



Part B. Magnetic Media Specifications

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26 CFR 601.602: Tax forms and instructions.

Rev. Proc. 97-25

NOTE: This revenue procedure may be used to prepare Form 8851, Summary of Medical Savings Accounts, for submission to Internal Revenue Service (IRS) using any of the following:

- Magnetic Tape**
- Tape Cartridge**
- 5 1/4-inch Diskette**
- 3 1/2-inch Diskette**
- Asynchronous Electronic Filing**

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Part A. General

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Part A. General

Sec. 1. Purpose

.01 The purpose of this revenue procedure is to provide the specifications under which trustees may file Form 8851, Summary of Medical Savings Accounts, magnetically or electronically.

.02 Comments concerning this revenue procedure, or suggestions for making it more helpful and user friendly, can be addressed to:

Internal Revenue Service
Martinsburg Computing Center
P. O. Box 1359
Martinsburg, WV 25402

.03 It is unlawful to intentionally transmit a computer virus to the Internal Revenue Service. Violators may be subject to a fine and/or imprisonment.

Sec. 2. Where To File and How To Contact the IRS Martinsburg Computing Center (IRS/MCC)

.01 All Forms 8851 filed magnetically or electronically are processed at IRS/MCC. Inquiries concerning filing procedures specified in this revenue procedure should be directed to IRS/MCC

by telephone at (304) 263-8700 (not a toll-free number). The hours of operation are 8:30 a.m. to 4:30 p.m., Eastern Time.

.02 Send magnetic media files and any correspondence to MCC at the following addresses:

If by Postal Service: 
IRS, Martinsburg Computing Center
P.O. Box 879, MS360
Kearneysville, WV 25430

If by truck or air freight: 
IRS, Martinsburg Computing Center
Information Reporting Program
Route 9 and Needy Road, MS360
Martinsburg, WV 25401

.03 This revenue procedure and other IRS publications concerning magnetic and electronic filing of information returns are available through the IRP-BBS as "downloadable" files. Using IRP-BBS as a means of obtaining publications will provide faster access to this information. Additionally, publications will be available from the IRP-BBS much earlier than the printed version. The IRP-BBS is operational 24 hours a day, 7 days a week. The telephone number is (304) 264-7070.

.04 The IRP-BBS software provides a menu-driven environment which allows filers to access different parts of the bulletin board. Whenever possible, IRS/MCC personnel will provide assistance in resolving communication problems with the IRP-BBS.

.05 The telephone number for the IRS/MCC fax machine is (304) 264-5602.

.06 IRS/MCC has installed a Telecommunications Device for the Deaf (TDD). The number is (304) 267-3367.

.07 The Information Reporting Program Centralized Call Site is located at IRS/MCC and operates in conjunction with the Information Reporting Program. The Call Site provides service to the payer community (financial institutions, employers, and other transmitters of information returns). Recipients of information returns (payees) should continue to contact 1-800-829-1040 with any questions on how to report this information on their Form 1040.

.08 The Call Site accepts calls from all areas of the country. The number to call is (304) 263-8700 or Telecommunications Device for the Deaf (TDD) (304) 267-3367. These are toll calls. Hours of operation for the Call Site are Monday through Friday, 8:30 a.m. to 4:30 p.m., Eastern Time. The Call Site is open throughout the year to handle

payers', transmitters', and employers' questions. Due to the high demand for assistance at the end of January and February, it is advisable to call as soon as possible to avoid these peak filing seasons.

.09 For assistance with regard to the reporting of Form(s) 8851, magnetic media filing, and processing requirements, contact:

Martinsburg Computing Center
Information Reporting Program
TEL: 304-263-8700
FAX: 304-264-5602

.10 Requests for the Form 8851 may be directed to the IRS toll free forms number 1-800-829-3676 or downloaded from the Internet <http://WWW.IRS-USTREAS.GOV>. Requests for paper returns, publications, and forms not related to magnetic media processing may also be requested by calling 1-800-829-3676.

Sec. 3. Filing Requirements

.01 If you are required to report 250 or more medical savings accounts (MSAs), you must file magnetically or electronically. Even though a trustee may not meet the required filing threshold of 250 documents, IRS encourages the filing of the Form 8851 magnetically/electronically.

.02 Filers who are required to submit their Forms 8851 on magnetic media may choose to submit their documents electronically instead. Filers who transmit their information electronically are considered to have satisfied the magnetic media filing requirements.

