify information and fill unused positions with blanks.
212-236	Employer City	25	**Required**. Enter the city, town, or post office. Allowable characters are alphas, numerics, and blanks. Left-justify the information and fill unused positions with blanks.
237-238	Employer State	2	**Required.** Enter the state code from the state abbreviations Part A, General.
239-247	Employer ZIP Code	9	**Required**. If using a five-digit ZIP code, left-justify the five-digit zip code and fill
248-259	Charged Tips	12	**Required**. The right most two positions represent cents. Right-Justify

Field Position	Field Title	Length	Field Description and Information
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. For more detailed information, see Part B, Accuracy of Data. Numeric characters only. Do not enter decimal points, dollar signs, or commas. 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. The amount must be entered in U.S. dollars and cents.
272-283	Service Charge Less Than 10 Percent	12	**Required**. Enter the total amount of service charges lessthan 10 percent added to customers' bills and distributed to your employees for the calendar year. Service charges added to the bill are not tips since the customer does not have a choice. Service charges are treated as wages when distributed to the employees, and are included on Form W-2. Amount must be entered in U.S. dollars and cents. Numeric characters only. Do not enter decimal points, dollar signs, or commas. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill.
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. For more detailed information, see Part B, Accuracy of Data Numeric characters only. Do not enter decimal points, dollar signs, or commas. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. The amount must be entered in U.S. dollars and cents.
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. For more detailed information, see Part B, Accuracy of Data. Numeric characters only. Do not enter decimal points, dollar signs, or commas. The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. The amount must be entered in U.S. dollars and cents.
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. For more detailed information, see Part B, Accuracy of Data. Numeric characters only. Do not enter decimal points, dollar signs, or commas. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. The amount must be entered in U.S. dollars and cents.

Field Position	Field Title	Length	Field Description and Information
320-331	Gross Receipts	12	**Required.** Enter the total gross receipts from the provision of food and 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. For more detailed information, see Part B, Accuracy of Data. Numeric characters only. Do not enter decimal points, dollar signs, or commas. The right-most two positions represent cents. Right-justify information and fill unused positions with zeros. If this field is not utilized, enter zeros. The amount must be entered in U.S. dollars and cents.
332-343	Tip Percentage Rate Times Gross Receipts	12	**Required**.

Value of Gross Receipts	=000045678900
Tip Percentage Rate	=0800
multiply	
$456789.00 by .0800	=$36543.12
enter	000003654312

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 tips are allocated using other than the calendar year, enter zeros; this may occur if you allocated tips based on a pay period or on a quarterly basis. For more detailed information, see Part B, Accuracy of Data.

Numeric characters only. Do not enter decimal points, dollar signs, or commas.

The right-most two positions represent cents. Right-justify and zero fill. If no entry, zero fill. Amount must be entered in U.S dollars and cents. |
| 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.

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. For more detailed information, see Part B, Accuracy of Data.

Numeric characters only. Do not enter decimal points, dollar signs, or commas**.**

The right-most two positions represent cents.
Right-justify and zero fill. .Amount must be entered in U.S. dollars and cents. |

Field Position	Field Title	Length	Field Description and Information
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: | Indicator	Usage | |---|---|
0	allocated tips are equal to zero
1	allocation based on hours worked
2	allocation based on gross receipts
3	allocation based on a good-faith agreement	 The good-faith agreement must follow the electronic submission.
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 at any time during the calendar year. Numeric characters only. Right-justify information and fill unused positions with zeros.
365-369	Transmitter Control Code (TCC)	5	**Required.** Enter the five-digit Transmitter Control Code assigned by the IRS. Alpha and numeric characters.
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. Alpha character only.
371	Final Return Indicator	1	**Required.** Enter the appropriate code: | Code	Usage | |---|---|
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: | Code	Usage | |---|---|
1	Your establishment accepts credit cards, debit cards or other charges.
2	Your establishment does not accept credit cards, debit cards or other charges.	

Field Position	Field Title	Length	Field Description and Information
373-374	Blank	2	Enter blanks.
375-378	Tax Year	4	**Required.** Enter the four-digit tax year. Numeric characters only.
379	Prior Year Indicator	1	**Required.** Enter a "P" only if reporting prior year data; otherwise, enter a blank. Alpha character only.
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 increased by one in ascending numerical sequence, i.e. 2, 3, 4, etc. 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. Right-justify numbers with leading zeros in the field.
419-420	Blank	2	Enter blanks or CR/LF characters.

