Modernized e-File Guide

for

Software Developers

and

Transmitters

Tax Year 2005

Publication 4164

DRAFT VERSION

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1 Introduction

This publication outlines the communication procedures, transmission formats, business rules and validation procedures for returns e-filed through the Modernized e-File (MeF) system. Software Developers and Transmitters need to use the guidelines provided in this publication along with XML Schemas published on IRS.gov in order to develop software for use with the MeF system.

The procedures in this publication should be used in conjunction with the following publications:

- Publication 3112, *IRS e-file Application and Participation* - contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all *e-file* programs.

- Publication 4162, *Modernized e-File Test Package for Forms 1120/1120S* - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of 1120/1120S. This publication also contains the instructions and test case scenarios for Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return.

- Publication 4163, *Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S* - contains specific information applicable to 1120, 1120S and 7004 *e-file* programs only.

- Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings* - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868.

- Publication 4206, *Modernized e-File Information for Authorized IRS e-file Providers for Exempt Organization Filings* - contains specific information applicable to Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868 *e-file* programs only.

1.1 Modernized e-File (MeF)

In tax year 2003/processing year 2004, the Internal Revenue Service (IRS) extended e-file capabilities to the 1120 and 990 family of taxpayers through the MeF system, which used a new architecture for electronic filing and introduced a more efficient and scalable e-file system.

In tax year 2004/processing year 2005, the IRS enhanced the MeF system by adding capabilities to e-file Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return and the 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. In addition, the system also began accepting prior year returns.

In tax year 2005/processing year 2006, the IRS is making two significant enhancements to the MeF's system by:

- implementing the 990 and 1120 Fed/State Programs
- enabling Application-to-Application (A2A) as a new transmission method.

In future releases, the IRS plans to transition the existing *e-file* programs for Forms 1040, 1041 and 1065 to MeF. IRS will use the procedures in this publication as a standard for all *e-file* programs in the future.

IRS has combined information for Corporate and Exempt Organization returns in this publication. Unless otherwise indicated, all information applies to both return types.

This publication and its updates or revisions are available at www.irs.gov. Change pages, outlining the extent of any update/revision, will be posted separately.

1.2 Communications

IRS worked in partnership with many MeF stakeholders to develop the information contained within this publication. Your continued cooperation is requested. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage) relating to Forms 1120/1120S, please let us know by sending an e-mail to 1120@irs.gov or writing to:

Internal Revenue Service Center
Janet Brown, OS:CIO:I:ET:D:G1
Stop 6150 AUSC
P.O. Box 934
Austin, TX 78767

For Form 7004, please send an e-mail to 1120@irs.gov or write to:

Internal Revenue Service
Linda Lateef, OS:CIO:I:ET:D:G1
NCFB C4-338
5000 Ellin Road
Lanham, MD 20706

For Exempt Organizations (Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868), please e-mail your questions, suggestions or comments, or information relating to any errors you are aware of to TE/GE-EO-efile@irs.gov or write to:

Internal Revenue Service
Donna Hockensmith, T:EO, 3 A 2, 1750 PA
1111 Constitution Avenue, NW
Washington, DC 20224

The following list of communication vehicles will be used to distribute information and updates to MeF stakeholders:

- The 1120 Team maintains an e-mail distribution list of current and prospective partners. On an as needed basis, updates and other communications are distributed to the group. To have your e-mail address added to the group, please send an e-mail with your name, company name, and any other relevant contact information to 1120@irs.gov. The Exempt Organization Team maintains a similar e-mail list and can be contacted at TE/GE-EO-efile@irs.gov.
- IRS Website – This publication and its updates are available on www.irs.gov at: http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html. In addition, IRS will post all MeF schema and business rule versions on the following pages:
  - For 1120/1120S/7004, you can obtain all current IRS MeF XML schemas and business rules through the irs.gov web page: .http://www.irs.gov/efile/article/0,,id=128360,00.html
- For 990/990-EZ/990-PF/1120-POL/8868, you can obtain all current and past schemas, business rules, and other information through the irs.gov web page: http://www.irs.gov/charities/article/0,,id=105955,00.html
- QuickAlerts is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and EROs. The QuickAlerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via pre-selected vehicle of choice(s): cell phone, e-mail, fax, telephone. After subscribing, EROs can receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at www.Envoyprofiles.com/quickalerts or through the links provided on the “Tax Professionals” page at www.irs.gov.
- The Ogden e-Help Desk has been designated to provide assistance for MeF software testing and live processing. Software developers, transmitters and electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654 and select the following prompts to reach a live representative:
  - 1 – e-file questions including e-file applications
  - 2 – e-file
  - 5 – questions about Forms 1041/1065/1120/990 (Note: also includes 7004 and 8868)

1.3 Highlights for Tax Year 2005, Processing Year 2006

General Items of Interest

- MeF is adding Application-to-Application (A2A) as a third transmission channel for processing year 2006. Federal transmissions can be transmitted through EMS, MeF Internet Filing Application (IFA), or A2A. State returns can only be transmitted through A2A. For more information, refer to Section 4.2.
- MeF is implementing the 990 and 1120 Fed/State Programs in January of 2006. A central feature is single point of submission and retrieval for all transmitters and state agencies. For more information, refer to Section 3.
- MeF system uses a new transmission and submission file structure to package all transmissions and submissions, Zip Archive file format. All transmission files must have one and only one attachment and, therefore, only accepts one level of nesting. The transmitter must place all submissions, which are also zipped files, into a container zip file.
- MeF now attaches non-XML documents (PDFs) using a new structure. A separate "Binary Attachment XML document" must be created for each PDF and included in the submission data. The PDF must be included in the attachment folder of the submission zip.
- Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, requires corporations who have assets of $50 million or more and file at least 250 returns a year to electronically file Forms 1120 and 1120S for tax years ending on or after December 31, 2005. These regulations also require exempt organizations who have assets of $100 million or more and file at least 250 returns a year to electronically file Forms 990 for tax years ending on or after December 31, 2005. This requirement will apply to corporations and exempt organizations with assets of $10 million or more for tax years ending on or after December 31, 2006. Also, for TY 2006, Form 990-PF filers with any asset amount who file 250 returns will be required to file electronically. IRS developed special guidance to assist corporations with the transition from filing a paper return to electronic filing. This guidance applies to corporations required to e-file under the temporary regulations. Corporations required to e-file should review this information available at www.irs.gov. Simply click on the "e-file" logo and then click on "e-file for Large and Mid-Size Corporations".
- The MeF system will compute and report the checksum value of the submission file in the acknowledgement file to verify that the computed value is the same as the one embedded in the zip file; thereby, providing taxpayers with assurance that the IRS received what the taxpayer sent to the IRS.
- It is important to note that the IRS is now using new terminology for a transmission and tax returns submitted through MeF. Transmissions are referred to as messages and tax returns/extensions are referred to as submissions.
- Beginning in Tax Year 2005, taxpayers may use Form 7004 to obtain an automatic extension to file for many types of returns using a single request. See publication 4163 for more information.

EMS Changes for MeF Transmitters

- EMS dial-up access will be discontinued in December of 2005.
- Effective January 9, 2006, all BMF production transmissions must be sent through either the EMS Internet solution or via an IRS-approved Trading Partner-provided encrypted dedicated/leased line. If transmitters do not have the IRS documents and specifications concerning Internet Filing or Dedicated Leased Line Encryption, send an e-mail to: **E-file.transmission.encryption@irs.gov**.
- For MeF transmitters using the Internet solution to access EMS, you must use the following URLs:
  - Testing – efileB.ems.irs.gov
  - Production – efileC.ems.irs.gov
- You can find more information on "What's New for EMS in 2006" by accessing irs.gov at http://www.irs.gov/efile/article/0,,id=150166,00.html.

New Forms and Functionality

MeF e-filing capabilities have been extended to the following:

- Short Period Returns (Corporate Returns Only)--**Note:** Form 1128 may also be required to be filed with short period returns. Due to the late decision by IRS to accept short period returns, Form 1128 may be filed in PDF format for Tax Year 2005. IRS will develop XML schemas for Form 1128 for Tax Year 2006.
- Final Period Returns (Corporate Returns Only)
- 52/53 Week Returns
- Bankruptcy Returns
- Form 7004, Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns, will include the calendar year, fiscal year, and short year returns for 27 return types.
- XML schemas were developed and issued for the following new forms that can be attached to the 1120/1120S return:
  - Form 8609-A, Low Income Housing Allocation and Certification (replaces the Form 8609 and Sch A (Form 8609)
  - Form 8864, Biodiesel and Renewable Diesel Fuels Credit
  - Form 8895, One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporations
  - Form 8896, Low Sulfur Diesel Fuel Production Credit
  - Form 8900, Qualified Railroad Maintenance Credit
  - Form 8902, Alternative Tax on Qualifying Shipping Activities
  - Form 8903, Domestic Production Activities Deduction

- Late in 2005, the President signed H.R. 6. This bill caused changes to Form 1120 and other existing forms and also created several new credit forms. New legislation also created a credit form due to Hurricane Katrina. Due to the extensive nature of legislative changes and timing of when the bills were signed, IRS will not develop XML schemas immediately. IRS will allow the following new forms to be filed in PDF format for 2005 only. IRS will issue XML schemas for these forms beginning in TY2006.
  - Form 5884-A, Hurricane Katrina Employee Retention Credit
  - Form 8906, Distilled Spirits Credit
  - Form 8907, Nonconventional Fuel Source Credit
  - Form 8908, Energy Efficient Home Credit
  - Form 8910, Alternative Motor Fuel Credit
  - Form 8911, Alternative Fuel Vehicle Refueling Credit
  - Form 8912, Clean Renewable Energy Bond Credit

1.4 Received Date (Due Date) Charts

Chart 1: 1120/1120S – TY2004 and TY2005

Only reflects future dates for Fiscal Year 2004 and Tax Year 2005 Returns.

Tax Period Beginning & Ending Dates	Tax Period	Due Date (Weekends & Holidays Considered) #	6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
11/1/04—10/31/05	200510	1/17/06	7/17/06	2004
12/1/04—11/30/05	200511	2/15/06	8/15/06	2004
1/1/05—12/31/05	200512	3/15/06	9/15/06	2005
2/1/05—1/31/06	200601	4/17/06	10/16/06	2005
3/1/05—2/28/06	200602	5/15/06	11/15/06	2005
4/1/05—3/31/06	200603	6/15/06	12/15/06	2005
5/1/05—4/30/06	200604	7/17/06	1/16/07	2005
6/1/05—5/31/06	200605	8/15/06	2/15/07	2005
7/1/05—6/30/06	200606	9/15/06	3/15/07	2005
8/1/05—7/31/06	200607	10/16/06	4/16/07	2005
9/1/05—8/31/06	200608	11/15/06	5/15/07	2005
10/1/05—9/30/06	200609	12/15/06	6/15/07	2005
11/1/05—10/31/06	200610	1/17/07	7/17/07	2005
12/1/05—11/30/06	200611	2/15/07	8/15/07	2005

Legal Due Date is the 15th of each month.

Chart 2A: Form 7004 – TY 2005

For Form 1042, Form 3520-A and Form 1120 Series (excluding 990-C and 1120 Subchapter T Cooperatives)

Due dates for Form 7004, Applications for Extensions vary according to the type of return for which the extension is being requested.

Tax Period	Return Due Date (15th day of 3rd mo. from end of Tax Period)	Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US) *	Extended Due Date (6 mo) #
200512	03/15/06	06/15/06	09/15/06
200601	04/15/06	07/17/06	10/16/06
200602	05/16/06	08/15/06	11/15/06
200603	06/15/06	09/15/06	12/15/06
200604	07/15/06	10/16/06	01/16/07
200605	08/15/06	11/15/06	02/15/07
200606	09/15/06	12/15/06	03/15/07
200607	10/17/06	01/16/07	04/16/07
200608	11/15/06	02/15/07	05/15/07
200609	12/15/06	03/15/07	06/15/07
200610	01/17/07	04/16/07	07/16/07
200611	02/15/07	05/15/07	08/15/07
200612	03/15/07	06/15/07	09/17/07

- Certain filers are entitled to an automatic 3 month extension. In addition to the automatic extension, a filer may request an additional 3 month extension by filing a Form 7004. See the Form 7004 instructions for more information.

Chart 2B: Form 7004 - Tax Year 2005

For Form 990-C or Form 1120 Subchapter T Cooperative Extension

Tax Period	Due Date (15th day of 9th mo. from end of Tax Period)	Automatic Extended Due Date (6 mo) #
200501	10/17/05	04/17/06
200502	11/15/05	05/15/06
200503	12/15/05	06/15/06
200504	01/17/06	07/17/06
200505	02/15/06	08/15/06
200506	03/15/06	09/15/06
200507	04/17/06	10/16/06
200508	05/15/06	11/15/06
200509	06/15/06	12/15/06
200510	07/17/06	01/16/07
200511	08/15/06	02/15/07
200512	09/15/06	03/15/07
200601	10/16/06	04/16/07
200602	11/15/06	05/15/07
200603	12/15/07	06/15/07
200604	01/15/07	07/16/07
200605	02/15/07	08/15/07
200606	03/15/07	09/17/07
200607	04/15/07	10/15/07
200608	05/15/07	11/15/07
200609	06/15/07	12/17/07
200610	07/15/07	01/15/08
200611	08/15/07	02/15/08
200612	09/15/07	03/17/08

Chart 2C: Form 7004 – TY 2005

For Form 706GS(T), 1041, 1065, 1066, and 8804

Due dates for Form 7004, Applications for Extensions vary according to the type of return for which the extension is being requested.

Tax Period Beginning & Ending Dates	Tax Period	Earliest Date Return Can be Filed	Due Date (Weekends & Holidays Considered)*	Extended Due Date (6 mo) #	Tax Year of Return
1/1/05 - 12/31/05	200512	01/01/06	4/15/06	10/17/06	2005
2/1/05 - 1/31/06	200601	04/15/06	07/17/06	10/16/06	2005
3/1/05 - 2/28/06	200602	05/16/06	08/15/06	11/15/06	2005
4/1/05 - 3/31/06	200603	06/15/06	09/15/06	12/15/06	2005
5/1/05 -4/30/06	200604	07/15/06	10/16/06	01/16/07	2005
6/1/05 – 5/31/06	200605	08/15/06	11/15/06	02/15/07	2005
7/1/05 – 6/30/06	200606	09/15/06	12/15/06	03/15/07	2005
8/1/05 – 7/31/06	200607	10/17/06	01/16/07	04/16/07	2005
9/1/05 – 8/31/06	200608	11/15/06	02/15/07	05/15/07	2005
10/1/05 – 9/30/06	200609	12/15/06	03/15/07	06/15/07	2005
11/1/05 – 10/31/06	200610	01/17/07	04/16/07	07/16/07	2005
12/1/05 – 11/30/06	200611	02/15/07	05/15/07	08/15/07	2005

* See the Form 7004 instructions for more information.

Chart 3A: Exempt Organization Returns – TY2004

Tax Period Beginning & Ending Dates	Tax Period	Forms 990, 990-EZ, 990-PF, 990-T(corp.) and 4720 Due Date (Weekends & Holidays Considered)	Forms 990, 990-EZ, 990-PF and 4720 3 Month Extension Due Date (Weekends & Holidays Considered)	Form 990-T (corp.) 6 Month Extension Due Date (Weekends & Holidays Considered)	Form 990-T (sec. 401(a) or 408(a) trust) Due Date (Weekends & Holidays Considered)	Form 990-T (sec. 401(a) or 408(a) trust) 3 Month Extension Due Date (Weekends & Holidays Considered	Form 1120-POL Due Date (Weekends & Holidays Considered)	Form 1120-POL 6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/04—12/31/04	200412	05/16/05	08/15/05	11/16/05	4/15/05	07/15/05	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	06/15/05	09/15/05	12/15/05	5/16/05	08/15/05	4/15/05	10/17/05	2004
3/1/04—2/28/05	200502	07/15/05	10/17/05	01/17/06	6/15/05	09/15/05	5/16/05	11/15/05	2004
4/1/04—3/31/05	200503	08/15/05	11/16/05	02/15/06	7/15/05	10/17/05	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	09/15/05	12/15/05	03/15/06	8/15/05	11/15/05	7/15/05	1/17/06	2004
6/1/04—5/31/05	200505	10/17/05	01/17/06	04/17/06	9/15/05	12/15/05	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	11/15/05	02/15/06	05/15/06	10/17/05	01/17/06	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	12/15/05	03/15/06	06/15/06	11/15/05	02/15/06	10/17/05	4/17/06	2004
9/1/04—8/31/05	200508	01/17/06	04/17/06	07/17/06	12/15/05	03/15/06	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	02/15/06	05/15/06	8/15/06	1/17/06	04/17/06	12/15/05	6/15/06	2004
11/1/04—10/31/05	200510	03/15/06	06/15/06	9/15/06	2/15/06	05/15/06	1/17/06	7/17/06	2004
12/1/04—11/30/05	200511	04/17/06	07/17/06	10/16/06	3/15/06	06/15/06	2/15/06	8/15/06	2004

Forms 1041-A and 5227 are calendar year returns and are due on April 15, 2005. The extended due date will be July 15, 2005.

Chart 3B: Exempt Organization Returns – TY2005

Tax Period Beginning & Ending Dates	Tax Period	Forms 990, 990-EZ, 990-PF, 990-T (trust other than those in Col. 4), 990-T(corp.) and 4720 Due Date (Weekends & Holidays Considered)	Forms 990, 990-EZ, 990-PF, 990-T (trust other than those in Col. 4), and 4720 3 Month Extension Due Date (Weekends & Holidays Considered)	Form 990-T (corp.) 6 Month Extension Due Date (Weekends & Holidays Considered)	Form 990-T (sec. 401(a) or 408(a) trust) Due Date (Weekends & Holidays Considered)	Form 990-T (sec. 401(a) or 408(a) trust) 3 Month Extension Due Date (Weekends & Holidays Considered	Form 1120-POL Due Date (Form 7004 for Form 1120-POL) (Weekends & Holidays Considered)	Form 1120-POL 6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/05—12/31/05	200512	05/15/06	08/15/06	11/15/06	04/17/06	07/17/06	03/15/06	09/15/06	2005
2/1/05—1/31/06	200601	06/15/06	09/15/06	12/15/06	05/15/06	08/15/06	04/17/06	10/16/06	2005
3/1/05—2/28/06	200602	07/17/06	10/16/06	01/16/07	06/15/06	09/15/06	05/15/06	11/15/06	2005
4/1/05—3/31/06	200603	08/15/06	11/15/06	02/15/07	07/17/06	10/16/06	06/15/06	12/15/06	2005
5/1/05—4/30/06	200604	09/15/06	12/15/06	03/15/07	08/15/06	11/15/06	07/17/06	01/16/07	2005
6/1/05—5/31/06	200605	10/16/06	01/16/07	04/16/07	09/15/06	12/15/06	08/15/06	02/15/07	2005
7/1/05—6/30/06	200606	11/15/06	02/15/07	05/15/07	10/16/06	01/16/07	09/15/06	03/15/07	2005
8/1/05—7/31/06	200607	12/15/06	03/15/07	06/15/07	11/15/06	02/15/07	10/16/06	04/16/07	2005
9/1/05—8/31/06	200608	01/16/07	04/16/07	07/16/07	12/15/06	03/15/07	11/15/06	05/15/07	2005
10/1/05—9/30/06	200609	02/15/07	05/15/07	08/15/07	01/16/07	04/16/07	12/15/06	06/15/07	2005
11/1/05—10/31/06	200610	03/15/07	06/15/07	09/17/07	02/15/07	05/15/07	01/16/07	07/16/07	2005
12/1/05—11/30/06	200611	04/16/07	07/16/07	10/15/07	03/15/07	06/15/07	02/15/07	08/15/07	2005

Forms 1041-A and 5227 are calendar year returns and are due on April 17, 2006. The extended due date will be July 17, 2006.
*Maximum extended due dates are always the 15th or the end of the month when entered on the extension, regardless of weekend and holidays. For processing purposes and late filing, IRS allows extra days if the due date falls on a weekend or holiday (considered timely if filed by the following business day after the weekend or holiday). The chart above reflects these latter dates shown in red.

1.5 Accepted Forms and Schedules for Forms 1120/1120S

The chart below identifies the 1120/1120S forms and schedules that will be accepted for Tax Year 2005 and the maximum number of forms that may be submitted with each return.

For forms marked with an asterisk, you can only attach one form to Form 1120 or 1120S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

Schedule M-3 (Form 1120) is marked with two asterisks because when filing Form 1120S, if you meet the criteria outlined in Revenue Procedure 2004-45, you can attach one Schedule M-3 (Form 1120) in lieu of Form 8886.

Form	1120	1120S
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule M-3 (Form 1120)	1	1**
Schedule N (Form 1120)	1	1
Schedule PH (Form 1120)	1	0
Form 1120S	0	1
Schedule D (Form 1120S)	0	1
Schedule K-1 (Form 1120S)	0	Unbounded
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)*	Unbounded	Unbounded
Form 1118	Unbounded	Unbounded
Form 1118 AMT	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562*	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded

Form	1120	1120S
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form	1120	1120S
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275*	Unbounded	Unbounded
Form 8275-R*	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609-A	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820*	Unbounded	Unbounded
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826*	Unbounded	Unbounded
Form 8827	1	1
Form 8830*	Unbounded	Unbounded
Form 8832	Unbounded	Unbounded
Form 8833	Unbounded	Unbounded
Form 8834*	Unbounded	Unbounded
Form 8835*	Unbounded	Unbounded
Form 8838	Unbounded	Unbounded
Form 8844*	Unbounded	Unbounded
Form 8845*	Unbounded	Unbounded
Form 8846*	Unbounded	Unbounded
Form 8847*	Unbounded	Unbounded
Form 8858	Unbounded	Unbounded
Schedule M (Form 8858)	Unbounded	Unbounded
Form 8860*	Unbounded	Unbounded
Form 8861*	Unbounded	Unbounded
Form 8864	Unbounded	Unbounded
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded

Form	1120	1120S
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form 8895	1	0
Form 8896	Unbounded	Unbounded
Form 8900	Unbounded	Unbounded
Form 8902	Unbounded	0
Form 8903	1	1
Form T (Timber)*	Unbounded	Unbounded

The chart below identifies the 1120/1120S forms that will be accepted for Tax Year 2005 in PDF format.

Form	1120	1120S
Form 5884-A	1	1
Form 8906	1	1
Form 8907	1	1
Form 8908	1	1
Form 8910	1	1
Form 8911	1	1
Form 8912	1	1

Please note that the IRS will issue XML schemas for these forms in Tax Year 2006, at which point, these forms must be submitted using their respective schemas.

Exempt Organizations

The following chart identifies the forms and schedules accepted for Exempt Organizations and the maximum number that may be submitted with each return.