.03 The filing requirement applies individually to each reporting entity as

defined by its separate Taxpayer Identification Number (TIN) (Social Security Number [SSN] or Employer Identification Number [EIN]). For example, if filing for a corporation with several branches or locations and each uses the same name and EIN, the filer must aggregate the total volume to be filed for that EIN and apply the filing requirement accordingly.

.04 For additional information on filing requirements, please refer to the instructions on Form 8851.

Sec. 4. Filing of Form 8851 Magnetically/Electronically and Retention Requirements

.01 Form 8851, Summary of Medical Saving Accounts, **MUST** accompany **ALL** magnetic media shipments. If you wish to file electronically, complete Form 8851 above line "a" (trustee's information only) and send it to:

Internal Revenue Service
P.O. Box 879, MS360
Kearneysville, WV 25430

Upon receipt, you will be contacted with instructions on how to transmit your file electronically.

In both instances, only the trustee information requested on Form 8851 must be completed. The form may be computer-generated; however, all of the trustee information requested on the original form must be on the computer-generated form.

.02 Do not report duplicate information. If a filer submits returns magnetically/electronically, identical paper documents must not be filed.

.03 An external label must be affixed to each piece of media (tape, tape

cartridge, or diskette). For an example, see Part A, Section 5. If diskettes are used, and the operating system is not MS/DOS compatible, the operating system and hardware information **must** be provided. Failure to provide this information may result in the media being returned to the filer.

.04 On the outside of the shipping container, affix or attach a label which reads "IRB-BOX ___ of ___." If there is only one container, mark the outside as Box 1 of 1. For multiple containers, be sure to include the sequence (for example, Box 1 of 3, 2 of 3, 3 of 3).

.05 When submitting files, include the following:

(a) A Form 8851;

(b) A media label affixed to the magnetic media;

(c) A label affixed to the outside of the shipping container.

.06 IRS/MCC will not pay for or accept "Cash-on-Delivery" or "Charge to IRS" shipments of tax information that an individual or organization is legally required to submit.

Sec. 5. Preparation Instructions for Media Label

Please create your own pressure sensitive label containing the following information:

Type of filing: Indicate whether data is Original or Replacement.

Tax Year: Tax period for which media is submitted as defined on the Form 8851.

IRS TCC: (Transmitter Control Code): MSA01

Trustee's name

Operating system/Hardware:

For 5 1/4- and 3 1/2- inch diskette files, indicate the type of personal computer operating system and software package used to create the media (for example: IBM.PC/AT-MSD/DOS, Apple MacIntosh/MacWrite V2.2).

Recommended label format:

Type of filing _____
Tax Year _____ IRS TCC MSA01
Trustee name _____
Operating system/Hardware _____
Number of account holders _____
Trustee number for media _____
Media sequence _____ of _____

For tape, indicate either EBCDIC or ASCII.

For tape cartridge, indicate operating system, either EBCDIC or ASCII, and either 18- or 36-track.

Number of account holders: Indicate the total number of Account Holder "B" Records reported on the media.

Trustee number for media: If avail-

able, provide the in-house number assigned by your organization to the tapes, tape cartridges, or diskettes.

Media sequence: Indicate sequence number of media and total number of media in file (for example: Media sequence 1 of 3, 2 of 3, 3 of 3).

Please affix external label to appropriate area on magnetic media, so it

will not hinder the ability to process media.

Sec. 6. Due Dates

.01 The due dates for filing paper returns with IRS also apply to magnetic media or electronic filing. File Form 8851, postmarked no later than **June 2,**

1997, to report the number of medical savings accounts you established from January 1 through April 30, 1997. File another Form 8851 postmarked no later than **August 1, 1997**, to report medical savings accounts you established from May 1, 1997, through June 30, 1997.

.02 In 1998, file Form 8851 postmarked no later than August 3, 1998, to report MSAs that were established January 1 through June 30, 1998. In 1999, file Form 8851 postmarked no later than August 2, 1999, to report MSAs that were established January 1, 1999 through June 30, 1999.

.03 In all instances, identify which accounts are for individuals that were previously uninsured or excludable account holders, if applicable.

.04 When using a delivery service other than the U.S. Postal Service, if no date of shipment appears on the package or container, the date of receipt will be the date received at IRS/MCC.

Sec. 7. Processing of Information Returns Magnetically/Electronically

.01 All data received at IRS/MCC for processing will be given the same protection as individual income tax returns (Form 1040). IRS/MCC will process the data and determine if the records are

formatted and coded according to this revenue procedure.

