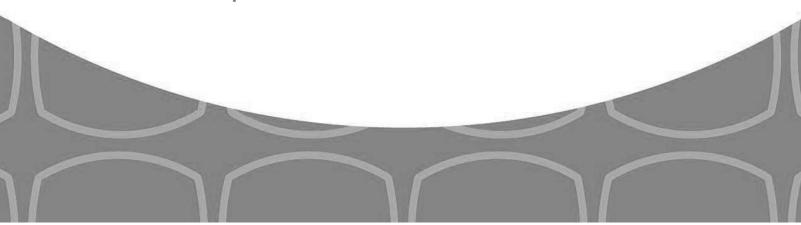# Publication 1239

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

For Tax Year 2018

Table of Contents

Table of Contents (continued)

Part A. | Introduction and General Information

Sec. 1 Introduction and General Information

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, with the Internal Revenue Service. This publication must be used to prepare and transmit current and prior year information returns electronically.

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 file paper forms with the IRS. Do not file paper forms with the IRS for any forms filed electronically as this will result in duplicate filing that may result in penalty notices.

Sec. 3 What's New for Tax Year 2018

1. Publication 1239 is updated to reflect the current four-digit reporting year, 2018.

   The Payment Year must be updated with the four digit-reporting year (2017 to 2018), unless reporting prior year data.

2. All FIRE account PINs will be required to be 10 unique numbers. FIRE will not allow the same number or alphas to be used and cannot be in ascending or descending order. Established accounts that do not meet the criteria will be prompted to update their PIN when they log into the FIRE System.

3. Secret Phrase - FIRE account users are required to have an established secret phrase to assist in resetting of passwords for FIRE Systems (Production and Test). If you have a FIRE System account with an established secret phrase and you forgot your password, you may reset your password by using your established secret phrase. Refer to Part B. Sec. 3, Secret Phrase.

4. Extension of Time requests submitted through the FIRE Systems (Production and Test) will require the entry of your FIRE account PIN.

Sec. 3 What's New for Tax Year 2018 (continued)

5. Filing Information Returns Electronically (FIRE) System Availability:

FIRE Production System Availability		
	From:	**Through:**
Down for annual updates	December 5, 2018, 6 p.m. ET	January 7, 2019
Controlled launch	January 8, 2019, 8 a.m. ET	January 10, 2019, 4 p.m. ET
Available	January 10, 2019	Available 24 hours a day until end of year updates. Date to be determined and will be available on the FIRE webpage.
FIRE Test System Availability		
	From:	**Through:**
Down for annual updates	December 5, 2018, 6 p.m. ET	January 1, 2019
Available	November 5, 2018	December 5, 2018, 6 p.m. ET
Available	January 2, 2019	Date to be determined and will be available on the FIRE webpage.
Note: The FIRE Systems (Production and Test) may be down every Wednesday from 2 a.m. ET to 5 a.m. ET for programming updates.		

Sec. 4 Communicating with the IRS

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

- General questions from the payer and transmitter community relating to the correct preparation and filing (electronic or paper) of information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8596, and W-2G). Customers will be directed to the resources needed to address their issue.

- Questions related to the electronic filing of 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, and Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits.

- General Instructions for Forms W-2, Wage and Tax Statement, and W-3, Transmittal of Wage and Tax Statements.

- Notice CP2100, Please Check Your Backup Withholding List.

- Notice 972CG, A Penalty is Proposed for Your Information Returns.

Contact the IRS at the numbers listed below. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 for Telecommunications Device for the Deaf (TDD) (Not toll-free)

The IRS address for filing information returns electronically is https://fire.irs.gov/. The address to send a test file electronically is https://fire.test.irs.gov/.

To address questions on electronic filing of information returns, you may send an email to fire@irs.gov. Include the company name and the electronic file name when sending emails concerning specific file information. Do not include taxpayer identification numbers (TINs) or attachments in email correspondence as electronic mail is not secure.

Sec. 4 Communicating with the IRS (continued)

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

>   Internal Revenue Service
>   230 Murall Drive, Mail Stop 4360
>   Kearneysville, WV 25430

Sec. 5 Additional Resources

Additional information for paper and electronic filing of Form 8027 is available at www.irs.gov. Use Keywords "Form 8027". Information Returns resources are found using Keywords "Information Return Reporting". Tax Topic 761 at IRS.gov provides information for Tips - Withholding and Reporting.