Form	990	990-EZ	990-PF	1120-POL	8868
Form 990/990-EZ, Schedule A	1	1	0	0	0
Form 990/990-EZ/990-PF, Schedule B	1	1	1	0	0
Form 1040, Schedule F	Unbounded	Unbounded	Unbounded	0	0
Form 1120, Schedule D	0	0	0	1	0
Form 926	1,000	1,000	Unbounded	0	0
Form 970	1	1	0	0	0
Form 1118	0	0	0	Unbounded	0
Form 1188, Schedule AMT	0	0	0	Unbounded	0
Form 1118, Schedule I	0	0	0	Unbounded	0
Form 1118, Schedule J	0	0	0	1	0
Form 2220	0	0	1	0	0
Form 2439	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 3115	1	1	0	0	0
Form 3468	Unbounded	Unbounded	Unbounded	1	0
Form 3800	0	0	0	1	0
Form 4136	0	0	0	1	0
Form 4255	Unbounded	Unbounded	Unbounded	0	0
Form 4466	0	0	1	0	0
Form 4562	10,000	10,000	Unbounded	Unbounded	0
Form 4797	Unbounded	Unbounded	Unbounded	1	0
Form 5471	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule J	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule M	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule O	Unbounded	Unbounded	Unbounded	0	0
Form 5884	Unbounded	Unbounded	Unbounded	0	0
Form 6478	Unbounded	Unbounded	Unbounded	1	0
Form 6765	Unbounded	Unbounded	Unbounded	1	0
Form 8271	1	1	Unbounded	0	0
Form 8275	1	1	Unbounded	0	0

Form 8275-R	1	1	Unbounded	0	0
Form 8586	Unbounded	Unbounded	Unbounded	1	0
Form 8609, Schedule A	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 8697	Unbounded	Unbounded	Unbounded	0	0
Form 8820	Unbounded	Unbounded	Unbounded	1	0
Form 8826	Unbounded	Unbounded	Unbounded	1	0
Form 8830	Unbounded	Unbounded	Unbounded	1	0
Form 8833	Unbounded	Unbounded	Unbounded	0	0
Form 8834	Unbounded	Unbounded	Unbounded	1	0
Form 8835	Unbounded	Unbounded	Unbounded	1	0
Form 8844	Unbounded	Unbounded	Unbounded	0	0
Form 8845	Unbounded	Unbounded	Unbounded	0	0
Form 8846	Unbounded	Unbounded	Unbounded	1	0
Form 8847	Unbounded	Unbounded	Unbounded	1	0
Form 8858	Unbounded	Unbounded	Unbounded	0	0
Form 8860	Unbounded	Unbounded	Unbounded	0	0
Form 8861	Unbounded	Unbounded	Unbounded	0	0
Form 8864	Unbounded	Unbounded	Unbounded	0	0
Form 8865	Unbounded	Unbounded	Unbounded	0	0
Form 8865, Schedule K-1	Unbounded	Unbounded	Unbounded	0	0
Form 8865, Schedule O	Unbounded	Unbounded	Unbounded	0	0
Form 8865, Schedule P	Unbounded	Unbounded	Unbounded	0	0
Form 8874	Unbounded	Unbounded	Unbounded	1	0
Form 8881	Unbounded	Unbounded	Unbounded	0	0
Form 8882	Unbounded	Unbounded	Unbounded	0	0
Form 8883	Unbounded	Unbounded	Unbounded	0	0
Form 8886	Unbounded	Unbounded	Unbounded	0	0
Form 8896	Unbounded	Unbounded	Unbounded	0	0
Form 8900	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 8903	0	0	0	1	0
Form T	100	100	Unbounded	0	0

1.7 Exclusions to Electronic Filing

Returns and extensions meeting the conditions below cannot currently be filed electronically. (Note: Paper documents can be scanned and attached to electronic returns, but no paper documents will be accepted.)

For Forms 1120/1120S:

The Tax Year 2005 Corporate e-file Program does not accept and process the following corporate returns. Therefore, the corporation is excluded from the electronic filing requirement under Temporary Treasury Regulation Section 301.6011-5T unless otherwise noted.

- Returns with tax periods ending prior to December 2003
- Returns covering multiple tax periods
- Bank Holding Company Tax Act. Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act.
- Name change returns
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form (Exception – corporation filing under Temporary Treasury Regulation Section 301.6011-5T)
- Amended returns (Note: MeF will accept amended returns effective January 2007).
- Prompt Assessments
- Returns with reasonable cause as related to failing to pay and/or file timely**.** Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the explanation of reasonable cause as a separate letter to Internal Revenue Service, Ogden Submission Processing Center, e-file Team, Mail Stop 1057, Ogden, Utah 84201. These procedures do not apply to Form 2220 which should be filed as part of the electronic return.
- Returns with pre-computed penalty and interest. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the explanation of pre-computed penalty and interest as a separate letter to Internal Revenue Service, Ogden Submission Processing Center, e-file Team, Mail Stop 1057, Ogden, Utah 84201.
- Requests for overpayments to be applied to another account. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the request to apply overpayments as a separate letter to Internal Revenue Service, Ogden Submission Processing Center, e-file Team, Mail Stop 1057, Ogden, Utah 84201.
-

- **The following forms cannot be filed electronically as a return.**

1120H	Homeowners Association
1120F	Foreign Corporation
1120FSC	Foreign Sales Corporations
***1120L**	**Life Insurance Company**
1120RIC	Regulated Investment Companies
1120REIT	Real Estate Investment Trust
***1120PC**	**Property and Casualty**
1120SF	Settlement Funds
1120ND	Nuclear Decommission Trusts

*Corporations required to e-file who have 1120L or 1120 PC subsidiary returns should refer to "*Tax Year 2005 Directions to e-file*" which can be accessed at: http://www.irs.gov/businesses/corporations/article/0,,id=147101,00.html for additional information.

For Form 7004:

- Name change applications
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file application timely
- Requests for refunds
- Election to make installment payments for a portion of balance due amount
- Applications requesting extension due to change in accounting period unless prior approval has been applied for from IRS or certain conditions have been met. See Publication 538, Accounting Periods and Methods, for details.
- Applications with Net Operating Loss Carryback. Form 1138 should be sent separately, not with the application.
- Applications attaching a Power of Attorney (POA). POA should be sent separately, not with the application.
- Early filed returns (filed before end of tax period)
- Returns with tax periods ending prior to December 2003
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form (Exception – corporation filing under Temporary Treasury Regulation Section 301.6011-5T)
- Filing short period extension due to termination of 1120S status.
- Form 706-GS(D)
- Form 8612
- Form 8613
- Form 8725
- Form 8831.

For Forms 990 & 990-EZ:

- Returns from organizations not recognized as exempt (application pending, etc.)
- Name change returns
- Returns showing a change in accounting period
- Amended returns
- Final returns
- Short period returns
- Early filed returns (filed before end of tax year)
- Returns with tax periods ending prior to December 2003
- Returns with non-IRS forms attached such as Form LM-2 or LM-3 (Dept. of Labor)
- Returns with non-numbered attachments/schedules for which an IRS format has not been developed such as:
    - Third party documents
    - Brochures
    - Organization charters
- Organizations such as churches and government agencies that are excluded from the filing requirement pursuant to Reg. 1.6033-2(g); ***Exception***: domestic organizations excluded from filing ***solely*** because their gross receipts are normally less than $25,000 may file electronically if they choose.

For Form 990-PF:

- Returns from organizations not recognized as exempt (application for exemption pending, etc.)
- Returns with tax periods ending prior to December 2004
- Final returns
- Amended returns;
- Foreign private foundations
- Name change returns
- "Limited" 990-PFs, i.e., "Limited" 990-PFs are filed by organizations that originally received advance rulings as public charities but were later determined to be private foundations
- 507(b)(1)(A) terminations
- Foundations in 60-month terminations
- Organizations answering “yes” to questions 1a or 1b in Part VII-A (The questions are: “During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? Did it spend more than $100 during the year (either directly or indirectly) for political purposes?”
- Returns with non-numbered attachments/schedules (unless allowed for an attached form shared with Forms 1120/1120S) for which an IRS format has not been developed such as:
    - Third party documents
    - Brochures
    - Organization charters

For 1120-POL:

- Final returns
- Short period returns
- Amended returns
- Name change returns
- Returns with tax periods ending prior to December 2003
- Returns with non-numbered attachments/schedules (unless allowed for an attached form shared with Forms 1120/1120S) for which an IRS format has not been developed

For Form 8868:

- Extensions from organizations not recognized as exempt (application pending, etc.)
- Extensions other than the automatic extension (Part I)
- Extensions for short period returns
- Extensions for the following forms:
    - Form 990-BL
    - Form 6069
    - Form 8870
- Extensions for group returns
- Extensions for composite Forms 990-T
- Extensions for consolidated Forms 990-T

2 XML Overview for MeF

The IRS uses XML (Extensible Markup Language), the language that specifies the structure and content of an XML document, to implement all forms and schedules in electronic format for Modernized e-File. In addition, this section explains all of the elements of an XML document.

2.1 MeF XML Structure

Like a paper tax return, an MeF tax return consists of a series of tax forms, schedules, and attachments that can be included for a specific type of tax return (1120, 1120S, 1120-POL, 990, 990-EZ, 990-PF) or extension (7004, 8868). For example, an 1120 return includes the Form 1120 and any attached forms, schedules, or attachments needed to complete the return. A consolidated structure includes the consolidated return, the parent return, and one or more subsidiary returns in addition to their respective forms, attachments, and schedules.

For more information regarding these topics, refer to the **MeF Submission Composition Guide** at the following irs.gov location:

- http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html

2.1.1 Schemas

IRS has structured tax return data into a series of schemas. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and/or attachment (Note: There are business rules in addition to rules defined by schema—**see Section 5.1** for more information about business rules). Unless otherwise noted, XML schemas must be used as defined by IRS. .

Within the XML schema, data elements are the basic building blocks of an XML document. The schema recognizes two categories of element types: complex and simple. A complex type element is an element that has one or more attributes or is the parent to one or more child elements. A simple type element contains only one datatype and may only have documentation attributes (i.e. description, line number).

In the schemas, IRS has declared most data elements for forms, schedules, and supporting data are optional. Keeping most data elements optional in the schemas is consistent with the way paper returns are filed since the taxpayer and return preparer have the responsibility to provide information as specified by IRS forms, instructions, and regulations.

Most of the required elements are in the return header schema. For example, the 1120 return header schema (ReturnHeader1120x.xsd file) contains the identifying information for the entity filing the return, the name of the officer signing the return, preparer information, and the preparing firm's information.

2.1.2 Tag Names

Each field on a tax form, document, or attachment is identified using an XML tag name within the XML schema.

Tag names were created using the following conventions:

- a meaningful phrase with the first letter of each word capitalized and using no spaces (upper Camel case)
- a length of not more than 30 characters
- IRS used standard abbreviations to meet the tag name 30 character limit

2.1.3 Attributes

Attributes provide additional information or describe a feature of a data element.

- The first letter of the first word of an attribute name is lower case; the first letter of each subsequent word is capitalized (lower Camel case).
- Fixed attributes are for IRS internal use only; do not include these with the instance XML data for transmission.

Every return document (form, schedule or attachment), which has an XML schema, has the following three attributes in its root element.

- **DocumentName attribute**: is an attribute of type `FIXED` (a string literal type) and has a value equal to the name of the form, schedule or a supporting document it represents. This attribute (where ever it occurs in the return) is used for IRS internal use only and must not be included in the tax return. However, after the return is received IRS XML parsers will add such attributes to the appropriate elements in the return for IRS downstream processing). Here is an example:
  - In the XML data to be transmitted by the preparer:

    ```
    <IRS1120 documentId=”RetDoc010">
    ```

  - After transmission, IRS XML parser will add:

    ```
    <IRS1120 documentId="RetDoc010"
    documentName="IRS1120" displayName="1120">
    ```

- **`documentId` attribute**: is an attribute that uniquely identifies the document within the context of the whole return. Tax return preparer's software is responsible for generating a unique id of `idType` defined in `efileTypes.xsd` for each of the return documents. Here are some examples:
  - `<IRS1120` **`documentId="DOC0001”>`**
  - `<IRS1120ScheduleD` **`documentId="0020.2225">`**
  - `<DualConsolidatedLossesStatement` **`documentId="ABC:002.XY"`**`>`

- **`displayName` attribute:** is an attribute of type FIXED (a string literal type) and has a value equal to the display name of the form, schedule or a supporting document it represents.

  This attribute (wherever it occurs in the return) is used for IRS internal use only and must not be included in the tax return. However, after the return is received, IRS XML parsers will add such attributes to the appropriate elements in the return for downstream processing. Here is an example:

  - In the XML data to be transmitted by the preparer:

    ```
    <IRS1120 documentId=”RetDoc010">
    ```

  - After transmission, IRS XML parser will add:

    ```
    <IRS1120 documentId="RetDoc010" documentName="IRS1120"
    displayName="1120">
    ```

2.1.4 Repeating Group

A repeating group is a data element or a group of data elements that can repeat the number of times specified in the maxOccurs attribute. Repeating data elements or groups of data elements provide a consistent structure to capture information that is requested. For example, paper forms are limited by a number of rows defined on the form – repeating groups allow the structure to be used to capture an unlimited amount of data. Schedule D, Line 1 Short-Term Capital Gains and Losses, allows seven entries on the paper form. The corresponding MeF schema allows an unlimited number of entries for this repeating group of elements.

MeF schemas implement repeating groups by creating a form "type" that consists of data elements that can repeat by the number specified in the "minOccurs" and "maxOccurs".

The following example illustrates a repeating group where Form 8621 DistriAndDispOfStockType is the complex type that defines the content model for the repeating group:

```
- <xsd:element name="DistriAndDispositionOfStock" type="DistriAndDisposOfStockType" minOccurs="0"
      maxOccurs="unbounded">
- <xsd:annotation>
- <xsd:documentation>
<Description>Distributions and disposition of stock in a Section 1291 fund</Description>
<LineNumber>Part IV Lines 10a-11f</LineNumber>
   </xsd:documentation>
   </xsd:annotation>
   </xsd:element>

- <xsd:complexType name="DistriAndDisposOfStockType">
- <xsd:sequence>
- <xsd:element name="TotalPFICDistriDuringCurrentTY" type="USAmountType" minOccurs="0">
- <xsd:annotation>
- <xsd:documentation>
<Description>Enter your total distributions from the PFIC during the current tax year</Description>
<LineNumber>Part IV Line 10a</LineNumber>
   </xsd:documentation>
   </xsd:annotation>
   </xsd:element>
- <xsd:element name="DistributionsIn3PrecedingTY" type="USAmountType" minOccurs="0">
- <xsd:annotation>
- <xsd:documentation>
<Description>Enter the total distributions made by the company for each of the 3 years preceding the current
      tax year</Description>
<LineNumber>Part IV Line 10b</LineNumber>
   </xsd:documentation>
   </xsd:annotation>
</xsd:element>
```

2.1.5 Choice Construct

The choice construct within an XML schema batches a group of data elements between choice tags and only allows one of the data elements to be provided in an instance.

```
<xsd:choice minOccurs="0">
      <xsd:element name="USAddress" type="USAddressType"/>

      <xsd:element name="ForeignAddress" type="ForeignAddressType"/>

</xsd:choice>
```

The example above is an optional choice. In this choice, the address may be present or not, but if it is present, then either USAddress or ForeignAddress must be used.

```
- <xsd:choice>
  - <!-- Employer Identification Number  -->
- <xsd:element name="EmployerIdentificationNumber" type="EINType" minOccurs="0">
- <xsd:annotation>
- <xsd:documentation>
  <Description>Employer identification number</Description>
    </xsd:documentation>
    </xsd:annotation>
    </xsd:element>
  - <!-- Social Security Number  -->
- <xsd:element name="SocialSecurityNumber" type="SSNType" minOccurs="0">
- <xsd:annotation>
- <xsd:documentation>
  <Description>Social security number</Description>
    </xsd:documentation>
    </xsd:annotation>
    </xsd:element>
    </xsd:choice>
```

The above example illustrates a required "choice". In this XML instance, the one of the elements must be present.

2.1.6 e-File Types

e-File types are IRS defined data types which can be reused in more than one MeF schema and are stable and universal in nature. e-File types define the rule(s) for each of the data elements and may include length and character restrictions and the range of acceptable data. These IRS defined data types are specified in the *efileTypes.xsd* document. The IRS has made a commitment to standardize elements whenever possible. These data types are specified in and validated against the *efileTypes.xsd* document.

For more information on e-File types, refer to the *efileTypes.xsd* XML document in the MeF XML schemas.

The following examples illustrate MeF e-File types defined in the *efileTypes.xsd* XML document. For a complete list of e-File types go to irs.gov and visit the 1120 website.

- **Address**: MeF standardized addresses with the USAddressType e-File type and foreign addresses with ForeignAddressType. The USAddressType includes the following data elements:
  - AddressLine1, which is a required field if the address field is present
  - AddressLine2, which is optional
  - City, State, ZIPCode, which are required if the address field is present

```
<xsd:complexType name="USAddressType">

    <xsd:sequence>
      <xsd:element name="AddressLine1" type="StreetAddressType">
        <xsd:annotation>
            <xsd:documentation>Address line
              1</xsd:documentation>
        </xsd:annotation>
       </xsd:element>
      <xsd:element name="AddressLine2" type="StreetAddressType"
          minOccurs="0">
        <xsd:annotation>
            <xsd:documentation>Address line
              2</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="City" type="CityType">
        <xsd:annotation>
            <xsd:documentation>City</xsd:documentation>
         </xsd:annotation>
      </xsd:element>
      <xsd:element name="State" type="StateType">
        <xsd:annotation>
            <xsd:documentation>State</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="ZIPCode" type="ZIPCodeType">
        <xsd:annotation>
            <xsd:documentation>ZIP code</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
     </xsd:sequence>
   </xsd:complexType>
```

- **Business Name Control**. For more information on creating business name control, refer to Exhibit 1.

```
<xsd:simpleType name="BusinessNameControlType">
  <xsd:annotation>
      <xsd:documentation>Used for a Name Control. Legal Characters:
        A-Z, 0-9, hyphen and ampersand. Illegal Character: spaces
        and symbols.</xsd:documentation>
    </xsd:annotation>
  <xsd:restriction base="xsd:string">
      <xsd:pattern value="([A-Z0-9\-]|&){1,4}" />
    </xsd:restriction>
 </xsd:simpleType>
```

- **Business Name**. MeF standardized the business name with the BusinessNameType. It includes the following data elements:
  - BusinessNameLine1, which is a required field if the business name is present
  - BusinessNameLine2, which is optional

```
<xsd:complexType name="BusinessNameType">
  <xsd:sequence>
    <xsd:element name="BusinessNameLine1"
        type="BusinessNameLine1Type">
      <xsd:annotation>
          <xsd:documentation>Business name line
            1</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
    <xsd:element name="BusinessNameLine2"
        type="BusinessNameLine2Type" minOccurs="0">
      <xsd:annotation>
          <xsd:documentation>Business name line
            2</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
    </xsd:sequence>
 </xsd:complexType>
```

- **IDType**. MeF standardized identifiers using the IDType datatype. Below is just one type of identifier, others include TransmissionID, ReturnID, etc. For more examples of MeF identifiers, refer to Exhibit 2.

```
simpleType name="IdType">
<xsd:annotation>
<xsd:documentation>Pattern used for generating TransmissionId,
OriginId, ItemId, and AcknowledgementId. A timestamp may be
used as an ID as long as it is unique within its parent element and
within the filing season. Up to 4-decimal fractional digits may be
used for the second in a timestamp to increase its uniqueness.
Legal Characters: A-Z, a-z, 0-9, colon, period and
hyphen.</xsd:documentation>
</xsd:annotation>
<xsd:restriction base="xsd:string">
<xsd:pattern value="[A-Za-z0-9:\.\-]{1,30}" />
</xsd:restriction>
</xsd:simpleType>
```

2.1.7 Attachments to Corporate Returns (1120/1120S) and Extensions (7004)

Taxpayers are instructed to attach supporting information to the tax return. This includes tax forms, statements, elections, notices, schedules or other types of miscellaneous information that may be required by IRS form instructions, regulations or publications. These "attachments" may be submitted electronically as XML documents or binary files.

Forms and Attachments Listing for 1120/1120S, provides a list of all supporting information required by form or form instructions. This list includes the XML document name and location reference to assist the software developer in programming this functionality. For updates to this list check http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html .

General Information

When the IRS defines a schema for information that is requested, the information must be provided in XML format. The schemas include:

- Tax forms (e.g., Form 6478, Form 5884, etc). Data elements have been defined for the schemas.
- Information requested on tax forms instructions to support specific lines (e.g., ItemizedOtherIncomeSchedule, DualConsolidatedLossesStatement, etc.). In some cases, the schema provides specific data elements and in other cases the schema allows for entry of free form text.
- Information requested by regulations or publications, which is not specified in form instructions and IRS has not provided a predefined schema must be submitted in XML format using either the "GeneralDependency" or "GeneralDependencyElection" schema. If the information requested is for an

election, use the "GeneralDependencyElection" schema. For all other information requested that does not have a specified schemas, use the "GeneralDependency" schema. Data elements for both schemas include:

- FormLineOrInstructionReference –the form and/or line number to which the attachment belongs.
- RegulationReference – the regulation and/or publication reference.
- Description – provide a meaningful title or explanation for the attachment.
- AttachmentInformation – additional information regarding the attachment.

NOTE: If the data requested for either election or other information requires "columnar format", these documents may be submitted in PDF format until the IRS provides a structure to support columnar format.

Binary Attachments

The tax return may also include non-XML documents, known as "binary attachments", submitted in PDF format. (Note: Currently IRS only supports PDF format.) This allows taxpayers to provide requested documentation that may include required signatures and/or third party documents (i.e. 8453 signature document, signed copy of lease, signed appraisal statement, etc.). The Form 7004 allows binary attachments except Form 8453.

To attach a PDF file, perform the following steps:

1. **Create the PDF file** using any available tool. In creating a PDF file for the submission, it is important to follow the following guidance:
    a. Keep binary attachments as small as possible. In using Adobe Acrobat:
        - Avoid requiring compatibility with Adobe Acrobat versions earlier than version 6. Making the PDF file compatible with earlier versions will increase the size of the file.
        - Move the compression/quality slider on the "Create PDF From Scanner" to higher compression to lower the size of the file when the source document is of decent quality and from scanner input.
    b. Each individual uncompressed PDF cannot exceed 60 megabytes. All uncompressed PDFs in the submission cannot exceed 1 gigabyte.
    c. The title of each PDF cannot exceed 30 characters.

2. **Create a "Binary Attachment XML document"** in the Submission data that describes the PDF file. One Binary Attachment XML document must be created for each binary attachment. There is one-to-one relationship between the PDF file and the Binary Attachment XML document that describes it. To create the Binary Attachment XML document, provide the PDF file with a name, including the extension, in the "AttachmentLocation" element and provide a brief description of (the contents of) the file in the "Description' element. The schema for the Binary Attachment document is defined in the file named "BinaryAttachment.xsd".

3. **Create references**, if any, from the element(s) to which the PDF file is "attached" to the "Binary Attachment XML document".

   - If the PDF file is to be attached to an element for a line, form, or schedule, create a reference from the element to the Binary Attachment XML document.
   - If the PDF is to be attached to a "GeneralDependency" or "GeneralDependencyElection" (i.e. Plans of Merger, Plans of Reorganization) create a reference from the element to the Binary Attachment XML document.

   It is important to note that the reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered to be "attached" to the Submission. It is important to note that creating reference(s) to PDF files is needed only when the IRS specifies the conditions under which the reference must be created, and the reference locations within return data where the reference must exist.

4. **Include the number of binary attachments in the submission** in the binaryAttachmentCount attribute, which is used to indicate the number of binary attachments in the return, of element ReturnHeader.
5. **Include the PDF file in the attachment folder** in the submission zip.

A Sample non-XML document attached to the Submission

Below is an example of a binary attachment, 8453 Signature Document, with a file name "8453SignatureDoc.pdf", that is "attached" to a submission. To attach the document to a submission:

- include the PDF file in the Submission Zip Archive
- create a Binary Attachment XML Document that describes it in the Submission data,
- do not reference the Binary Attachment XML Document within the Submission data.

It is important to note that the Description element of the Binary Attachment XML document contains the title of the file while the AttachmentLocation element contains the name of the file. The file itself is packaged along with other files in the attachment folder in the submission zip.

```
<Return>
   ...
<ReturnData>
   ...
<BinaryAttachment documentId="SignatureDoc8453" softwareId="00000000"
softwareVersion="String">
      <DocumentType>PDF</DocumentType>
      <Description>8453 Signature Document</Description>
      <AttachmentLocation>8453SignatureDoc.pdf</AttachmentLocation>
</BinaryAttachment>
   ...
</ReturnData>
</Return>
```

A Sample non-XML document attached to a form

Below is an example of a file that is attached to multiple locations in the submission. The attachment titled “Historic Structures circa 1880” is named “HistoricStruct1880.pdf” and attached to Form 1120.