.02 If you are filing information for more than one trustee, each trustee must be reported on separate media and/or transmitted separately, if filing electronically.

.03 When the magnetic media is returned for replacement, a listing identifying the type of errors and frequency of such errors will be provided. It is the responsibility of the transmitter to check the entire file for similar errors. The transmitter must correct the problem(s) and submit a replacement file to IRS/MCC.

.04 The following definition has been provided to help identify a replacement:

A replacement is media that IRS/MCC has returned due to format or coding errors encountered during processing. Media returned should receive the most prompt attention. After necessary changes have been made, these files are to be returned to IRS/MCC.

.05 IRS/MCC will not return media after successful processing. Therefore, if the transmitter wants proof that IRS/MCC received a shipment, the transmitter should select a service with tracing capabilities or one that will provide proof of delivery.

.06 IRS/MCC will work with the filers to identify and resolve processing problems. If contacted by IRS/MCC, please respond promptly. IRS/MCC may have information the filers need to correct their files.

.07 Do not use special shipping containers for transmitting data to IRS/MCC. Shipping containers will not be returned.

Sec. 8. Effect on Paper Documents

.01 Magnetic or electronic reporting eliminates the need to submit paper Forms 8851 to IRS except as described in Section 4.01.

.02 Even though the threshold for filing magnetically or electronically is 250 or more MSAs, IRS encourages transmitters to submit all returns magnetically or electronically.

.03 The address for filing paper Forms 8851 is:

Internal Revenue Service Center
Philadelphia, PA 19255

Do NOT send paper Forms 8851 to IRS/MCC except as described in Section 4.01.

.04 Do not send paper Forms 8851 to Philadelphia if the Forms 8851 were filed magnetically or electronically with IRS/MCC.

Sec. 09. Definition of Terms

<i>Element</i>	<i>Description</i>
Account Holder	The owner of the MSA.
Asynchronous Protocols	This type of data transmission is most often used by micro-computers, PCs and some mini-transmissions transfer data at arbitrary time intervals using the start-stop method. Each character transmitted has its own start bit and stop bit. Denotes a blank position. Enter blank(s) when this symbol is used (do not enter the letter "b"). This appears in numerous areas throughout the record descriptions.
Blocked records	Two or more records grouped together between interrecord gaps.
Employer Identification Number (EIN)	A nine-digit number assigned by IRS to a person for Federal tax reporting purposes.
Electronic Filing	Submission of information returns using switched telecommunications network circuits. These transmissions use modems, dial-up phone lines, and asynchronous protocols (see Part C of this publication for specific information on electronic filing).
File	For the purpose of this revenue procedure, a file consists of all records submitted by a transmitter either magnetically or electronically.
Filer	Person or organization who prepares and submits files. May be the trustee and/or transmitter.
Information Reporting Program Bulletin Board System (IRP-BBS)	An electronic bulletin board which provides the ability to transmit information returns via a personal computer (PC) using dial-up modems; provides immediate access to the latest changes, updates, and publications.
IRS/MCC	Internal Revenue Service/ Martinsburg Computing Center

<i>Element</i>	<i>Description</i>
Magnetic Media	Refers to 1/2-inch magnetic tape, tape cartridge, 5 1/4- or 3 1/2-inch diskettes.
Multi-reel/diskette file	A group of tapes or diskettes submitted under one TCC where all media ends with an account holder "B" Record, except for the last media of the file, which ends with a Control Total "C" Record.
Replacement	Media that IRS/MCC has returned due to format errors encountered during processing.
Social Security Number (SSN)	A nine-digit number assigned by the Social Security Administration (SSA) to an individual for tax and wage reporting purposes.
Special Character	Any character that is not a numeral, an alpha, or a blank.
Taxpayer Identification Number (TIN)	May be either a Social Security Number (SSN) or an Employer Identification Number (EIN).
Transmitter Control Code (TCC)	The five-digit code "MSA01" assigned to all filers prior to submitting Forms 8851 magnetically/electronically. This number is inserted in the "A" Record and must be present in the file.
Trustee	Person or organization that is the custodian of the MSA and is required to file Form 8851.

Part B. Magnetic Media Specifications

Sec. 1. General

.01 These specifications prescribe the required format and content of the Trustee "A," Account Holder "B," and Control Total "C" records to be included in the magnetic media file. Usually, IRS/MCC will be able to process any compatible file. Deviations cannot and will not be permitted in any of the data fields.