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

1. Filing Requirements

Employers must annually report to the IRS receipts and tips from their large food or beverage establishments. Employers use Form 8027 to report that information. In addition, employers use Form 8027 to determine allocated tips for tipped employees. Filers of Form 8027 may be required to file electronically. Treasury Regulation Section 301.6011-2 provides 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 and this requirement causes an undue hardship.

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.

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

2. 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 a petition 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 the 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, a copy of the determination letter must be submitted within three business days of the accepted date of the electronically filed Form 8027. Fax the determination 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 from the applicable Form 8027:

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

3. Retention Requirements

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

4. Due Date

The due date for filing Form 8027 electronically is March 31 of the year following the calendar year for which the return is filed. 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.

5. Extensions

A 30-day extension of time to file information returns may be submitted by creating and transmitting an electronic file or fill-in form on the FIRE Production System, or submitting a paper Form 8809.

An additional 30-day extension of time to file information returns may be submitted if the initial 30-day extension was granted and the additional extension is filed before the expiration of the initial 30-day extension. Additional 30-day extension requests must be submitted on a paper Form 8809. Select a checkbox on Form 8809 under Line 7 that describes the need for an extension (Required). Form 8809 must be signed by the filer/transmitter or a person who is duly authorized to sign a return. Regulations Section 1.6081-8(d)(2).

Approval letters will not be issued for the automatic, additional 30-day, and non-automatic extension requests. Payer/filer will receive incomplete or denial letters when applicable.

Alert: Extension of Time requests submitted through the FIRE System (Production) will require the entry of your FIRE account PIN.

For additional information, refer to Part D. Extension of Time.

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

If an employer is required to file original or corrected returns electronically and 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.

Note: Form 8508 is also filed to request a waiver from filing Form W-2 series electronically. Transmitters must file a separate Form 8508 for each payer. Do not submit a list of payers. 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. The IRS does not process waiver requests until January 1st of the calendar year in which the returns are due.

Waivers are evaluated on a case-by-case basis and are approved or denied based on criteria set forth in Treasury Regulation Section 301.6011-2(c) (2). Allow a minimum of 30 days for the IRS to respond to a waiver request.

An approved waiver will provide exemption from electronic filing for the current tax year only and employers may not apply for a waiver for more than one tax year. An approved waiver does not provide exemption from filing. If a waiver is approved, the payer/filer must timely file all information returns with the appropriate service center on the official IRS paper form or an acceptable substitute form.

If a waiver request is approved, keep the approval letter on file. Include a copy of the approved waiver when filing paper Forms 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Do not send a copy of the approved waiver when filing any other paper information returns.

Refer to Form 8508 instructions for where to mail or fax a complete Form 8508.

Note: For information on how to file ACA information returns including extension or waivers, see Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters.

Sec. 8 Penalties Associated with Information Returns

Generally, the following penalties apply to the person required to file information returns. The penalties apply to both paper and electronic filers:

- **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.

- **Failure to Furnish Correct Payee Statements (Section 6722)** — If you fail to provide correct payee statements and you cannot show reasonable cause, you may be subject to a penalty.

- **Failure to File Electronically (Section 6721)** – If you are required to file electronically but fail to do so, and you don't have an approved waiver on record, you may be subject to a penalty.

Refer to General Instructions for Certain Information Returns for additional information on penalty specifications and guidelines.

Sec. 9 Corrected Returns

If an information return was successfully processed by the IRS and you identify an error with the file after the IRS accepted the file and it is in "Good, Released" status, you need to file a corrected return. Do not file the original file again as this may result in duplicate reporting. File **only** the returns that require corrections. Do not code information returns omitted from the original file as corrections. If you omitted an information return, it should be filed as an original return.

> **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.

Treasury Regulations Section 301.6011-2 requires filers who are required to file 250 or more information returns for any calendar year to file the returns electronically. A person includes a corporation, partnership, individual, estate, or trust. The 250 or more requirement applies separately for each type of form filed and separately for original and corrected returns.

The filer or transmitter must furnish corrected statements to recipients as soon as possible. If a filer or transmitter discovers errors that affect a large number of recipients, contact the IRS at 866-455-7438 (toll-free). Send corrected returns to the IRS and notify the recipients.

