



# MAGNETIC TAPE REPORTING

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Magnetic tape reporting is neither a paper nor an electronic system, but an alternative way of filing for reporting agents filing Form 941, *Employer's Quarterly Federal Tax Return*, and Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*. The Magnetic Tape Program is often referred to as the "Mag Tape" Program.

## WHO CAN PARTICIPATE

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A reporting agent is automatically eligible to participate in the Mag Tape Program if the agent files at least 100 Forms 941 or 100 Forms 940 returns per tax period. An agent who files fewer forms, and wants to file on magnetic tape must obtain permission from the Magnetic Tape Coordinator at the IRS Service Center where the agent intends to file. The agent will be required to submit a letter of application.

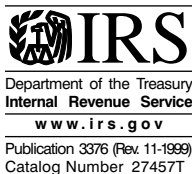
Returns filed on magnetic tape must be fully paid. Full payment entitles filers to a ten-day extension of the filing date. Form 4996, *Electronic/Magnetic Media Filing Transmittal for Wage and Withholding Tax Returns*, must be received by the IRS before any magnetically-filed return is completed. The same information required on a paper return must be included when filing magnetically.

## REQUIREMENTS

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- An agent who wants to participate in the Mag Tape Program must submit a letter of application. The application must include the information specified in the *Revenue Procedure for the Mag Tape Program* (Publication 1912, Revenue Procedure 96-18, Catalog Number 22486Y).
- The application must include two types of attachments: a reporting agent's list and an authorization Form 8655, *Report Agent Authorization for Magnetic Tape/Electronic Filers*, for each taxpayer included on the agent's list. Publication 1912, *Revenue Procedure 96-18 Requirements for Magnetic Tape Reporting of Forms 940 and 941*, and Publication 1911, *Revenue Procedure 96-17 Preparing and Submitting Form 8655, Reporting Agent Authorization for Magnetic Tape and Electronic Filers* give specific information.
- For Form 941, the letter of application must be received by the following dates:

<b>Application Due Date</b>	<b>For Quarter Ending</b>
December 15 (prior year)	March 31
March 15	June 30
June 15	September 30
September 15	December 31



- For Form 940, the agent should submit the application by August 15 of the year preceding the due date of the returns that the agent will file on magnetic tape.
- Within 30 days of receiving an application, the IRS service center will return a validated agent's list to the agent.
- The agent must submit a test tape by the due date preceding the corresponding quarter ending dates, as follows:

<b>Test Tape Due Date</b>	<b>For Quarter Ending</b>
January 31	March 31
April 30	June 30
July 31	September 30
October 31	December 31

- For Form 940, the agent must submit a test tape by September 30 of the year preceding the due date of the return that will be filed on magnetic tape.
- After testing the magnetic tape, the agent will be notified by letter of approval or denial.

## **BENEFITS**

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### **Confidence**

- Taxpayer confidence increases as returns are processed quickly and without errors.

### **Speed**

- Minimal hands-on processing means no paperwork delays.
- Error-resolution volume is significantly reduced.
- Fewer errors need correction.

## **FOR FURTHER INFORMATION**

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### **Andover Service Center**

Management Support Branch  
 Mail Stop 105  
 310 Lowell Street  
 Andover, MA 05501  
 Attn: Magnetic Tape Coordinator

### **Brookhaven Service Center**

Stop 111  
 P.O. Box 400  
 Holtsville, NY 11742  
 Attn: Magnetic Tape Coordinator

### **Cincinnati Service Center**

Magnetic tape filers use the  
 Philadelphia Service Center

### **Philadelphia Service Center**

Mag Media Project Office  
 Mail Stop 115  
 11601 Roosevelt Blvd.  
 Philadelphia, PA 19154

**Atlanta Service Center**  
Stop 30  
P.O. Box 47-421  
Doraville, GA 30362  
Attn: Magnetic Tape Coordinator

**Austin Service Center**  
Magnetic tape filers use  
Fresno Service Center (FSC)

**Fresno Service Center**  
Stop 44  
P.O. Box 12866  
Fresno, CA 93779-2866  
Attn: Magnetic Tape Coordinator

**Memphis Service Center**  
Magnetic tape filers use PSC

**Kansas City Service Center**  
Magnetic tape filers use FSC

**Ogden Service Center**  
Magnetic tape filers use FSC

If you have questions about other electronic business options you may visit the Electronic Services section of the IRS web site at [www.irs.gov](http://www.irs.gov).