IRS

Publication 1516

Specifications for Electronic Filing of Forms 8596, Information Returns for Federal Contracts

Last Updated April 25, 2019

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Part A. | Introduction and General Information

Sec. 1 Introduction

This publication outlines the procedures, record format, validation criteria, and errors associated with the electronic filing of Form 8596, Information Returns for Federal Contracts and Form 8596-A, Quarterly Transmittal of Information Returns for Federal Contracts with the Internal Revenue Service. It must be used to prepare current and prior quarter information returns to be transmitted to the FIRE System.

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

Form 8596, Information Returns for Federal Contracts, and instructions

Form 8596-A, Quarterly Transmittal of Information Returns for Federal Contracts, and instructions

Sec. 2 Purpose

The purpose of this publication is to provide the specifications for electronic filing of Form 8596, Information Returns for Federal Contracts, with the Internal Revenue Service.

Generally, the boxes on the paper form 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.

Sec. 3 What's New for 2019

1. 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.		

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.

Sec. 4 Communicating with the IRS

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

- 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, 8027, 8596, and W-2G).

- Questions related to the electronic filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, 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:

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 tax identification numbers (TINs) or attachments in email correspondence as electronic mail is not secure.

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

The following are additional resources and information available for information returns:

Topic	Location
Electronic filing of Forms W-2	• Social Security Administration (SSA) website at https://www.ssa.gov/employer/ or call 800-772-6270 (toll-free) to obtain the number of the SSA Employer Service Liaison Officer for your area.
Forms and Publications	• Forms, Instructions & Publications on www.irs.gov.
Form 4419, Application for Filing Information Returns Electronically (FIRE)	• Apply online at https://fire.irs.gov/ and select "Fill-in Form 4419" from the Main Menu Options. • Search Forms, Instructions & Publications on www.irs.gov.
Form 8508, Request for Waiver From Filing Information Returns Electronically	• Search Forms, Instructions & Publications on www.irs.gov.
Form 8809, Application for Extension of Time to File Information Returns	• Apply online at https://fire.irs.gov/. After logging in, select "Extension of Time Request" from the Main Menu Options. • Search Forms, Instructions & Publications on www.irs.gov.
Internal Revenue Bulletin (IRB) — The authoritative instrument for the distribution of all types of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	• Refer to 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.	• Search for Filing Information Returns Electronically on www.irs.gov.
Mailing address for paper filing of information returns	• Search for General Instructions for Certain Information Returns on Forms, Instructions & Publications.
Payee/recipient questions on how to report information return data	• Search for Help & Resources on www.irs.gov for assistance with individual taxpayer returns or account related issues.
Quick Alerts	• In search box, type "Quick Alerts"; and select "Subscribe To Quick Alerts" on www.irs.gov.

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

.1 Filing Requirements

The guidance in this publication applies to federal executive agencies, which include any executive agency (as defined in 5 U.S.C. § 105) other than the Government Accountability Office; any military department (as defined in 5 U.S.C. § 102); and the United States Postal Service and the Postal Rate Commission with respect to reporting their contracts and contract amendments where the net value of the contract exceeds $25,000.00. Federal executive agencies generally must report contracts in excess of $25,000.00 to the Federal Procurement Data Center (FPDC) and are permitted to make an election to have the FPDC file with the IRS on their behalf. To make this election, the head of a federal executive agency, or their delegate, must attach a signed statement to its quarterly filings stating:

- The Director of the FPDC, or their delegate, is authorized to file the required returns on behalf of the agency for contracts for that quarter in accordance with an election under 26 CFR, section 1.6050M-1(d)(5).

- Under the penalties of perjury, the official has examined the information submitted by the agency to the FPDC for use in creating returns to be filed with the IRS and the official certifies the information, to the best of their knowledge and belief, is a compilation of agency records maintained in the normal course of business for the purpose of making true, correct, and complete returns as required by section 6050M.

If a federal executive agency elects to have the FPDC create returns on its behalf, the FPDC shall mail or fax a copy of that agency's signed statement, making the election, to the IRS for that agency for that quarter. Electronic reporting replaces the need to submit paper documents. Submitting identical paper documents will result in duplicate filing.

If a contract is increased by more than $25,000.00 under one action, the action should be treated as a new contract and reported to the IRS for the calendar quarter in which the increase occurs. This could occur through the exercise of an option contained in a basic or initial contract or under any other rule of contract law, expressed or implied, when the amount of money or other property obligated under the contract is more than $25,000.00.

Special rules to filing requirements are as follows:

- If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between SBA and a procuring federal agency pursuant to section 8(a) of the Small Business Act, the procuring agency, not the SBA, will be required to file Forms 8596 and 8596-A.

- A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a scheduled contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more federal executive agencies, is not to be reported by the GSA or VA at the time of execution. When a federal executive agency, including the GSA or the VA, places an order under a schedule contract, the federal executive agency must file Form 8596, Information Returns for Federal Contracts, and Form 8596-A, Quarterly Transmittal of Information Returns for Federal Contracts.

The following are not required to be reported under section 6050M:

- Any contract action of $25,000.00 or less.

- Any contract which provides that all amounts payable under the contract by a federal executive agency will be paid on or before the 120th day following the date of the contract action and for which it is reasonable to expect that all amounts will be so paid.

- A license granted by a federal executive agency.

- An obligation of a contractor (other than a federal executive agency) to a subcontractor.

- Debt instruments of the U.S. Government or a federal agency, such as Treasury Notes, Treasury Bonds, Treasury Bills, U.S. Savings Bonds, or similar instruments.

- An obligation of a federal executive agency to lend money, lease property to someone or sell property.

- A blanket purchase agreement; however, when an order is placed under a blanket purchase agreement, a contract then exists and Forms 8596, Information Returns for Federal Contracts, and Form 8596-A, Quarterly Transmittal of Information Returns for Federal Contracts, must be filed.

- Any contract with a contractor who, in making the agreement, is acting in his or her capacity as an employee of a federal executive agency (for example, any contract of employment under which the employee is paid wages subject to federal income tax withholding).

- Any contract between a federal executive agency and another federal governmental unit or any subsidiary agency.

- Any contract with a foreign government or agency or any subsidiary agency.

- Any contract with a state or local government or agency or any subsidiary agency.

- Any contract with a person who is not required to have a taxpayer identification number (TIN), such as a nonresident alien, foreign corporation or foreign partnership, any of which does not have income effectively connected with the conduct of a trade or business in the United States and does not have an office or place of business as a fiscal or paying agent in the United States.

- Certain confidential or classified contracts that meet the requirements of section 6050M(e).

- Any contract that provides that all payments made after the 120th day after the date of the contract action will be made by someone other than a federal executive agency or an agent of such an agency. For example, a contract under which the contractor will collect amounts owed to a federal executive agency from the agency's debtor and will remit to the federal executive agency, the money collected less an amount for the contractor's consideration under the contract.

- Contracts entered into using non-appropriated funds.

