

For Further Information on Electronic Funds Transfer

For information on the Treasury's electronic funds transfer system — the Electronic Federal Tax Payment System (EFTPS) — or to get a form to enroll in EFTPS, call either of the two Treasury Financial Agents for EFTPS at (800) 945-8400 or (800) 555-4477. Taxpayers may also request enrollment forms by calling the Service Distribution Center at (800) 829-3676.

Drafting Information

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26 CFR 601.602: Tax Forms and Instructions. (Also Part 1, § 6302; 31.6302-1.)

Rev. Proc. 97-33

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SECTION 1. PURPOSE

This revenue procedure provides taxpayers with information about the Electronic Federal Tax Payment System (EFTPS). EFTPS is an electronic remittance processing system for making federal tax deposits (FTDs) and federal tax payments (FTPs). EFTPS is the successor electronic funds transfer (EFT) system to TAXLINK described in Rev. Proc. 94-48, 1994-2 C.B. 694.

SECTION 2. BACKGROUND

.01 Section 6302(c) of the Internal Revenue Code provides that the Secretary of the Treasury (Secretary) may authorize Federal Reserve banks, and incorporated banks and other financial institutions that are depositories or financial agents of the United States, to receive any tax imposed under the internal revenue laws, in such manner, at such times, and under such conditions as the Secretary may prescribe. Section 6302(c) also provides that the Secretary shall prescribe the manner, times, and conditions under which the receipt of such tax by such banks and other financial institutions is to be treated as a payment of such tax to the Secretary.

.02 Section 6302(h) requires the Secretary to establish an EFT system to collect the FTDs of certain taxpayers. TAXLINK and its successor, EFTPS, are the EFT systems developed by the Secretary to collect federal taxes. The TAXLINK system will terminate on July 15, 1997. All taxpayers making FTDs or FTPs by EFT must use EFTPS after July 15, 1997.

.03 Some taxpayers are required by regulations issued under § 6302(h) to make FTDs using an EFT system. See § 31.6302-1(h)(2)(i)(A) of the Employment Taxes and Collection of Income Tax at Source Regulations. Taxpayers not required to make FTDs using an EFT system may choose to do so voluntarily. Taxpayers also may choose to make FTPs using EFTPS.

.04 All taxpayers participating in EFTPS must comply with this revenue procedure.

.05 The two primary payment options in EFTPS are an Automated Clearing House (ACH) debit entry and an ACH credit entry. Taxpayers may also use the Electronic Tax Application (ETA) to accommodate their business requirements and meet their FTD and FTP obligations. These payment options are described in sections 7, 8, and 9 of this revenue procedure.

.06 Taxpayers participating in EFTPS must ensure that their funds are remitted on a timely basis. See § 31.6302-1(h)(8) for rules regarding when an FTD remitted by EFT is deemed made. In the case of FTPs remitted by EFT, see § 31.6302-1(h)(9) for rules regarding when the tax is deemed paid.

.07 A taxpayer required by regulations to make an FTD by EFT may not use Form 8109, Federal Tax Deposit Coupon, to make an FTD. If the taxpayer is unable to make a timely FTD using an ACH debit entry or an ACH credit entry, the taxpayer may use ETA to make a timely FTD. If a taxpayer is a voluntary participant in EFTPS (i.e., a participant not required by regulations to make an FTD by EFT) and is unable, for any reason, to make an FTD using EFTPS or chooses not to use EFTPS to make an FTD, the taxpayer may make a timely FTD by using Form 8109.

.08 If an FTD is late, the taxpayer is subject to the penalty for failure to timely deposit unless the taxpayer establishes reasonable cause for that failure. See Rev. Rul. 94-46, 1994-2 C.B. 278.

.09 EFTPS does not change the computation of tax liability, interest or penalties, or FTD or FTP due dates.

SECTION 3. DEFINITIONS

.01 The definitions provided in this section will be used for EFTPS.

.02 AUTOMATED CLEARING HOUSE (ACH). "Automated Clearing House" is a funds transfer system, governed by the ACH Rules (the Operating Rules and the Operating Guidelines published by National Automated Clearing House Association (NACHA)), that provides for the interbank clearing of electronic entries for participating financial institutions.

.03 ACH CREDIT ENTRY. An "ACH credit entry" is a transaction in which a financial institution, upon instructions from a taxpayer, originates an FTD or FTP to the appropriate Department of the Treas-

sure (Treasury) account through the ACH system. See section 8 of this revenue procedure for a description of an ACH credit entry.

