

## Section 5

### ***Information Reporting Program (IRP) Web Page***

The Information Reporting Program (IRP) Web page was introduced in March 2002. It is designed to facilitate information reporting and to keep taxpayers and tax professionals aware of information reporting issues. Electronic, paper, and magnetic media filers will all be served by the Web page. It will keep taxpayers and practitioners up-to-date on information reporting requirements and other current issues. You can access the IRP by clicking on the [IRP Web page](#). With the new Web page, the IRS hopes to encourage paper and magnetic media filers to file their information returns electronically.

#### **Benefits of the IRP Web Page:**

- Accommodates electronic, paper, and magnetic media filers.
- Centralizes information.
- Keeps taxpayers and tax professionals up-to-date on information reporting issues.
- Provides customer service telephone numbers.
- Provides easy access to publications and forms.
- Posts information on the Information Reporting Program Advisory Committee (IRPAC).
- Provides links to related Web sites.

#### **Benefits of filing information returns electronically (Forms 1098, 1099, W-2G, 1042-S, 5498, and 8027) vs. magnetically:**

- Electronic filing is cost effective and easier than paper or magnetic media filing.
- Paperless, no Form 4804 requirements.
- Later due dates for electronically filed Forms 1098, 1099, and W-2G.
- Electronic filers receive results within one to two business days regarding the acceptability of the data transmitted (excludes Forms 1042-S, 8027, and QWF).

**Note:** *It is the filer's responsibility to dial back in and check results.*

Taxpayers and tax practitioners will have the option of securing information return forms and publications through the IRP Web page for **all** types of filers (Electronic, Magnetic Media, or Paper). Taxpayers and tax practitioners can access the IRP Web page from the IRS Small Business/Self Employed (SB/SE) homepage at: <http://www.irs.gov/businesses/small>.

Direct links to the IRP Web page will also be available for taxpayers and tax practitioners from other IRS.gov Web pages:

Tax Exempt/Government Entities – <http://www.irs.gov/charities/index.html>;

Wage and Investment – <http://www.irs.gov/individuals/index.html>;

Large and Mid-Size Businesses –

<http://www.irs.gov/businesses/corporations/index.html>; and

The Tax Professional's Page – <http://www.irs.gov/taxpros/index.html>.

For more information regarding information returns, contact the IRP Customer Service Section toll-free at 1-866-455-7438 or non toll-free at (304) 263-8700, Monday through Friday, 8:30 a.m. until 4:30 p.m., Eastern Standard Time, or e-mail the Martinsburg Computing Center (MCC) at [mccirp@irs.gov](mailto:mccirp@irs.gov). Telecommunications Devices for the Deaf (TDD) may be reached non toll-free at (304) 267-3367.

### **Information Reporting Program (IRP) – Frequently Asked Questions and Answers**

#### **Q.) What are Information Returns?**

**A.)** Information Returns are tax documents sent to a person who receives income or has conducted transactions that require reporting according to Internal Revenue Codes and Regulations.

#### **Q.) Who must file Information Returns electronically/magnetically?**

**A.)** Any entity (including corporations, partnerships, sole proprietorships, employers, estates, and trusts) that files 250 or more of any type of Information Return (Form 1042-S, 1098, 1099, 5498, or W-2G) for any calendar year.

**Note:** Form W-2 is filed with the Social Security Administration.

#### **Q.) What options are available for filing Information Returns?**

**A.)** There are two options for filing Information Returns:

- **Option 1:** Electronically, using a modem and asynchronous communications. Typically, modems for desktop computers of all types are capable of asynchronous communications. Communications software such as Hyperterminal, Procomm, PCAnywhere, etc., or Dial-Up network/Web browser software will connect you to the IRS electronic filing system.
- **Option 2:** Magnetically, using a one-half inch, 8mm, or 4mm tape cartridge; one-quarter inch cartridge (QIC); or 3-1/2 inch diskette.

**Note:** Beginning in calendar year 2003 for the 2002 tax year, 9-track magnetic tape will no longer be an acceptable method for submitting Information Returns to IRS/Martinsburg Computing Center (IRS/MCC). Also, beginning in calendar year 2004, for 2003 tax year, IRS/MCC will no longer accept 8mm, 4mm, and Quarter Inch Cartridges (QIC) for filing Information Returns.

**Q.) How can I get a waiver from filing electronically/magnetically?**

**A.)** If payers are required to file original or corrected returns on magnetic media, but such filing will create undue hardships, they may request waivers from these filing requirements for the current tax year only by submitting [Form 8508](#), Request for Waiver From Filing Information Returns on Magnetic Media. A separate Form 8508 must be submitted for each payer. Filers are encouraged to submit Form 8508 to IRS/MCC at least 45 days before the due date of the returns.

**Q.) How can I get an extension of time to file?**

**A.)** An extension of time to file may be requested for Forms 1042-S, 1098, 1099, 5498, 8027, W-2G, and W-2. Submit [Form 8809](#), Request for Extension of Time to File Information Returns, to IRS/MCC at the address shown on the form. Submit Form 8809 as soon as you know an extension of time to file is necessary. Form 8809, however, must be filed by the due date of the returns to be considered. A request for an extension of time to file for more than 50 payers requires electronic or magnetic submission. All electronically or magnetically filed extensions are required to have a five-character alpha/numeric Transmitter Control Code (TCC).

**Note:** For extension requests filed electronically, the transmitter must fax the [Form 8809](#) the same day the transmission is made.