If a federal executive agency has reasonable expectations to enter into fewer than 250 reportable contracts during a one year period, the agency may file paper Forms 8596, Information Returns for Federal Contracts and Forms 8596-A, Quarterly Transmittal of Information Returns for Federal Contracts. All paper forms (original and corrected) returns should be filed with:

Internal Revenue Service
ATTN: 8596
Enterprise Computing Center at Martinsburg (IRS/ECC-MTB)
230 Murall Drive
PO Box 1359
Kearneysville, WV 25430

.2 Retention Requirements

Payers should retain a copy of information returns (or have the ability to reconstruct the data) for at least three years from the reporting due date with the following exceptions:

- Returns reporting federal withholding should be retained for four years.

- Retain a copy of Form 1099-C, Cancellation of Debt, for at least four years from the due date of the return.

.3 Due Dates

Form 8596 is filed on a quarterly basis for the calendar year as follows:

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

The Director of the FPDC, or their delegate, must submit the required return quarterly to the IRS on or before the earlier date of:

- 45 days following the date that the contract information is required to be submitted to the FPDC, or
- 90 days following the end of the calendar quarter for which the election is made, except when the calendar quarter ends September 30; then 105 days following the end of that quarter.

If any due date falls on a Saturday, Sunday or legal holiday, the forms may be timely filed on the next business day.

Sec. 7 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 send your entire file again. Only send the information returns in need of correction.
- Information returns omitted from the original file must not be coded as corrections.
- Submit them under a separate Payer "A" Record as original returns.
- Before creating your correction file, review the following "One-transaction Correction" and "Two-transaction Correction" tables below.

When corrections are necessary, they must be filed in the next filing quarter. If the entire file submitted electronically was in error, the IRS should be contacted immediately (See Part A, Sec. 4, Communicating with the IRS). Corrections should be filed as soon as possible. All fields must be completed with the correct information, not just the data fields needing correction. Furnish corrected statements to recipients as soon as possible.

> **Note:** Do not resubmit your entire file as corrections. This may result in duplicate filing and erroneous notices may be sent to payees. Submit only those returns, which need to be corrected.

There are numerous types of errors, and in some cases, more than one transaction may be required to correct the initial error. If the original return was filed as an aggregate, the filer must consider this in filing corrected returns. Corrected returns may be included on the same file as original returns; however, separate "A" Records are required. If a filer discovers that certain information returns were omitted on their original file, do not code these documents as corrections. The file must be coded and submitted as original.

Review the charts that follow. Errors normally fall under one of the two categories listed. Next to each type of error is a list of instructions on how to file the corrected return.

Sec. 8 Corrected Returns Procedures

Only a single transaction is required to make a One-transaction Correction.

Note: Do not use this correction procedure for TIN and/or payee name corrections.

One-transaction Correction	
If … The original return was filed with one or more of the following error types:	**Then** … Follow the steps below for one-transaction correction:
- Incorrect payment amount codes in the Payer "A" Record. - Incorrect payment amounts in the Payee "B" Record. - Incorrect code in the distribution code field in the Payee "B" Record. - Incorrect payee indicator. (Payee indicators are non-money amount indicator fields located in the specific form record layouts of the Payee "B" Record between field positions 544-748.) - Return should not have been filed. **Note:** To correct a TIN and/or payee name, follow the instructions under Two-transaction Correction.	1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 2. Make a separate "A" Record for each type of return and each payer being reported. Payer information in the "A" Record must be the same as it was in the original submission. 3. The Payee "B" Records must show the correct record information as well as a Corrected Return Indicator Code of "G" in field position 6. 4. Corrected returns using "G" coded "B" Records may be on the same file as original returns; however, separate "A" Records are required. 5. Prepare a separate "C" Record for each type of return and each payer being reported. 6. The last record on the file must be the End of Transmission "F" Record.

Sample File Layout for One-transaction Corrections

Transmitter "T" Record	Payer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Payer "C" Record	End of Transmission "F" Record

Two separate transactions are required to submit a Two-transaction Correction. You must follow the directions for both transactions.

Note: Do not use this correction process for money amount corrections.

Two-transaction Correction	
If ... The original return was filed with one or more of the following error types:	**Then ...** Follow the steps below for Two-transaction Correction:
• No payee TIN (SSN, EIN, ITIN, QI-EIN, ATIN) • Incorrect payee TIN • Incorrect payee name • Wrong type of return indicator	**Transaction 1:** 1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 2. Make a separate "A" Record for each type of return and each payer being reported. The information in the "A" Record will be exactly the same as it was in the original submission. (See Note below). 3. The Payee "B" Records must contain exactly the same information as submitted previously. Exception: Insert a Corrected Return Indicator Code of "G" in field position 6 of the "B" Records, and enter "0" (zeros) in all payment amounts. (See Note below). 4. Corrected returns using "G" coded "B" Records may be on the same file as those returns submitted with a "C" code; however, separate "A" Records are required. 5. Prepare a separate "C" Record for each type of return and each payer being reported. **Note:** Although the "A" and "B" Records will be exactly the same as the original submission, the Record Sequence Number will be different because this is a counter number and is unique to each file.
	Transaction 2: 1. Make a separate "A" Record for each type of return and each payer being reported. 2. The Payee "B" Records must show the correct information as well as a Corrected Return Indicator Code of "C" in field position 6. Corrected returns submitted to the IRS using "C" coded "B" Records may be on the same file as those returns submitted with "G" codes; however, separate "A" Records are required. 3. Prepare a separate "C" Record for each type of return and each payer being reported. 4. The last record on the file must be the End of Transmission "F" Record.

Sec. 8 Corrected Returns Procedures (continued)

Sample File Layout for Two-transaction Corrections

Transmitter "T" Record	Payer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Payer "C" Record	End of Transmission "F" Record

"C" coded Payee "B" Record	"C" coded Payee "B" Record	End of Payer "C" Record	End of Transmission "F" Record

Note: If a filer is reporting "G" coded, "C" coded, and/or "Non-coded" (original) returns on the same file, each category must be reported under separate "A" Records. Although the "A" Record will be exactly the same as the original submission, the Record Sequence Number may be different because this is a counter number and is unique to each file.

Sec. 9 Taxpayer Identification Numbers

Contractors are required to furnish taxpayer identification numbers (TINs) to the agency under section 6109 of the Internal Revenue Code. The agency must include the TIN of the contractor on Form 8596, pursuant to section 6050M(a)(1). The contractor's TIN and name combination is used to associate information returns reported to the IRS with corresponding information on tax returns. It is imperative that correct Social Security Numbers (SSNs) or employer identification numbers (EINs) for contractors are provided to the IRS. General guidance includes:

- The TIN must be that of the contractor.

- Do not enter hyphens or alpha characters.

- Do not enter all zeros, ones, twos, etc., as this will result in an incorrect TIN.

- The IRS validates the SSN by using the Name Control of the surname of the entity who has been assigned this number.

- The payer and payee names and TINs should be consistent with the names and numbers used on other tax returns.

- If the contract is recorded in more than one name, the transmitter must furnish the TIN and name of one of the contractors.

- The TIN provided must be associated with the name of the contractor provided in the First Payee Name Line of the Payee "B" Record.

Note: The TIN for a sole proprietor may be either an EIN or SSN. The TIN to be furnished to the IRS depends primarily upon the manner in which the account is maintained or set up on the agency's record.