.02 If you are filing for more than one trustee, each trustee must be reported on a separate tape, tape cartridge, diskette, or in a separate electronic transmission. A separate Form 8851 is required for each.

.03 An external label must appear on each tape, diskette, or cartridge submitted. The following information is needed on the label:

- (a) Type of filing (i.e., Original).
- (b) The tax year of the data (i.e., 1997).
- (c) The trustee's name.
- (d) The five digit Transmitter Control Code "MSA01"
- (e) Operating system software and hardware used to create the file (i.e., IBM.PC/AT-MSD/DOS, Apple MacIntosh/MacWrite V2.2).
- (f) The total number of account holders in the file.
- (g) Trustee's media number. The number assigned to the media by the trustee.

(h) The sequence of each tape or diskette (i.e., 001 of 008, 002 of 008, ..., 008 of 008).
Information provided on the label will assist IRS/MCC in identifying information that is reported and in locating a specific file if it is necessary to return the file to the trustee.

.04 Regardless of the type of media used or if returns are filed electronically, the record length must be 150 positions.

Sec. 2. Tape Specifications

.01 In most instances, IRS/MCC can process any compatible magnetic tape file if the following specifications are met:

- (a) 9-track EBCDIC (Extended Binary Coded Decimal Interchange Code) with a recording density of 1600 or 6250 BPI.
- (b) 9-track ASCII (American Standard Coded Information Interchange) with recording density of 1600 or 6250 BPI.

.02 All compatible tape files must have the following characteristics: 1/2-inch (12.7 mm) wide, computer-grade magnetic tape on reels of up to 2,400 feet (731.52 m) within the following specifications:

- (a) Tape thickness: 1.0 or 1.5 mils, and
- (b) Reel diameter: 10 1/2-inch (26.67 cm), 8 1/2-inch (21.59 cm), 7-inch (17.78 cm), or 6-inch.

.03 The tape records may be blocked subject to the following:

- (a) A block may not exceed 30,000 tape positions.

(b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. Do not pad a block with blanks.

(c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item b above). The block length must be evenly divisible by 150.

(d) Records may not span blocks.

.04 Labeled or unlabeled tapes may be submitted.

.05 Tape header and trailer labels, record marks, and tape marks are all optional. If used, they must conform to the following standards:

(a) Header labels must begin with VOL1, VOL2, HDR1, HDR2, or 1HDR. They must be the first record(s) on the reel immediately before the Trustee "A" Record. Header labels may not exceed 80 characters in length.

(b) Trailer labels must begin 1EOR, 1EOF, EOF1, or EOR1.

They must be the last record(s) on the reel, after the "C" record and tape mark (if a tape mark is used). Trailer labels may not exceed 80 characters in length.

- (c) Tape marks must always appear immediately after the "C" Record. If both header and trailer labels are used, the tape mark must follow the header label and must precede and/or follow the trailer label(s).

Sec. 3. Tape Cartridge Specifications

.01 In most instances, IRS/MCC can process tape cartridges that meet the following specifications:

- (a) Must be IBM 3480, 3490, or AS400 compatible.
- (b) Must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
 - (1) Tape cartridges will be 1/2-inch tape contained in plastic cartridges which are approximately 4-inches by 5-inches by 1-inch in dimension.
 - (2) Magnetic tape will be chromium dioxide particle based 1/2-inch tape.
 - (3) Cartridges must be 18-track or 36-track parallel. (See Note.)
 - (4) Cartridges will contain 37,871 CPI or 75,742 CPI (characters per inch).
 - (5) Mode will be full function.
 - (6) The data may be compressed using EDRC (Memorex) or IDRC (IBM) compression.
 - (7) Either EBCDIC (Extended Binary Coded Decimal Inter-

change Code) or ASCII (American Standard Coded Information Interchange) may be used.

.02 The tape cartridge records defined in this revenue procedure may be blocked subject to the following:

- (a) A block must not exceed 30,000 tape positions.
- (b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's; however, the last block of the file may be filled with 9's or truncated. Do not pad a block with blanks.
- (c) All records, except the header and trailer labels, may be blocked or unblocked. A record may not contain any control fields or block descriptor fields which describe the length of the block or the logical records within the block. The number of logical records within a block (the blocking factor) must be constant in every block with the exception of the last block which may be shorter (see item b above). The block length must be evenly divisible by 150.
- (d) Records may not span blocks.

.03 Tape cartridges may be labeled or unlabeled.