When a PDF file needs to be attached to submission, the DocumentID created in the Binary Attachment XML Document (documentId=”**PDFAttachment01**”, that describes the physical file) for the binary attachment is referenced in those location in the submission using the referenceDocumentId attribute (**`referenceDocumentId="PDFAttachment01")`**. Only one instance of the physical PDF file is included in the Submission zip file.

```
<Return>
   ...
<ReturnData>
   ...
<IRS1120 documentId="DOC0001" referenceDocumentId="PDFAttachment01">
      ...
      ...
</IRS1120>
      ...
      ...
<BinaryAttachment documentId="PDFAttachment01" softwareId="00000000"
softwareVersion="String">
       <DocumentType>PDF</DocumentType>
       <Description> Historic Structures circa 1880 </Description>
       <AttachmentLocation> HistoricStruct1880.pdf</AttachmentLocation>
</BinaryAttachment>
   ...
</ReturnData>
</Return>
```

Reference to the Binary Attachment XML Document

The PDF file itself is included in the Submission zip file along with other files that make up the Submission

When naming certain PDF attachments, tax preparation software must use the following names because they will be validated by business rules.

CONDITION	BINARY ATTACHMENT TITLE
If you attach a scanned 8453, the name must be	8453 Signature Document
If you attach a certified historic structure attachment, the name must be	Certified Historic Structures
If you attach a Form 1120-L, the name must be	Form 1120-L
If you attach a scanned 8838, the name must be	8838 Signature Document

For all other PDF attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names that is limited to 30 characters..

CONDITION	BINARY ATTACHMENT TITLE
If the regulations require you to attach a merger agreement	1120 Merger Agrmt for XYZ Corp
If the regulations require you to attach a warehouse leasing agreement	Leasing Agrmt for Warehouse A
If you are required to attach an appraiser statement for a Francisco de Goya oil painting	Goya Painting Appraiser Stmt
If you are required to attach an appraiser statement for a Pablo Picasso painting	Picasso Pntg A Appraiser Stmt
If you are required to attach an appraiser statement for a second Pablo Picasso painting	Picasso Pntg B Appraiser Stmt

Special instructions for "schedule" attachments to Form 8865:

In many instances information from various Form 1065 schedules (Schedule B, D, K, K-1, L, M-1, M-2) will be the same required to be filed with the Form 8865 schedules. Do NOT attach the Form 1065 schedules to the return, instead the data from the Form 1065 schedules should be formatted into the corresponding Form 8865 schedules.

Special instructions for other forms and attachments that require signatures:

IRS Counsel issued special instructions to facilitate electronic filing. Regulation T.D. 9100 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR Part 301) eliminates some of the requirements considered impediments to the electronic submission of tax returns. T.D. 9100 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations generally affect taxpayers who are required to file any of the following forms: 926, 973, 982, 1120, 1120S, 1122, 5471, 5712-A, 8832. The signature of Forms 1120/1120S covers all forms, schedules and accompanying statements, with the exception of Form 8838 and Form 7004. .

Form 8838 data must be sent to the IRS using the XML Schema and a signed copy submitted as a binary attachment.

For processing year 2005, only the Practitioner PIN option will be available for Form 7004.

Although 7004 MeF gives the capability for binary attachments, please be aware that those attachments will not be processed (they are for information purposes only). Therefore, POA, Form 1128, Form 1138 and other documents requiring action by IRS should not be sent with the 7004.

2.1.8 Exempt Organization Return Attachments

For Exempt Organization returns, filers occasionally must attach an IRS form, schedule or other piece of information. For Forms 990, 990-EZ, 990-PF/1120-POL/8868, these "attachments" will normally be submitted electronically as XML documents. Usually, the only binary file is Form 8453-EO. Other binary files may be submitted as attachments if permitted as part of a form or schedule shared with Forms 1120/1120S. A Form 8453-EO is the only attachment permitted with Form 8868. The current Forms and Attachments Listing for Exempt Organizations which provides a list of all permitted attachments is available at: http://www.irs.gov/charities/article/0,,id=105955,00.html. This list includes the XML document name and location reference to assist the software developer in programming this functionality.

General Explanation Attachment

Forms 990, 990-EZ, 990-PF and 1120-POL each permit attaching an XML schema that allows for optional information to be provided that is not otherwise covered in another permitted schema. The General Explanation Attachment schema has three fields, i.e., "Identifier," "Return Reference" and "Explanation." These fields may be repeated up to ten times. One General Explanation Attachment may be optionally attached to each return. The "Identifier" field is a single line description of the information being provided. The "Return Reference" field is a single line description of the return item, if any, to which the information relates. The

"Explanation" field is a brief free-form text section where the additional information the filer wishes to convey is contained. The General Explanation Attachment is used exclusively with Exempt Organization returns. It is intended to be used to provide supplementary information, and may not be used in lieu of an existing schema. (Note: The General Attachment schema available with Forms 1120/1120S may not be substituted for the General Explanation Attachment schema.)

Binary Attachments

When submitting a binary attachment of Form 8453-EO, the name "8453 Signature Document" must be included in the MIME Part Content Header. All attachments (except for the signature document, Form 8453-EO) to Forms 990/990-EZ/990-PF/1120-POL/8868 must use the prescribed XML schema. In most cases, the only allowable binary attachment for Forms 990, 990-EZ, 990-PF and 1120-POL is the signature document, Form 8453-EO, Exempt Organization Declaration and Signature for Electronic Filing. Other binary documents will be permitted to these forms if they are necessary as part of submitting a shared Form 1120/1120S form or schedule. Since a signature is required for electronic payments submitted with Form 8868, Form 8453-EO is the only binary attachment permitted with the extension.

2.2 XML Character Representation

When entering character data into an XML document, it is important to ensure that the specified encoding supports the characters provided. By design, Modernized e-File uses Unicode Transformation Format-8 (UTF-8).

2.3 MeF Transmission and Submission File Structures for EMS, IFA, and Application-to-Application

This section describes the transmission and submission file structures for the EMS, IFA and Application-to-Application channels. All three channels use SOAP with attachments.

For more specific information on creating a transmission file for EMS and IFA, refer to the **MeF Submission Composition Guide**. For specific information on creating Application to Application Messages, refer to the ISS MeF State and Trading Partners ICD.

2.3.1 MeF Transmission and Submission File Structures for EMS and IFA

This section describes the transmission and submission file structures for the EMS and IFA channels.

2.3.1.1 MeF Transmission File Structure for EMS and IFA

The transmission file formats for EMS and IFA are the same and must conform to MIME structure.

Note: In constructing the transmission file the number of submissions in the file is limited to 100.

The transmission file uses a two part MIME (Multipurpose Internet Mail Extensions) multi-part document that conforms to the "SOAP 1.1 with attachments" standard. The MIME multi-part document consists of:

- A SOAP envelope, which is also referred to as the transmission envelope, contains the transmission level information. The SOAP envelope consists of:
    - a SOAP header, referred to as the *transmission header* in the Modernized e-File system, contains information about the transmitter and the transmission.
    - a SOAP body, referred to as the *transmission manifest*, contains a list of all submissions in the transmission file.
    - A SOAP attachment, which is also referred to as the attachment zip file, contains the submission data. The SOAP attachment is a ZIP file that contains one or more Submissions that are themselves ZIP files.
- MIME boundaries separate the parts in the multi-part document.

Each submission is zipped and compressed into a submission file. To create the transmission file, the transmitter bundles one or more submission files and then zips the bundled submission files into one transmission file.

The structure of the transmission files is depicted below.

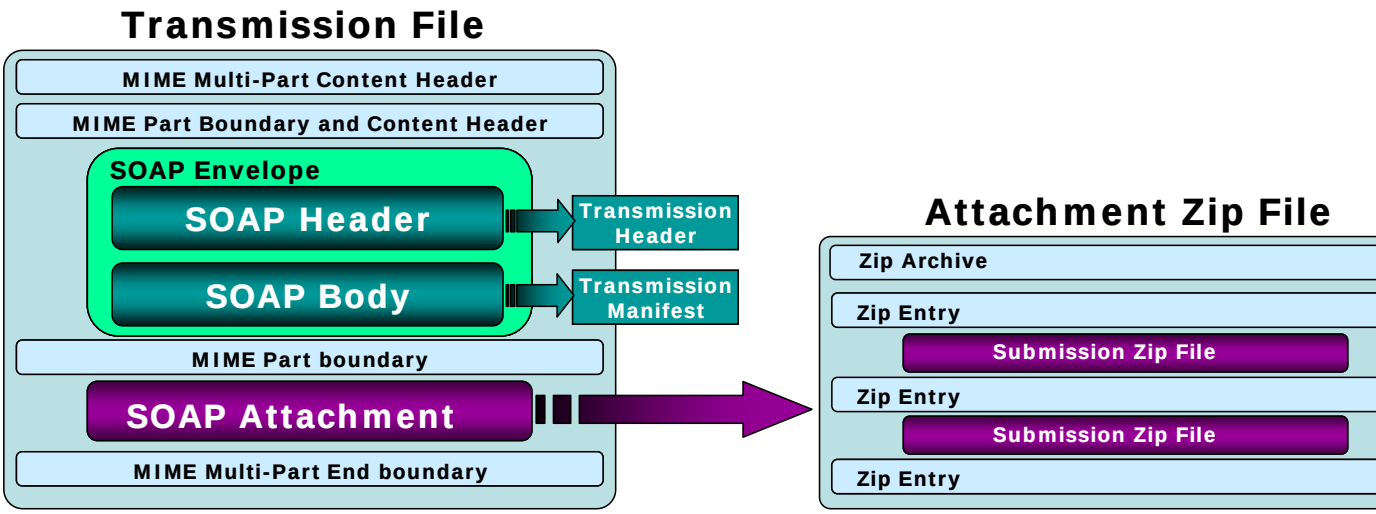


Figure 2-1: MeF Transmission File structure for the EMS & IFA Channels

2.3.1.2 Submission File Structure for EMS and IFA Channels

Only IRS submissions can be transmitted using the EMS and IFA channels. An IRS submission consists of XML data and optional binary attachments (PDF Files), which are packaged and compressed into a zip file. The Zip file is also referred to as the Zip Archive; each entry in the file is referred to as the Zip Entry. Each IRS Submission ZIP file contains the following folders (directories), which are then packaged and compressed into a Zip file:

- **/manifest**. The *manifest* folder (directory) contains a *manifest.xml* file, which contains information about the Submission, for example, the ERO who composed the Submission and the tax year for which the IRS Submission is being filed. The manifest directory must be present along with the files that contain data for this directory. The /manifest/manifest.xml is required in the submission. Please refer to the ISS MeF State and Trading Partners Interface Control Document for the structure of a State Submission, and contents of the *manifest.xml* file.
- **/xml**. The *xml* directory contains the submission.xml file with the submission data in XML format The xml directory must be present along with the files that contain data for this directory. The /xml/submission.xml is required in the submission.
- **/attachment**. The *attachment* directory contains binary attachment files. This directory is required only if there are binary attachments in the Submission.

It is important to note that the leading slash, "/" is optional. The submission will be accepted with or without the leading slash.

The structure of an IRS submission file for the EMS and IFA channels is depicted below.

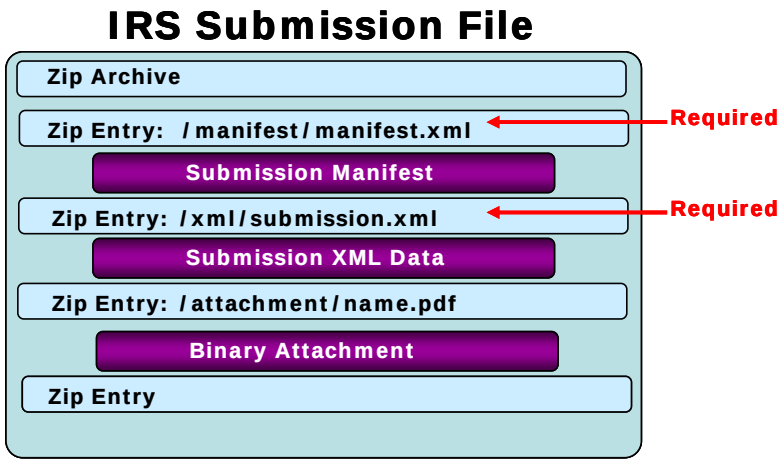


Figure 2-2: IRS Submission File structure for the EMS & IFA Channels

For detailed information regarding the IRS submission file structure, refer to the *MeF Submission Composition Guide*.

2.3.2 MeF Transmission and Submission File Structures for Application-to-Application (A2A)

This section describes the transmission and submission file structures for the Application-to-Application channel. A2A uses SOAP messages to communicate with external systems.

2.3.2.1 MeF Transmission File Structure for Application-to Application

A2A uses SOAP with HTTP binding for the transmission file, which are SOAP messages that are transported using HTTPS. All service requests are Soap Messages. A service request (message) or its response may or may not have an attachment. For detailed information about SOAP messages, refer to the ISS MeF State and Trading Partner ICD:

(1) Soap Message without Attachments. This Web Service SOAP message contains the following:

- HTTP Headers
- A SOAP Envelope that contains the following:
  - a SOAP header that includes the following elements:
    - An MeF header that contains message and transmitter identifying information. This header must be included in each message.
    - A WS Security Header that contains security related information. This header must be included in each message.
  - a SOAP body that includes the message elements.

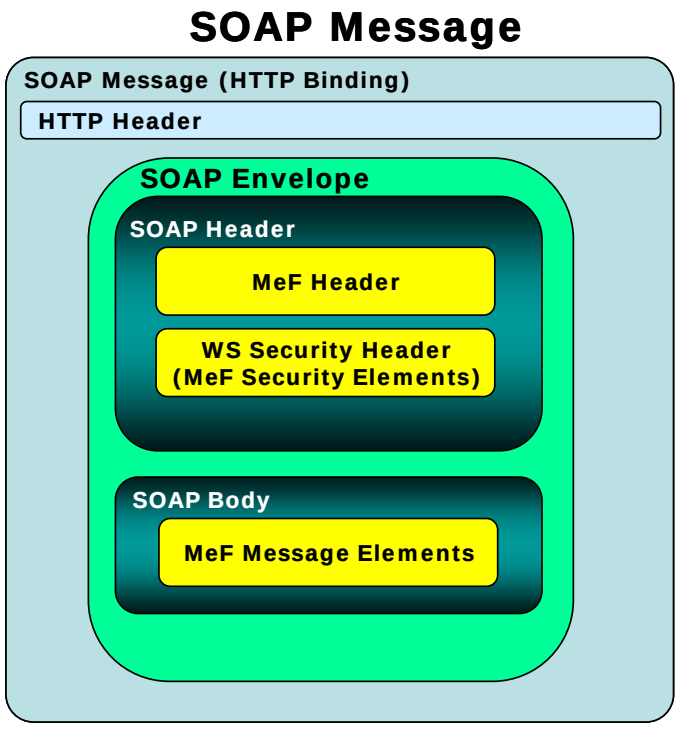


Figure 2–3: Basic SOAP Message Structure for HTTP Binding

(2) Messages with Attachments.

The SendSubmission service request is used to transmit submissions. It can have one and only one attachment. This attachment must be an uncompressed zip file called the container zip file. The container zip file can contain one or more compressed zip files. Each of these zip files contain one federal or state submission.

The responses to the GetNewSubmission series of service requests have the same attachment structure. Each submission is in its own compressed zip file and these zip files are attached to the response in one uncompressed container zip file.

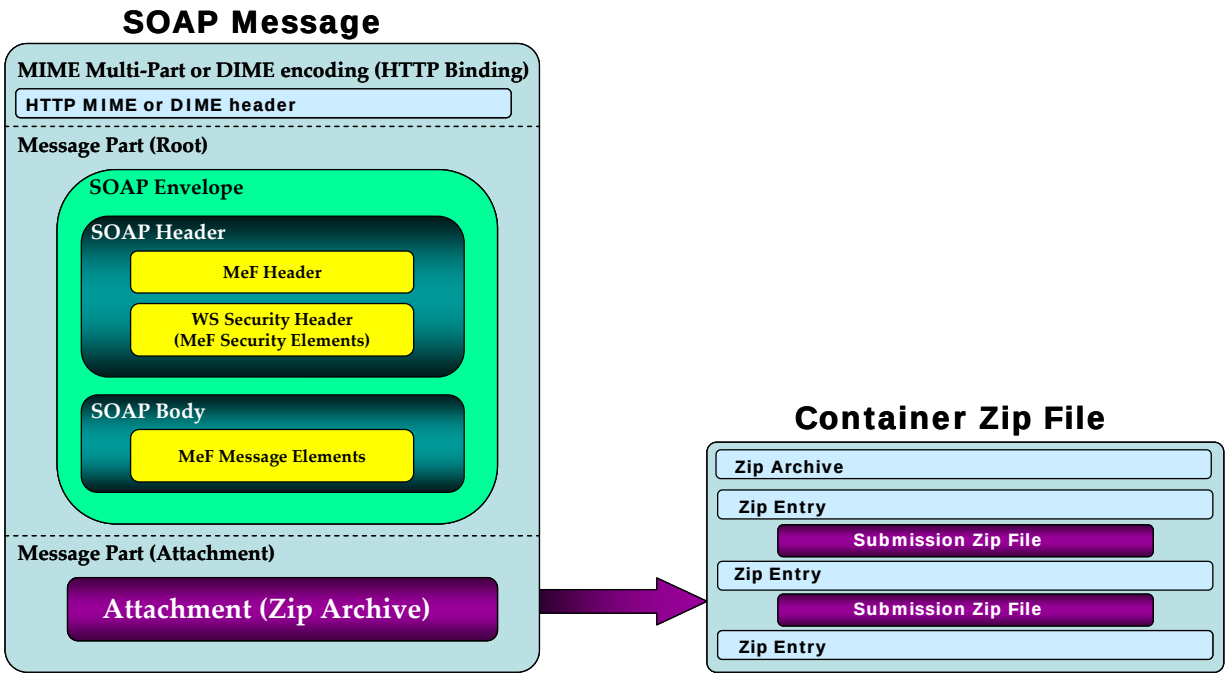


Figure 2-4: MeF Transmission File structure for the A2A Channel

2.3.2.2 MeF Submission File Structure for Application-to-Application

Transmitters can transmit federal and state submissions using Web Services. A state submission contains XML data and optional binary attachments. The state return may also contain a copy of part or all of the taxpayer's federal return. The state determines what part of the federal return should be included. Like a federal submission, the state submission must be zipped into its own file and then placed into the container zip file. The container zip file is then attached to the SendSubmissions service request. Federal and state submissions can be included in the same attachment (container zip file) each in their own zip file.

Each submission contains the following folders (directories), which are then packaged and compressed into a zip file:

- **/manifest**. The *manifest* folder (directory) contains a *manifest.xml* file, which contains information about the Submission, for example, the ERO who composed the Submission and the tax year for which the IRS Submission is being filed. The manifest directory must be present along with the files that contain data for this directory. Please refer to the ISS MeF State and Trading Partners Interface Control Document for the structure of a State Submission, and contents of the *manifest.xml* file.
- **/xml**. The *xml* directory contains the submission.xml file with the submission data in XML format. This is XML data conforming to an IRS XML schema for the indicated submission type. The XML schema depends on the submission type and is published by the IRS. The xml directory must be present along with the files that contain data for this directory. It is important to note that state submissions must conform to the defined by TIGERS.
- **/attachment**. The *attachment* directory contains the binary attachment files, which are PDF files containing taxpayer business documents associated with the submission. This directory is required only if there are binary attachments in the Submission.

It is important to note that the leading slash, "/" is optional. The submission will be accepted with or without the leading slash.

For more information on the transmission and submission file structure, refer to the ISS MeF State and Trading Partners ICD and the MeF Submission Composition Guide.

2.4 Version Control for MeF Schemas and Business Rules

IRS created a set of XML schemas for different types of tax returns (Forms 1120, 1120S, 1120-POL, 990, 990-PF, 990-EZ), extensions (Forms 7004, 8868), transmission file, and acknowledgement file. Each schema version also has a respective set of business rules that are used during MeF validation. Each year, new tax legislation and/or improvements to IRS programs impact the IRS forms and processing procedures. The IRS evaluates these changes to determine if updates to the XML schemas and business rules are necessary. Once the changes have been incorporated, the IRS uses the following timeline to publish the annual XML schemas and business rules changes:

- **Late July/Early August** – The IRS issues the initial version of the annual tax year XML schemas and business rules to enable software developers to begin development of the new tax year tax preparation software.
- **Late September/Early October** – The IRS issues an updated version of tax year XML schemas and business rules. This version is used for ATS testing.
- **Late December** – The IRS issues an updated version of tax year XML schemas and business rules. This version is used for live production.

Note: If there are critical changes required due to legislative changes, national disasters, or errors identified during testing or production, the IRS may issue updated XML schemas and business rules after December.

Each version of the XML schemas and their corresponding business rules have a unique version number. It is important to note the following principles regarding version numbers:

- The tax return's schema version number and its associated business rule number must be the same. This ensures that a set of business rules enforce the appropriate schema version.
- Each tax return's "returnVersion" attribute of the "Return" element (the root element) identifies the version of the schema.
- Each business rule document's version number identifies the version of the business rule.
- The version number on the set of business rules dictates the schemas for which the business rules are enforced and the version number on the schemas dictates which business rules should be invoked for that schema version.
- The "Active Validating Schema Version" specifies the business rule and schema version that will be used to validate a tax return that has been received by the IRS during a timeframe. This provides a mechanism for different versions to be accepted at the same time. It also enables an older version to be validated against a newer version's set of schemas and business rules. The IRS will publish all valid schema/business rule versions and the versions that will be used to valid it.

2.4.1 Version Numbering Scheme

The version number for TY2004 and beyond includes the tax year for which the schema and business rule document applies (YYYY), the version initial **(v)**, and the four-digit version number (NN.NN). Two digits exist to the left of the decimal and to the right of the decimal to accommodate a larger number of versions should they occur during a processing year. Note: The version initial is case sensitive. The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of schemas with their applicable business rules. An example of the structure used for version numbers is provided below:

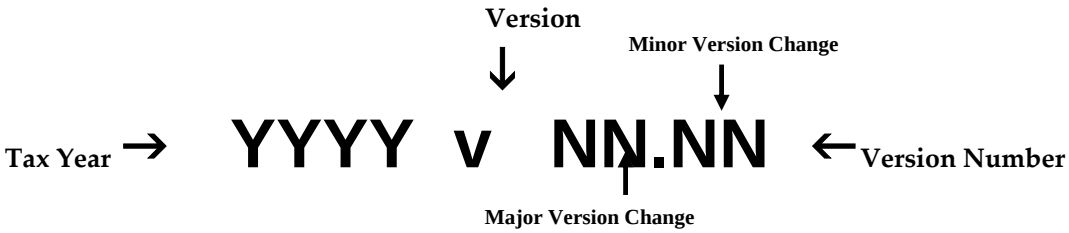


Figure 2-6: MeF Version Number Diagram

The examples below illustrate how the version number changes every tax year. New versions are generated when changes are necessary to the tax return's XML schema structure, content, and business rules. Each change increases the version number when the new version is published. Major changes increase the left digit and minor changes increase the right digit.

Note: If only minor changes occur, software developers are not required to use the new version. If the major number changes, all software must reflect the new version.