Sec. 10 State Abbreviation Codes and APO/FPO Addresses

.1   State Abbreviation Codes

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

State & U.S. Territory Abbreviations					
State	**Code**	**State**	**Code**	**State**	**Code**
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		

See Part C. Record Format Specifications and Record Layouts for more information on the required formatting for an address.

Filers must adhere to the city, state and ZIP Code format for U.S. addresses in the "B" Record. This also includes American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

.2 APO and FPO Addresses

When reporting APO/FPO addresses use the following format:

EXAMPLE:

Recipient Name	PVT Willard J. Doe
Mailing Address	Company F, PSC Box 100
	167 Infantry REGT
Recipient City	APO (or FPO)
Recipient State	AE, AA, or AP*
Recipient ZIP Code	098010100

*AE is the designation for ZIP Codes beginning with 090-098, AA for ZIP Code 340, and AP for ZIP Codes 962-966.

Sec. 11 Definition of Terms

Element	Description
Federal Executive Agency	A federal executive agency is any executive agency (as defined in 5 U.S.C. § 105) other than the Government Accountability Office; any military department (as defined in 5 U.S.C. § 102); and the United States Postal Service and the Postal Rate Commission.
Correction	An information return filed by the filer/transmitter to correct an information return that was previously filed and successfully processed by the IRS, but contained erroneous information.
EIN	A nine-digit employer identification number which has been assigned by the IRS for business federal tax reporting purposes.
Replacement	An information return file sent by the filer/transmitter to replace a file that received a bad file status due to errors encountered while processing the filer's original file or correction file.

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, a service provider, or in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication.

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

Complete Form 4419 online at https://fire.irs.gov/ and take advantage of a reduced processing timeframe:

- Select Log On or Create New Account.
- Under the main menu, select "Fill-in Form 4419".
- Review the "Important Notes" screen to ensure that you have the correct information to proceed and you are authorized to complete and sign the application
- To complete your submission, click the box, *"Yes, I am authorized to sign this document on behalf of the transmitter and/or payer."*

Fill-In Form 4419 added a new line, Legal Name 2, for continuation of the Legal Name.

Note: The FIRE System does not provide fill-in forms for information returns.

To ensure timely filing, submit Form 4419 at least 45 days before the due date of the returns.

.2 Do I Need More than One TCC?

No. Only one Transmitter Control Code (TCC) is required if you are only filing Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G. The TCC is used to catalog files as they are received.

For example, if you intend to file Forms 1099-INT, submit Form 4419. If, at a later date, another type of form will be filed (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G), use the TCC assigned to file Forms 1099-INT. Do not submit an additional Form 4419.

An additional TCC is required for each of the following types of returns:

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Refer to Publication 1187.
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Refer to Publication 1239.
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. Refer to Publication 4810.

The IRS encourages transmitters who file for multiple payers to submit one application and use the assigned Transmitter Control Code (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.

Note: Form 8596 filers are mandated to file electronically if they have over 250 forms and a TCC is required. Form 8596 is submitted through the FIRE system. To get a TCC for Form 8596, submit Form 4419. In number 5 of Form 4419, check the Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G (See Publication 1220) box. If the application is approved, a TCC is assigned for the 1099 series.

.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. Refer to Part A. Sec. 4, Communicating with 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:

- 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 Production System or the FIRE Test System. 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 Password

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.

FIRE PIN

All FIRE account PINs are required to have a valid 10-digit PIN. If you fail to establish a valid PIN, you will receive continual prompts until you do. PINs are required to be 10 unique numbers. The FIRE System **will not** allow a PIN that:

- Consists of all the same numbers, example 111111111

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

- Contains alpha characters

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. 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 enter an incorrect PIN three times, you will be locked out of submitting files for a 24-hour period.

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 users to establish a secret phrase to assist in resetting passwords for FIRE Systems (Production and Test).

You will be prompted to create the secret phrase at the same time you create your User ID, Password, and PIN. If you already have a FIRE System account (Production and Test) but don't have a secret phrase, you will be prompted to create one the first time you log into the system. If you fail to establish a valid secret phrase, you will receive continual prompts until you do.

- 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!"*.

Sec. 3 Secret Phrase (continued)

Resetting your 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 Production and FIRE Test Systems 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.

Mid-year System updates are scheduled for the FIRE Systems:
- May 5, 2019 – FIRE System (Test)
- May 8, 2019 – FIRE System (Production)

FIRE System updates are listed below:
- On the FILE Status screen, the radio buttons are replaced with a drop down for file status search.
- The default selection to the File Status drop down is, "**All Files."**
- When "**All Files"** is selected, a valid date range is required. The date range cannot exceed three months.
- Error messages are:
  - The Start date cannot be after the End date.
  - End date cannot be more than three months after the Start date.

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 Systems:**
- 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.

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
- "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 filename 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" – The default selection to the File Status drop down is, **"All Files."** When **"All Files"** is selected, a valid date range is required. The date range cannot exceed three months.
- Enter the TCC
- Enter the TIN and "Search"

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

File Status Results:

- **Good, Not Released** — The transmitter 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. If you do not intend to submit a replacement file, you can check the "Close File" box for **current year files only**. Enter your PIN to complete the action of closing the file.
  Note: A bad file can be closed for current year files only. A PIN is required
- **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)

The FIRE System can accept multiple files for the same type of return. For example, if a company has several branches issuing Forms 1099-INT, it is not necessary to consolidate all the forms into one transmission. Each file may be sent separately. Do not transmit duplicate data.

Electronic reporting of information returns eliminates the need for electronic filers to send paper documents to the IRS. Do not send copies of the paper forms to the IRS for any forms filed electronically. This will result in duplicate filing.

.2 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
- 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)

Sec. 6 Electronic Submissions

.1 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. For dates of availability, 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, please 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 file name(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 quarter and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001.

Prior quarter data, original and corrected, must be filed according to the requirements of this publication. Use the record format for the current year when submitting prior year data. Each tax year must be electronically filed in separate transmissions. However, use the actual year designation of the data in field positions 2-5 of the "T", "A", and "B" Records. Field position 6, Prior Year Data Indicator, in the Transmitter "T" Record must contain a "P." A separate transmission must be made for each tax year. See Part C, Record Format Specifications and Record Layouts.

.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 1220 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 time frames 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.*

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 by telephone at 866-455-7438 within the ten-day timeframe to stop processing. When you call, you must indicate if you want the file 'Closed' or 'Made Bad' so that you can send a Replacement file. You will need your TCC and employer identification number (EIN).