If corrections are not filed 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 paper Forms 8027 to the address in the Instructions for Form 8027.

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 preceding 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.
Employee 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.

ELEMENT	DESCRIPTION
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 publication, 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 the 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

.1 Form 4419, Application for Filing Information Returns Electronically

All transmitters who file information returns electronically through the FIRE System are required to request authorization to file electronically by submitting Form 4419, Application for Filing Information Returns Electronically. Additionally, in order to transmit files electronically through FIRE, you must have software that meets the requirements and record layouts in this publication; or a service provider that will create the file in the proper format.

Note: A scanned or PDF copy will not be accepted.

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, click the box, "Yes, I am authorized to sign this document on behalf of the transmitter and/or payer."

Transmitters may file Form 4419 throughout the year; however, the application must be submitted at least 45 days prior to the current year return due date.

.2 Do I Need More than One TCC?

No, you do not, if you are only filing Forms 8027. 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 of the following types of returns:

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

Detailed instructions can be found on Form 4419.

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.

The IRS encourages transmitters who file for multiple payers to file one application and to use the assigned TCC for all payers. The purpose of the TCC is to identify the transmitter of the file. You may transmit files for as many companies as you need under the one TCC. The information return data will be contained in the file itself. While not encouraged, additional TCCs can be issued to payers with multiple TINs. Transmitters cannot use more than one TCC in a file. Each TCC must be reported in separate transmissions.

Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own. Payers should contact their service bureau for further information.

.3 Application Approval

If your application is approved, a five-character alphanumeric Transmitter Control Code (TCC) is assigned to your business. An approval letter will be issued to the address listed on Form 4419 informing you of your TCC. Allow 45 days for processing. A TCC will not be issued over the phone or via email. If you do not receive a TCC within 45 days, contact the IRS.

Electronically filed returns may not be transmitted through FIRE until Form 4419 has been approved and a TCC has been assigned. **Reminder:** You must have software that meets the requirements and record layouts in this publication or a service provider that will create the file in the proper format.

Form 4419 is subject to review before approval to transmit electronically is granted. The IRS will issue correspondence if additional documentation is required. Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

Sec. 1 Application for Filing Information Returns Electronically (continued)

- Payer has discontinued filing electronically for two consecutive years.

- 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 submitting Form 4419.

The IRS has the authority to revoke the TCC and terminate the release of transmitted files.

.4   Updating Information on Form 4419

Transmitters should notify the IRS of any changes to their application information by submitting a revised paper Form 4419. Check the "Revised" box located at the top of Form 4419 and provide the current TCC assigned to the business. A revised Form 4419 is required if you are updating a previously approved Form 4419 with the following information:

- Block 1 — Legal name and address

- Block 3 — Person to contact or contact information

Changes to the blocks listed below require you to submit a new Form 4419 and a new TCC will be assigned:

- Block 2 — EIN

- Block 7 — Type of return to be reported. **Note:** Do not check the "Revised" box.

  Refer to Form 4419 Instructions.

.5   Deleted TCC

Your TCC will remain valid as long as you transmit information returns or requests for extension of time to file information returns electronically through the FIRE System. If you do not use your TCC for two consecutive years, your TCC will be deleted. A deleted TCC cannot be reactivated. You will need to submit a new Form 4419.

Sec. 2 User ID, Password and PIN Requirements

You must establish a FIRE account before you can transmit files through the FIRE Systems (Production and Test). The system will prompt you to create your User ID, password, and a 10-digit Personal Identification Number (PIN).   Each user should create their individual FIRE account and login credentials. Multiple FIRE accounts can be created under one TCC.

The FIRE Production System and the FIRE Test System are two different sites that do not communicate with each other. If you plan on sending a production file and a test file, you will need an account on each system.

FIRE passwords must be a minimum of 8 characters and are limited to a maximum of 20 characters. Passwords must contain at least 1 uppercase letter, 1 lowercase letter, 1 number and one of the following special characters #?!@$%^&*.,'- and cannot contain the User ID or User Name. The FIRE System will require you to change your password every 90 days or at the first logon attempt after that time period. Additionally, the previous 24 passwords cannot be used.

