

MASSACHUSETTS DEPARTMENT OF REVENUE

INSTRUCTIONS FOR THE ANNUAL PROVIDER INFORMATION FORM (APIF)

**1. Who is subject to the reporting requirements of the law?**

Section 47 A, Chapter 62C of Massachusetts General Laws, requires agencies and subdivisions of the Commonwealth to furnish to the Commissioner of Revenue an annual report of all providers who have furnished goods, services or real estate to an agency or subdivision during the preceding fiscal year, under contracts or other agreements which, taken together, require the agency or subdivision to pay the provider five thousand dollars or more during the preceding fiscal year.

**2. Who is exempt from the reporting requirements?**

Any town or district having a population of less than five thousand is not required to file an annual report with respect to providers.

**3. Who is a provider?**

A provider is any person who has agreed to furnish goods, services or real estate to any agency or subdivision of the Commonwealth.

**4. Filing Requirements**

**a) How to File**

Before the end of each fiscal year, agencies and subdivisions of the Commonwealth will receive an Annual Provider Information Form (APIF). Agencies and subdivisions must complete and file the Form APIF. The form is now available at [www.mass.gov/dor](http://www.mass.gov/dor), under Cities and Towns. If you can not list all of your providers in the Form APIF, you may report additional providers on additional sheets, noting page numbers (e.g., page 1 of 3, page 2 of 3 etc.) Also, you may use your own sheets in place of Form APIF as long as each sheet contains the name of the agency or subdivision and all data is listed in the same format as Form APIF. If the web site version of the Form APIF is used, it must be printed, signed and sent through US Mail.

**b) Where to File**

Department of Revenue, Compliance Division, REAP Unit  
PO BOX 7021  
Boston, MA 02204

**c) When to File**

The annual report must be submitted by August 1<sup>st</sup> of each year for the preceding fiscal year.

**5. Information To Be Contained In An Annual Report**

- a) The provider's name (last name first, first name and middle initial) and address (street, city or town and zip code) must be entered in the first column. i.e. Brown, Arthur J., 100 Cambridge Street, Boston, MA 02204.

If the provider is a business, list individual owner, name of partnership or corporation and business name if different. i.e. Acme Products, Inc. d/b/a/Acme Business Center.

- b) The provider's social security or federal identification number must be entered in the second column.
- c) The provider's identification or account number assigned by the agency or subdivision must be entered in the third column.
- d) The total amount of dollars paid to the provider in previous fiscal year (7/1 to 6/30) by the agency or subdivisions must be entered in the fourth column,

MAGNETIC TAPE AND/OR DISKETTE SPECIFICATIONS  
for FORM APIF

MAGNETIC TAPE SPECIFICATIONS FOR REPORTING REAP INFORMATION

The Commissioner of Revenue has authorized the Department of Revenue to accept REAP reporting information on magnetic tapes.

Record specifications are shown below.

Specific instructions:

1. Each reel of tape must be externally identified with a stick-on-label giving agency or subdivision, name, year, tape density and parity, blocking factor and reel sequence number. If an internal label is included, it must be externally noted on the tape. Please include a tape dump of the first (100) records with each tape sent.
2. A transmittal letter giving the number of reels and indicating if labeled or unlabeled must be mailed to Massachusetts Department of Revenue, Compliance Division, REAP Unit, PO Box 7021, Boston, MA 02204. A copy of the transmittal letter must accompany the shipment of magnetic tapes. Also, include an address label for returning the magnetic tape to you. The tape container(s) and mailing container should be durable enough to protect the shipment in transit and be suitable for use in returning the magnetic tape to you. All possible care will be given to safeguard the reels of tape while they are in our custody, but the Department of Revenue cannot assume responsibility for loss or damage in transit.
3. All record entries must be left justified within each field.