The authorized transmitter can close a bad file for **current year files only**. If you do not intend to submit a replacement file, you can check the "Close File" box. Enter your PIN to complete the action of closing the file.
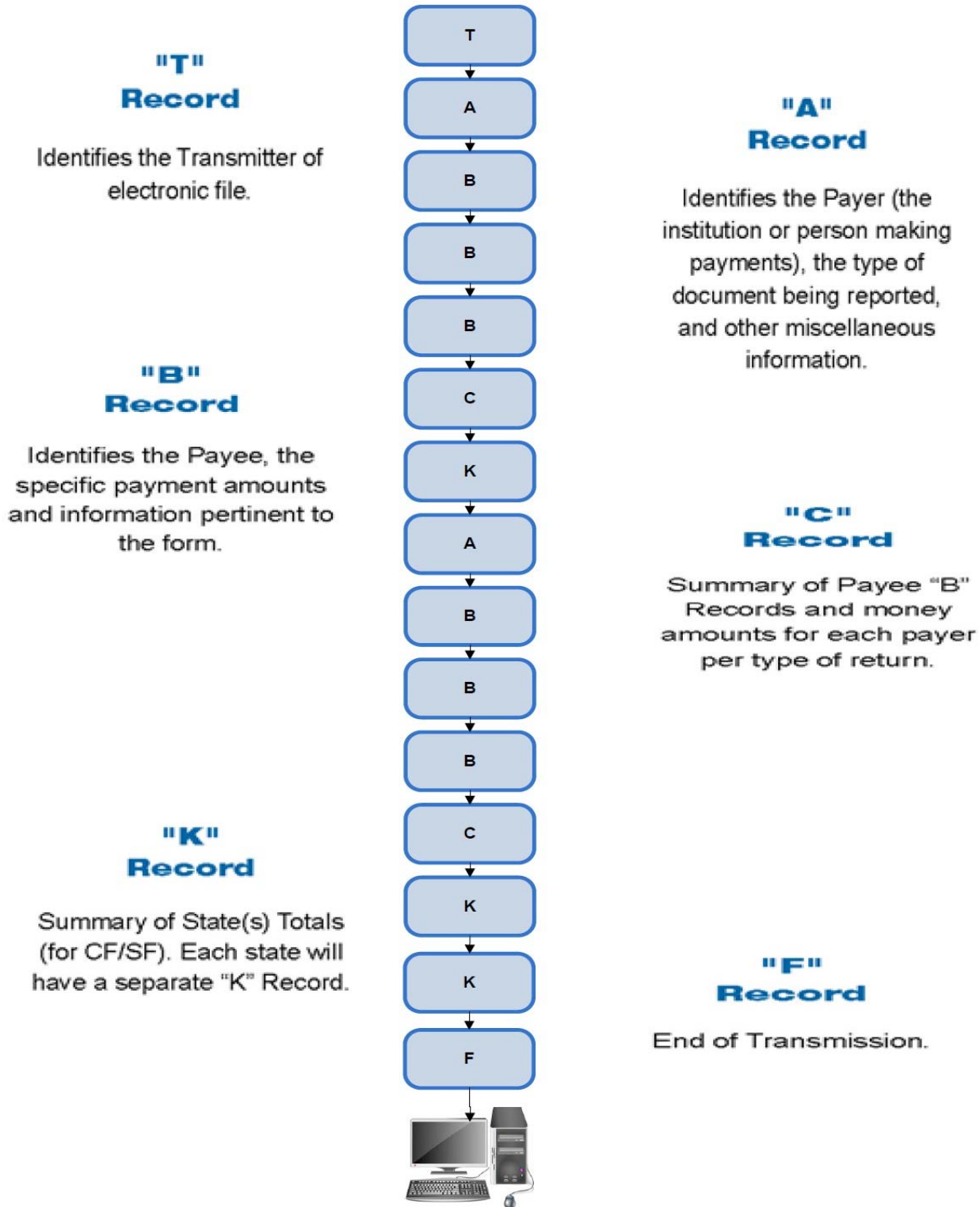
Item	Issue	Resolution
1	You have not received a file status email.	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov.
		Check the **File Status** to ensure that your information was transmitted.
		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 file transfers are posted to the FIRE System within two business days. If the correct email address was provided on the "Verify Your Filing Information" screen when the file 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 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.
6	You received an error that the file is formatted as EBCDIC.	All files submitted electronically must be in standard ASCII code.
7	You received a TCC/TIN mismatch error when entering your TCC/TIN combination in your FIRE System 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.
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".
10	You sent a file in PDF format.	All files submitted electronically must be in a 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

File Format

Each record must be 750 positions.

"T" Record

Identifies the Transmitter of electronic file.

"B" Record

Identifies the Payee, the specific payment amounts and information pertinent to the form.

"K" Record

Summary of State(s) Totals (for CF/SF). Each state will have a separate "K" Record.

"A" Record

Identifies the Payer (the institution or person making payments), the type of document being reported, and other miscellaneous information.

"C" Record

Summary of Payee "B" Records and money amounts for each payer per type of return.

"F" Record

End of Transmission.

Sec. 1 Record Format

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).

For all fields marked "**Required**," the transmitter must provide the information described under General Field Description. For the optional entries in the "B" records, if the field is not used, enter blanks to maintain a fixed record length of 750 positions.

For those fields not marked "**Required**," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

Valid Characters

The only valid characters for electronic filing are alpha, numeric, blank, ampersand (&), hyphen (-), comma (,), apostrophe ('), forward slash (/), pound (#), period (.), and the percent (%). The percent [% (used as "in care of")] is valid in the first position only. Do not use special characters that are unique to a language other than English. For example: å = A, æ = A, ű U, Ǿ = O, ň = N, etc. Inclusion of any characters other than those identified as valid in the instructions will result in a "Bad File" status.

Sec. 2 Transmitter "T" Record

General Field Descriptions

The Transmitter "T" Record identifies the entity transmitting the electronic file. A replacement file will be requested if the "T" Record is not present.

- Transmitter "T" Record is the first record on each file and is followed by a Payer "A" Record.

- All alpha characters entered in the "T" Record must be upper case, except an email address, which may be case sensitive.

- All records must be a fixed length of 750 positions.

- Do not use punctuation in the name and address fields.

- The Transmitter "T" Record contains information, which is critical if it is necessary for the IRS to contact the transmitter.

- For all fields marked "Required," the transmitter must provide the information described under General Field Description.

			Record Name: Transmitter "T" Record
Field Position	**Field Title**	**Length**	**General Field Descriptions**
1	Record Type	1	**Required.** Enter "T".
2-5	Payment Year	4	**Required.** Enter the 4-digit year in which the contract is signed.
6	Type of Return	1	**Required.** Enter "G".
7-15	Transmitter's TIN	9	**Required.** Enter the valid nine-digit TIN assigned by the IRS to the federal executive agency. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
16-20	Transmitter Control Code	5	**Required.** Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS. A TCC must be obtained to file through the FIRE System.
21-29	Blank	9	Enter blanks.
30-69	Transmitter Name	40	**Required.** Enter the transmitter name. If someone other than the federal agency is transmitting data, enter the name of the transmitter. The name of the transmitter must be consistent through the entire file. Left justify the information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.
Note: All the information "Required" in Field Positions 110 thru 280 must contain the address information where correspondence relating to problems can be sent.			
110-149	Agency Name	40	**Required.** Enter the name of the agency to be associated with the address where correspondence should be sent.
150-189	Agency Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent.
190-229	Agency Mailing Address	40	**Required.** Enter the mailing address where correspondence should be sent.
230-269	Agency City	40	**Required.** Enter the city, town, or post office where correspondence should be sent.
270-271	Agency State	2	**Required.** Enter the valid U.S. Postal Service state abbreviation for states. Refer to Part A, Sec.10, State & U.S. Territory Abbreviations.
272-280	Agency ZIP Code	9	**Required.** Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks.
281-303	Blank	23	Enter blanks.
304-343	Contact Name	40	**Required.** Enter the name of the person to be contacted if the IRS encounters problems with the file or transmission.