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

All FIRE account PINs are required to be 10 unique numbers. The FIRE System will **not** allow a PIN that:

- Consists of all the same numbers, example 1111111111

- Is sequential in ascending or descending order, examples 0123456789 or 9876543210

- Contain alpha characters

Sec. 2 User ID, Password and PIN Requirements (continued)

Established accounts that do not meet the criteria will be prompted to update their PIN when they log into the FIRE System.

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 or transmitters may enter their PIN; however, the payer/filer 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.

Sec. 3 Secret Phrase

FIRE accounts require the user to establish a secret phrase to assist in resetting passwords for FIRE Systems (Production and Test).

First time FIRE account user: If you are establishing a FIRE System account for the first time (Production and Test), the system will prompt you to create the secret phrase in addition to User ID, Password, and PIN.

Established FIRE account: If you already have an account on a FIRE System (Production and Test) and have not set up a secret phrase, you will be required to establish a secret phrase the first time that you log into the system.

- At the 'Create FIRE System Account Secret Phrase screen', all fields with an asterisk (*) are required fields.
- Your secret phrase must be 8 to 20 characters with one uppercase, one lowercase, one numeric, and one special character with no spaces. The following special characters are allowed: #?!@$%^&.,'-.
- Secret phrase cannot contain the User ID or User name.
- Enter the validation code (CAPTCHA) exactly as shown in the text box and click 'Create'.
- If all data entered was valid, you will receive the message, "Your Secret Phrase has been successfully created!".

Resetting your FIRE Password - If you have a FIRE System account (Production and Test) with an established secret phrase and forgot your password, you may reset your password by using your established secret phrase.

- At the FIRE System Log on Screen, click on 'Forgot Password'.
- At the 'FIRE System Forgot Password' screen, enter all the required information and click 'Login'. You will then be prompted to 'Change Your Password' with the specified criteria.

Once logged into the FIRE System, you have the option to 'Change Secret Phrase' if needed.

Note: If you exceed the number of allowed login attempts with the secret phrase, you will be prompted to call the IRS for a secret phrase reset.

Sec. 4 Connecting to FIRE

Connect to the FIRE Production System by accessing https://fire.irs.gov/. The available dates for FIRE Systems (Production and Test) are provided in the chart below:

FIRE Production System Availability		
	From:	**Through:**
Down for annual updates	December 5, 2018, 6 p.m. ET	January 7, 2019
Controlled launch	January 8, 2019, 8 a.m. ET	January 10, 2019, 4 p.m. ET
Available	January 10, 2019	Available 24 hours a day until end of year updates. Date to be determined and will be available on the FIRE webpage.
FIRE Test System Availability		
	From:	**Through:**
Down for annual updates	December 5, 2018, 6 p.m. ET	January 1, 2019
Available	November 5, 2018	December 5, 2018, 6 p.m. ET
Available	January 2, 2019	Date to be determined and will be available on the FIRE webpage.
Note: The FIRE Systems (Production and Test) may be down every Wednesday from 2 a.m. ET to 5 a.m. ET for programming updates.		

Note: The FIRE Production System and the FIRE Test System do not communicate. You must create and maintain a separate account for each FIRE System.

Sec. 4 Connecting to FIRE (continued)

Follow the table below to connect to the FIRE system.

Connecting to the FIRE System	
1st Time Connection to FIRE Production and Test Systems:	**Returning User to FIRE Production and Test System:**
- Click "Create New Account" - Fill out the registration form and click "Submit" - Create User ID - Create and verify password - Create and verify the Secret Phrase - Click "Create" - If the message "Account Created" is received, click "OK" - Create and verify the 10-digit self-assigned PIN - Click "Submit" - If the message "Your PIN has been successfully created!" is received, click "OK" - Read the bulletin(s) and/or Click "Continue" **Note**: If you are using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.	- Click "**Log On**" - Enter the User ID (not case sensitive) - Enter the Password (case sensitive) - Read the bulletin(s) and/or select "Continue" **Password Criteria** - Must contain a minimum of 8 characters - Limited to a maximum of 20 characters - Must contain at least one special character '-"#?!@$%^&*.,'- - Must contain at least one upper case letter (alpha character) - Must contain at least one lower case letter (alpha character) - Must contain at least one number (numeric character) - Passwords must be changed every 90 days; the previous 24 passwords cannot be used - Passwords cannot contain the User ID or User Name **Note:** If you have a FIRE System account (Production and Test) with an established Secret Phrase and forgot your password, you may reset your password by using your established Secret Phrase. Refer to Part B. Sec 3, Secret Phrase.