Examples

- A new tax year. The tax year part of the version number will change with each subsequent tax year and the version number is reset to 1.0.
- Additions, deletions, and/or changes to a schema's data elements. This includes any schema modification to a form and/or attachment. Even if the tax return's business rules were not affected by the additions, deletions, and changes to the tax return's schemas, the business rule's version number will be changed to maintain the alignment between the schemas and the applicable business rules.
- Additions, deletions and/or changes to the business rules. Even if the business rule change(s) did not affect the tax return's schema, the tax return's schema version will be changed to maintain the alignment between the tax return's schema and the applicable business rules.

The valid versions for all MeF tax return types and extension schemas and business rules may differ since each tax return type represents a separate schema-business rules combination. A schema and/or business rule change to one tax return type may not affect another tax return type. In this case, the other tax return types may not need to be changed.

Examples

- A change to the Schedule K-1 (Form 1120S) causes a new 1120S version to be produced; however, the 1120 version remains the same since the change does not affect the 1120 schema.

- A change to the Form 4562 causes a new version for all form types (1120, 1120S etc) that contain Form 4562.

2.4.2 Validating Schema Versions

Throughout the year, multiple versions of XML schemas and business rules are posted to irs.gov along with a Release memo that will indicate which schema version will be considered the "active validating schema version" used to validate all returns. Depending on if the schema change is major or minor, MeF may not require the schema version found in the return data to match the schema version used by MeF during validation. In general, there is always one "active validating schema version" for each return type in a tax year.

- Minor Schema Changes - When IRS issues revised schemas for a return type and changes the increment for the minor number, MeF will continue to accept returns composed using previous schema versions. When the minor number is changed, IRS allows software developers to decide for themselves whether they need to use the new version or not based on what is included in their tax preparation software and what changes were made to the schemas. For example, if the change affects a form you do not support, then you may elect not to use the newest version. Returns may be composed using previous published schema versions but IRS will only validate against the "active validating schema version" when the return is processed. For example, if the current schema version is 2005v.1.0 and the schema change is minor, IRS will assign the new number 2005v1.1. MeF will continue to accept returns composed using version 2005v1.0. However, all returns (whether composed with version 2005v1.0 or 2005v1.1) will be validated with the new version, 2005v1.1.

- Major Schema Change - When IRS issues revised schemas for a return type and changes the increment for the major number, all returns must be composed using the new version number. If returns are composed using previously published schema versions, they will not validate against the active validating schema version" when the return is processed. For example, if the current version is 2005v1.1 and the IRS decides it can no longer accept returns composed using schema version 2005v1.1 (or 2005v1.0), it will assign the new number 2005v2.0. The Release memo will tell software developers and transmitters they must compose all returns using schema version 2005v2.0.

Software developers and transmitters should use http://www.irs.gov/efile/article/0,,id=128360,00.html for information about all active and prior

year schemas and business rules used by the MeF Production and Assurance Testing Systems (ATS).

The samples of the irs.gov tables below, for the Current Valid Schemas for the Assurance Testing System (ATS) environment the Production environment, help illustrate how 1120 Tax Year 2005 schemas are issued:

- Initial Version – On 07/29/05 IRS issued the initial version of TY 2005 XML schemas and business rules using Return Schema Version 2005v1.0. The initial version of these artifacts were placed in the "Assurance Testing System (ATS) – Current Valid Schemas" table.
- Optional Updated Version – On 9/13/2005 IRS issued an updated version due to significant legislative changes (The Energy Policy Act of 2005 and Katrina Relief) affected both XML schemas and business rules. IRS reacted and issued an updated (Return Schema Version Number 2005v1.1). Since testing had not begun, this version of the artifacts was placed under "Assurance Testing System (ATS) – Current Valid Schemas". This version was issued to allow software developers the maximum time to develop their internal programs.
- ATS Version - On 10/14/05, IRS issued an updated version, 2005v1.2, of the schemas and business rules which included the final changes for live ATS testing. This version was placed under "Assurance Testing System (ATS) – Current Valid Schemas" for 10/14/2005. The associated Release Memo instructed software developers to use this version for IRS ATS testing. When the MeF Assurance Testing System receives an 1120 tax return for TY 2005 with return version "2005v1.1" (or "2005v1.0"), it will validate the return against the only 'active validating schema version' "2005v1.2". If the return passes validation against the schema and business rules for version "2005v1.2", it will be accepted.
- Live Production Version -On 12/16/05, IRS issued an updated version 2005v2.0 of the schemas and business rules that included changes identified by software developer testing, IRS testing, and/or legislative changes. This version was placed on the "Production System – Current Valid Schemas'.
- After Live Production - IRS does not plan to issue any updated schemas and or business rules unless changes are critical. Any necessary changes will be coordinated closely with all software developers and transmitters.

Acceptance Testing System (ATS) - Current Valid Schemas

Package	Release Memo Dated	Form Type	Transmission Schema Version	Return Schema Version	Business Rule Version (PDF & CSV)	Start Date	End Date
1120 Family Tax Year 2005	10/14/05	**1120**	No Longer Required	2005v1.2	2005v1.2.PDF 2005v1.2.CSV	10/24/05	
	10/14/05	**1120S**	No Longer Required	2005v1.2	2005v1.2.PDF 2005v1.2.CSV	10/24/05	
	9/13/05	**1120**	No Longer Required	2005v1.1	2005v1.1.PDF 2005v1.1.CSV	10/10/05	10/23/05
	9/13/05	**1120S**	No Longer Required	2005v1.1	2005v1.1.PDF 2005v1.1.CSV	10/10/05	10/23/05
	7/29/05	**1120**	No Longer Required	2005v1.0	2005v1.0.PDF 2005v1.0.CSV	10/10/05	10/23/05
	7/29/05	**1120S**	No Longer Required	2005v1.0	2005v1.0.PDF 2005v1.0.CSV	10/10/05	10/23/05
1120 Family Tax Year 2004	7/29/05	**1120**	No Longer Required	2004v4.2	2004v4.2.PDF 2004v4.2.CSV	10/10/05	
	7/29/05	**1120S**	No Longer Required	2004v4.2	2004v4.2.PDF 2004v4.2.CSV	10/10/05	
	2/11/05	**1120**	2004v1.0	2004v4.1	2004v4.1.PDF 2004v4.1.CSV	2/27/05	9/22/05
	2/11/05	**1120S**	2004v1.0	2004v4.1	2004v4.1.PDF 2004v4.1.CSV	2/27/05	9/22/05
	12/29/04	**1120**	2004v1.0	2004v4.0	2004v4.0.PDF 2004v4.0.CSV	1/31/05	9/22/05
	12/29/04	**1120S**	2004v1.0	2004v4.0	2004v4.0.PDF 2004v4.0.CSV	1/31/05	9/22/05
1120 Family Tax Year 2003	7/29/05	**1120**	No Longer Required	2003v2.4	2003v2.4.PDF 2003v2.4.CSV	10/10/05	
	7/29/05	**1120S**	No Longer Required	2003v2.4	2003v2.4.PDF 2003v2.4.CSV	10/10/05	

Figure 2-7: Current Valid MeF Schemas/Business Rule Versions – ATS (TY2005, TY2004, TY2003)

Production System - Current Valid Schemas

Package	Release Memo Dated	Form Type	Transmission Schema Version	Return Schema Version	Business Rule Version (PDF & CSV)	Start Date	End Date
1120 Family Tax Year 2004	2/11/05	**1120**	2004v1.0	2004v4.1	2004v4.1.PDF 2004v4.1.CSV	2/27/05	
	2/11/05	**1120S**	2004v1.0	2004v4.1	2004v4.1.PDF 2004v4.1.CSV	2/27/05	
	12/29/04	**1120**	2004v1.0	2004v4.0	2004v4.0.PDF 2004v4.0.CSV	2/7/05	
	12/29/04	**1120S**	2004v1.0	2004v4.0	2004v4.0.PDF 2004v4.0.CSV	2/7/05	
7004 Family Tax Year 2004	2/11/05	**7004**	2004v1.0	2004v4.1	2004v4.1.PDF 2004v4.1.CSV	2/27/05	
	12/29/04	**7004**	2004v1.0	2004v4.0	2004v4.0.PDF 2004v4.0.CSV	2/7/05	
	12/13/2004	**7004**	2004v1.0	2004v3.0	2004v3.0.PDF 2004v3.0.CSV	1/10/05	
1120 Family Tax Year 2003	6/16/2004	**1120**	2003V21	2003V23	2003V23 Change Page 2003V23PDF 2003V23CSV	6/28/04	
	6/16/2004	**1120S**	2003V21	2003V23	2003V23 Change Page 2003V23PDF 2003V23CSV	6/28/04	

Figure 2-8: Current Valid MeF Schemas/Business Rule Versions – Production System (TY2004, TY2003)

2.5 MeF XML Schema File Structures

This section describes the MeF XML Schema file structure and how the schemas will be packaged as of the date this publication was issued. Each program has its own file structure and will be packaged separately. You should check for periodic updates to this information at http://www.irs.gov/efile/article/0,,id=128360,00.html .

Schemas for a given return family are packaged into one package; likewise, schemas for each extension are packaged into separate packages. Each package is identified by the package number. Each package contains different versions of schemas for the return types in that package. For example, in the package that contains schemas for the 1120x family, the schema for 1120 can be version "2005V1.0", and the schema for 1120S can be version "2005V2.0" over time.

This means there are five packages in TY2005 – (1) one package will contain schemas for 1120 and 1120S returns, (2) one package will contain schemas for 990, 990-EZ, and 990-PF returns, (3) one package for 1120-POL, (4) one package for 7004, and (5) one package for 8868.

This packaging structure allows us to update schemas for a given return type (and create a new version for it), without forcing the new version number on all return types in the family. It also allows the Software Developers to download just the package they need.

There shall be a business rules file that accompanies each schema package. So, there shall be five business rules files, one for each of the packages, in TY2005.

2.5.1 1120/1120S XML Schema File Structure (explanation on the next page)

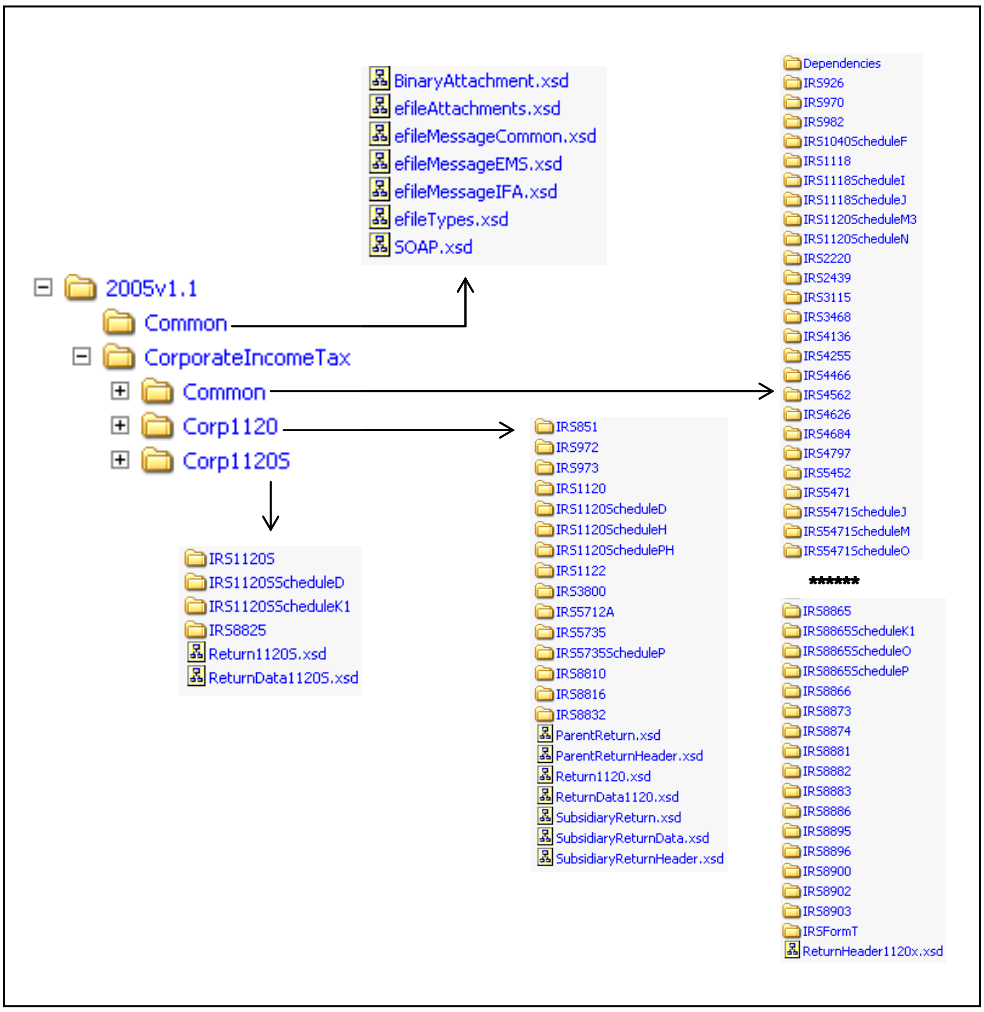


Figure 2-9: 1120/1120S Package

The following describes the MeF Schema File Structure for Form 1120/1120S (Figure 2.1 on the previous page):

2005v1.1 is the top-level directory of the schemas for the Tax Year 2005, version "1.1". It contains the following folders:

- **Common,** which contains the XML schemas that are common to all MeF return and extension types. It contains the following**:**
  - **BinaryAttachment.xsd**, which defines the binary attachment document XML structure
  - **efileAttachments.xsd**, which defines the attachment document XML structure
  - **efileMessageCommon.xsd**, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the basic message.
  - **efileMessageEMS.xsd**, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the EMS channel.
  - **efileMessageIFA.xsd**, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the IFA channel.
  - **efileTypes.xsd**, which defines the global data types for MeF schemas.
  - **SOAP.xsd**, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP.

It is important to note that the structure of the efileMessageEMS.xsd and efileMessageIFA.xsd are the same. A separate schema has been provided for each channel.

- **CorporateIncomeTax,** which is a directory for corporate income related (1120/1120S) schemas and contains the following 3 folders:
  1. **Common,** which is a top-level directory for schemas for all attachments shared among forms common to 1120 and 1120S return types. It contains the following**:**
     - **ReturnHeader1120x.xsd,** which defines the structure and global data elements for the 1120 and 1120S tax returns.
     - **Dependencies,** which contain schemas for the supporting XML documents/attachments common to either 1120/1120S, or to 1120/1120S return types.
     - **Shared Dependencies,** which contain folders for the shared dependencies between 1120 and 1120S.
  2. **Corp1120,** which contains schemas specific to the 1120 return type. It contains the following version folder:
     - **ParentReturn.xsd**, which defines the XML structure of the parent tax return in a consolidated tax return.
     - **ParentReturnHeader1120.xsd**, which defines the common content of the `ReturnHeader` element for the 1120 parent return of a consolidated return.

- **Return1120.xsd**, which defines the XML structure for the tax return and wraps around the ReturnHeader and ReturnData1120 XML documents in a transmission file.
- **ReturnData1120.xsd,** which defines the content model for an 1120 tax return. This includes defining all XML forms and schedules in the tax return.
- **SubsidiaryReturn.xsd**, which defines the XML structure of a subsidiary tax return in a consolidated tax return.
- **SubsidiaryReturnData.xsd,** which defines the content model for a subsidiary 1120 tax return. This includes defining all XML forms and schedules in the tax return.
- **SubsidiaryReturnHeader.xsd**, which defines the common content of the `ReturnHeader` element for an 1120 subsidiary return type.
- **List of all form folders not shared with the 1120S.**

3. **Corp1120S,** which contains schemas specific to the 1120S return type. It contains the following version folder:

   - **Return1120S.xsd,** which defines the XML structure for the 1120S tax return and wraps around the ReturnHeader and ReturnData1120S XML documents in a transmission file.
   - **ReturnData1120S.xsd,** which defines the content model for an 1120S tax return. This includes defining all XML forms and schedules in the tax return.
   - **List of all form folders not shared with the 1120**

2.5.2 7004 XML Schema File Structure (explanation on the next page)

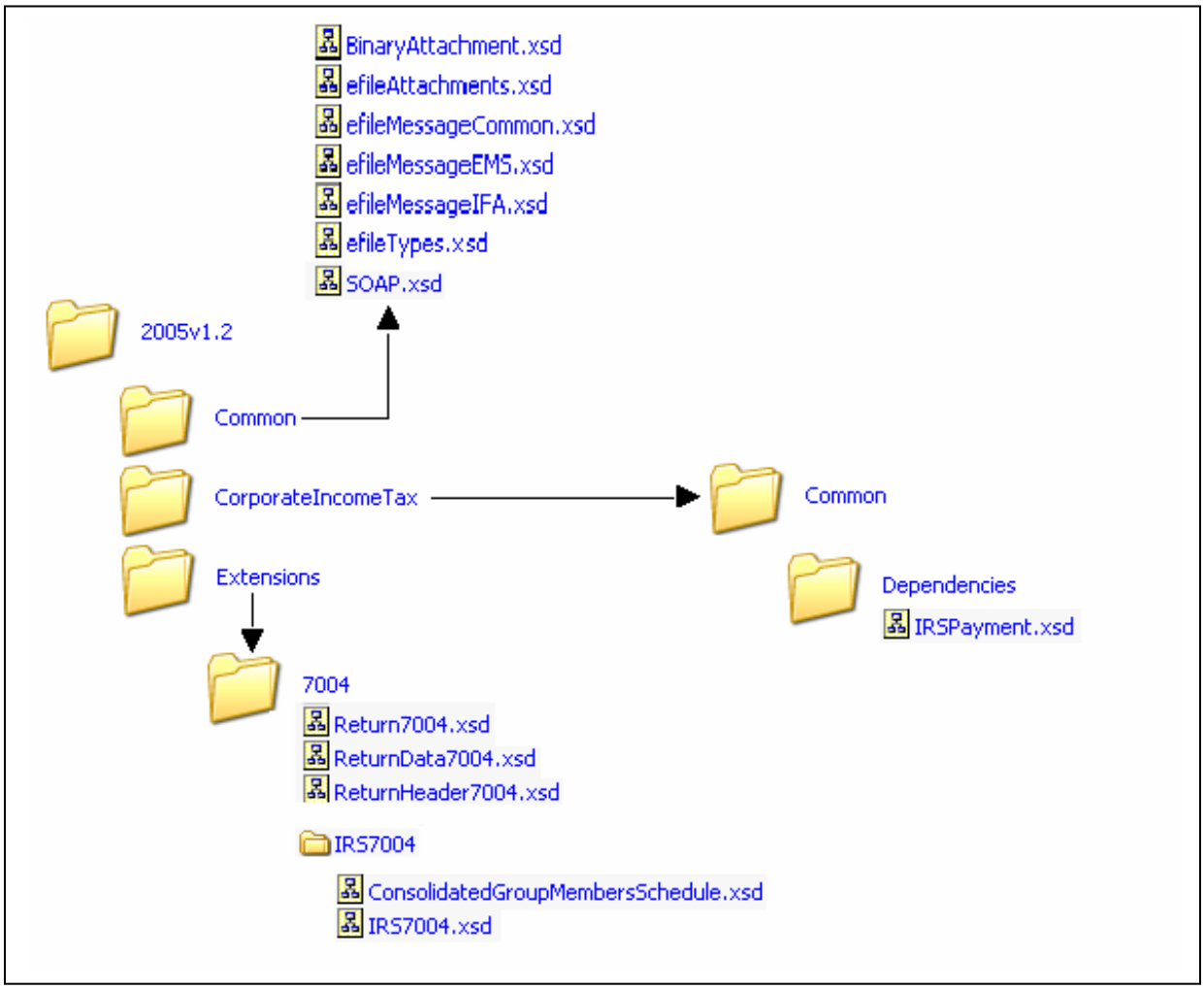


Figure 2-10: 7004 Package

The following describes the MeF Schema File Structure for Form 7004 (Figure 2.10 on the previous page):

2005v1.2 is the top-level directory of the schemas for the Tax Year 2004, version "1.0". Note that reference to tax year is a means of controlling version releases each processing year. Form 7004 is not issued each tax year and, therefore, does not have a tax year.

2005v1.2 contains the following folders:

- **Common,** which contains the XML schemas that are common to all MeF return and extension types, 990 and 1120. It contains the following**:**
  - **efileMessage.xsd**, which defines the transmission header, transmission manifest and the acknowledgement XML structures.
  - **efileTypes.xsd**, which defines the global data types for MeF schemas.
  - **SOAP.xsd**, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP.
- **CorporateIncomeTax,** which is a directory for corporate income related (1120/1120S) schemas and shared payment schemas. It contains the following folders:
  1. **Common,** which is a top-level directory for schemas for all attachments shared among forms common to 1120, 1120S, and 7004 return types. It contains the following folder:
     - **Dependencies,** which contain schemas for the supporting XML documents/attachments common to 7004 and/or the1120/1120S return types. It includes the following:
       - **IRSPayment.xsd**, which defines the XML structure of payments.
- **Extensions,** which is a directory for extension forms (7004/8868) schemas and contains the following:
  1. **7004,** which is a top-level directory for schemas for all forms and attachments shared among forms common to 7004 return types. It contains the following**:**
     - **ReturnHeader7004.xsd,** which defines the structure and global data elements for the 7004 return.
     - **ReturnData7004.xsd,** which defines the common content of the ReturnHeader element for the 7004 return.
     - **Return7004.xsd**, which defines the XML structure for the 7004 return and wraps around the ReturnHeader and ReturnData7004 XML documents in a transmission file.
  2. **IRS7004,** which contains schemas specific to the 7004 return type. It contains the following:
     - **ConsolidatedGroupMemberSchedule**, which defines the XML structure of the Consolidated Group Member Schedule.
     - **IRS7004.xsd**, which defines the XML structure of the 7004 return.

2.5.3 Exempt Organization Forms XML Schema File Structures

990/990-EZ/990-PF pack

Figure 2-11: 990/990-EZ/990-PF Package

The following section describes the MeF Schema File Structures for Exempt Organization Filings for the 990, 990EZ, and 9990PF package shown in Figure 2.3 on the previous page.

2005v1.0 is the top-level directory of the schemas for the Tax Year 2005, version "1.0". It contains the following folders:

Common contains the XML schemas that are common to all MeF return/extension types, both Exempt Organization (990/990-EZ/990-PF/1120-POL/8868) and Corporate (1120/1120S/7004). It contains the following XML schemas**:**

- **SOAP.xsd** defines the XML structure of the SOAP envelope, SOAP header and the SOAP.
- **efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd,** and **efileAttachments.xsd** defines the transmission header, transmission manifest and the acknowledgement XML structures.
- **efileTypes.xsd** defines the global data types for MeF schemas.
- **BinaryAttachment.xsd** defines the content model for the binary attachment XML Document.

CorporateIncomeTax is a hierarchy of Corporate (1120x) schemas used by Exempt Organization schemas.

TEGE is the top-level directory of the 990/990-EZ/990-PF Exempt Organization schemas. It contains the following folders:

Common is a directory for schemas for all attachments and dependencies shared between Exempt Organization Forms 990 and 990-EZ. It contains the following:

- **ReturnHeader990x.xsd** defines the structure and global data elements for the Forms 990 and 990-EZ returns.
- **Dependencies** contain schemas for the supporting XML documents/attachments common to Forms 990, 990-EZ and 990-PF.

TEGE990EZ is a directory for Form 990-EZ related schemas not included in the above directories. It contains the following:

- **Return990EZ.xsd** defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990EZ XML documents in a transmission file.
- **ReturnData990EZ** defines the content model for a Form 990-EZ return. This includes defining all XML forms and schedules in the return.