Record Name: Transmitter "T" Record (continued)			
Field Position	**Field Title**	**Length**	**General Field Descriptions**
344-358	Contact Telephone Number & Extension	15	**Required.** Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. Example: The IRS telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.
359-408	Contact Email Address	50	**Required if available.** Enter the email address of the person to contact regarding electronic files. If no email address is available, enter blanks. Left justify.
409-499	Blank	91	Enter blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. The "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002". The first "B" Record, "00000003", the second "B" Record, "00000004". Continue sequencing until you reach the final record of the file, the "F" Record.
749-750	Blank	2	Enter blanks, or carriage return/line feed (CR/LF) characters.

Transmitter "T" Record – Record Layout

Record Type	Payment Year	Type of Return	Transmitter's TIN	Transmitter Control Code	Blank
1	2-5	6	7-15	16-20	21-29

Transmitter Name	Transmitter Name Continuation	Agency Name	Agency Name Continuation	Agency Mailing Address	Agency City
30-69	70-109	110-149	150-189	190-229	230-269

Agency State	Agency ZIP Code	Blank	Contact Name	Contact Telephone Number and Extension	Contact Email Address
270-271	272-280	281-303	304-343	344-358	359-408

Blank	Record Sequence Number	Blank	Blank or CR/LF
409-499	500-507	508-748	749-750

Sec. 3 Payer "A" Record

The Payer "A" Record identifies the agency that made the payments and provides parameters for the succeeding Payee "B" Records. The IRS' computer programs rely on the absolute relationship between the parameters and data fields in the "A" Record and the data fields in the "B" Record to which they apply.

All records must be a fixed length of 750 positions.

An "A" Record may be blocked with "B" Records; however, the initial record on a file must be a Transmitter "T" Record followed by a Payer "A" Record. The IRS will accept an "A" Record after a "C" Record.

The number of "A" Records appearing on the file will depend on the number of agencies being reported. A separate "A" Record is required for each agency followed by the Payee "B" Records for the agency. Each set of "B" Records is followed by a summary "C" Record. If more than one agency is being reported on a file, an "A" Record may follow a "C" Record (that is, the "A", "B", and "C" Records for one agency may be followed by "A", "B", and "C" Records for the next agency, etc.).

All alpha characters entered in the "A" Record must be uppercase.

| **Record Name: Transmitter "A " Record** |

Field Position	Field Title	Length	General Field Descriptions
1	Record Type	1	**Required.** Enter "A".
2-5	Payment Year	4	**Required.** Enter the 4-digit year in which the contract is signed.
6-11	Blank	6	Enter blanks.
12-20	Payer's Taxpayer Identification Number (TIN)	9	**Required.** Must be the valid nine-digit taxpayer identification number assigned to the federal executive agency. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
21-24	Payer Name Control	4	Enter the four characters of the name control. Generally, the Name Control is the first four characters of the payer's name. The word "the" should be disregarded when it is the first word of the name, unless the name contains only two words. This field should be left blank if the name control is not determinable. See Part D, Exhibit 1, Name Control Exhibit for additional guidance.
25	Blank	1	Enter blank.
26-27	Type of Return	2	**Required.** Enter "G". Left justify, blank fill.
28	Amount Indicator	1	**Required.** Enter "8".
29-51	Blank	23	Enter blanks.
52	Foreign Address Indicator	1	Enter a "1" (one) if the address of the payer is in a foreign country; otherwise, enter blank.
53-92	First Payer Name Line	40	**Required.** Enter the name of the federal agency whose TIN appears in positions 12-20 of the "A" Record. The name of the agency must be entered in the manner in which it is used in normal business. Left justify information and fill unused positions with blanks. Delete extraneous information.
93-132	Second Payer Name Line	40	**Required.** Enter the name and title of the person to whom requests for an offset against any unpaid tax liability of the contractor can be sent. Abbreviate if necessary.
133	Blank	1	Enter blank.

Record Name: Transmitter "A" Record (continued)			
Field Position	**Field Title**	**Length**	**General Field Descriptions**
134-173	Payer Shipping Address	40	**Required.** Enter the address of the person to whom requests for an offset against any unpaid tax liability of the contract can be sent. The street address should include number, street, apartment or suite number (or P.O. box if mail is not delivered to a street address). Left justify the information and fill unused positions with blanks.
For U.S. addresses, the payer city, state, and ZIP Code must be reported as 40, 2, and 9 position fields, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code. **For foreign addresses**, filers may use the payer city, state, and ZIP Code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Address Indicator in position 52 must contain a "1" (one).			
174-213	Payer City	40	**Required.** Enter the city of the person to whom requests for an offset against any unpaid tax liability of the contractor can be sent. Left justify the information and fill unused positions with blanks.
214-215	Payer State	2	**Required.** Enter the valid U.S. Postal Service state abbreviations for states. Refer to Part A, Sec. 10, State & U.S. Territory Abbreviations Codes.
216-224	Payer ZIP Code	9	**Required.** Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill the unused positions with blanks.
225-239	Payer's Telephone Number and Extension	15	Enter the payer's telephone number and extension.
240-499	Blank	260	Enter blanks.

Record Name: Transmitter "A" Record (continued)			
Field Position	**Field Title**	**Length**	**General Field Descriptions**
500-507	Record Sequence Number	8	**Required.** • Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. • Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. • Right justify numbers with leading zeros in the field. • The "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002" • The first "B" Record, "00000003", the second "B" Record, "00000004" Continue sequencing until you reach the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payer "A" Record – Record Layout

Record Type	Payment Year	Blank	Payer's Taxpayer Identification Number (TIN)	Payer Name Control	Blank
1	2-5	6-11	12-20	21-24	25

Type of Return	Amount Indicator	Blank	Foreign Address Indicator	First Payer Name Line	Second Payer Name Line
26-27	28	29-51	52	53-92	93-132

Blank	Payer Shipping Address	Payer City	Payer State	Payer ZIP Code	Payer's Telephone Number and Extension
133	134-173	174-213	214-215	216-224	225-239

Blank	Record Sequence Number	Blank	Blank or CR/LF
240-499	500-507	508-748	749-750

Sec. 4 Payee "B" Record

Payee "B" Record – General Field Descriptions

The Payee "B" Record contains payment information from the individual contracts.

When filing information documents electronically, the format for the Payee "B" Records will remain constant. All records must be a fixed length of 750 positions.

All alpha characters entered in the "B" Record must be uppercase.

Decimal points (.) cannot be used to indicate dollars and cents.

The IRS strongly encourages filers to review data for accuracy before submission to facilitate the collection of delinquent federal tax liabilities from contractors. Filers should be especially careful that names, TINs, and income amounts are correct.