.04 For the purposes of this revenue procedure, the following must be used:

Tape Mark:

- (a) Used to signify the physical end of the recording on tape.
- (b) For even parity, use BCD configuration 001111 (8421).

- (c) May follow the header label and precede and/or follow the trailer label.

Note: Filers should indicate on the external tape label whether the cartridge is 36- or 18-track.

Sec. 4. 5 1/4-inch And 3 1/2-inch Diskette Specifications

.01 To be compatible, a diskette file must meet the following specifications:

- (a) 5 1/4- or 3 1/2-inches in diameter.
- (b) Data must be recorded in standard ASCII code. For 5 1/4-inch diskettes, data may be recorded using EBCDIC if the file is created on an IBM System 36.
- (c) Records must be a fixed length of 150 bytes per record.
- (d) Delimiter character commas (,) must not be used.
- (e) Positions 149 and 150 of each record must contain carriage return/line feed (cr/lf) characters, if applicable.
- (f) Filename of 8851MSA must be used. Do not enter any other data in this field. If a file will consist of more than one diskette, the file name 8851MSA will contain a 3-digit extension. This extension will indicate the sequence of the diskettes within the file. For example, the first diskette will be named 8851MSA.001, the second diskette will be 8851MSA.002, etc.
- (g) A diskette file may consist of multiple diskettes as long as the filenaming conventions are followed.
- (h) Diskettes must meet one of the following specifications:

Capacity	Tracks	Sides/Density	Sector Size
1.44 mb	96tpi	hd	512
1.44 mb	135tpi	hd	512
1.2 mb	96tpi	hd	512
720 kb	48tpi	ds/dd	512
360 kb	48tpi	ds/dd	512
320 kb	48tpi	ds/dd	512
180 kb	48tpi	ss/dd	512
160 kb	48tpi	ss/dd	512

.02 IRS/MCC encourages trustees to use blank or currently formatted diskettes when preparing files. If extraneous data follows the "C" Record, the

file must be returned for replacement.

.03 IRS/MCC prefers that 5 1/4- and 3 1/2-inch diskettes be created using MS/DOS; however, diskettes created using

other operating systems **may be** acceptable. 3 1/2-inch diskettes created on a System 36 or AS400 **are not acceptable**. IRS/MCC has equipment that can

convert diskettes created under virtually any operating system to the appropriate MS/DOS format.

.04 Trustees are encouraged to use high density diskettes. Low density diskettes are acceptable but must be formatted in low density.

Sec. 5. Data Sequence Specifications

.01 In order to be acceptable, records within the file must be in the following sequence:

- (a) A Trustee "A" Record

(b) Account Holder "B" Records

(c) Control Total "C" Record

.02 If you are filing for more than one trustee, each trustee must be reported on a separate tape, tape cartridge, or diskette.

Sec. 6. The Trustee "A" Record-General Field Descriptions and Record Layout

.01 This record identifies the entity preparing and transmitting the file. The first record of a file MUST be a Trustee "A" Record, (preceded only by header labels, if any), and must appear on each tape and cartridge. Otherwise, the file will be returned for replacement. The "A" Record is a fixed length of 150 positions.

Record Name: Trustee "A" Record

Positions	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "A"
2-10	Trustee TIN	9	Required. Enter the Taxpayer Identification Number (TIN), either the Employer Identification Number (EIN) or the Social Security Number (SSN) of the Trustee.
11-50	Trustee Name	40	Required. Enter the trustee's name. Abbreviate if necessary to fit 40-character limit. Omit punctuation if possible. Left-justify and blank fill.
51-90	Trustee Address	40	Required. Enter mailing address of the trustee. Street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Abbreviate as needed to fit 40-character limit. Omit punctuation if possible. Left-justify and blank fill.
91-119	Trustee City	29	Required. Enter the city or town of trustee. If applicable, enter APO or FPO only. Left-justify and blank fill.
120-121	Trustee State	2	Required. Enter two- letter Post Office Code as shown in the list below ONLY. Do NOT spell out the state name.