Uploading Files to FIRE

Filers may upload a file to the FIRE System by taking the following actions:

- After logging in, go to the Main Menu
- Select "Send Information Returns"
- Enter the TCC
- Enter the TIN
- "Submit"
- Verify and update company information as appropriate and/or click "Accept". (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.)
- Select one of the following:
  - Original file
  - Replacement file
  - Correction file
  - Test File (This option will only be available on the FIRE Test System at https://fire.test.irs.gov/).
- Enter the ten-digit PIN **(A test file will not receive this prompt.)**
- "Submit"
- "Browse" to locate the file and open it
- "Upload"

Note: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. It is recommended that you print the page for your records. If this page 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. We received the file if the file name is displayed and the count is equal to '0' and the results indicate "Not Yet Processed."

Checking the Status of Your File

It is the transmitter's responsibility to check the status of submitted files. If you do not receive an email within two business days or if you receive an email indicating the file is bad:

- Log back into the FIRE System
- Select "Main Menu"
- Select "Check File Status"
- Enter the TCC
- Enter the TIN and "Search"

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

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. Check back in a few days.

Sec. 5 Electronic Specifications

.1 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA and W-2G. Electronic files are transmitted through the FIRE Production 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.

The FIRE Production 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 Production System (originals and corrected) is the method of filing for filers mandated to file electronically. Filers are encouraged to send 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.

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.

.2 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTP1.1Specification(http://www.w3.org/Protocols/rfc2616/rfc2616.txt).
- TLS 1.1 and 1.2 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 TLS:
  - AES 256-bit (FIPS-197)
  - AES 128-bit (FIPS-197)
  - TDES 168-bit (FIPS-46-3)

.1 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. Refer to Part B. Sec. 4, Connecting to FIRE, for available dates.

Standard ASCII code is required for all files. The file size for calendar year 2019 has not been determined and will be posted on the Filing Information Returns Electronically (FIRE) webpage prior to January 8, 2019. 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. The time required to transmit a file can be reduced up to 95 percent by using compression.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.

- If you are having trouble transmitting files with a scripting process, contact the IRS at 866-455-7438 (toll-free) for assistance. Listen to all options before making your selection.

Transmitters may create files using self-assigned filename(s). However, the FIRE System will assign a unique filename. Record the FIRE filename from the "Check File Status" page as it is required when assistance is needed. The FIRE filename consists of:

- Submission type (Original, Correction, Replacement, and Test)

- TCC

- 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.

.2 File Definitions

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

Original file — Contains information returns that have not been previously reported to the IRS.

Correction file — Contains corrections for information returns that were successfully processed by the IRS with a status of "Good, Released" and you then identified an error with the file. Correction files should only contain records that require a correction, not the entire file.

Replacement file — A Replacement file is sent when a "Bad" status is received. After the necessary changes have been made, transmit the entire file through the FIRE Production System as a Replacement file.

Test File — Contains data that is formatted to the specifications in the Publication 1239 and can only be sent through the FIRE Test System at https://fire.test.irs.gov/.

.3 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 two days after a file has been submitted. If using email-filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

Note: Processing delays may occur during peak filing timeframes and you may not get results within 2 business days.

If a file is bad, the transmitter must return to https://fire.irs.gov/ or https://fire.test.irs.gov/ to identify the errors. At the main menu, select "Check File Status".

Sec. 6 Electronic Submissions (continued)

If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file.

Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.

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 to stop processing.

You must indicate if you want the file "Closed, with no replacement expected" or made "Bad" in order to send a Replacement file.

Sec. 7 Test Files

Transmitters 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. See Part B. Sec.4, Connecting to FIRE.

The IRS will check the file to ensure it meets the specifications in this publication. 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.

Provide a valid email address on the "Verify Your Filing Information" page. You will be notified of your file acceptance by email within two 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 transmitter's responsibility to check the results of the submission. See Part B. Sec. 3, Connecting to Fire - Checking the Status of Your File.

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

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.

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

Sec. 8 Accuracy of Data and Common Problems

.1 Accuracy

The IRS validates the accuracy of data reported on Form 8027. 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 send a replacement file.