**Note:** For extension requests filed magnetically, the transmitter must include [Form 8809](#) in the same package as the corresponding media.

**Q.) How do I apply to file electronically/magnetically?**

**A.)** You are required to submit [Form 4419](#), Application for Filing Information Returns Magnetically/Electronically, to request authorization to file Information Returns with IRS/MCC. Upon approval, a TCC will be assigned. Form 4419 should be submitted to IRS/MCC at least 30 days before the due date of the returns for current year processing.

**Q.) Where do I send Form 4419, Application for Filing Information Returns Magnetically/Electronically?**

**A.)** Send the application [Form 4419](#) to:

Internal Revenue Service  
Martinsburg Computing Center (MCC)  
Information Reporting Program  
230 Murall Drive  
Kearneysville, WV 25430

**Q.) Can the same TCC be used when filing for multiple payers?**

**A.)** Yes. IRS/MCC encourages transmitters who file for multiple payers to submit one application and to use the assigned TCC for all payers.

**Q.) Can one TCC be used to report all kinds of Information Returns?**

**A.)** No. One TCC may be used to submit Forms 1098, 1099, 5498, and W-2G. If submitting Information Returns for Forms 1042-S, 8027, or Questionable W-4, a separate TCC will be assigned for each return.

**Q.) Where can I locate a provider of support services?**

**A.)** The approved IRS e-file for Business Providers Web site at <http://www.irs.gov/taxpros/index.html>.

Or

[Publication 1582](#), Information Returns Vendor List, contains the names of service bureaus that will produce files on the prescribed types of magnetic media, or via electronic filing for payers. Some vendors will also provide software packages for payers to produce electronic or magnetic media files on their own computer systems. Publication 1582 can be accessed at <http://www.irs.gov/>.

**Q.) What is a test file?**

**A.)** A test file allows the IRS/MCC the opportunity to process your test data, ensuring it meets the specifications required when reporting various information returns. A test file must consist of a sample of each type of record.

**Note:** For more information, refer to [Publication 1220](#).

**Q.) When can test files be submitted?**

**A.) Test files can be submitted as follows:**

- Electronic test files for Forms 1098, 1099, 5498, and W-2G may be submitted between November 1st of the current tax year and February 15th of the following year.
- Magnetic test files for Forms 1098, 1099, 5498, and W-2G may be submitted between November 1st and December 15th of the current tax year.
- Electronic/Magnetic test files for Form 1042-S may be submitted between December 1st of the current tax year and February 15th of the following year.
- Electronic test files for Form 8027 may be submitted between October 1st of the current tax year and February 15th of the following year.
- Magnetic test files for Form 8027 may be submitted between October 1st and December 15th of the current tax year.

**Q.) What is the Combined Federal/State Filing (CF/SF) Program?**

**A.)** The CF/SF Program simplifies Information Returns filing for the taxpayer. IRS/MCC forwards certain information returns to participating states free of charge for approved filers. Separate reporting to those states is not necessary. Additional information can be found in [Publication 1220](#), Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or Magnetically.

**Q.) What is a Form 4804?**

**A.)** [Form 4804](#), Transmittal of Information Returns Reported Magnetically, identifies the person or organization submitting file(s) magnetically. Form 4804 must accompany all magnetic media shipments. Form 4804 is not required for electronic files.

**Q.) Can Form 4804 be computer-generated?**

**A.)** Yes. IRS/MCC allows for the use of computer-generated substitutes for [Form 4804](#). Substitutes must contain all information requested on the original form, including the affidavit and signature line. Photocopies are acceptable, but an original signature is required.

**Q.) What are the due dates for electronic/magnetic filing of Form 1042-S, 1098, 1099, 5498, 8027, and W-2G?**

**A.)** The due dates are as follows:

- Electronic/Magnetic filing for Form 1042-S is due to IRS by March 15<sup>th</sup>.
- Electronic filing for Forms 1098, 1099, and W-2G is due to IRS by March 31<sup>st</sup>.
- Magnetic filing for Forms 1098, 1099, and W-2G is due to IRS by February 28<sup>th</sup>.
- Electronic/Magnetic filing for Forms 5498 and 5498-MSA is due to IRS by May 31<sup>st</sup>.
- Electronic/Magnetic filing for Form 8027 is due to IRS by February 28<sup>th</sup>.

**Note:** If any due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

**Q.) Should IRS/MCC be notified if there is a name/TIN/address change?**

**A.)** Yes. If any of the information (name, TIN, or address) on the [Form 4419](#) changes, please notify IRS/MCC in writing so the IRS/MCC database can be updated. However, a change in the method of information return submissions is not information that needs to be updated (e.g., diskette to electronic). Make sure to include the TCC in all correspondence.

**Q.) Where can I find additional information regarding the Filing Information Returns Electronically (FIRE) system?**

**A.)** For more information on the FIRE system, refer to [Publication 1220](#), Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically, or Publication 3609, Filing Information Returns Electronically.

**Q.) How can I contact the IRS/MCC for more information regarding electronic filing/magnetic media of Form 1042-S, 1098, 1099, 5498, 8027, and W-2G?**

**A.)** Contact the IRP Customer Service Section, toll-free at 1-866-455-7438, or non toll-free at (304) 263-8700, Monday through Friday, 8:30 a.m. until 4:30 p.m., Eastern Standard Time, or by e-mail at [mccirp@irs.gov](mailto:mccirp@irs.gov). Telecommunications Devices for the Deaf (TDD) may be reached non toll-free at (304) 267-3367.