Sec. 3 Record Layout

Form 8027- Record Layout

Establishment Type	Establishment Serial Numbers	Establishment Name	Establishment Street Address	Establishment City
1	2-6	7-46	47-86	87-111

Establishment State	Establishment ZIP Code	Employer Identification Number	Employer Name	Employer Street Address
112-113	114-122	123-131	132-171	172-211

Employer City	Employer State	Employer ZIP Code	Charged Tips	Charged Receipts
212-236	237-238	239-247	248-259	260-271

Service Charge Less Than 10 Percent	Indirect Tips Reported	Direct Tips Reported	Total Tips Reported	Gross Receipts
272-283	284-295	296-307	308-319	320-331

Tip Percentage Rate Times Gross Receipts	Tip Percentage Rate	Allocated Tips	Allocation Method	Number of Directly Tipped Employees
332-343	344-347	348-359	360	361-364

Transmitter Control Code (TCC)	Corrected 8027 Indicator	Final Return Indicator	Charge Card Indicator	Blank
365-369	370	371	372	373-374

Tax Year	Prior Year Indicator	Test File Indicator	Reserved	Record Sequence Number
375-378	379	380	381-410	411-418

Blank or CR/LF
419-420

Part D. Record Format Specifications and Record Layouts for Filing Extensions

Sec. 1 Extension of Time Record Layout

An extension of time to file information returns may be filed electronically. Transmitters requesting an extension of time via an electronic file will receive the file status results online (see record layout below). For additional information refer to Part A. Sec. 6, *Filing Requirements, Retention Requirements, Due Dates and Extensions*.

> Note: The IRS encourages the payer community to utilize the online fill-in form in lieu of the paper Form 8809. When completing the online fill-in form via the FIRE System, a separate Form 8809 must be completed for each payer.

If you are requesting an additional extension of time to file, you must fax a signed Form 8809 the same day the extension is transmitted. Be sure to include the reason an additional extension is needed.

Sec. 2 Specifications for Filing Extensions Electronically

The specifications for filing extensions of time electronically include the required 200-byte record layout. Also included are the field descriptions and information to assist in completing each field.

The filer must have a Transmitter Control Code (TCC) to submit an extension electronically.

Do not submit tax year 2013 extension requests electronically before January 21, 2014.

File processing results will be sent via email if a valid email address was provided on the "Verify Your Filing Information" screen. If you are using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

Sec. 3 Record Layout for Filing Extensions Electronically

Positions 6 through 188 of the following record should contain information about the payer 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	Field Description and Information
1-5	Transmitter Control Code	5	**Required**. Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable. Numeric characters only.
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." Numeric characters only.
15-54	Payer Name	40	**Required**. Enter the name of the payer whose TIN appears in positions 6-14. Allowable characters are alphas, numerics, and blanks. Left-justify information and fill unused positions with blanks.

Field Position	Field Title	Length	Field Description and Information
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. Allowable characters are alphas, numerics, and blanks. Left-justify information and fill unused positions with 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). Allowable characters are alphas, numerics, and blanks. Left-justify information and fill unused positions with blanks.
135-174	Payer City	40	**Required**. Enter the payer's city, town or post office. Allowable characters are alphas, numerics, and blanks. Left-justify information and fill unused positions with blanks.
175-176	Payer State	2	**Required.** Enter the payer's valid U.S. Postal Service state abbreviation.
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. Numeric characters only.
186	Document Indicator (**See Note**)	1	**Required**. From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested <table><tr><td>**Code**</td><td>**Document**</td></tr><tr><td>1</td><td>W-2</td></tr><tr><td>5</td><td>8027</td></tr></table>
Note: Do not enter any other values in Field Position 186. Submit a separate record for each document. For example, when 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.			

Field Position	Field Title	Length	Field Description and Information
187	Foreign Entity Indicator	1	Enter "X" if the payer is a foreign entity.
188	Recipient Request Indicator	1	Enter "X" if the extension request is to furnish statements to the recipients of the information returns.
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.			
189-198	Blank	10	Enter blanks.
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Extension of Time Record Layout

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

Payer State	Payer Zip Code	Document Indicator	Foreign Entity Indicator	Recipient Request Indicator	Blank
175-176	177-185	186	187	188	189-198

Blank or CR/LF
199-200