.04 ACH DEBIT ENTRY. An "ACH debit entry" is a transaction in which one of the Treasury Financial Agents, upon instructions from a taxpayer, instructs the taxpayer's financial institution to withdraw funds from the taxpayer's account for an FTD or FTP and to route the FTD or FTP to the appropriate Treasury account through the ACH system. See section 7 of this revenue procedure for a description of an ACH debit entry.

.05 CASH CONCENTRATION OR DISBURSEMENT+ TAX PAYMENT ADDENDA RECORD (CCD+ TXP). The "CCD+ TXP" is NACHA's tax payment convention that will be used to facilitate the transmission of the tax payment information associated with an ACH credit entry to the appropriate Financial Agent. This convention consists of the CCD+ electronic funds transfer transaction and an addenda record for tax payments identified by the three characters, "TXP". The ACH TXP addenda record includes the Taxpayer Identification Number (TIN) (*i.e.*, Employer Identification Number (EIN), IRS Individual Taxpayer Identification Number (ITIN), or Social Security Number (SSN)), the tax type code, the tax period end date, and the FTD or FTP amount.

.06 ELECTRONIC FUNDS TRANSFER (EFT). An "EFT" is any transfer of funds, other than a transaction originated by check, draft, or similar paper instrument, which is initiated through an electronic terminal, telephonic instrument, computer, or magnetic tape so as to order, instruct, or authorize a financial institution or other financial intermediary to debit or credit an account.

.07 ELECTRONIC TAX APPLICATION (ETA). "ETA" (also referred to as "Same Day Payment") is a subsystem of EFTPS that receives, processes, and transmits an FTD or an FTP and the related tax payment information for taxpayers that make same day payments through Fedwire value transfers, Fedwire non-value transactions, and Direct Access transactions. See section 9 of this revenue procedure for information on the ETA process. For more information about ETA payments, taxpayers should contact their financial institutions.

.08 EMPLOYER IDENTIFICATION NUMBER (EIN). An "EIN" is a unique nine digit taxpayer identifying number issued by the Internal Revenue Service to business taxpayers for the purpose of reporting tax related information.

.09 FEDERAL RESERVE BANK (FRB). The "FRB" is the U.S. Government's fiscal agent. The FRB also processes ACH transactions to a commercial financial institution account or to a Treasury account.

.10 FRB HEAD OFFICE LOCAL ZONE TIME. "FRB Head Office Local Zone Time" is the local zone time of the FRB head office through which a financial institution, or its authorized correspondent bank, sends a same-day payment.

.11 FINANCIAL AGENT. For purposes of EFTPS, a "Financial Agent" (also referred to as a "Treasury Financial Agent") is a financial institution that is designated as an agent of Treasury. The Secretary has designated NationsBank and First National Bank of Chicago (First Chicago) to be the Financial Agents for EFTPS. A Financial Agent processes EFTPS enrollments, receives FTD and FTP information, originates ACH debit entries upon instructions from taxpayers, and provides customer service assistance for EFTPS enrollment and payment information.

.12 IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN). An "ITIN" is a taxpayer identifying number issued by the Service to an alien individual who is ineligible to receive an SSN for the purpose of reporting tax related information.

.13 PRENOTIFICATION ACH CREDIT. "Prenotification ACH credit" is a process whereby a taxpayer's financial institution originates a zero dollar entry to the appropriate Treasury Routing Transit Number (RTN) to verify the Treasury RTN, the Treasury's account number, and the taxpayer's TIN. See section 8.02 of this revenue procedure.

.14 PRENOTIFICATION ACH DEBIT. "Prenotification ACH debit" is a process whereby the appropriate Financial Agent originates a zero dollar entry to the taxpayer's financial institution to verify the RTN of the taxpayer's financial institution, the taxpayer's account number, and the account type. See section 4.03 of this revenue procedure.

.15 TAXPAYER IDENTIFICATION NUMBER (TIN). A "TIN" is a taxpayer identifying number assigned to a taxpayer for the purpose of reporting tax related information. A TIN includes an EIN, ITIN, or SSN.

SECTION 4. ENROLLMENT

.01 An EFTPS applicant should submit its completed Form 9779, EFTPS Business Enrollment Form, or Form 9783, EFTPS Individual Enrollment Form, to the EFTPS Enrollment Processing Center at the address provided in the applicable form instructions at least ten weeks in advance of the first FTD or FTP due date for which it intends to use EFTPS. As part of completing the enrollment form, the taxpayer may choose to use the ACH debit entry and/or ACH credit entry payment option(s). See section 7 of this revenue procedure for information on the ACH debit entry payment option, and section 8 for information on the ACH credit entry payment option.