TEGE990PF is a directory for Form 990-PF related schemas not included in the above directories. It contains the following:

- **Return990PF.xsd** defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990PF XML documents in a transmission file.
- **ReturnData990PF** defines the content model for a Form 990-PF return. This includes defining all XML forms and schedules in the return.

8868 XML Schema File Structure

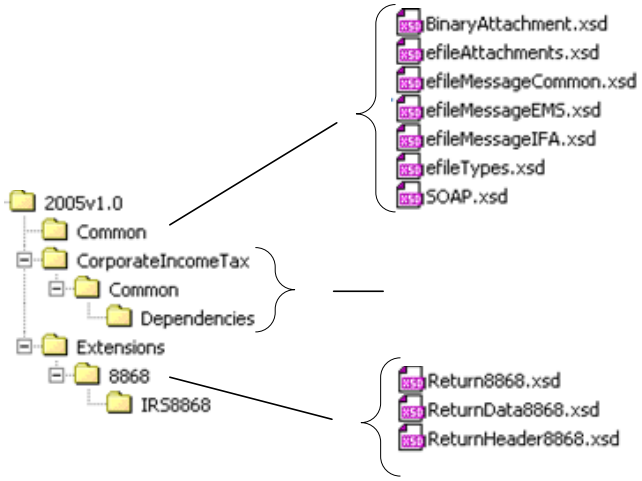


Figure 2-12: 8868 Package

The following section describes the MeF Schema File Structures for Exempt Organization Filings for the 8868 package shown in Figure 2.4 above.

Extensions is the top-level directory of the 8868 extension schemas. It contains the following:

8868 is a directory for Forms 8868 related schemas. It contains the following:

- **Return8868.xsd** defines the XML structure for the extension and wraps around the ReturnHeader8868 and ReturnData8868 XML documents in a transmission file.
- **ReturnHeader8868.xsd** defines the structure and global data elements for the Form 8868 extension.
- **ReturnData8868** defines the content model for the Form 8868 extension.

8868 package

1120-POL XML Schema File Structure

Figure 2-13: 1120-POL Package

The following section describes the MeF Schema File Structures for Exempt Organization Filings for the 1120-POL package shown in Figure 2.5 above.

PACs is the top-level directory of the 1120-POL schemas. It contains the following:

1120POL is a directory for Forms 1120-POL related schemas not included in the above directories. It contains the following:

- **Return1120POL.xsd** defines the XML structure for the tax return and wraps around the ReturnHeader1120POL and ReturnData1120POL XML documents in a transmission file.
- **ReturnHeader1120POL.xsd** defines the structure and global data elements for the Form 1120-POL tax return.

- **ReturnData1120POL** defines the content model for a Form 1120-POL tax return. This includes defining all XML forms and schedules in the tax return.

The schemas for the Exempt Organization forms may be found on the irs.gov website at http://www.irs.gov/charities/article/0,,id=105955,00.html

3 MeF Fed-State Program

MeF is implementing the 990 and 1120 Fed/State Programs beginning in January of 2006. The central feature is the single point of submission and retrieval for all registered transmitters and State agencies. Federal submissions can be transmitted to the IRS through EMS, MeF Internet Filing Application (IFA) or Application-to-Application (A2A). **State submissions can only be transmitted through A2A.**

MeF will accept two kinds of submissions (1) IRS (federal) submissions and (2) State submissions. Each return/extension must be enclosed in a separate submission, but multiple submissions may be contained in a single message. The IRS and State submissions do not have to be transmitted to MeF together. A State submission can be linked to the IRS submission by including the Submission ID of the federal return in the State manifest. If the State submission is linked to an IRS submission (also referred to as a Fed/State return), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not an accepted federal return, the IRS will deny the State submission and an acknowledgement will be sent. (NOTE: It is best if you are going to link a State submission to an IRS submission to send in the IRS submission first and, after it has been accepted, send in the State submission.) If there is an accepted return under that Submission ID, then MeF will do minimal validation on the State submission that includes that the State indicated in the State manifest is a participating state in the applicable 990 or 1120 Fed/State Program. MeF will then pass along to the State what the ERO/taxpayer sends in the State submission. If the ERO does not link the State return to a previously accepted federal return (also referred to as State Standalone return), then MeF will perform minimal validation as stated above that will include that the State allows State Standalone returns and then will pass along to the State the entire State submission that was sent in by the ERO/taxpayer.

In addition, for Forms 990/990-EZ/990-PF, as part of the IRS return, a filer can request that a copy of the IRS return be provided to one or more participating States. Upon receipt of the request, IRS will validate that the State(s) is participating in the Fed/State program. If it is, then IRS will send a redacted copy of the return to the State agency(s). Items that are always redacted from the state copy include, but are not limited to, the PIN or Form 8453-EO, the request for the copy and any payment information included with Form 990-PF. In addition, depending on the state, the IRS may also redact the Schedule B if the state does not require it. MeF will process the IRS submission and will generate an acknowledgement for every IRS submission and copy of IRS Forms 990/990-EZ/990-PF forward to a State. Each State is responsible for validating their State submissions and will be responsible for generating a State acknowledgement for each State submission which will be returned to the IRS for retrieval by the transmitter.

Both Federal and State returns must be in XML format. The federal returns must conform to the IRS valid schema versions. State returns must conform to the corporate State Master Schema and include those elements defined for the specific state data. You can access the corporate State Master Schema on irs.gov at: http://www.irs.gov/efile/article/0,,id=140378,00.html. For more information, you can contact the State e-file Coordinator.

4 Transmission Methods for MeF

The MeF system allows you to transmit tax returns and extensions to the IRS through three channels: Electronic Management System (EMS), MeF Internet Filing Application (IFA), and MeF Application-to-Application (A2A). Federal returns/extensions can be transmitted through EMS, IFA or A2A. State returns can only be transmitted through A2A. Procedures for these methods are described in this section.

4.1 Transmitting Through Application-to-Application (A2A)

The following section describes how to transmit a file using A2A and information regarding A2A security. IRS Corporate and IRS EO submissions can be transmitted through A2A or one of the other transmission channels, however, State submissions can only be transmitted through A2A.

4.1.1 Security Directive Rules of Behavior for Access to IRS Business Systems

The following is provided as official guidance to manage system security for systems using the Application-to-Application (A2A) interface to IRS Business Systems. It is provided for software developers, operational managers, Third Party Transmitters, States, system administrators, etc…

Internal Revenue Service (IRS) Third Party Transmitters and State Trading Partners shall carry out their respective responsibilities for ensuring information systems security and taxpayer privacy commensurate with the sensitivity of the information under their control. The IRS Publication 4164 provides policies and guidance to be followed by registered organizations to carry out their respective responsibilities in information systems security.

IRS e-services registered users must provide true, accurate, current and complete information. IRS sensitive information used to access the IRS Registered User Portal (RUP) including e-services passwords, System IDs, usernames and PINs must be protected and comply with the requirements set forth and agreed to by responsible parties as part of the IRS e-services registration process.
Users shall immediately notify the IRS at 1-866-255-0654 (international callers use 512-416-7750) of any unauthorized use of passwords or accounts, or any other breach of security. In the event of RUP Login failure, registered users should immediately notify the IRS at the numbers provided above.

Penalty for Non-Compliance – All A2A users upon entering the IRS e-services Registered User Portal (RUP) are warned you are using an Official United States Government System, which may be used only for authorized purposes. The Government will monitor and audit the usage of this system, and all persons are hereby notified that the use of this system constitutes consent to such monitoring and auditing. Unauthorized attempts to upload information and/or change information on these web sites, and any attempts to defraud the government are strictly prohibited and subject to prosecution under the Computer Fraud and Abuse Act of 1986 and Title 18 U.S.C. Sec. 1001 and 1030. Termination of your ability to conduct business with the IRS, and other penalties may apply.

Registration for A2A credentials - The A2A registration and enrollment process for both Third Party and State Trading Partners and their respective application systems is mostly a manual process and they are fairly similar.

The Transmitters/States must first apply to become an Authorized IRS *e-file* Provider by filling out an "IRS *e-file* Application", online. This will include selecting the Form Types they will submit (e.g. 990, 1120, 1120-POL) and selecting the transmission method of "Internet".

For A2A, the Transmitters/States must also complete "Supplemental Sheet for Applying to Participate in the 1120 Application-to-Application (A2A) System" in paper format. This form must be completed by a Principal or Responsible Official to delegate a person or persons the authority for system enrollment. The "Supplemental Sheet for Applying to Participate in the 1120 Application-to-Application (A2A) System" must include the Social Security Number (SSN) of the delegated user and be signed by the user's Principal or Responsible Official.. This supplemental sheet can be obtained by e-mail request to 1120@irs.gov. Once completed, the corporate requests should be faxed to (512-460-4411); the exempt organization requests should be faxed to (202-283-8858).

The delegated user must then complete the e-services registration process, which can be accessed through irs.gov, to select their username, password, and PIN. A confirmation token will be mailed to their home address of record. The token must then be used to confirm the registration online.

Any one of the delegated users indicated on the "Supplemental Sheet for Applying to Participate in the 1120 Application-to-Application (A2A) System" must then complete a "Supplemental Sheet that Includes Information Needed for System Enrollment" (paper form), which includes the System IDs and corresponding service requests they want assigned to each System ID. This supplemental sheet can be obtained by e-mail request to 1120@irs.gov. Once completed, this document should be faxed to IRS ETA/TEGE A2A control officer for review (at the fax numbers provided above).

Once the system enrollment information is processed, you will receive a password, and confirmation token for each System ID requested, which will be used in the Initial Login. If a lockout condition occurs, you must contact the Ogden e-Help Desk at 1-866-255-0654 (prompt 1,2,5) for assistance.

Password Management – If the current password is stored either in a sequential file, the Windows Registry, or a relational database, it should be stored using triple DES or AES encryption standards. The application may also prompt the user for the password at startup. Transmission will be encrypted at the transport layer using a FIPS 140-2 compliant encrypted form. Use the IFA option for communications with the IRS Business Systems, rather than storing an unencrypted copy of the password. **Do not use a script of clear text passwords in storage for authenticated transactions with the IRS.**

Password Criteria
Length – a minimum of 8 and a maximum of 30 Alphanumeric characters
Complexity – Use a minimum of one uppercase alpha, one lowercase alpha, one numeric and one special character. Please use at least one of each class of characters. The following set of special characters have been tested for use in passwords and tokens, Please use these special characters: period, comma, colon, semicolon, question mark, exclamation point, dollar sign, plus sign, equal sign, hyphen, underscore, asterisk, left parenthesis, right parenthesis, at sign (@), tilde (~), octothorpe (#), and caret (^).
Stay away from single quote ('), double quote ("), ampersand (&), left brace (<), right brace (>), and percent (%)
Age – do not reuse passwords
20% password must change, Random character changes (i.e. no incrementing)
Passwords must be changed every 30 days, but cannot be changed more than every 24 hours
Password reset requires authentication of the individual that is delegated to register systems and that the Responsible Official or Principal of the agency or corporation be sent a notification by e-mail of any password reset by the authorized delegate.
Only Change Password will work. If the user attempts to log in before changing their password, they request will be denied.

Failures during a password change are possible, and after such a failure, a program cannot be sure whether the system considers it has the new password or the old password. After a failure during the password change, make sure the rejection of the change was not because the new password is invalid. Then the next login should typically use the new password and, if it fails, then log in using the old password. At this point if you do not have access do not try any further, consult the Ogden e-Help Desk at 1-866-255-0654 (prompt 1,2,5). States and Third Party users must immediately inform the IRS of any suspected breach of passwords at the number shown above.

Encryption and decryption of passwords will typically be performed in memory; unless you are using relational database software with built-in encryption. Standard facilities for encryption are available, and you must use a standardized encryption algorithm compliant with triple DES or AES. Pointers to sample encryption code are provided below. Remember, you will be encrypting very small amounts of data.

An example of .NET encryption of data to go into a registry can be found at http://msdn.microsoft.com/library/default.asp?url=/library/en-us/secmod/html/secmod25.asp. To use the built-in Triple-DES support in Java (J2SE 1.4.2 and later, existing as an extension in earlier versions), applications should normally use the Cipher class, whose API is found at http://java.sun.com/j2se/1.4.2/docs/api/javax/crypto/Cipher.html. To encrypt or decrypt a single password using "Cipher", you'll typically need to call the init method, and then the doFinal

method with your data (the password for encrypt, the binary version of the stored data for decrypt). Creating your object of the Cipher class involves using the Cipher.getInstance method (Cipher.getInstance("DESede/CBC/PKCS5Padding") for Triple-DES in 1.4.2). The cypher key must be the correct size (112 or 168 bits for Triple-DES, 128 bits for AES).

Password Reset – In the event of a lockout condition, the delegated user for the System ID that requires a password reset must call the Ogden e-Help Desk at 1-866-255-0654 (prompt 1,2,5) for assistance.

The Ogden e-Help Desk will authenticate the identity of the delegated user by requesting their name, SSN, applicable SystemID, and e-services username. Once the password is reset, the Ogden e-Help Desk will contact the delegated user, re-validate the delegated user's identity, and provide the new password to the delegated user. The Ogden e-Help Desk will then e-mail notification of the password reset to the Principal or Responsible Official's Address of Record. The delegated user initiates the Change Password web service request to change the IRS provided password and resumes business.

Compliance Enforcement – The IRS retains the right, to conduct random, unannounced and unscheduled onsite inspections of any facility using the A2A functionality. These visits will be solely for ensuring compliance with the A2A password management policies, especially the encrypted storage of at rest passwords. Any non-compliance will result in immediate termination of the A2A connection privileges until such time the third party can demonstrate compliance. Repeated instances of non-compliance will result in permanent removal of permissions to utilize the A2A functionality of the MeF system.

Data Retention – The IRS requires for legal (audit) purposes that both States and Third-Party Transmitters will maintain records of their Transaction log data for a period of 2 years.

Data Removal – The IRS requires removal of taxpayer data from systems that are no longer used for that purpose.

4.1.2 Transmitting through MeF Application to Application

Transmitters and state agencies communicate with the MeF system using a series of service requests that are accomplished using messages. The service requests include:

MeF Application to Application		
SERVICE REQUEST	**TRANSMITTER**	**STATE AGENCY**
Send Submissions	X	
Get New Acknowledgements	X	
Get Acknowledgements	X	
Get Acknowledgement	X	
Get Acknowledgements by Message ID	X	
Get New Submission Status	X	
Get Submissions Status	X	
Get New Submissions		X
Get Submissions		X
Get Submission		X
Get Submissions by Message ID		X
Send Submission Receipts		X
Send Acknowledgements		X
Get New Acknowledgement Notifications		X
Get Acknowledgement Notifications		X
Get Acknowledgement Notification		X
1st Time Login	X	X
Login	X	X
Logout	X	X
Change Password	X	X
Request ETIN Status	X	X
Request List of ETINs	X	X
Request List of State Participants	X	X

Fed/State

It is important to note that all service requests are transactional. The request is not complete until the originating system receives a response from MeF. The response will confirm a successful transaction or contain an error. The confirmation includes different data depending on the service request. The error indicates the problem encountered while processing their request.

The message ID for Get New Submission by Message ID is the message ID for the original GetNewSubmissions/GetSubmissions/GetSubmission request.

For more information about application to application , refer to the ISS MeF State and Trading Partner ICD and the MeF Submission Composition Guide.

4.2 Transmitting Through the Internet Filing Application (IFA)

The following section describes how to transmit a file through the Internet using IFA.

4.2.1 Applying to Submit Returns Through the Internet

This section describes the e-services Registration and Online *e-file* Application process for transmitters who wish to transmit MeF returns through the Internet.

Transmitters who plan to transmit the Forms 1120, 1120S, 7004, 990, 990-EZ, 990-PF, 1120-POL and 8868 through the Internet must complete the IRS *e-file* Application. If your firm is not currently an Authorized IRS *e-file* Provider, a Principal or Responsible Official of your firm must register and complete the IRS *e-file* Application. If you have previously submitted an IRS *e-file* Application and are currently an authorized Transmitter, you will only need to revise your application to identify one or more of the MeF return form types and to indicate that you wish to transmit returns through the Internet. You will be required to identify an individual or individuals who are authorized to transmit returns for your firm through the Internet.

To register and complete the IRS *e-file* Application, access the IRS website (irs.gov) and complete the following processes:

Registration: You must register if you wish to gain access to any of the e-services products which include the IRS *e-file* Application. Any Principals or Responsible Officials of the firm who are listed on the application and any individuals who have been delegated to transmit MeF returns through the Internet must register. During registration, you will be required to enter your Name, Tax Identification Number (Social Security Number), Date of Birth and the Adjusted Gross Income from your last 1040 tax return. You will be authenticated through these "shared secrets". You will also be required to select a Username, Password and PIN. The IRS will then mail you a letter (to your official address of record for your 1040 tax return) that will contain a confirmation code and instructions for completing the e-services confirmation process. You will have 28 days from the date of the letter to complete the confirmation process. If you do not complete this confirmation process within 28 days of the date of the letter, your account will be deactivated and you will be required to repeat the entire registration process.

Application: After registering, you will need to apply to become an Authorized IRS *e-file* Provider or you will need to revise your existing IRS *e-file* Application. In completing the application to apply to be an Internet Transmitter, be sure to check the appropriate return form type box 1120, 990 or 1120-POL (See chart below for return form type to use), the provider option of Transmitter and the transmission method of Internet or Both. You will also be required to delegate one or more individuals who are authorized to transmit MeF returns for your firm over the Internet.

Form you wish to transmit	Return Form Type Box to check on application
1120	1120
1120S	1120
7004	1120
990	990
990-EZ	990
990-PF	990
8868	990
1120-POL	1120-POL

To obtain additional information regarding the e-services Registration and IRS *e-file* Application, go to http://www.irs.gov/taxpros/article/0,,id=109646,00.html .

4.2.2 Transmitting through MeF Internet Filing (IFA)

You must be authorized to submit transmissions or retrieve acknowledgements through IFA. To access and log into MeF Internet Filing, complete the following steps:

Figure 4-1: IRS.gov Web Site

Step 1: Click the *e-file* logo on the irs.gov website.

Step 2: Click the e-file for Software Developers/Transmitters link on the *e-file* Landing Page.

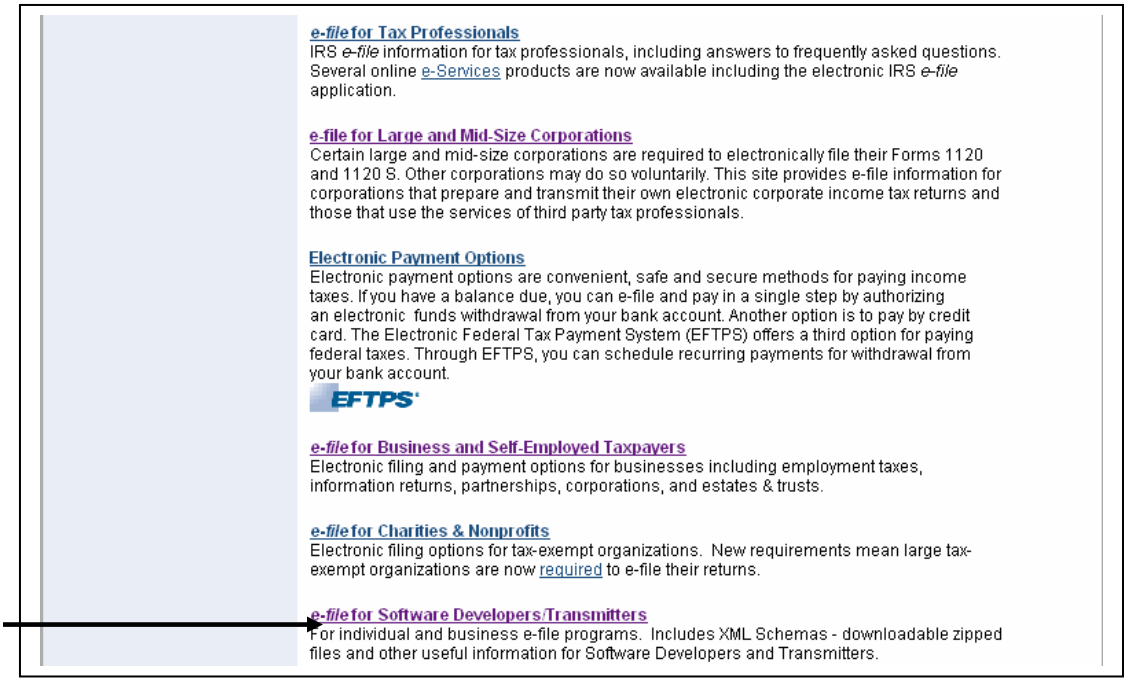


Figure 4-2: *e-file* Landing Page

Step 3: Click the Modernized e-File (MeF) Internet Filing link.

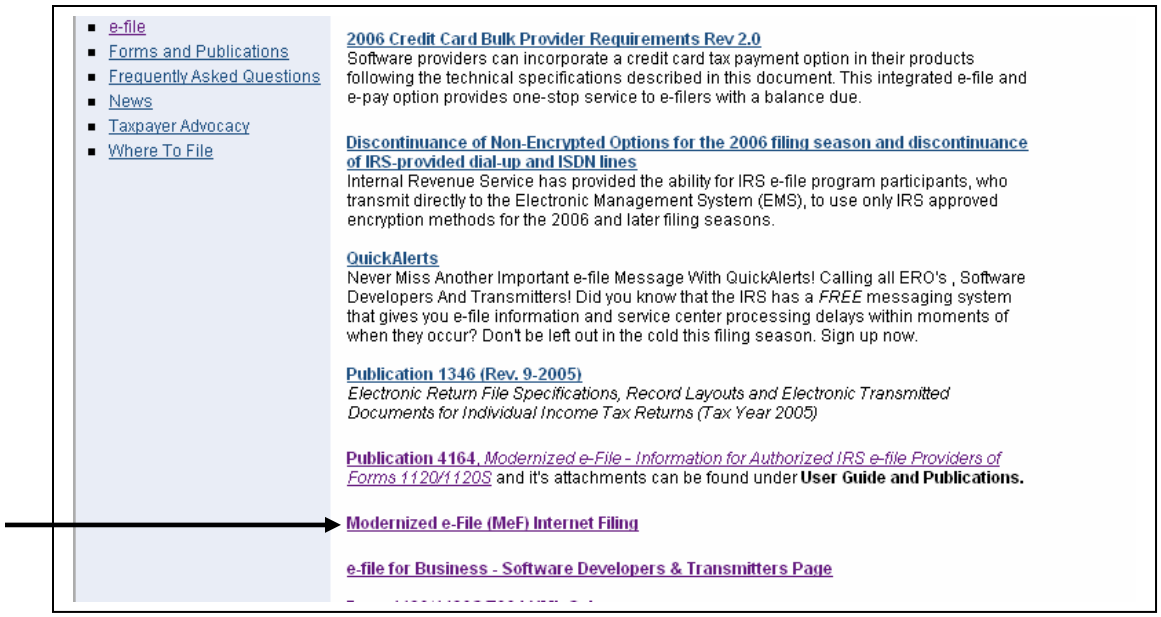


Figure 4-3: IRS.gov Website with Modernized e-File (MeF) Internet Filing Link

Step 4: Click the MeF Internet Filing link to Login.