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:

- **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".

- **Field Positions 260-271 — Charged Receipts** — must exceed Charged Tips (field 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.

- **Field Positions 284-295 - Indirect Tips Reported and Field Positions 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: In figuring the tips you should report for 2018, don't include tips received by employees in December 2017, but not reported until January 2018. However, include tips received by employees in December 2018, but not reported until January 2019.

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

- **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).

- **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.
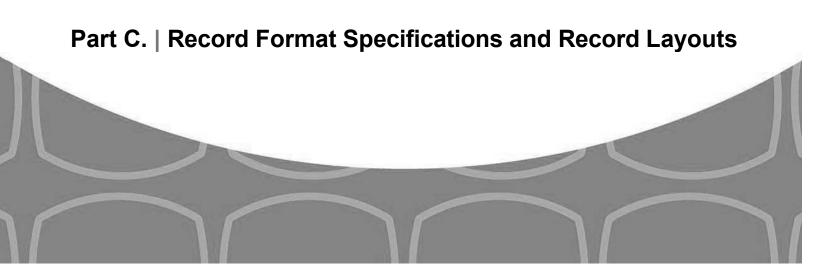
.2 Common Problems

Item	Issue	Resolution
1	You have not received a file status email.	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. Check the **File Status** to ensure that your information was transmitted. Check **"Verify Your Filing Information"** page in your FIRE account to ensure the correct email address is displayed.
2	You do not know the status of your submission.	Generally, the results of a file are posted to the FIRE System within two days. If the correct email address was provided on the "Verify Your Filing Information" screen when the file was uploaded, 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. You must state if you want the file made bad or closed.
3	You received a file status of "Bad".	If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file. Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or an acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.
4	You received an error that more than one file is compressed within the file.	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.
5	You resent your entire file as a Correction after only a few changes were made.	Only send those returns that need corrections; not the entire file. See Part A. Sec. 9, Corrected Returns.
6	You received an error that the file submitted was in EBCDIC format.	All files submitted electronically must be in standard ASCII code.
7	You receive a TCC/TIN mismatch error when entering your TCC/TIN combination in your FIRE Account.	Enter the TIN of the company assigned to the TCC.
8	Transmitter sent the wrong file.	Contact the IRS at 866-455-7438 (toll-free). The IRS may be able to stop the file before it is processed. Listen to all options before making your selection.

Item	Issue	Resolution
9	You sent a file that is in the "Good, Not Released" status and you want to send a different file in place of the previous one.	Contact the IRS at 866-455-7438 (toll-free) to identify options available. The IRS may be able to close the file or change the status to "Bad". Listen to all options before making your selection.
10	You sent a file in PDF format.	All files submitted electronically must be in standard ASCII code. If you have software that is supposed to produce this file, contact the software company to see if their software has the ability to produce a file in the proper format.

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 identifies the kind of establishment. Enter the number which best describes the type of establishment, as shown below: **Indicator — Usage** 1 — An establishment that serves evening meals only (with or without alcoholic beverages) 2 — An establishment that serves evening meals and other meals (with or without alcoholic beverages) 3 — An establishment that serves only meals other than evening meals (with or without alcoholic beverages) 4 — An establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages
2-6	Establishment Numbers	5	**Required.** Enter a five-digit number to identify individual establishments of an employer reporting under the same EIN. If you own more than one establishment, give each a unique number and complete a separate Form 8027 for each. Once you assign a number to an establishment, always use the same number for that establishment each year. If you close an establishment, do not use the number you assigned to it for another establishment. We recommend numbering your establishments consecutively, starting with 00001 and progressing in numerical sequence (that is, 00002, 00003, 00004, 00005) until you have assigned each establishment a number.
7-46	Establishment Name	40	**Required.** Enter the name of the establishment. Allowable characters are alphas, numerics, and blanks. Left justify the information and fill unused positions with blanks.

Field Position	Field Title	Length	Field Description and Information
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 post office box only if mail is not delivered to a street address). Allowable characters are alphas, numerics, and blanks. Left justify the information and fill unused positions with blanks.
87-111	Establishment 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.
112-113	Establishment State	2	**Required.** Enter the state code from the State & U.S. Territory Abbreviations table in Part A. Sec. 11, Table 1.
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 the 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 post office box only if mail is not delivered to a street address). Allowable characters are alphas, numerics, and blanks. Left justify the 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 & U.S. Territory Abbreviations table in Part A. Sec. 11, Table 1.
239-247	Employer 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.

