The standard Macintosh character set is unique. It contains characters that are missing on other types of computers. It is also missing characters that are on other types of computers.

Having the same characters, however, is not always enough. Not all the common characters are located at the same character positions. For instance, on the Macintosh the characters ê and ñ are characters at position 144 and 150, while on a DOS-based machine they are at 136 and 164.

Additionally, some fonts, especially those supporting foreign languages, position characters in different places within a font (a character normally at position 147 may be located at 223) which means the file may be unreadable in a specific font unless the characters are remapped to meet that font's unique character mapping.

To help correct for such differences in character mapping, A/S allows for the use of customizable remapping sets that specify how to "translate" incoming or outgoing characters. They work by blindly swapping one character for another, like single-character replacement sets.

In general, deciding whether a file should have its incoming characters remapped or its outgoing characters remapped depends upon where the file originated. If a file was not created on a Macintosh, it should likely have its incoming characters remapped so that its characters are in the Macintosh character set when it is processed. If a file was created on a Macintosh, it should likely have its outgoing characters remapped, after its characters have been processed.