Record Name: Payee "B" Record			
Field Position	**Field Title**	**Length**	**General Field Descriptions**
1	Record Type	1	**Required.** Enter "B".
2-5	Payment Year	4	**Required.** Enter the 4-digit year in which the contract is signed.
6	Corrected Return Indicator (**See Note**.)	1	**Required for corrections only.** Indicates a corrected return. <table><tr><td>**Code**</td><td>**Definition**</td></tr><tr><td>G</td><td>If this is a one-transaction correction or the first of a two-transaction correction.</td></tr><tr><td>C</td><td>If this is the second transaction of a two-transaction correction.</td></tr><tr><td>Blank</td><td>If this is not a return being submitted to correct information already processed by the IRS.</td></tr></table> **Note:** C, G, and non-coded records must be reported using separate Payer "A" Records. Refer to Part A, Corrected Returns, for specific instructions on how to file corrected returns.
7-10	Name Control	4	If determinable, enter the first four characters of the last name of the person whose TIN is being reported in positions 12-20 of the "B" Record; otherwise, enter blanks. Last names of less than four characters must be left-justified, filling the unused positions with blanks. See Part D, Exhibit 1, Name Control Exhibit for more information.
11	Type of TIN		This field is used to identify the taxpayer identification number (TIN) in positions 12-20 as either an employer identification number (EIN), a social security number (SSN), individual taxpayer identification number (ITIN) or an adoption taxpayer identification number (ATIN). Enter the appropriate code from the following table: <table><tr><td>**TIN**</td><td>**Type of Account**</td><td>**Code**</td></tr><tr><td>EIN</td><td>A business, organization, sole proprietor, or other entity.</td><td>1</td></tr><tr><td>SSN</td><td>An individual, including a sole proprietor.</td><td>2</td></tr><tr><td>ITIN</td><td>An individual required to have a taxpayer identification number, but who is not eligible to obtain a SSN.</td><td>2</td></tr><tr><td>ATIN</td><td>An adopted individual prior to the assignment of a SSN.</td><td>2</td></tr><tr><td>N/A</td><td>If the type of TIN is not determinable, enter a blank.</td><td>Blank</td></tr></table>
12-20	Contractor's Taxpayer Identification Number (TIN)	9	**Required.** Enter the nine-digit taxpayer identification number of the contractor (SSN, ITIN, ATIN, or EIN). If an identification number has been applied for but not received, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.
21-29	Common Parent's Taxpayer Identification Number (TIN)	9	**Required.** If applicable, enter the valid nine-digit number assigned to the contractor's common parent; otherwise, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
30-54	Blank	25	Enter blanks.
55-138	Zero	84	**Required.** Enter zeros.

Record Name: Payee "B" Record (continued)			
Field Position	**Field Title**	**Length**	**General Field Descriptions**
139-150	Total Amount Obligated Under Contract	12	**Required.** The amount reported in this field represents Total Amount Obligated Under the Contract. The Under Contract amount must be entered in U.S. dollars and cents. Dollar signs, commas, decimal points, or negative payments are not acceptable. Right justify the information and fill unused positions with zeros.
151-246	Zero	96	**Required.** Enter zeros.
247	Foreign Country Indicator	1	**If the address of the payee is in a foreign country,** enter a "1" (one) in this field; otherwise, enter a blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Lines.
248-287	First Payee Name Line	40	**Required.** Enter the name of the contractor (preferably surname first) whose taxpayer identification number (TIN) was provided in positions 12-20 of the "B" Record. Left justify the information and fill unused positions with blanks. If more space is required for the name, utilize the Second Payee Name Line Field. For multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. • For a sole proprietor, the individual's name must always be present on the First Payee Name Line. • The use of the business name is optional in the Second Payee Name Line Field.
288-327	Second Payee Name Line	40	For multiple payees, partners or joint owners, use this field for those names **not** associated with the TIN provided in positions 12-20 of the "B" Record **or** if not enough space was provided in the First Payee Name Line, continue the name in this field. Do not enter address information. It is important that filers provide as much payee information to the IRS as possible to identify the payee associated with the TIN. Left justify the information and fill unused positions with blanks.
Note: End the First Payee Name Line with a full word. Do not split words. Begin the Second Payee Name Line with the next sequential word.			
Note: If applicable, enter the business name of the sole proprietor in this field.			
328-367	Blank	40	Enter blanks.
368-407	Payee Mailing Address	40	**Required.** Enter the mailing address of the contractor. The street address should include the street address, street name, apartment or suite number or P.O. box if mail is not delivered to street address. Left justify the information and fill unused positions with blanks. This field must not contain any data other than the payee's mailing address.
For U.S. addresses, the payee city, state, and ZIP Code must be reported as 40, 2, and 9 position fields, respectively. Filers must adhere to the correct format for the payee city, state, and ZIP Code.			
For foreign addresses, filers may use the payee city, state, and ZIP Code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator in position 247 must contain a "1" (one).			
408-447	Blank	40	Enter blanks.
448-487	Payee City	40	**Required**. Enter city, town or post office. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. Left justify the information and fill the unused positions with blanks.

Field Position	Field Title	Length	General Field Descriptions
488-489	Payee State	2	**Required.** Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE or AP) described in Part A, Sec. 10, State & U.S. Territory Abbreviations and APO and FPO Addresses.
490-498	Payee ZIP Code	9	**Required.** Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record.
499	Blank	1	Enter a blank.
500-507	Record Sequence Number	8	**Required**. Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. The "T" Record sequence number would appear as "00000001", in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004". Continue sequencing until you reach the final record of the file, the "F" Record.
508-544	Blank	37	Enter blanks.
545	Filing Quarter	1	**Required.** Enter the filing quarter; that is, 1, 2, 3 or 4. See the chart below to determine the appropriate quarter.

Quarter	Months
1	January, February, March
2	April, May, June
3	July, August, September
4	October, November, December

Field Position	Field Title	Length	General Field Descriptions
546-553	Blank	8	Enter blanks.
554-568	Contract Number	15	**Required, if available.** Enter the contract number assigned by the federal executive agency. Left justify the information and fill the unused positions with blanks.
569	Blank	1	Enter a blank.
570-573	Contract Modification Number	4	**Required, if available.** Enter the number assigned to the contract or order to designate a modification or termination. If this field is not used, enter blanks.
574	Blank	1	Enter a blank.
575-589	Contract Office Order Number	15	**Required**, if available. Enter the number assigned by the contracting office. Left justify the information and fill the unused positions with blanks.
590	Blank	1	Enter a blank.
591-594	Reporting Agency Code	4	**Required.** Enter the four-digit agency and sub-agency code.
595	Blank	1	Enter a blank.

Field Position	Field Title	Length	General Field Descriptions
			Record Name: Payee "B" Record (continued)
596-600	Contract Office Number	5	**Required, if available.** Enter the number assigned by the federal executive agency that identifies the purchasing or contracting office.
601	Blank	1	Enter a blank.
602-609	Date of Contract Action	8	**Required**. Enter the date of the action. Use YYYYMMDD (for example, 20170214).
610	Blank	1	Enter a blank.
611-618	Contract Completion Date	8	**Required.** Enter the expected date of completion of the contract such as the contract delivery date under the contract schedule. Use YYYYMMDD. If the completion date is not available, enter blanks.
619-658	Name of Common Parent	40	**Required, if applicable.** If the contractor is a member of an affiliated group of corporations that files its income tax returns on a consolidated basis, enter the name of the common parent of the affiliated group. The name should match the EIN in positions 21-29. If this field is not used, enter blanks.
659-748	Blank	90	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return line feed (CR/LF) characters.