Field Position	Field Title	Length	Field Description and Information
248-259	Charged Tips	12	**Required.** Enter the total amount of tips that are shown on charge receipts for the calendar year. Numeric characters only. Do not enter decimal points, dollar signs, or commas. Enter amounts in U.S. dollars and cents. The right-most two positions represent cents. Right justify information and fill unused positions with zeros. Enter zeros if this field is not utilized.
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. See Part B. Sec. 8, Accuracy of Data and Common Problems, for information that is more detailed. Numeric characters only. Do not enter decimal points, dollar signs, or commas. Enter amounts 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.
272-283	Service Charges Less Than 10 Percent	12	**Required.** Enter the total amount of service charges less than 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. Numeric characters only. Do not enter decimal points, dollar signs, or commas. 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.
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. Sec. 8, Accuracy of Data and Common Problems. Numeric characters only. Do not enter decimal points, dollar signs, or commas. 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.
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. Sec.8, Accuracy of Data and Common Problems. Numeric characters only. Do not enter decimal points, dollar signs, or commas. 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.

Field Position	Field Title	Length	Field Description and Information
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 Sec. 8, Accuracy of Data and Common Problems. Numeric characters only. Do not enter decimal points, dollar signs, or commas. 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.
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. Sec. 8, Accuracy of Data and Common Problems. Numeric characters only. Do not enter decimal points, dollar signs, or commas. 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.
332-343	Tip Percentage Rate Times Gross Receipts	12	**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:

Value of Gross Receipts	=000045678900
Tip Percentage Rate multiply	=0800
multiply	
45678900 by .0800	=3654312
enter	000003654312

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. Sec. 8, Accuracy of Data and Common Problems.

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

Field Position	Field Title	Length	Field Description and Information
344-347	Tip Percentage Rate	4	**Required.** Enter 8 percent (as 0800) unless a lower rate has been granted by the IRS. A copy of the determination letter must follow the electronic submission. See Part A Sec. 6, .02 Allocation of Tips. 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,. Sec. 8, Accuracy of Data and Common Problems. Numeric characters only. Do not enter decimal points, dollar signs, or commas. 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.

Field Position	Field Title	Length	Field Description and Information
360	Allocation Method	1	**Required.** Use the following list to enter the allocation method used for Allocated Tips (field positions 348-359). | 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	
361-364	Number of Directly Tipped Employees	4	**Required.** Enter the total number of directly tipped employees who worked at the establishment during the calendar year. This is the cumulative 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 Code 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.	
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.

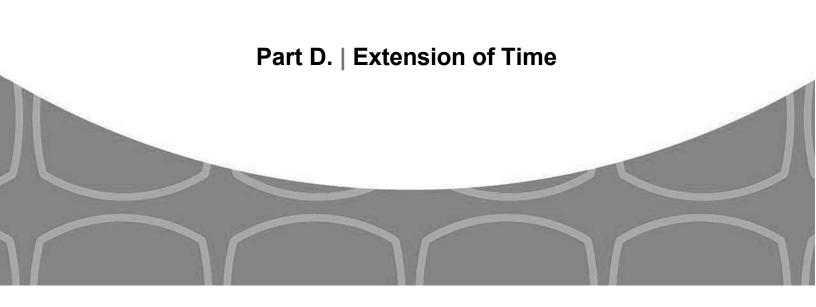| Field Position	Field Title	Length	Field Description and Information
411-418	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within the file. The first record in the file will be "1" and each record, thereafter, must be increased by one in ascending numerical sequence, 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 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 Charges 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. | Extension of Time

Sec. 1 Extension of Time

.1 Application for Extension of Time to File Information Returns (30-day automatic)

An application for extension of time to file information returns covered by Form 8809 must be filed by the due date of the return for which the extension is being requested. A separate extension application is required for each payer/filer.

Alert: Beginning tax year 2018, Form 1099-MISC reporting NEC in Box 7 can only request a non-automatic extension of time and must be filed on paper Form 8809. An automatic 30-day extension is not available. Treasury Decision (TD) 9838.