<i>State</i>	<i>Code</i>	<i>State</i>	<i>Code</i>	<i>State</i>	<i>Code</i>
Alabama	AL	Maryland	MD	South Dakota	SD
Alaska	AK	Massachusetts	MA	Tennessee	TN
Arizona	AZ	Michigan	MI	Texas	TX
Arkansas	AR	Minnesota	MN	Utah	UT
California	CA	Mississippi	MS	Vermont	VT
Colorado	CO	Missouri	MO	Virginia	VA
Connecticut	CT	Montana	MT	Washington	WA
Delaware	DE	Nebraska	NE	West Virginia	WV
District of Columbia	DC	Nevada	NV	Wisconsin	WI
Florida	FL	New Hampshire	NH	Wyoming	WY
Georgia	GA	New Jersey	NJ	American Samoa	AS
Hawaii	HI	New Mexico	NM	Federated States of Micronesia	FM
Idaho	ID	New York	NY	Guam	GU
Illinois	IL	North Carolina	NC	Northern Mariana Islands	MP
Indiana	IN	North Dakota	ND	Marshall Islands	MH
Iowa	IA	Ohio	OH	Palau	PW
Kansas	KS	Oklahoma	OK	Puerto Rico	PR
Kentucky	KY	Oregon	OR	Virgin Islands	VI
Louisiana	LA	Pennsylvania	PA		
Maine	ME	Rhode Island	RI		
		South Carolina	SC		

NOTE: When reporting APO/FPO addresses use the following format:

Example:

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

*AE is the designation for ZIPs beginning with 090–098, AA for ZIP 340, and AP for ZIPs 962–966.

Record Name: Trustee "A" Record-continued

Positions	Field Title	Length	Description and Remarks										
122–130	Trustee ZIP Code	9	Required. Enter the ZIP code of the trustee for all U.S. addresses, U.S. territories or possessions, APO/FPO addresses. For trustees using a five-digit ZIP code, enter the ZIP code in the left-most five positions and zero fill the remaining four positions. For trustees outside the U.S., enter nine zeros only. Do NOT blank fill.										
131–135	Transmitter Control Code	5	Required. Enter your five-digit Transmitter (TCC) Control Code, "MSA01." This is the TCC assigned to all filers who report Form(s) 8851 magnetically/electronically.										
136	Report Period	1	Required. Identify the tax period for which the Form 8851 is being filed by entering the appropriate indicator from the list below: <table> <tr> <td><i>Tax period</i></td> <td><i>Indicator</i></td> </tr> <tr> <td>April 30, 1997</td> <td>1</td> </tr> <tr> <td>June 30, 1997</td> <td>2</td> </tr> <tr> <td>June 30, 1998</td> <td>3</td> </tr> <tr> <td>June 30, 1999</td> <td>4</td> </tr> </table>	<i>Tax period</i>	<i>Indicator</i>	April 30, 1997	1	June 30, 1997	2	June 30, 1998	3	June 30, 1999	4
<i>Tax period</i>	<i>Indicator</i>												
April 30, 1997	1												
June 30, 1997	2												
June 30, 1998	3												
June 30, 1999	4												
137–148	Blanks	12	Enter Blanks.										
149–150	Blanks or Carriage Return/Line Feed (cr/lf)	2	Enter blanks or Carriage Return/ Line Feed(cr/lf).										

Trustee "A" Record Layout

Record Type "A"	Trustee TIN	Trustee Name	Trustee Address	Trustee City	
1	2–10	11–50	51–90	91–119	
Trustee State	Trustee ZIP Code	Transmitter Control Code (TCC) "MSA01"	Report Period	Blanks	Blanks or Carriage Return/Line Feed
120–121	122–130	131–135	136	137–148	149–150

Sec. 7. Account Holder "B" Record-General Field Descriptions and Record Layout

.01 The "B" record contains the account holder information. The format of the "B" record will remain constant and is a fixed length of 150 positions.

Record Name: Account Holder "B" Record

Positions	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "B."
2–10	Account Holder's Identification Number (TIN)	9	Required. Enter the nine-digit Taxpayer Identification Number (TIN) (EIN or SSN) of the Account Holder. Do NOT enter blanks, hyphens, or alpha characters. A TIN consisting of all the same digit (e.g., 11111111) is not acceptable.
11–50	Account Holder Name	40	Required. Enter the name of the account holder. Abbreviate as needed. Left justify and blank fill.

Record Name: Account Holder "B" Record

Positions	Field Title	Length	Description and Remarks
51	Previously Uninsured Indicator	1	Required. Enter a code from the list below to indicate whether or not the account holder was previously uninsured. For a definition of "Previously Uninsured", please see Form 8851. <i>Condition</i> <i>Code</i> Previously uninsured 1 Previously insured 0
52	Excludable Indicator	1	Required. Enter a code from the list below to indicate whether the account holder is excludable. For a definition see Form 8851. <i>Condition</i> <i>Code</i> Excludable 1 Not excludable 0
53-148	Blanks	96	Enter blanks.
149-150	Blank or Carriage Return/ Line Feed	2	Enter blanks or carriage return/ line feed (CR/LF).