Payee "B" Record Layout

Record Type	Payment Year	Corrected Return Indicator	Name Control	Type of TIN	Contractor's Taxpayer Identification Number
1	2-5	6	7-10	11	12-20

Common Parent's TIN	Blank	Zero	Total Amount Obligated Under Contract	Zero	Foreign Country Indicator
21-29	30-54	55-138	139-150	151-246	247

First Payee Name Line	Second Payee Name Line	Blank	Payee Mailing Address	Blank	Payee City
248-287	288-327	328-367	368-407	408-447	448-487

Payee State	Payee ZIP Code	Blank	Record Sequence Number	Blank	Filing Quarter
488-489	490-498	499	500-507	508-544	545

Blank	Contract Number	Blank	Contract Modification Number	Blank	Contract Office Order Number
546-553	554-568	569	570-573	574	575-589

Blank	Reporting Agency Code	Blank	Contract Office Number	Blank	Date of Contract Action
590	591-594	595	596-600	601	602-609

Blank	Contract Completion Date	Name of Common Parent	Blank	Blank or CR/LF
610	611-618	619-658	659-748	749-750

Sec. 5 End of Payer "C" Record

End of Payer "C" Record - General Field Descriptions

The End of Payer "C" Record is a fixed record length of 750 positions and is a summary record for a given payer. The control total field is 18 positions in length.

- For each "A" Record and group of "B" Records on the file, there must be a corresponding "C" Record.

- The "C" Record will contain the total number of payees and total of the payment amounts of a given payer.

- The "C" Record must be written after the last Payee "B" Record for a given payer. Payers/Transmitters should verify the accuracy of the totals since data with missing or incorrect "C" Records will require a replacement.

Record Name: End of Payer "C" Record			
Field Position	**Field Title**	**Length**	**General Field Descriptions**
1	Record Type	1	**Required.** Enter "C".
2-9	Number of Payees	6	**Required.** Enter the total number of "B" Records covered by the preceding "A" Record. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-141	Zero	126	Enter zeros.
142-159	Control Total	18	**Required**. Enter the total amount paid to contractors for all contracts present in the preceding Payee "B" Records. The Control Total must be entered in U.S. dollars and cents. Dollar signs, commas, decimal points, or negative payments are not acceptable. Right justify the information and fill unused positions with zeros.
160-303	Zero	144	Enter zeros.
304-499	Blank	196	Enter blanks.
500-507	Record Sequence Number	8	**Required**. Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. The "T" Record sequence number would appear as "00000001". In the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004". Continue sequencing until you reach the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks, or carriage return/line feed (CR/LF) characters.

Payer "C" Record Layout

Record Type	Number of Payees	Blank	Zero	Control Total	Zero
1	2-9	10-15	16-141	142-159	160-303

Blank	Record Sequence Number	Blank	Blank or CR/LF
304-499	500-507	508-748	749-750

Sec. 6 End of Transmission "F" Record

The End of Transmission "F" Record is a fixed record length of 750 positions. The "F" Record is a summary of the number of payers in the entire file. This record should be written after the last "C" Record of the entire file.

Record Name: End of Transmission "F" Record			
Field Position	**Field Title**	**Length**	**General Field Descriptions**
1	Record Type	1	**Required.** Enter "F".
2-9	Number of "A" Records	8	Enter the total number of Payer "A" Records in the entire file right justify the information and fill unused positions with zeros or enter all zeros.
10-30	Zero	21	Enter zeros.
31-499	Blank	469	Enter blanks.
500-507	Record Sequence Number	8	**Required**. Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004". Continue sequencing until you reach the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks, or carriage return/line feed (CR/LF) characters.

End of Transmission "F" Record - Record Layout

Record Type	Number of "A" Records	Zero	Blank	Record Sequence Number	Blank	Blank or CR/LF
1	2-9	10-30	31-499	500-507	508-748	749-750

Part D. | Exhibits

Exhibit 1 Name Control

Follow the specifications below to complete the field in the payer records called "Name Control." If filers are unable to determine the first four characters of the last name, the Name Control Field may be left blank.

Individuals
A name control for an individual is generally the first four characters of the last name on the information return.   - The name control consists of four alpha and/or numeric characters.   - The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.   - The name control can have less, but no more than four characters. Blanks may be present only as the last three positions of the name control.   - If an individual has a hyphenated last name, the name control is the first four characters from the first of the two last names.   - For joint returns, regardless of whether the payees use the same or different last names, the name control is the first four characters of the primary payee's last name.

Examples - Individuals

Name	Name Control
Ralph Teak	TEAK
Dorothy Willow	WILL
Joe McCedar	MCCE
Brandy Cedar-Hawthorn	CEDA
Victoria Windsor-Maple	WIND
Joseph Ash & Linda Birch	ASH
Edward & Joan Maple	MAPL

Exhibit 1 Name Control (continued)

<table>
<tr><td colspan="3" align="center">Sole Proprietor</td></tr>
</table>

- A sole proprietor must always use his/her individual name as the legal name of the business for IRS purposes.
- The name control consists of four alpha and/or numeric characters.
- The name control can have less, but no more than four characters.
- The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
- When the taxpayer has a true name and a trade name, the name control is the first four characters of the individual's last name.
- When an individual's two last names are hyphenated, the name control is the first four characters of the first last name.

<table>
<tr><td colspan="3" align="center">Examples - Sole Proprietor</td></tr>
<tr><td>Name</td><td>Name Control</td><td>Comment</td></tr>
<tr><td>True Name: Arthur P. Aspen
Trade Name: Sunshine Restaurant</td><td>ASPE</td><td>The name control for a sole proprietor's name is the first four significant characters of the last name.</td></tr>
<tr><td>Maiden Name: Jane Smith
Married Name: Jane Smith Jones</td><td>JONE</td><td rowspan="2">When two last names are used, but are not hyphenated, the name control is the first four characters of the second last name.</td></tr>
<tr><td>Name: Jane Smith-Jones</td><td>SMIT</td></tr>
<tr><td>Name: Elena de la Rosa</td><td>DELA</td><td>The Spanish phrases "de", "De", "de la" are part of the name control.</td></tr>
<tr><td>Name: Juan Garza Morales
Name: Maria Lopez Moreno</td><td>GARZ
LOPE</td><td>For Spanish names, when an individual has two last names, the name control is the first four characters of the first last name.</td></tr>
<tr><td>Name: Sunny Ming Lo</td><td>LO</td><td>For last names that have only two letters the last two spaces will be "blank". Blanks may be present only as the last three positions of the name control.</td></tr>
<tr><td>Name: Kim Van Nguyen</td><td>NGUY</td><td>Vietnamese names will often have a middle name of Van (male) or Thi (female).</td></tr>
</table>

Exhibit 1 Name Control (continued)

Partnerships
The name control for a partnership will usually result in the following order of selection: - For businesses "Doing Business As" (DBA) or with a trade name, use the first four characters of the dba or trade name.   - If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual's name, such as in a law firm partnership).   - Online receipt of EINs generates separate rules for the name control of partnerships.   - Whether received online or via paper, if the first word is "The," disregard it unless it is followed by only one other word.   - If the EIN was assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control for a partnership is developed using the first four characters of the primary name line.   - If the first two digits of the EIN are other than 20, 26, 27, or 45, the name control for a partnership results from the trade or business name of the partnership. If there is no trade or business name, a name control results from the first four letters of a partnership name, in the case of a list of partners followed by the word partnership or an abbreviation thereof, or the last name of the first partner on the original Form SS-4, Application for Employer Identification Number.