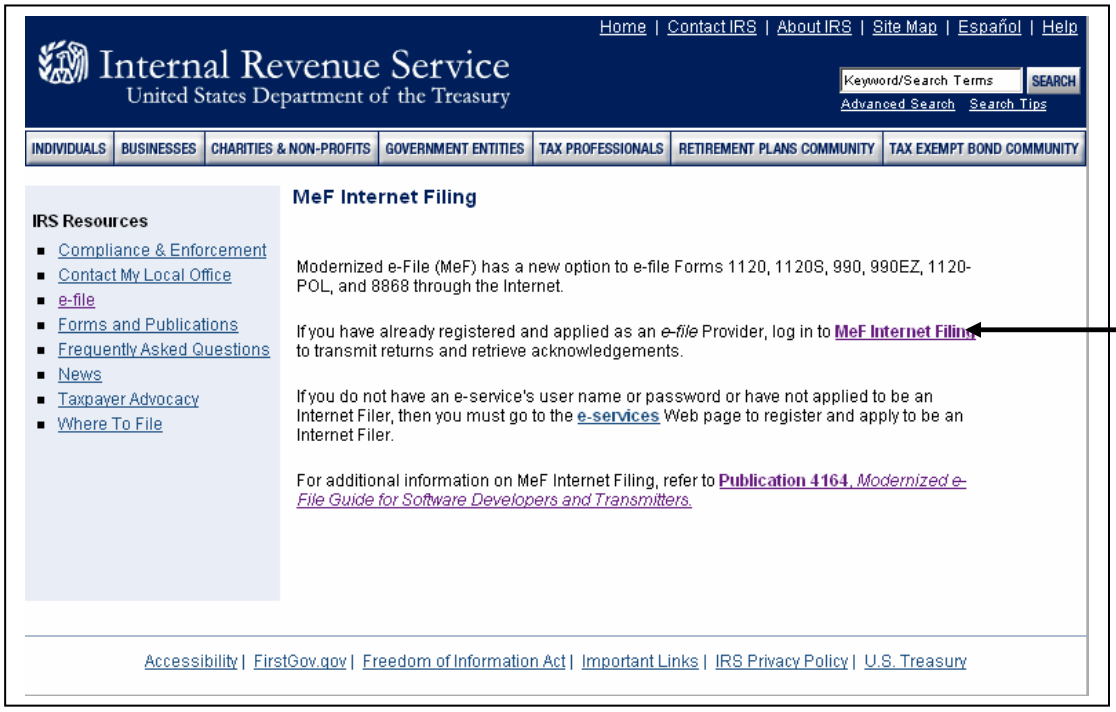


Figure 4-4: IRS.gov MeF Internet Filing Landing Page

Step 5: Read the security alert. Click the OK button in the Security Alert dialogue box to access the MeF Internet Filing Login screen.

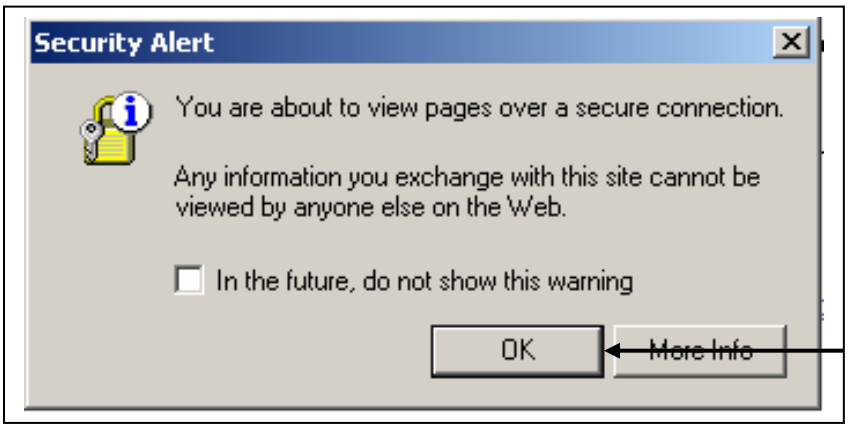


Figure 4-5: IRS.gov Security Alert

Step 6: Enter your e-services Username and Password to receive authentication as an authorized Transmitter.

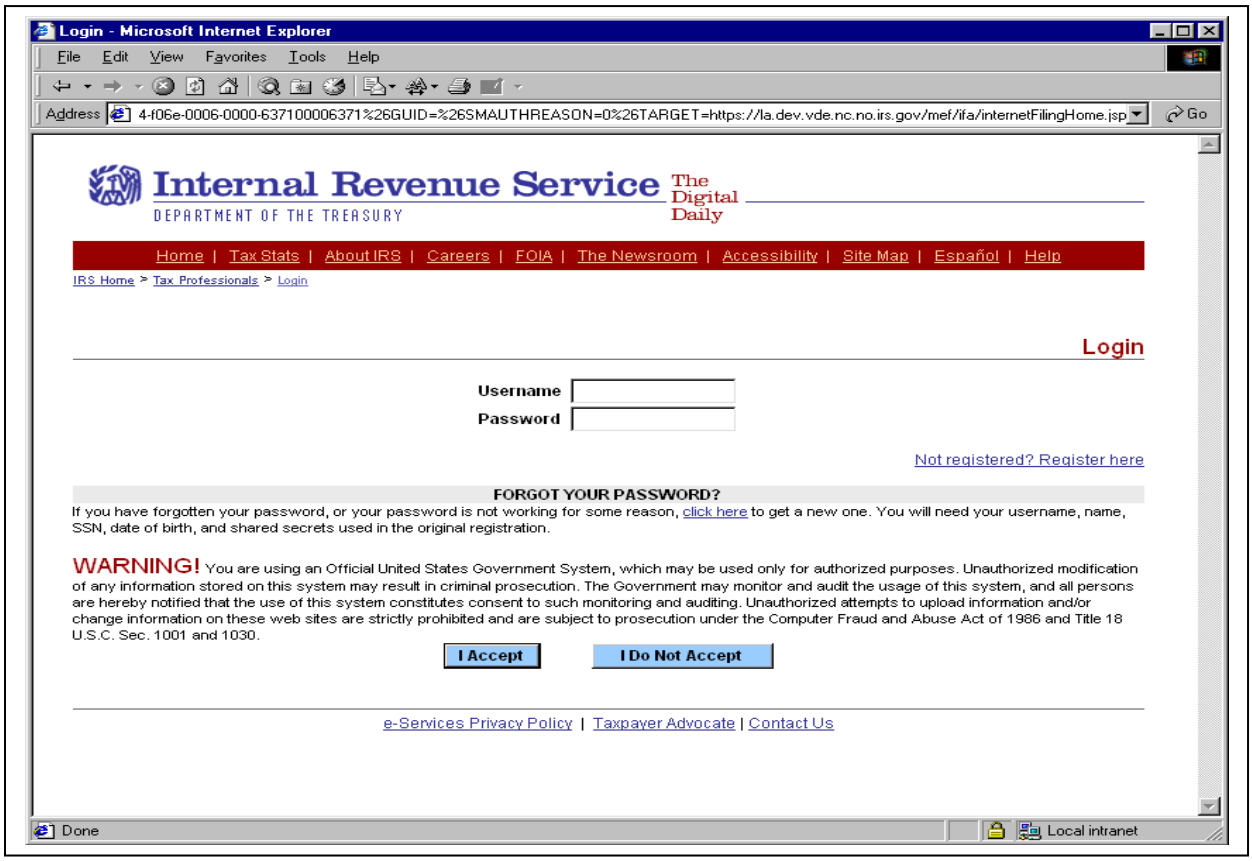
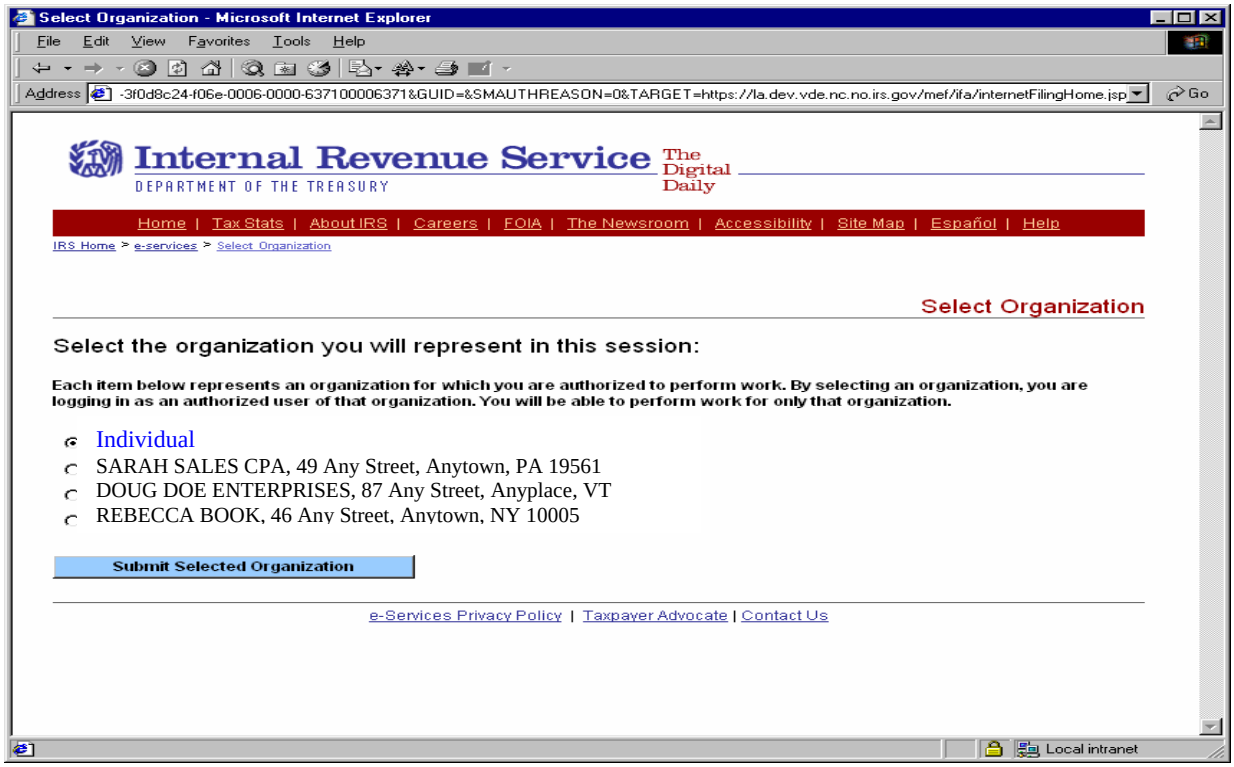


Figure 4-6: e-services Login Screen

Step 7: After being authenticated, select the organization you will represent in the session from the list of companies that have authorized you to transmit returns on their behalf.



\

Figure 4-7: Organization Selection Screen

Step 8: Once you select the organization, the MeF Internet Filing Home Page displays. You may transmit a production or test file by selecting the corresponding link. It is important to note that all tax returns and/or extensions in a transmission file must be either production files or test files. You are now ready to transmit the file to the IRS. Select the "Transmit Production File" or the "Transmit Test File" link from the MeF Internet Filing Home Page.

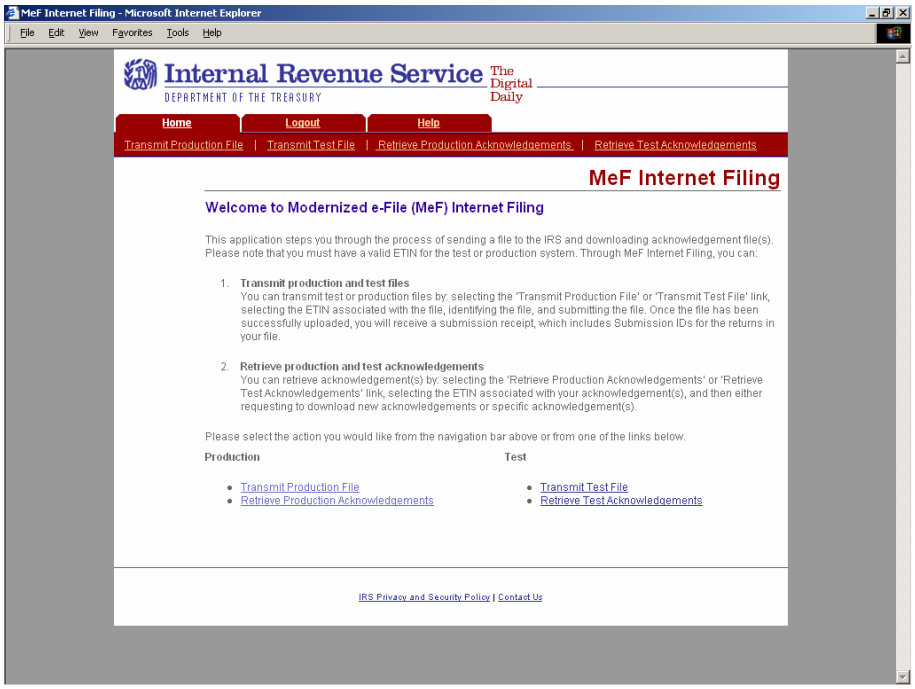


Figure 4-8: MeF Internet Filing Home Page

4.2.3 Submitting a Transmission File

Step 9: The organization for which you are transmitting may have multiple ETINs. Select the ETIN that applies to this transmission. The screen below is displayed if you selected "Transmit a Production File".

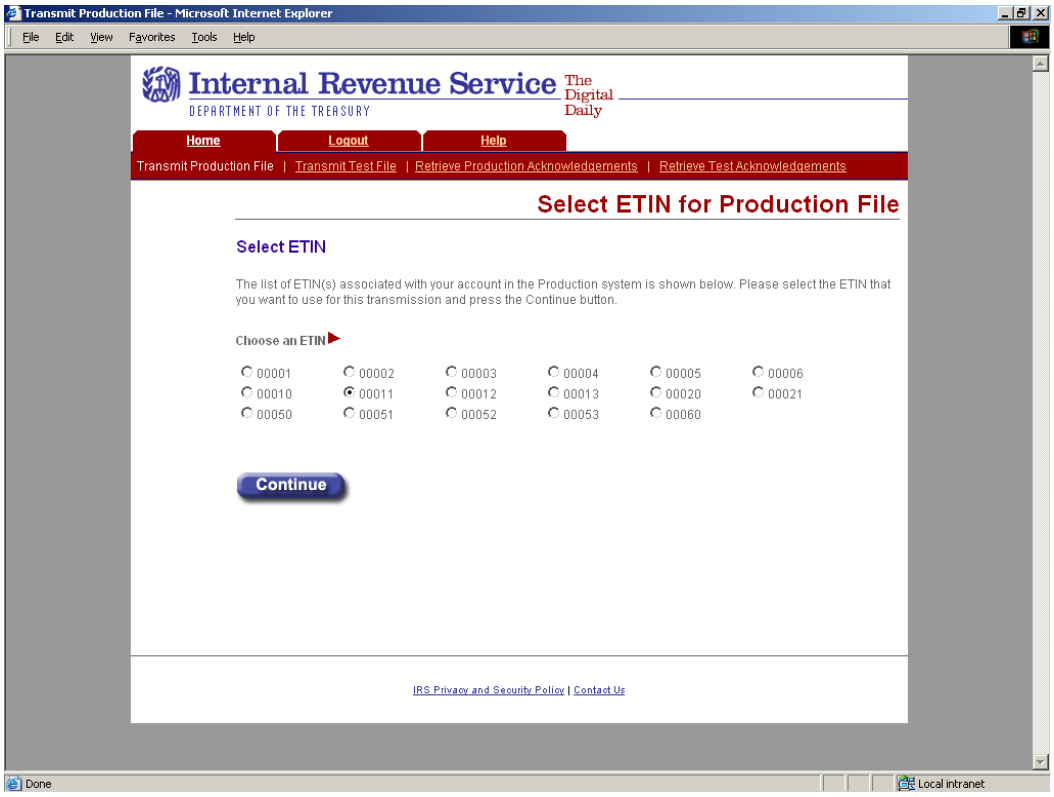


Figure 4-9: Select ETIN for Production Transmission File Page

If the system does not find an associated ETIN for the status you selected, then the following error message displays. Check that you selected the appropriate link – you may have selected "Production" and only have test ETINs. You may go back to the MeF Internet Filing Home Page or terminate the session.

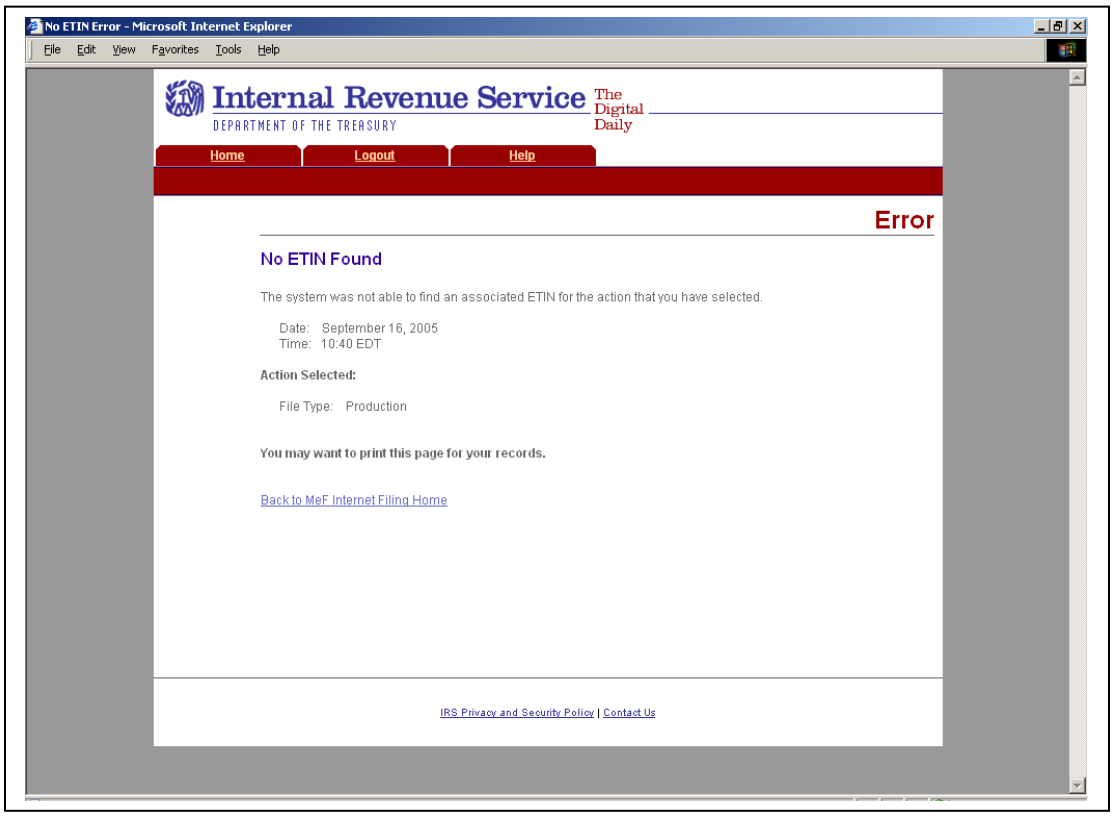


Figure 4-10: No ETIN Found Error Page

Step 10: To submit a Production file, follow the instructions below.

(1) Find the file that you want to upload by clicking the Browse button and selecting the appropriate file or by typing in the file name.

(2) Click the submit button

NOTE: The transmission file is posted using HTTP SSL.

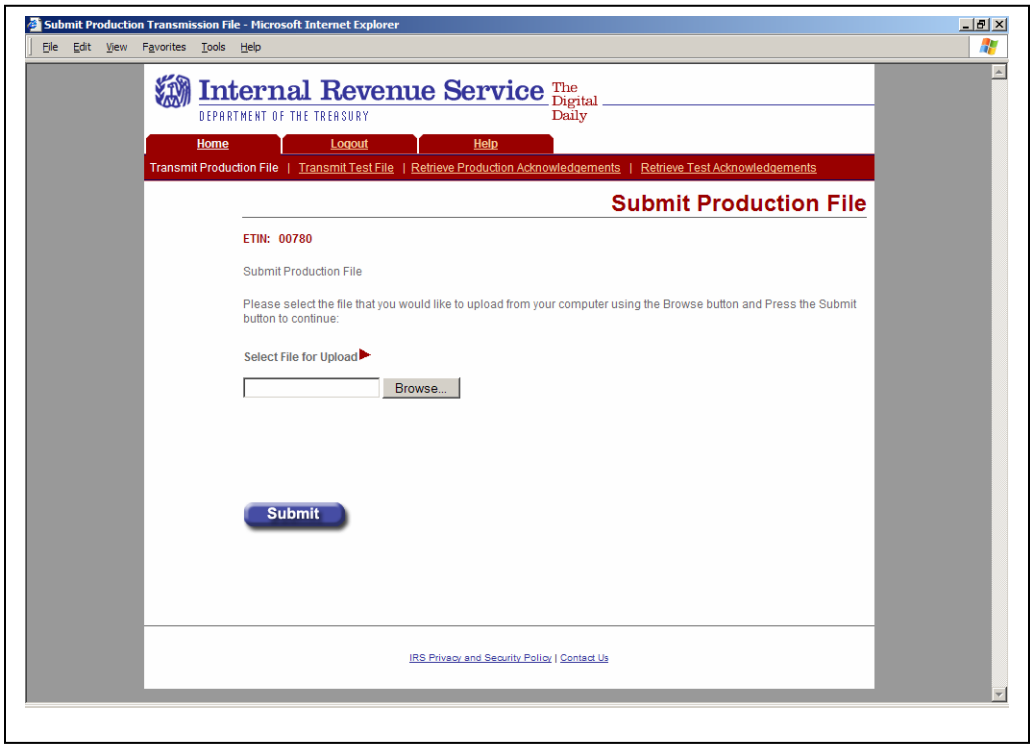


Figure 4-11: Submit Production Message File Page

The system provides you with an upload status page that monitors the progress of the transmission. The window also displays server-side processing steps, which are periodically updated and checked once the processing has been completed. File Upload, Decompression, Virus Check, and Preliminary Validation. Four checks are done during Preliminary Validation – (1) the ETIN selected matches the ETIN in the transmission header, (2) the production/test type selected matches the production/test transmission type in the file, (3) the number of submissions in the file equals count indicated in the file, and (4) the number of submissions does not exceed the maximum allowed (which is 100). As each step completes, the appropriate box is checked. The final box is checked and the "Percent Uploaded" will display 100% when the upload is complete. Once the transmission has finished, the system asks you to close the window. It is important to note that the browser that spawns this pop-up window is locked preventing you from navigating to other web pages until the download is complete.

\

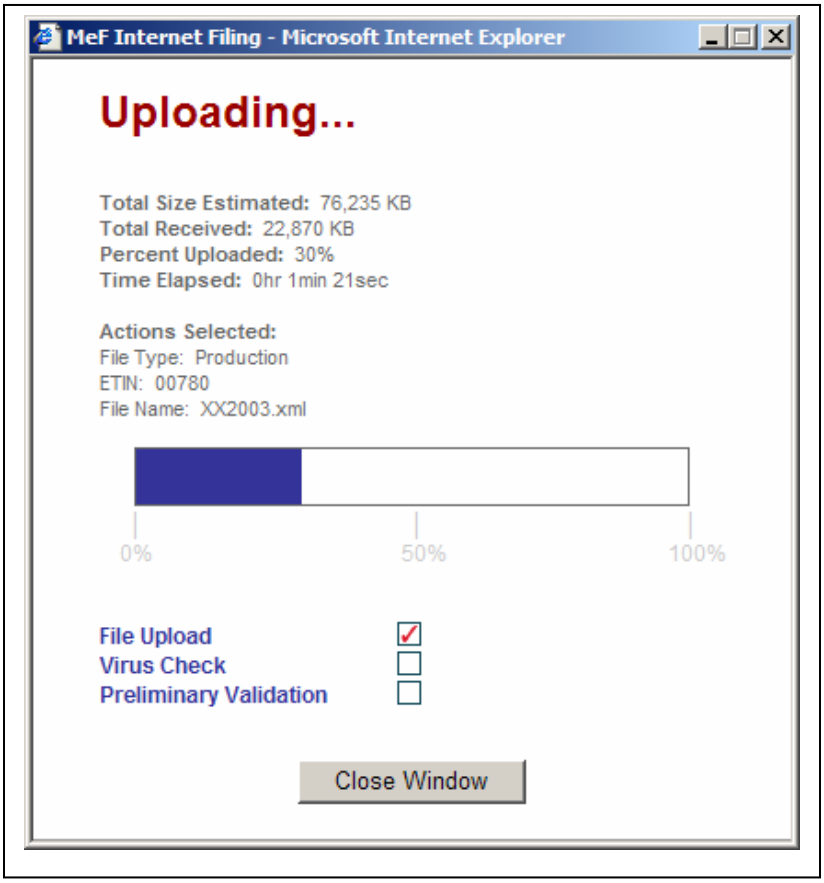


Figure 4-12: Upload Status Screen

File Upload Error Pages

If an X is displayed during the file upload process you will receive the an error page..