.02 A taxpayer may request an enrollment form by calling a Financial Agent at one of the numbers listed in section 12.01 of this revenue procedure or the IRS Distribution Center at (800) TAX-FORM ((800) 829-3676). A taxpayer should request an enrollment form at least four weeks in advance of the time the form needs to be submitted.

.03 The Financial Agent will verify the accuracy of the enrollment information and enter the verified enrollment information in its enrollment record database. As part of the verification process for those taxpayers who choose the ACH debit entry, the Financial Agent will originate a prenotification ACH debit.

.04 When the enrollment process is completed, the Financial Agent will notify the taxpayer that it is enrolled in EFTPS by sending the taxpayer a Form 9787, Business Confirmation/Update Form, or Form 9789, Individual Confirmation/Update Form and an EFTPS Payment Instruction Booklet that will contain information on ACH credit and debit transactions, and information on ETA under the heading "Same Day Payments." A Personal Identification Number (PIN) will be mailed to the taxpayer separately from the enrollment confirmation package.

.05 If a taxpayer attempts to make an FTD or FTP through EFTPS before the taxpayer receives Form 9787 or Form 9789, the FTD or FTP generally will be rejected

and the taxpayer may be subject to a penalty for a late FTD or FTP. Further, a taxpayer cannot make an FTD or FTP using an ACH debit transaction without a PIN.

SECTION 5. ASSIGNMENT TO A FINANCIAL AGENT

Each Financial Agent has responsibility for certain geographic locations as listed below. A taxpayer's assignment to a Financial Agent is based on the location of the principal financial institution that will be electronically transmitting FTDs and/or FTPs for the taxpayer.

<i>NationsBank</i> (800) 555-4477	<i>First Chicago</i> (800) 945-8400
Alabama	Alaska
American Samoa	California (except Los Angeles, Orange, San Bernardino, Riverside, San Diego, and Imperial counties)
Arizona	Colorado
Arkansas	Connecticut
California (Los Angeles, Orange, San Bernardino, Riverside, San Diego, and Imperial counties only)	Hawaii
Commonwealth of the Northern Mariana Islands	Idaho
Commonwealth of Puerto Rico	Illinois
Delaware	Indiana
District of Columbia	Iowa
Florida	Kansas
Georgia	Maine
Guam	Massachusetts
Kentucky	Michigan
Louisiana	Minnesota
Maryland	Missouri
Mississippi	Montana
Nevada	Nebraska
New Mexico	New Hampshire
North Carolina	New Jersey
Ohio	New York
Oklahoma	North Dakota
Pennsylvania	Oregon
South Carolina	Rhode Island
Tennessee	South Dakota
Texas	Utah
Virgin Islands	Vermont
Virginia	Washington
West Virginia	Wisconsin
	Wyoming
	Foreign countries

SECTION 6. TIMELY INITIATION OF FTD OR FTP

.01 A taxpayer must ensure that the FTD or FTP is timely made. Publication

509, Tax Calendars, lists the due dates for FTDs and FTPs.

.02 A taxpayer choosing the ACH debit entry payment option may access the EFTPS Voice Response System 24 hours a day, seven days a week, or use the PC Tax Payment software application. However, the taxpayer must initiate its ACH debit entry payment before 8:00 p.m. Eastern Time of the last business day prior to the FTD or FTP due date.

.03 A taxpayer choosing the ACH credit entry payment option must determine whether its financial institution offers the ACH credit entry payment option and when the taxpayer must initiate an ACH credit entry that will settle on or before the FTD or FTP due date.

SECTION 7. ACH DEBIT ENTRY

.01 To initiate a timely ACH debit entry, a taxpayer must contact the Financial Agent by 8:00 p.m. Eastern time of the last business day prior to the FTD or FTP due date. A business taxpayer may arrange an ACH debit entry up to 30 calendar days in advance of the due date. An individual taxpayer may arrange an ACH debit entry up to 105 calendar days in advance of the due date.

.02 In order to initiate an ACH debit entry, a taxpayer must furnish the Financial Agent with the taxpayer's TIN and PIN. The Service does not have access to the taxpayer's PIN and, therefore, cannot initiate an ACH debit entry from the taxpayer's account.

.03 After a taxpayer initiates an ACH debit entry, the Financial Agent will validate the payment information and issue an acknowledgment number to the taxpayer. The acknowledgment number verifies when the necessary payment information was received by a Financial Agent but does not constitute proof of payment. See section 10 of this revenue procedure regarding proof of payment.

.04 Pursuant to the taxpayer's instructions, the Financial Agent, on the date designated by the taxpayer, will instruct the taxpayer's financial institution to originate the transfer of funds from the taxpayer's account to the appropriate Treasury account. The Financial Agent also will transmit the related payment data, supplied by the taxpayer, to the Service for posting to the taxpayer's account(s).