Examples - Partnerships

Name	Name Control
Rosie's Restaurant	ROSI
Burgundy Olive & Cobalt, Ptrs	BURG
The Hemlock	THEH
John Willow and James Oak Partnership (EIN assigned online)	JOHN
A.S. Green, (The) Oak Tree	OAKT
K.L. Black & O. H. Brown	BLAC
Bob Orange and Carol Black, et al. Ptrs. DBA The Merry Go Round	MERR

Exhibit 1 Name Control (continued)

<table>
<tr><td colspan="3" align="center">**Corporations**</td></tr>
<tr><td colspan="3">The name control for a corporation is the first four significant characters of the corporate name.</td></tr>
<tr><td colspan="3" align="center">**Examples - Corporations**</td></tr>
<tr><td align="center">**Name**</td><td align="center">**Name Control**</td><td align="center">**Comment**</td></tr>
<tr><td>Name: The Meadowlark Company</td><td>MEAD</td><td>Omit the word "The" when followed by more than one word.</td></tr>
<tr><td>Name: The Flamingo</td><td>THEF</td><td>Include the word "The" in the name control when followed by only one word.</td></tr>
<tr><td>Name: George Giraffe PSC</td><td>GEOR</td><td>Corporate name control rules apply if an individual name contains the abbreviations PC (Professional Corporation), SC (Small Corporation), PA (Professional Association), PS (Professional Service), or PSC (Personal Service Corporation).</td></tr>
<tr><td>Name: Kathryn Canary Memorial Foundation</td><td>KATH</td><td>When the organization name contains the words "Fund" or "Foundation", corporate name control rules apply.</td></tr>
<tr><td>Name: Barbara J. Zinnia ZZ Grain</td><td>ZZGR</td><td>When an individual name and a corporate name appear, the name control is the first four characters of the corporation name.</td></tr>
</table>

Exhibit 1 Name Control (continued)

Estates, Trusts, and Fiduciaries

The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word "Estate" after the first four characters in the primary name line.

The name control for trusts and fiduciaries results in the following:

1. Name controls for individual trusts are created from the first four characters of the individual's last name.
2. For corporations set up as trusts, use the first four characters of the corporate name.
3. There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.
4. If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control is developed using the first four characters of the first name on the primary name line. **Note:** The online EIN application will begin assigning the first two digits of 46 and 47 in the future. Ignore leading phrases such as "Trust for" or "Irrevocable Trust."
5. If the first two digits of the EIN are other than 20, 26, 27, or 45, (46 and 47, in the future) then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.

Examples - Estates, Trusts, and Fiduciaries

Name	Name Control	
Howard J. Smith Dec'd Howard J. Smith Estate	SMIT	
Howard J. Smith Howard J. Smith Estate	HOWA	
Michael T Azalea Revocable Trust	AZAL	
Sunflower Company Employee Benefit Trust	SUNF	
Jonathan Periwinkle Memory Church Irrevocable Trust (EIN assigned online)	PERI	
Trust for the benefit of Bob Jones (EIN assigned online)	BOBJ	
Trust for the benefit of Bob Jones	JONE	

Exhibit 1 Name Control (continued)

Other Organizations

Compliance with the following will facilitate the computer programs in identifying the correct name control:

1. The only organization, which you will always abbreviate, is Parent Teachers Association (PTA). The name control will be "PTA" plus the first letter of the name of the state in which the PTA is located.
2. The name control for a local or post number is the first four characters of the national title.
3. Use the name control of the national organization name if there is a Group Exemption Number (GEN).
4. For churches and their subordinates (for example nursing homes, hospitals), the name control consists of the first four characters of the legal name of the church or subordinate.
5. If the organization's name indicates a political organization, use the individual's name as the name control.
6. The words Kabushiki Kaisha or Geisha are the Japanese translation of the words "stock company" or "corporation." Therefore, if these words appear in a name line, these words would move to the end of the name where the word corporation" would normally appear.

Examples - Other Organizations

Name	Name Control
Parent Teachers Assn Congress of Georgia	PTAG
Church of All	CHUR
Committee to Elect Patrick Doe	PATR
Green Door Kabushik Kaisha	GREE

Exhibit 2 Publication 1516 Tax Year Revision Updates

Date	Location	Update
4/19/2019	Part B. Sec. 1 Application for Filing Information Returns Electronically	Added: Fill-In Form 4419 added a new line, Legal Name 2, for continuation of the Legal Name.
4/19/2019	Part B. Sec. 2 User ID, Password, and PIN Requirements	Removed statement: "Test Files do not require a PIN."
4/19/2019	Part B. Sec. 3 Secret Phrase	Added the following statement: FIRE accounts require the user to establish a secret phrase to assist in resetting passwords for FIRE Systems (Production and Test). You will be prompted to create the secret phrase at the same time you create your User ID, Password, and PIN. If you already have a FIRE System account (Production and Test) but don't have a secret phrase, you will be prompted to create one the first time you log into the system. If you fail to establish a valid secret phrase, you will receive continual prompts until you do.
4/19/2019	Part B Sec. 4 Connecting to FIRE	Added PIN information: • All FIRE accounts are required to have a valid 10-digit PIN. If you fail to establish a valid PIN, you will receive continual prompts until you do. • If you enter an incorrect PIN three times, you will be locked out of submitting files for a 24-hour period.
4/19/2019	Part B Sec 4 Connecting to FIRE	Updated table - Checking the Status of Your File 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. If you do not intend to submit a replacement file, you can check the "Close File" box for current year files only. Enter your PIN to complete the action of closing the file. **Note:** A bad file can be closed for current year files only. A PIN is required.

Exhibit 2 Publication 1516 Tax Year Revision (continued)

Date	Location	Update
4/19/2019	Part B. Sec. 6 Electronic Submissions	Updated .03 Submission Responses If the file is good, it is released for mainline processing after ten calendar days from receipt. Contact the IRS by telephone at 866-455-7438 within the ten-day timeframe to stop processing. When you call, you must indicate if you want the file 'Closed' or 'Made Bad' so that you can send a Replacement file. You will need your TCC and employer identification number (EIN). The authorized transmitter can close a bad file for **current year files only.** If you do not intend to submit a replacement file, you can check the "Close File" box. Enter your PIN to complete the action of closing the file.
4/19/2019	Part B Sec. 4 Connecting to FIRE	Added Mid-year FIRE System Updates • May 5, 2019 – FIRE System (Test) • May 8, 2019 – FIRE System (Production) FIRE System updates are listed below: • On the FILE Status screen, the radio buttons are replaced with a drop down for file status search. • The default selection to the File Status drop down is, "All Files." • When "All Files" is selected, a valid date range is required. The date range cannot exceed three months. • Error messages are: o The Start date cannot be after the End date. o End date cannot be more than three months after the Start date.
4/19/2019	Part B Sec 4 Connecting to FIRE	Updated table - Checking the Status of Your File Select "Check File Status" The default selection to the File Status drop down is, "All Files." When "All Files" is selected, a valid date range is required. The date range cannot exceed three months.