File Upload Failed

When the file upload can't be completed, IFA rejects the file and automatically displays an error page indicating the type of problem encountered.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

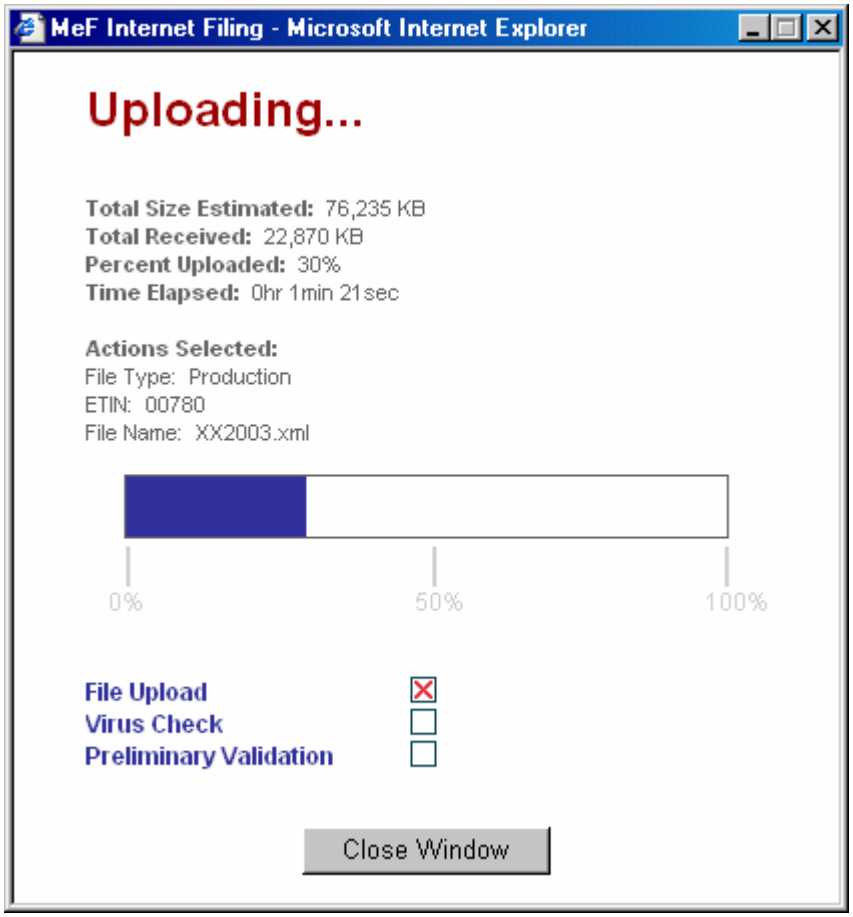


Figure 4-13: Upload Status Pop-up – Unsuccessful File Upload

If the file uploads successfully, IFA displays a Transmission Receipt (also known as a GTX Key) containing the Submission IDs for each return in the file.

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

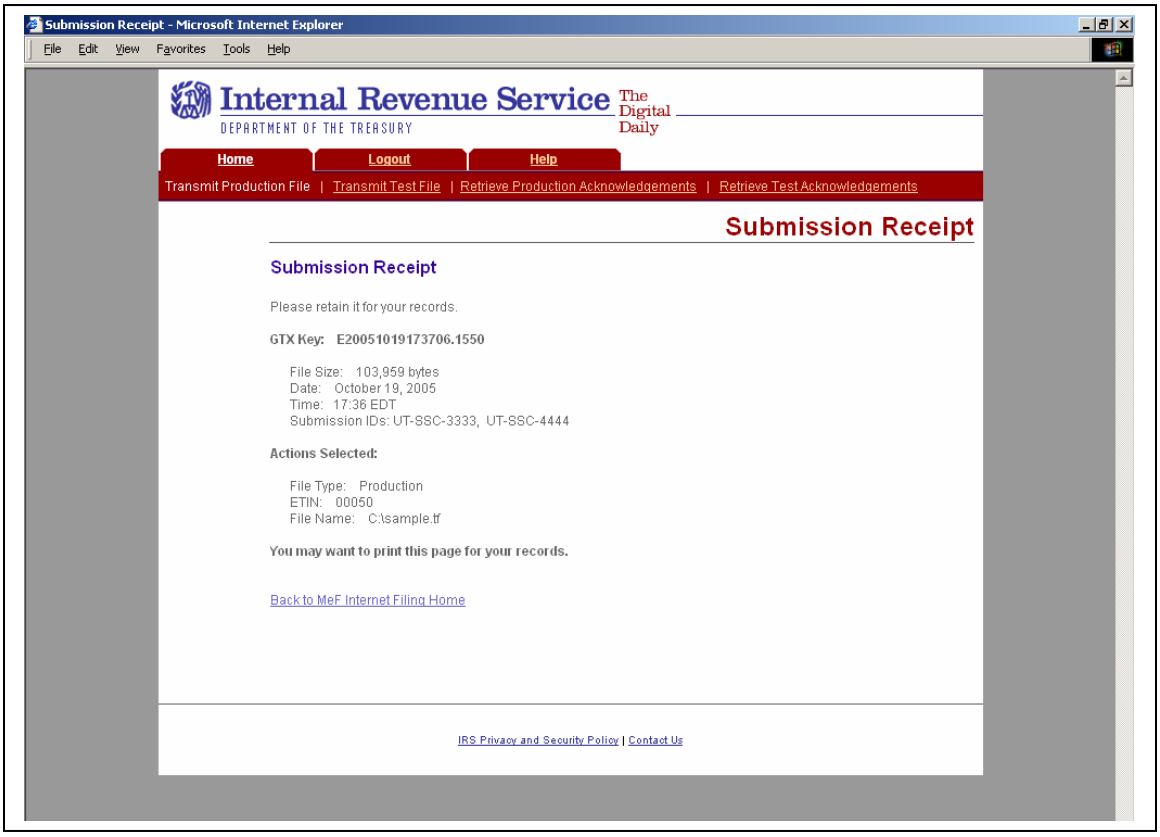


Figure 4-14: Submission Receipt Page

4.2.4 MeF Internet Filing Error Conditions

During the process of uploading a file, the transmitter may encounter an error. The actions or values selected during the upload are displayed. You may want to print the error page(s) encountered.

No File Found Error

This error page displays when the user uploads a file with JavaScript disabled.

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

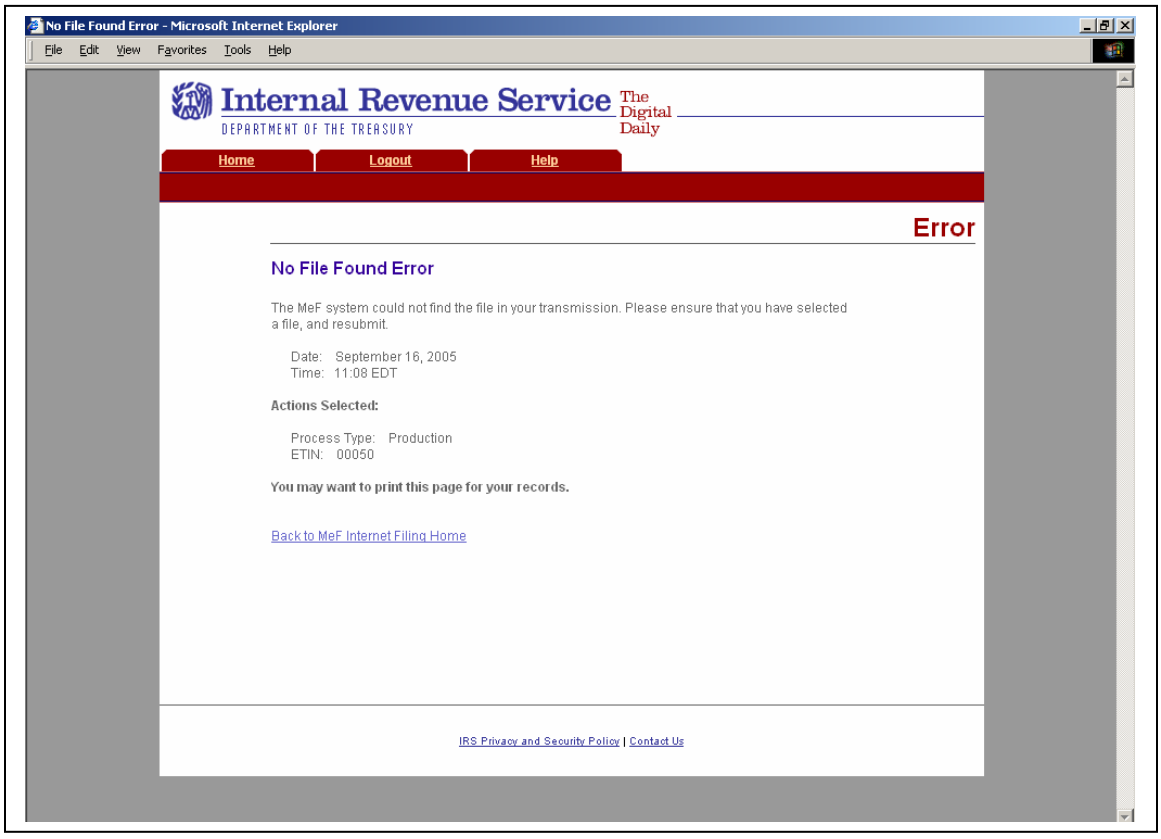


Figure 4-15: No File Found Error Page

Virus Detected Error

If a virus is detected in the file, the system deletes the file and displays an error screen, which will include the name of the virus. You may go back to the MeF Internet Filing Home Page or terminate the session. (See Section 4.4 for more information on virus detection).

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

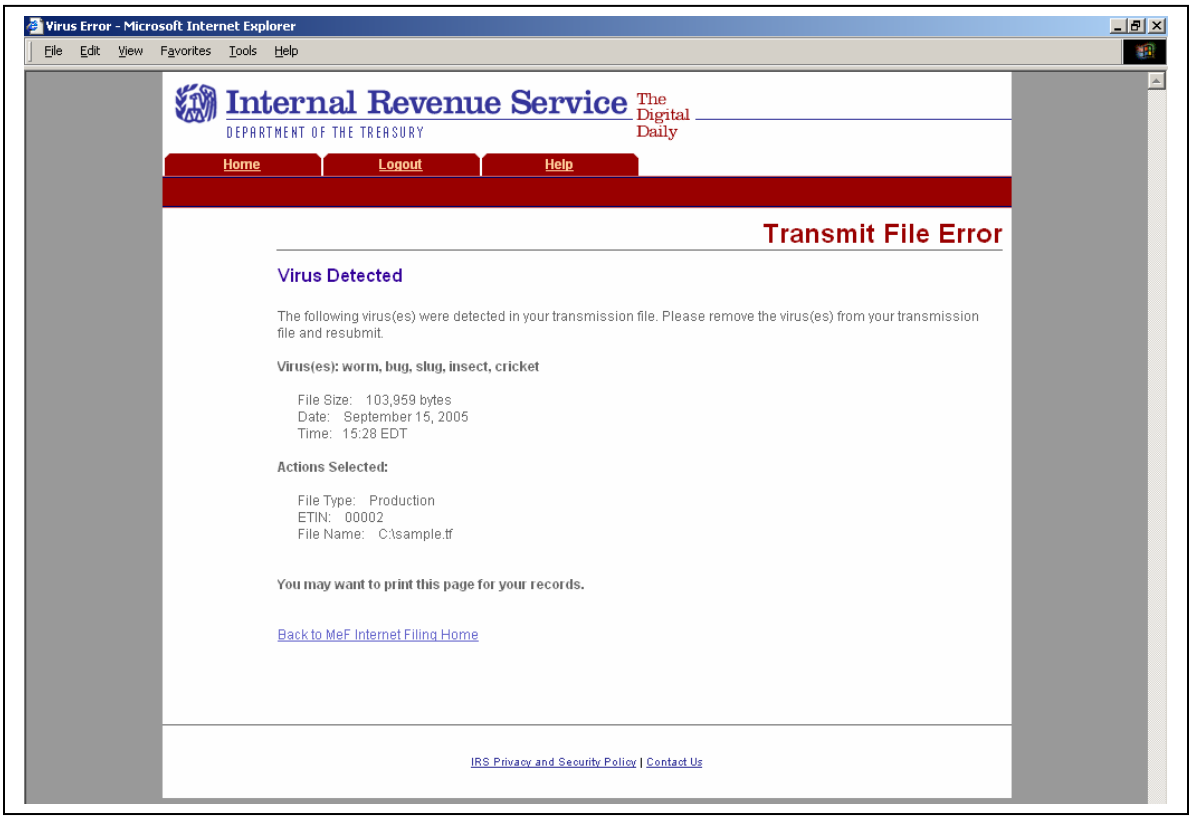


Figure 4-16: Virus Detected Page

File Error (Unable to Process XML)

If a successfully uploaded file contains malformed XML (e.g., a bracket may be missing, an element may be missing, etc.), the system rejects the file and displays the following error page.

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

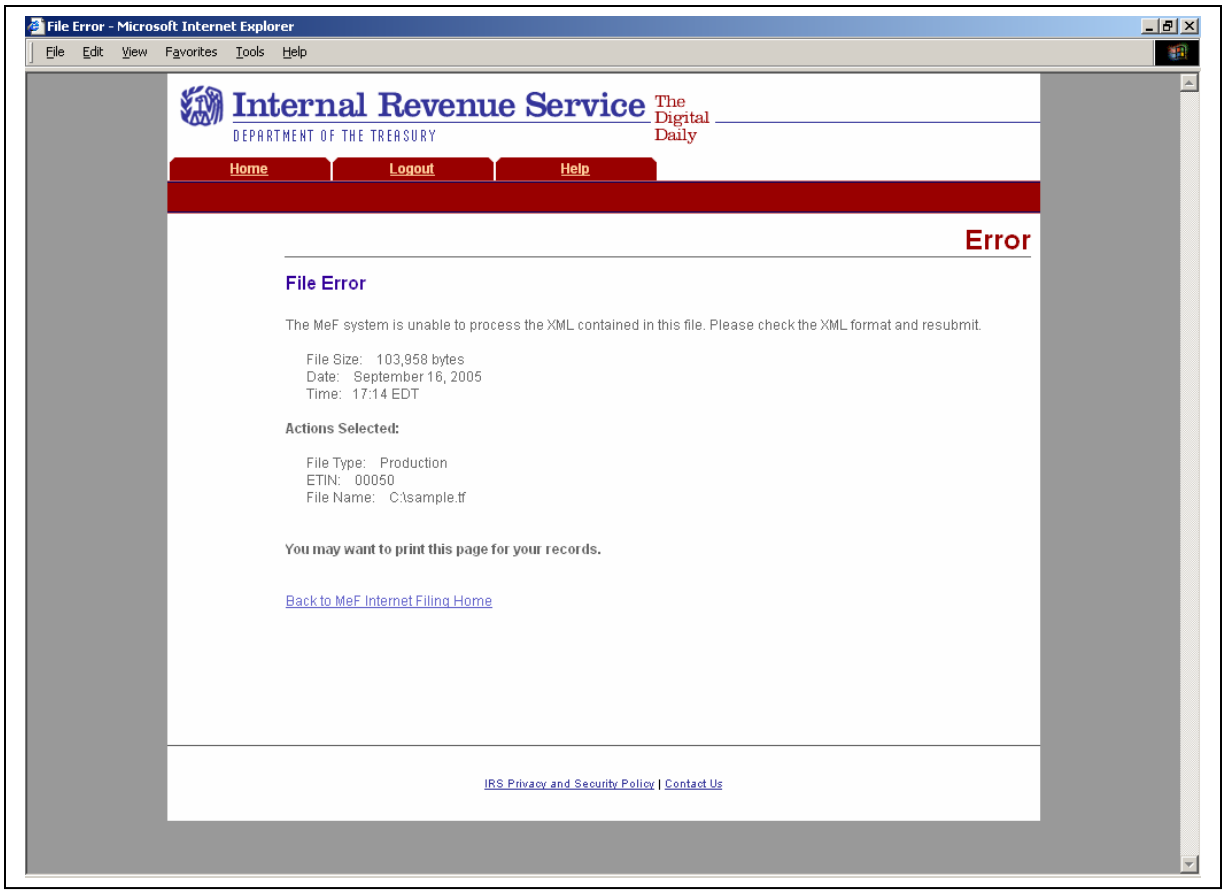


Figure 4-17: File Error Page – Unable to Process XML

ETIN Mismatch Error

If the user selected ETIN does not match the ETIN in the file , IFA rejects the file and displays the following error message. Check the value for the Selected ETIN and Transmission ETIN to see if there is a mismatch. In the example shown below, the Selected ETIN is 00050 but the Transmission ETIN is 00051 so the transmission was rejected.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

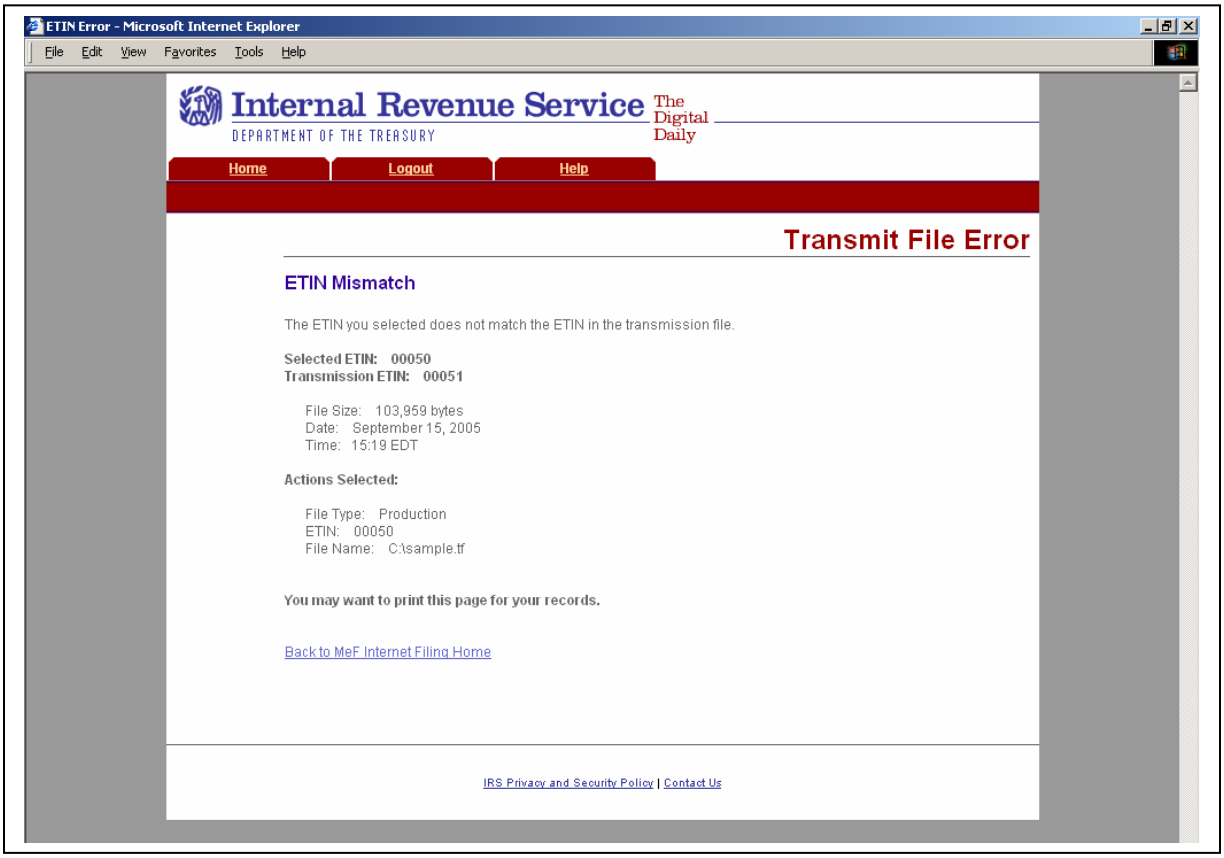


Figure 4-18: Transmit File Error Page – ETIN Mismatch

Number of Submissions Submitted Exceeds Maximum Error

If the number of submissions within the file exceeds the configurable limit which is 100, IFA rejects the file and displays the following error page.

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

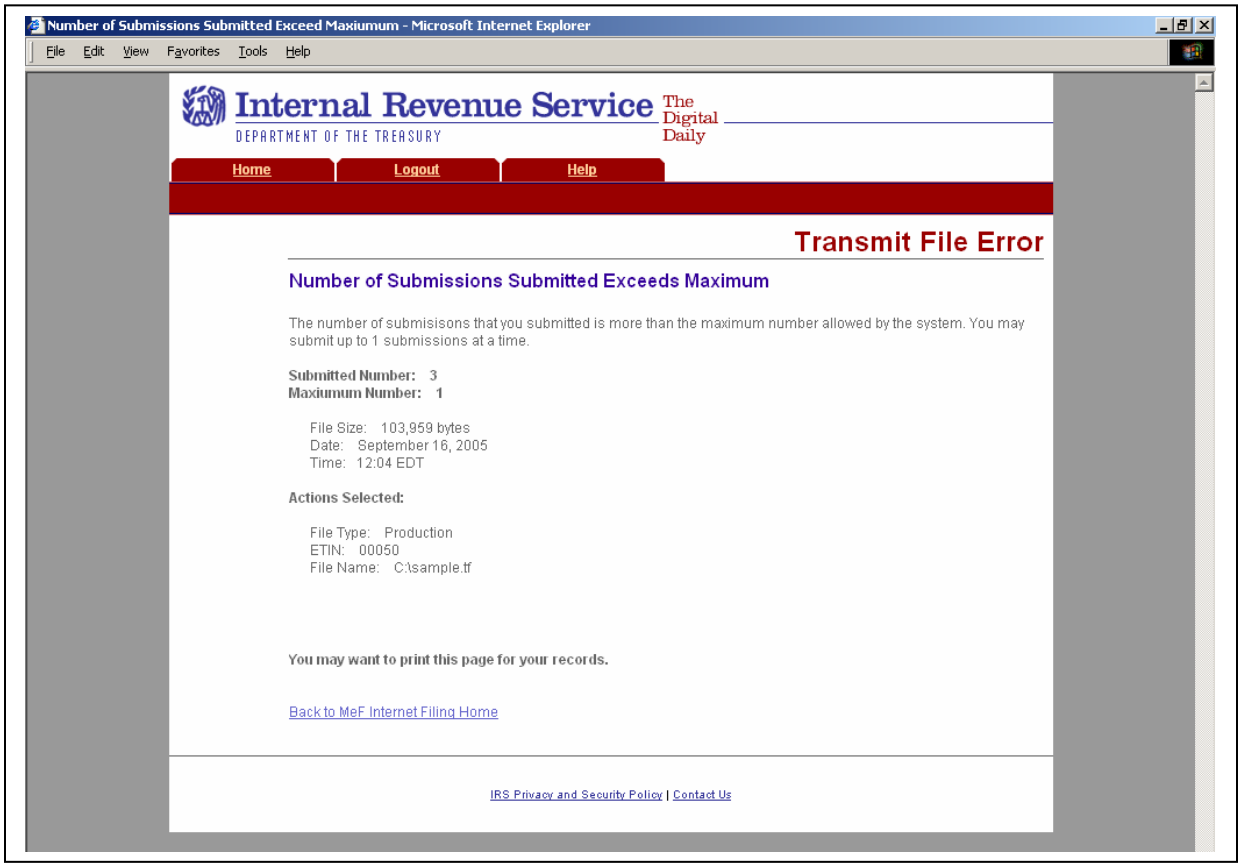


Figure 4-19: Transmit File Error Page – Number of Submissions Submitted Exceeds Maximum

Submission Number Mismatch Error

If the number of submissions in the file does not match the number of submissions specified in the file, IFA displays the following error page.