.05 The Service will deem an ACH debit entry to have been made at the time of the debit (*i.e.*, when the amount is withdrawn from the taxpayer's account and not returned or reversed).

.06 When a timely ACH debit entry cannot be made, a taxpayer may instruct the Financial Agent to complete the transaction at the next opportunity to submit an ACH debit entry. The taxpayer may also use the ACH credit entry payment option or ETA. See section 8 of this revenue procedure regarding the use of an ACH credit entry and section 9 regarding the use of ETA. A taxpayer that is not required to use EFT for FTDs may use the paper FTD coupon system. To avoid penalties, the FTD or FTP must be received by an appropriate means on or before the FTD or FTP due date.

.07 The ACH Rules will govern ACH debit entry returns and reversals.

SECTION 8. ACH CREDIT ENTRY

.01 If a taxpayer chooses the ACH credit entry payment option to make an FTD or FTP, the taxpayer may use any financial institution capable of originating an ACH credit entry.

.02 For each TIN used by a taxpayer in making an FTD or FTP by an ACH credit entry, the taxpayer should request that its financial institution originate a prenotification ACH credit. See section 3.13 of this revenue procedure. The taxpayer's financial institution should not originate an ACH credit entry until the financial institution has successfully completed the prenotification process. A prenotification ACH credit will verify the taxpayer information in the TXP addenda record, thereby minimizing the possibility that an ACH credit entry will be rejected.

.03 If the prenotification ACH credit is rejected, the financial institution should not originate an ACH credit entry for the taxpayer until the financial institution has successfully completed the prenotification process.

.04 To initiate a timely ACH credit entry, a taxpayer must take into account its financial institution's deadline for originating an ACH credit entry.

.05 If the taxpayer timely and accurately requests an ACH credit entry, the taxpayer's financial institution is responsible for the timely origination of the ACH credit entry with the appropriate

Treasury account number and the correct format.

.06 When a timely ACH credit entry cannot be made, a taxpayer may instruct the financial institution to complete the transaction at the next opportunity to submit an ACH credit entry or use ETA. The taxpayer may also initiate an ACH debit entry if enrolled for that payment option. See section 7 of this revenue procedure regarding the use of an ACH debit entry and section 9 regarding the use of ETA. A taxpayer that is not required to use EFT for FTDs may use the paper FTD coupon system. To avoid penalties, the FTD or FTP must be received by an appropriate means on or before the FTD or FTP due date.

.07 The Financial Agent will receive and process the ACH credit entry information. The Financial Agent will compare the transaction's remittance detail in the CCD+ TXP addenda with the taxpayer's enrollment record data. If they match, the Financial Agent will send the FTD or FTP information to the Service for posting to the taxpayer's account(s).

.08 If the Financial Agent cannot identify the taxpayer, the ACH credit entry will be returned to the originating financial institution.

.09 Failure to provide correct, complete, and properly formatted information may cause an ACH credit entry to be returned. In the event of a return, a taxpayer may instruct the financial institution to submit a corrected ACH credit entry at the next opportunity or use ETA. The taxpayer may also initiate an ACH debit entry if enrolled for that payment option. A taxpayer that is not required to use EFT may also use the paper FTD coupon system.

.10 An ACH credit entry that is not returned or reversed will be deemed made at the time that the funds are paid into the appropriate Treasury account.

.11 The ACH Rules will govern ACH credit entry returns and reversals.

SECTION 9. ELECTRONIC TAX APPLICATION (ETA)

.01 Taxpayers may use ETA (as defined in section 3.07) to make a timely FTD or FTP. Taxpayers should contact their financial institution to determine if the financial institution is capable of making an ETA payment.

.02 After the EFTPS enrollment process is completed, the Financial Agent will send the taxpayer an EFTPS Payment Instruction Booklet that includes additional ETA information under the heading "Same Day Payments."

.03 The Service generally will deem an ETA payment to have been made on the date the payment is received by the FRB. Taxpayers should contact their financial institutions to determine their deadline for initiating ETA payments for a particular day. ETA payments received by the FRB after the deadline set forth in the Treasury Financial Manual, Volume IV (IV TFM), will be recorded as received the following business day. Currently, the deadline in IV TFM is 2:00 p.m. FRB Head Office Local Zone Time. If a payment is not accepted, the payment must be re-originated using ETA or any other permissible payment method.