The IRS encourages the payer/filer community to utilize electronic filing via the FIRE production system (options listed below) in lieu of the paper Form 8809. There are three methods for filing a request for an extension of time to file information returns:

Method	How To	Notification
Electronic File Transmission **Note**: A TCC is required. Refer to Part B. Sec. 1, Application for Filing Information Returns Electronically	A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents will not be accepted. **Note**: This option cannot be used to request non-automatic extensions for Forms W-2, 1099-MISC with NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.	Transmitters requesting an extension of time via an electronic file will receive the file status results online.
Online submission of Extension of Time to File Information Returns	Fill-in Form 8809 may be completed online via the FIRE Production System at https://fire.irs.gov/. From the Main Menu click "Extension of Time Request" and then click "Fill-in Extension Form". Refer to Part B. Sec. 4, Connecting to FIRE. **Note**: This option cannot be used to request non-automatic extensions for Forms W-2, 1099-MISC reporting NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.	Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.
Paper submissions of Form 8809, Application for Extension of Time to File Information Returns	Form 8809 (Rev. 11-2018) will be available on https://www.irs.gov/forms-pubs. **Note:** • Extension requests submitted on an obsolete Form 8809 will not be accepted. • Mailing address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209 • Faxing is no longer an option.	Approval letters will not be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Payer/filer will receive incomplete or denial letters when applicable.

Electronic 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.

If the request for extension of time to file an information return is received beyond the due date of the information return, the request 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.

For information on Additional Extension of Time and Extension of Time for Recipient Copies of Information Returns, see Part M. of the General Instructions for Certain Information Returns.

To create the file used to submit extensions of time via electronic file transmission method, the transmitter must have an active Transmitter Control Code (TCC) and submit files containing only one TCC.

Note: Do not electronically transmit tax year 2018 extension requests before January 16, 2019. An alert will be posted on the FIRE webpage if the system is available prior to January 10, 2019.

Alerts for tax year 2018:
* Extension of Time requests submitted through the FIRE System (Production and Test) will require the entry of your FIRE account PIN.

.2 Extension of Time Record Layout

The following Record Layout contains the specifications to create a file to transmit extensions of time requests electronically that include:

* Required 200-byte format.
* General Field Description with information to assist in completing each field.

Record Layout for Extension of Time			
Field Position	**Field Title**	**Length**	**General Field Description**
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.
Note: Positions 6 through 187 should contain information about the payer or employer for whom the extension of time to file is being requested. Do not enter transmitter information in these fields.			
6-14	Payer TIN	9	**Required.** Enter the valid nine-digit EIN or 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 in 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 the 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. Otherwise, enter blanks. Example: c/o First National Bank. Left justify information and fill unused positions with blanks.

Field Position	Field Title	Length	General Field Description
95-134	Payer Address	40	**Required.** Enter the payer's address. The street address should include the number, street, apartment, suite number, or P.O. Box if mail is not delivered to a street address. Left justify information and fill unused positions with blanks.
135-174	Payer City	40	**Required.** Enter the payer's city, town, or post office. 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. Refer to Part A. Part A Sec. 11, Table 1: State & U.S. Territory Abbreviations.
177-185	Payer ZIP Code	9	**Required.** Enter the payer's ZIP Code. If using a five-digit ZIP Code, left justify the information and fill unused positions with blanks. Numeric characters only.
186	Document Indicator (See Note below)	1	**Required.** From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.

Document	Code
1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC not reporting NEC (Box 7 is not checked), 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2
5498	3
1042-S	4
8027	5
5498-SA	6
5498-ESA	7
1095-B	8
1094/1095-C	9

Note: Do not enter any other values in this field. Submit a separate record for each document. For example, when requesting an extension for Form 1099-INT and Form 5498 for the same payer, submit one record with "2" coded in this field and another record with "3" coded in this field. When requesting an extension for Form 1099-DIV and Form 1099-MISC for the same payer, submit one record with "2" coded in this field.

Note 2: Beginning Tax Year 2018, extension requests for Form 1099-MISC reporting NEC in Box 7 are non-automatic extensions and must be submitted on paper Form 8809.

Field Position	Field Title	Length	General Field Description
187	Foreign Entity Indicator	1	Enter "X" if the payer is a foreign entity.
188-198	Blank	11	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	Blank	Blank or CR/LF
175-176	177-185	186	187	188-198	199-200