Account Holder "B" Record Layout

Record Type "B"	Account Holder TIN	Account Holder Name	Previously Uninsured Indicator
1	2-10	11-50	51
Excludable Indicator	Blanks	Blanks or Carriage Return/ Line Feed	
52	53-148	149-150	

Sec. 8. The Control Total "C" Record-General Field Descriptions and Record Layout

.01 Enter a "C" Record after the last "B" Record submitted for a particular Trustee "A" Record. The "C" Record serves as a summary of the preceding "B" Records' data, and enables IRS to cross check the correctness of information received.

.02 A "C" Record may only be followed by "B" Records reported for a trustee, or by a tape mark and/or trailer label when more reels follow this reel. The "C" Record can be the last record on the file.

.03 Each "C" Record has a fixed length of 150 positions.

.04 If the field is not applicable, allow for the field by entering blanks or zeros as instructed.

Record Name: Control Total "C" Record

Positions	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "C."
2-7	Number of Account Holders	6	Required. Enter the total number of account holders being reported. Right justify and zero fill.
8-13	Previously Uninsured	6	Enter the total number of account holders that were previously uninsured. Right justify and zero fill.
14-19	Excludable	6	Enter the total number of excludable account holders being reported. Right justify and zero fill.
20-148	Blanks	129	Enter blanks.
149-150	Blank or Carriage Return/ Line Feed	2	Enter blanks or carriage return/line feed (CR/LF).

"C" Record Layout

Record Type "C"	Number of Account Holders	Previously Uninsured	Excludable
1	2-7	8-13	14-19
Blanks	Blanks or Carriage Return/Line Feed (CR/LF)		
20-148	149-150		

Part C. Asynchronous (IRP-BBS) Electronic Filing Specifications

Sec. 1. General

.01 Asynchronous electronic filing of Form(s) 8851 is offered as an alternative to magnetic media (tape, tape cartridge, or diskette) or paper filing, but is not a requirement. Electronic filing using the Information Reporting Program Bulletin Board System (IRP-BBS) will fulfill the magnetic media requirements for those filers who are required to file magnetically. It may also be used by those payers who are under the filing threshold requirement, but would prefer to file their information returns this way. If the original file was sent magnetically, but was returned for replacement, the replacement may be transmitted electronically.

.02 The electronic filing of information returns is not affiliated with the Form 1040 electronic filing program. These two programs are totally independent, and filers must obtain separate approval to participate in each of them. All inquiries concerning the electronic filing of information returns should be directed to IRS/MCC. IRS/MCC personnel cannot answer questions or assist taxpayers in the filing of Form 1040 tax returns. Filers with questions of this nature will be directed to the Taxpayer Service toll-free number (1-800-829-1040) for assistance.

.03 Filers participating in the electronic filing program for Form(s) 8851 will submit their returns to IRS/MCC by way of modems and not through magnetic media or paper filing.

.04 The formats of the "A," "B," and "C" Records are the same for electronically filed records as they are for 5 1/4- and 3 1/2-inch diskettes, tapes, and tape cartridges. For electronically filed documents, each transmission is considered a separate file.

Sec. 2. Electronic Filing Approval Procedure

.01 Filers must send a Form 8851 to IRS/MCC **prior** to filing their Form(s) 8851 electronically. Only trustee information should be provided on the Form 8851 when filing electronically. Please annotate the Form 8851 with "Electronic Filing" to indicate the method of filing. The Form 8851 may also be faxed to IRS/MCC in order to expedite electronic processing. The fax number is (304) 264-5602.

.02 With all passwords, it is the user's responsibility to remember the pass-

word and not allow the password to be compromised. However, if filers do forget their password, call (304) 263-8700 for assistance. **Note: Passwords on the IRP-BBS are case sensitive.**

Sec. 3. Electronic Submissions

.01 Electronically filed information may be submitted to IRS/MCC 24 hours a day, 7 days a week. Technical assistance will be available Monday through Friday between 8:30 a.m. and 4:30 p.m., Eastern Time by calling (304) 263-8700.

.02 Filers may submit as many documents as they choose electronically. Filers are allowed 240 minutes a day; however, more time may be requested if needed.

