Appendix D: Glossary

ASCII (American Standard Code for Information Interchange) – One of the acceptable character sets used for electronic processing of data.

Backup – Store computer data in a file or files that may result in compression and usually in a proprietary format other than EBCDIC or ASCII.

Block – A number of logical records grouped and written together as a single unit on a magnetic cartridge.

BPI – Bytes Per Inch. The number of bytes recorded per inch.

Byte – A computer unit of measurement; one byte contains eight bits and can store one character.

Calendar Year – Generally, the year in which payments were made by a payer to a payee.

Character – A letter, number, or punctuation symbol.

Character Set – A group of unique electronic definitions for all letters, numbers, and punctuation symbols. (For example, EBCDIC, ASCII.)

Compress – Reformat computer data in a storage or size-saving technique that results in a file having character sets other than EBCDIC or ASCII.

CPI – Characters Per Inch. The number of characters recorded per inch on cartridge.

DRS – State of Connecticut Department of Revenue Services.

EBCDIC (Extended Binary Coded Decimal Interchange Code) – One of the acceptable character sets used for electronic processing of data.

FEIN (Federal Employer Identification Number) – A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes.

File – For magnetic media reporting, a file consists of one Transmitter T Record at the beginning of the file followed by Payer A Record, Payee B Records, and an End of Payer C Record after each set of B Records. The last record on the file should be the End of Transmission F Record. Nothing should be reported after the End of the Transmission F Record.

Filer – Person (may be payer or transmitter) submitting information to DRS.

Filing Year – The calendar year during which the informational returns are submitted to DRS.

Internal Labels – Sets of records that precede (for example, header) labels and follow (for example, trailer labels) data records on a magnetic cartridge file. See *Section IV*.

Logical Record – For the purpose of this booklet, any of the required or optional records defined in *Section IV*, Cartridge and Diskette Technical Requirements for 1098, 1099s, and W-2G.

Payee – Person or organization receiving payments from the payer or for whom an informational return must be filed. The payee includes a gambling winner (Form W-2G) or a seller or other transferor (Form 1099-S).

Payer – Includes the person or institution making payments or a person reporting a real estate transaction. The payer will be held responsible for the completeness, accuracy, and timely submission of magnetic media files submitted to DRS.

Tapemark – A single-character control record used for separating internal labels and files on magnetic cartridge. See *Section IV*.

Trailer Labels – Sets of records that follow data records on a magnetic cartridge file. See *Section IV*.

Transmitter – Any person or organization submitting a magnetic media file to DRS.