SECTION 10. PROOF OF PAYMENT

.01 For an ACH debit or credit entry, a statement prepared by the taxpayer's financial institution showing a transfer (that is, a decrease to the taxpayer's account balance) will be accepted as proof of payment if the statement:

(1) shows the amount and the date of the transfer; and

(2) identifies the U.S. Government as the payee.

.02 For an ETA payment, taxpayers may request that their financial institution obtain a statement from the FRB that executed the transfer. This statement will be accepted as proof of payment if the statement:

(1) shows the amount and the date of the transfer; and

(2) identifies the U.S. Government as the payee.

.03 For purposes of this section, statements prepared by a financial institution include statements prepared by a third party that is contractually obligated to prepare statements for the financial institution.

SECTION 11. REFUNDS

No refunds of FTDs or FTPs will be made through EFTPS. However, a refund request may be made using existing tax refund procedures. If a taxpayer's error results in a significant hardship, the taxpayer may contact the Service at (800) 829-1040 for assistance.

SECTION 12. ENROLLMENT FORMS - AND ADDITIONAL INFORMATION ABOUT EFTPS

.01 Taxpayers may obtain enrollment forms and additional information by calling EFTPS Customer Service at (800) 945-8400 (First Chicago) or (800) 555-4477 (NationsBank). Taxpayers may also request enrollment forms by calling the IRS Distribution Center at (800) TAX-FORM ((800) 829-3676).

.02 Financial institutions that would like additional information about EFTPS may write to:

Financial Services Division
Financial Management Service
401 14th Street, SW, 3rd Floor
Washington, DC 20227

or may call (202) 874-6580 (not a toll-free number).

SECTION 13. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 94-48 is obsolete for FTDs or FTPs made after July 15, 1997.

SECTION 14. EFFECTIVE DATE

This revenue procedure is effective on July 11, 1997.

SECTION 15. PAPERWORK REDUCTION ACT

The collections of information contained in this revenue procedure have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1546.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

The collections of information in this revenue procedure are in section 10 of this revenue procedure. This information is required to implement EFTPS, and verify that taxpayers have met their obligations to pay their taxes and make FTDs by EFT. This information will be used to credit taxpayers' accounts for FTDs and FTPs made through EFTPS. The collections of information in section 10 of this revenue procedure are mandatory. The likely respondents are individuals, state or local governments, farms, business or other

for-profit institutions, federal agencies or employees, nonprofit institutions, and small businesses or organizations.

In 1999, the estimated total annual reporting and recordkeeping burden will be 690,000 hours.

The estimated annual burden per respondent and recordkeeper will vary from 15 minutes to 45 minutes, depending on individual circumstances, with an estimated average of 30 minutes. The estimated number of respondents and recordkeepers is 1,380,000.

The estimated annual frequency of responses is on occasion.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

NOTE:

Following is a list of related instructions and forms for filing Information Returns Magnetically/Electronically:

- ▶ 1997 Instructions for Forms 1099, 1098, 5498, and W-2G
- ▶ Form 4419 — Application for Filing Information Returns Magnetically/Electronically
- ▶ Form 4804 — Transmittal of Information Returns Reported Magnetically/Electronically
- ▶ Form 4802 — Transmittal of Information Returns Reported Magnetically/Electronically (*Continuation*)
- ▶ Form 8508 — Request for Waiver From Filing Information Returns on Magnetic Media (Forms W-2, W-2G, 1042-S, 1099 Series, 5498, and 8027)
- ▶ Form 8809 - Request for Extension of Time To File Information Returns (For Forms W-2, W-2G, 1042-S, 1098, 1099, and 5498)
- ▶ Notice 210 — Preparation Instructions for Media Label

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Use this revenue procedure to prepare Tax Year 1997 information returns for submission to Internal Revenue Service (IRS) using any of the following:

- Magnetic Tape
- Tape Cartridge
- 8mm, 4mm, and Quarter Inch Cartridges
- 5 1/4-inch Diskette
- 3 1/2-inch Diskette
- Electronic Filing
 - (Bisynchronous)
 - (Asynchronous)

Caution to filers:

Format changes to accommodate Year 2000 will occur for TY98 in calendar year 1999.

Treasury has mandated that all electronic year dates exchanged with non-IRS organizations, both government and private, both input and output, shall adhere to the following:

- All Gregorian date formats will be in the format 'YYYYMMDD'.
- All other year date formats (e.g., Julian, Tax Period, Cycle Dates) will expand representations from 2-digit year to 4-digit year: 'YYYY'.

In compliance with Year 2000 changes, the current bisynchronous electronic filing communications package will be changed in the future.

Please read this publication carefully. Persons or businesses required to file information returns may be subject to penalties for failure to file or include correct information if they do not follow the instructions in this revenue procedure.

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