.03 Data compression is encouraged when submitting information returns by way of the IRP-BBS. MCC has the ability to decompress files created using several popular software compression programs such as ARC, LHARC, and PKZIP. Software data compression can be done alone or in conjunction with V.42bis hardware compression. **Transmission time can be reduced by as much as 85 percent when data compression is used; therefore, it is highly recommended.**

The time required to transmit information returns electronically will vary depending on the modem speed and the type of data compression used, if any.

.04 Files submitted to IRP-BBS must have a unique filename. The trustee will be contacted after receipt of the Form 8851 indicating the desire to file electronically. It is necessary for the trustee to record the upload date, time, and filename. This information will be needed by MCC in order to identify the file if assistance is required.

Sec. 4. Transmittal Requirements

.01 If you wish to file electronically, complete Form 8851 above line "a" (trustee's information only) and send it to:

If by Postal Service: 

Internal Revenue Service
P.O. Box 879, MS360
Kearneysville, WV 25430

or

If by truck or air freight: 
IRS-Martinsburg Computing Center
ATTN: Electronic Filing Coordinator
Route 9 and Needy Road, MS366
Martinsburg, WV 25401

When the form is received, you will be contacted by the Electronic Filing

Coordinator with instructions on how to transmit your file. No return is considered filed until a Form 8851 is received by IRS/MCC.

.02 Form 8851 can be ordered by calling the IRS toll free forms and publication order number 1-800-TAX-FORM, (1-800-829-3676). The form may also be obtained from the Internet [Http://WWW.IRS.USTREAS.GOV.T](http://WWW.IRS.USTREAS.GOV.T). The form may be computer-generated; however, all of the trustee information requested on the original form must be on the computer-generated form.

.03 If you are submitting files for more than one trustee, you must send a separate Form 8851 for each trustee. Each trustee's information must be submitted in a separate transmission.

Sec. 5. Information Reporting Program Bulletin Board System (IRP-BBS) Specifications

.01 The IRP-BBS is an electronic bulletin board system available to filers of information returns. In addition to filing information returns electronically, the IRP-BBS provides other capabilities. Some of the advantages of IRP-BBS are as follows:

- (1) Immediate access to the latest changes and updates that affect the Information Reporting Program at IRS/MCC (program, legislative, etc.).
- (2) Access to publications, such as the Publication 1220, as soon as they are available.
- (3) Capability to communicate with IRS/MCC personnel.
- (4) Ability to retrieve information and files applicable to the IRP-BBS.

.02 The IRP-BBS is available for public use and accessible using various personal computer communications equipment. A TCC is not needed to access those portions of the IRP-BBS that contain forms and publications or to leave questions or messages for IRS/MCC personnel.

.03 Contact the IRP-BBS by dialing (304) 264-7070. The communication software settings for IRP-BBS are:

- No parity
- Eight data bits
- One stop bit
- Full duplex

The communication software should be set up to use the fastest speed allowed by the filer's modem.

.04 Due to the large number of communication products available, it is impossible to provide specific information on a particular software package or hardware configuration. Filers should contact their software or hardware supplier for assistance.

.05 IRP-BBS software provides a menu-driven environment allowing access to different parts of IRP-BBS. Whenever possible, IRS/MCC personnel will provide assistance in resolving any communication problems with IRP-BBS.

.06 IRP-BBS can be accessed at speeds from 1200 to 28,800 bps. The speed is automatically negotiated for connection at the speed of the calling modem. The communication standards supported include Industry Standard 212A, V.22bis, V.32, V.32bis, V.34, and V.FC. Point-to-point error control is supported using the V.42 ITU-T standard or MNP 2-4. Data compression is supported using V.42bis ITU-T standard or MNP5.

Sec. 6. IRP-BBS First Time Logon Procedures

.01 The following information will be requested to set up the filer's user profile when logging onto the IRP-BBS for the first time.

(A) Enter the letter, that corresponds to the filer's terminal, from the following:

- <A> IBM PC
- IBM w/ANSI
- <C> Atari
- <D> ADM-3
- <E> H19/Z19/H89
- <F> Televid 925
- <G> TRS-80
- <H> Vidtex
- <I> VT-52
- <j> VT-100

<CR> if none of the above

Most PCs, clones, etc., will select the IBM PC emulation. Machines with color, CGA, EGA, or VGA should select IBM w/ANSI.

(B) Upper/lower case, line feed needed, O (zero) nulls after each <CR>, do you wish to modify this? (Most users answer no.)

This is the end of the Revenue Procedure for reporting Forms 8851, magnetically/electronically.