**NO DEVIATIONS FROM THESE SPECIFICATIONS WILL BE ALLOWED**

TAPE MUST BE	9 Track 1600BPI	EBCDIC
EITHER	Unlabeled or O.S. Standard Label	
RECORD LENGTH	200 Characters	
BLOCKED	10 Records	

RECORD NAME: AGENCY RECORD FOR LICENSES

LOCATION	FIELD	LENGTH	REMARKS
1-2	Record Identifier	2	Constant "LA"
3-32	Agency Name	30	Alpha/Numeric
33-36	Year Reporting	4	Alpha/Numeric
37-46	Vendor/Provider Record Count	10	Numeric
47-60	Grand Total Amount Paid to all Vendors	14	Dollars and Cents, no decimals
61-200	Blank	140	

RECORD NAME: VENDOR/PROVIDER RECORD

LOCATION	FIELD	LENGTH	REMARKS
1-2	Record Identifier	2	Constant "LB"
3-32	Individual Vendor Last Name	30	Corporate/Business Name
33-62	Individual Vendor First Name	30	can use 60 Positions starting in 3
63-86	Street	24	Alpha/Numeric
87-102	City	16	Alpha/Numeric
103-104	State	2	Alpha/Numeric
105-113	Zip Code	9	Alpha/Numeric
114-122	Vendor/Provider Social Security/Fed. I.D.	9	Alpha/Numeric
123-134	Vendor/Provider Agency Number	12	Alpha/Numeric
135-148	Total AMT. Paid to Vendor/Provider in Fiscal Year 7/1-6/30	14	Dollars and Cents, no decimal
149-178	Agency Name	30	Alpha/Numeric
179-200	Blank	22	

**DISKETTE SPECIFICATIONS FOR REPORTING REAP INFORMATION  
for FORM APIF**

The Commissioner of Revenue has authorized the Department of Revenue to accept REAP reporting information on magnetic media.

Record specifications are shown below.

Specific instructions:

1. Each diskette must be externally identified with a stick-on-label giving agency or subdivision, name, year, diskette density and sequence number (e.g., Vol. 2 of 3). Please include a printout of the first (10) records with each diskette sent.
2. Each volume should contain ASCII file as per specifications below. The file should be named 'REAPx.DAT', where 'x' denotes the volume number (e.g., the file name for the ASCII file on volume 2 should read REAP2.DAT).
3. A transmittal letter giving the number of diskettes must be mailed to Massachusetts Department of Revenue, Compliance Division, REAP Unit, PO Box 7021, Boston, MA 02204. A copy of the transmittal letter must accompany the shipment of diskettes. Also, include an address label for returning the diskettes to you. The mailing container should be durable enough to protect the shipment in transit and be suitable for use in returning the diskette(s) to you. All possible care will be given to safeguard the diskettes while they are in our custody, but the Department of Revenue cannot assume responsibility for loss or damage in transit.
4. All record entries must be left justified within each field.

**NO DEVIATIONS FROM THESE SPECIFICATIONS WILL BE ALLOWED**

DISKETTE MUST BE	3 ½ INCH OR 5 ¼ INCH, DOS Formatted
DENSITY	Double or High
RECORD LENGTH	200 Characters
FILE TYPE	ASCII

RECORD NAME: AGENCY RECORD FOR VENDORS OR PROVIDERS			
LOCATION	FIELD	LENGTH	REMARKS
1-2	Record Identifier	2	Constant "LA"
3-32	Agency Name	30	Alpha/Numeric
33-36	Year Reporting	4	Alpha/Numeric
37-46	Vendor/Provider	10	Numeric
47-60	Grand Total AMT. paid to to all Vendors/Providers	14	Dollars and Cents, no decimal
61-200	Blank	140	

RECORD NAME: VENDOR OR PROVIDER RECORD			
LOCATION	FIELD	LENGTH	REMARKS
1-2	Record Identifier	2	Constant "LB"
3-32	Individual Vendor Last Name	30	Corporate/Business Name
33-62	Individual Vendor First Name	30	can use 60 Positions starting in 3
63-86	Street	24	Alpha/Numeric
87-102	City	16	Alpha/Numeric
103-104	State	2	Alpha/Numeric
105-113	Zip Code	9	Alpha/Numeric
114-122	Vendor/Provider Social Security/Fed. I.D.	9	Alpha/Numeric
123-134	Vendor/Provider Agency Number	12	Alpha/Numeric
135-149	Total AMT. Paid to Vendor/Provider in Fiscal Year 7/1-6/30	14	Dollars and Cents, no decimal
149-178	Agency Name	30	Alpha/Numeric
179-200	Blank	22	