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

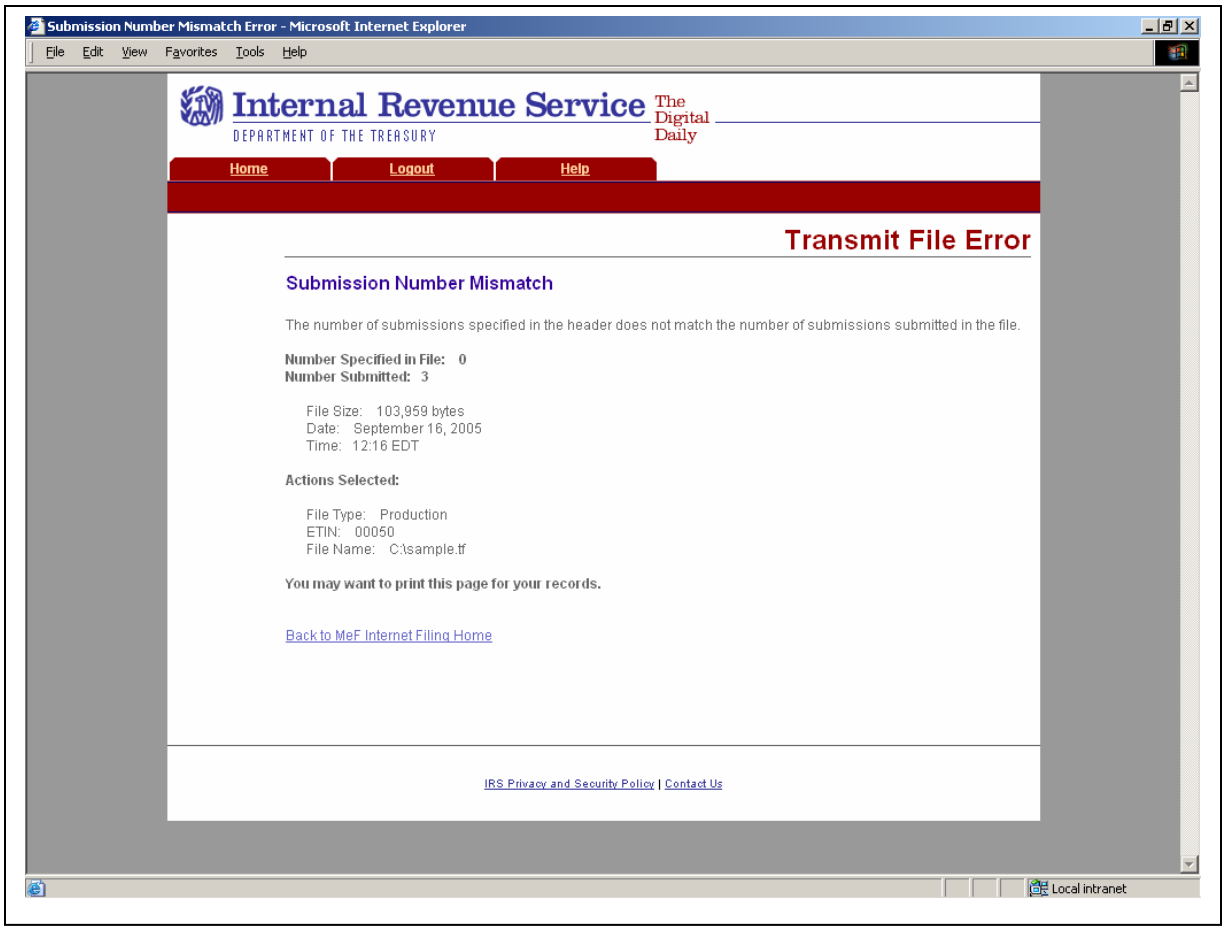


Figure 4-20: Transmit File Error Page – Submission Number Mismatch

System Error (Transmit)

If the system encounters a problem and cannot transfer and store the file, the system displays the following error message and asks the transmitter to resubmit the transmission file. Call the e-Help Desk (1-866-255-0654, prompt 1, 2, 5) if you continue to receive this message. You may want to print this page for reference.

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

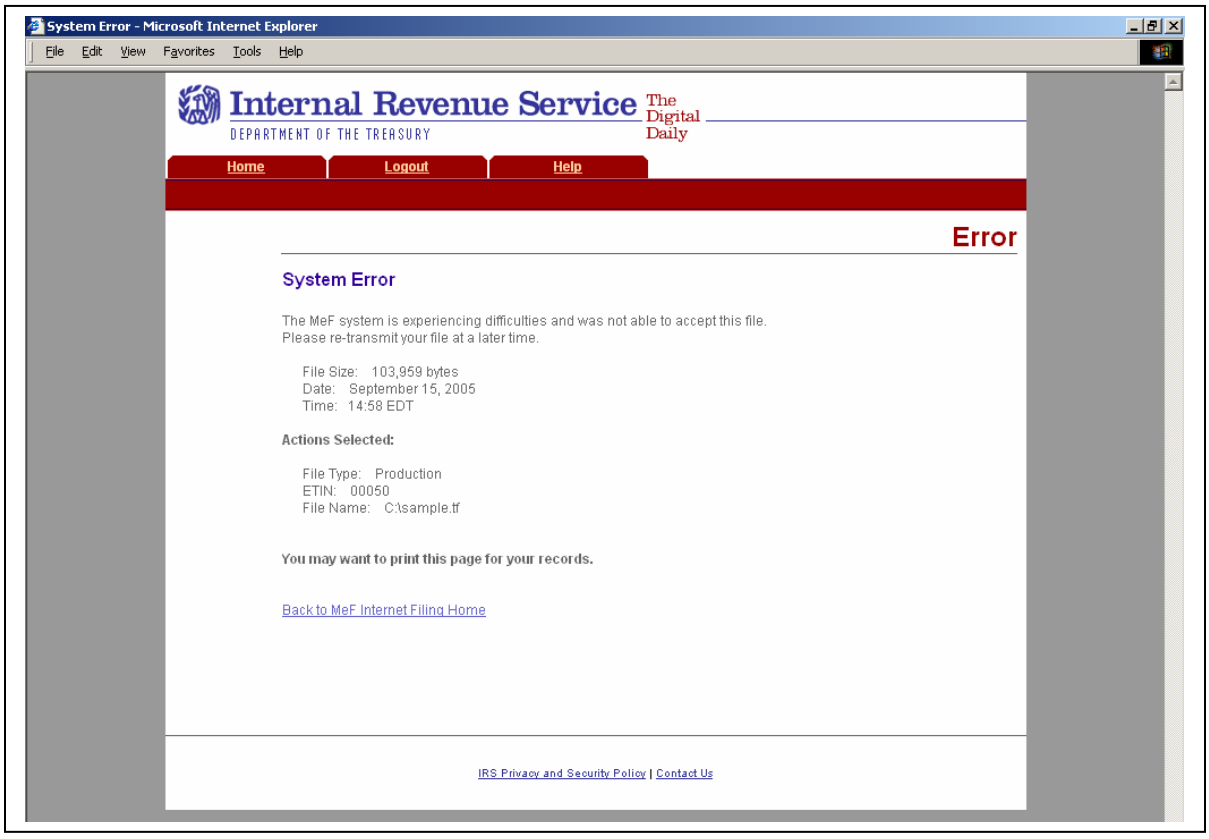


Figure 4-21: System Error Page

System Error (Transmit)
This error page displays for errors occurring when transmitting a file and the system was able to specify the error that occurred.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.**

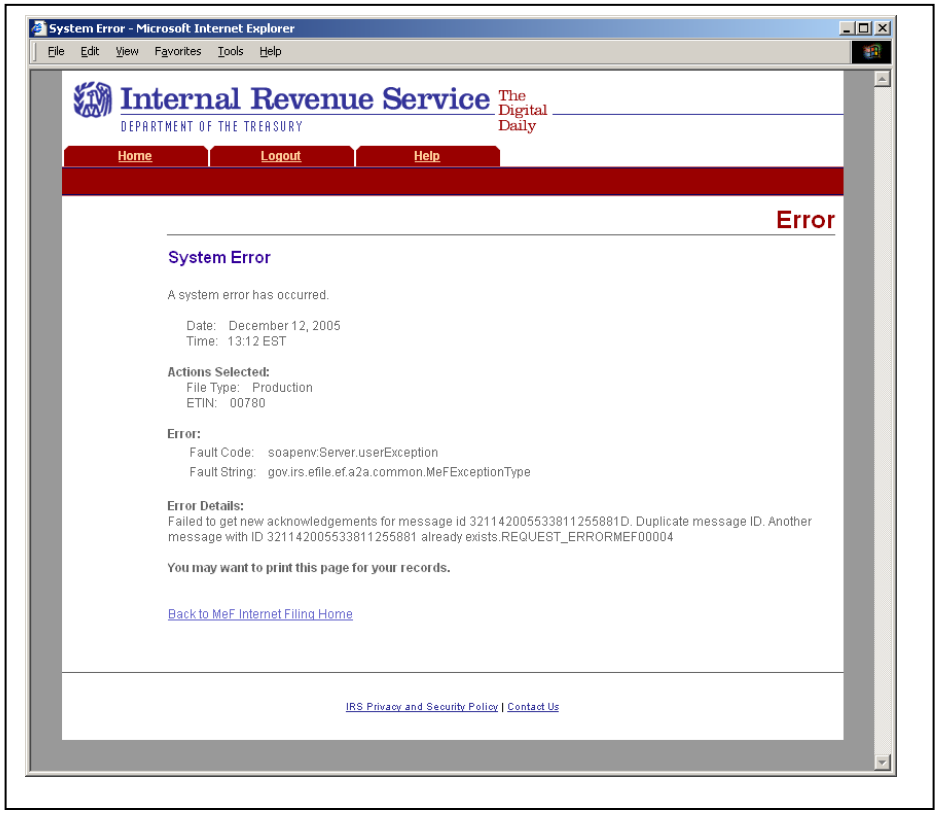


Figure 4-22: System Error Page with Error Specified

ELP TAB – Needs Update

Click the Help tab to access the MeF Internet Filing Help page. This page provides the phone numbers to call if you are experiencing problems. It also lists the names of all of the MeF publications.

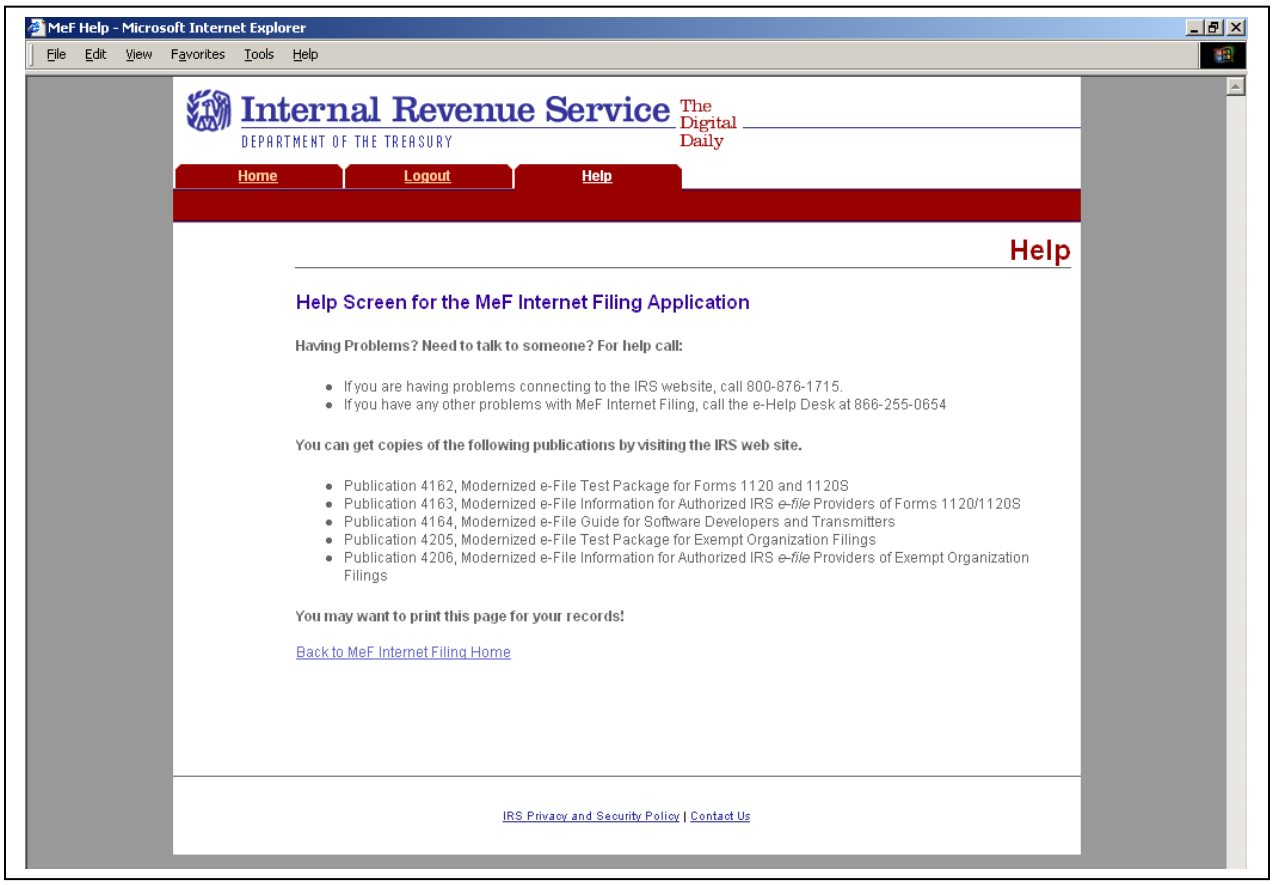


Figure 4-23: Help Screen for the MeF Internet Filing Application

Logging Out of MeF IFA

To logout of MeF IFA, click the **Logout tab** followed by the Logout button.

Click **Home** on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

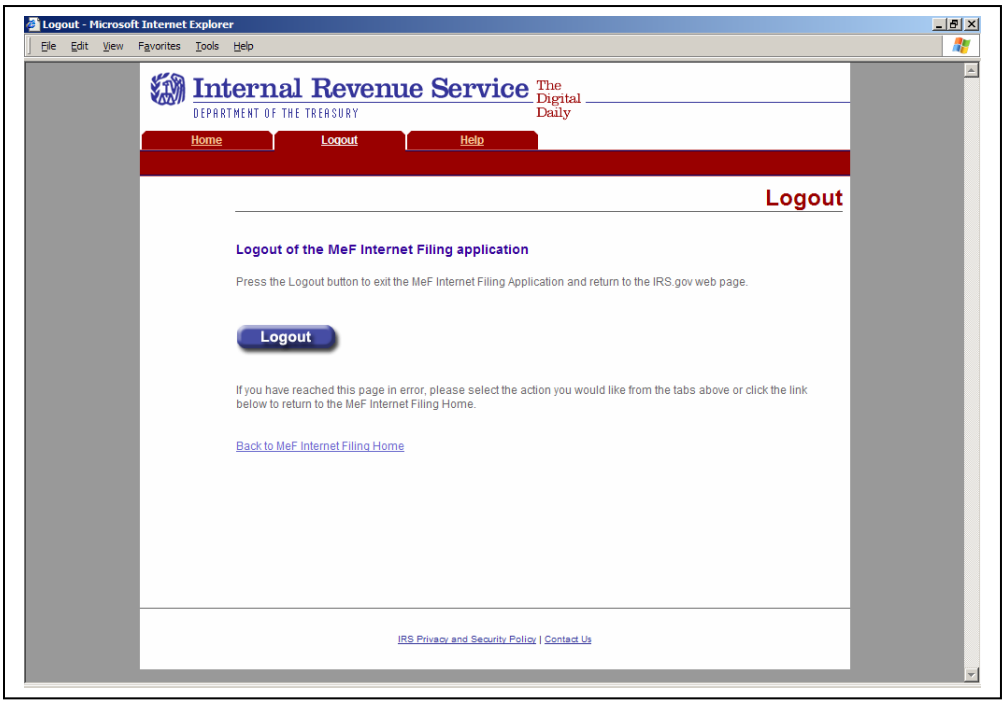


Figure 4-24: MeF Internet Filing Application Logout Page

4.2.5 Browsers and Operating Systems

The client-side browsers and operating systems that will be supported are listed in the following table. Note that IE 5.5 is not available on Windows XP Professional.

BROWSER\PLATFORM	Windows XP Professional	Windows 2000 Professional	Windows NT Workstation 4.0
IE 6.0	Yes	Yes	Yes
Netscape 7.0	Yes	Yes	Yes
IE 5.5	No	Yes	Yes

4.3 Transmitting Through EMS

Starting in January of 2006, all transmissions coming through EMS must come through the Internet using the Secure Socket Layer (SSL) with Telnet/S or through an encrypted IRS-approved dedicated/leased line. The dial-up access to EMS is being discontinued in December of 2005. If Transmitters do not have the IRS technical documents and specifications concerning the EMS Internet Filing or Dedicated/Leased Line Encryption, you can send an e-mail to: Efile.transmission.encryption@irs.gov.

For MeF Transmitters using the EMS Internet Filing option, you should use the following URLs:

- MeF ATS Testing: efileB.ems.irs.gov
- MeF Production: efileC.ems.irs.gov

For more information regarding EMS changes to password management and other changes to EMS, you should refer to "What's New for EMS in 2006' which can be accessed on irs.gov at http://www.irs.gov/efile/article/0,,id=150166,00.html.

Information for transmitting through EMS can be found in the EMS Trading Partner Users' Manual at http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.

4.4 Detecting Viruses in MeF Transmissions for 2005

4.4.1 Through the Electronic Management System (EMS)

The Front-End Processing System (FEPS) will scan every transmission prior to processing. Each time a virus is detected, the following steps will be taken:

1) A Communications Error Message in XML format (see below) will be created with the message that a virus was detected and will be included in a Communication Error Acknowledgement File.

2) The next time the Transmitter logs in and picks up their acknowledgements a message "Suspended Transmitter/ETIN" will be displayed and they will be disconnected from EMS. They will not be allowed to transmit.

3) The Transmitter must remove the infected data and call the e-Help Desk at 1-866-255-0654, prompt 1, 2, 5 (toll free) when ready to retransmit.

Error Acknowledgement Format for Detected Viruses

This is the format for the error acknowledgement that is returned to the Transmitter when a virus is detected in the EMS transmission. Note that the second line of the file, the Content-Description contains a plain English description of the problem. The shaded areas contain the GTX Key, Timestamp and virus name. These values vary for each acknowledgement. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200403211345.0100 was
rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2004-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
                     THIS FILE]]></ErrorMessage>
                     <RuleNumber>T0000-009</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey>T200403211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

Figure 3.21. Acknowledgement Examples

4.4.2 Through Internet Filing

All files being transmitted through the Internet will be scanned for viruses. In the event the system detects a virus in the transmission file, the following steps will be taken:

- The transmission will be rejected and an error screen with the message "Virus Detected" will be displayed.
- The session will be terminated.
- The Transmitter must remove the infected data and then call the Ogden e-Help Desk at 1-866-255-0654, prompt 1, 2, 5 (toll free) when they are ready to retransmit.

Please refer to Section 4.2.4, Figure 4.16, which shows the error screen that will be displayed.

4.4.3 Through Application to Application (A2A)

All files being transmitted through A2A will be scanned for viruses. In the event the system detects a virus in the transmission file, the following steps will be taken:

- The transmission will be rejected and an error response will be returned.
- The session will be terminated.
- The Transmitter must remove the infected data and then call the Ogden e-Help Desk at 1-866-255-0654, prompt 1, 2, 5 (toll free) when they are ready to retransmit.

.

5 Validating the Transmission and Return Data

This section explains how MeF will perform validations of the transmission and return data through business rules, schema validations, SOAP envelope validation, and Transmission Header and Manifest validation.

5.1 Business Rules (Categories/Severity)

The following section describes the business rules for MeF. The MeF business rules have been standardized across all tax returns participating in MeF. As additional tax returns migrate to the modernized architecture, their business rules will be rewritten so they will be standardized across all form types.

Business rules for the MeF forms will be posted to the following IRS.gov web pages:

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

The MeF business rules were written to be atomic; that is, they focus on one condition rather than more than one. They also do not reference sequence numbers, but reference form and line numbers.

The following error information will be provided in your business rule acknowledgement file:

1. **Rule Number**. Each MeF business rule has a number that uniquely identifies the business rule within the MeF system. The rule number consists of a letter identifying the type of return document the rule applies (form, return, transmission, schema, schedule, payment), the form number that owns the rule, followed by the number of the rule within the form.

Identifier	*Rule Type*
F	**Form**
R	**Return**
T	**Transmission**
X	**XML**
S	**Schedule**
FPYMT	**Payment**

2. **Error Message**. This element provides the description of the rule.

3. **Error Category.** All MeF business rules are divided into 12 error categories. The following eight categories validate the XML data:

   - Multiple Document – more than the required number of documents are included in the tax return. The maxOccur attribute in the ReturnData restricts the allowable number of the XML document within the tax return. In the cases where the number

of documents is restricted by form and/or line, the number of times the XML document can occur will be restricted by a business rule and the maxOccurrence in the ReturnData will be set to 'unbounded'.
    - For example, only one Form 3468 can be attached to each 1120 and 8865. Since more than one 8865 can be attached to the tax return, more than one 3468 may exist in the tax return. Therefore, in the ReturnData1120, maxOccurs="unbounded" and a business rule for each form will exist restricting the number of 3468s that can be attached to each form.
- Missing Document – a tax return document is required but was not included in the tax return.
- Data Mismatch – the data in two fields should be the same but is not. For example, if Form 1120, Line D does not equal Form 1120, Schedule L, Line 15d, then you will receive error F1120-010:
    - If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.
- Duplicate Condition – the tax return or the transmission file was previously received and accepted by the IRS.
- Math Error – the result of a computation is incorrect.
- Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema. For example, if Form 6478, Line 1(a) came in with a value of 20 million, you will receive the error F6478-002:
    - If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million).
- Missing Data – data is not provided for a required field.
- Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. (e.g. the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.)

The following are the remaining three categories for all return types:

- XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.
- System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
- Unsupported – a submitted item(s) is sent to a location that does not accept it or an unusual condition is encountered in the data.

The following apply to 7004 and Exempt Organization returns only:

- Not On Time – a document is received after the due date.

4. **Severity.** When a business rule is violated, one of the following severity levels will be issued:
    - Reject – the tax return is rejected; however, MeF will continue processing the tax return until 100 errors have occurred. You will need to send the tax return again with the errors corrected.

- Reject and Stop – this severity type will stop processing the return when this reject is encountered.

4. **Tax Type**. The tax type identifies the tax returns and forms that use the business rule.

Business Rules for Consolidated Returns

For non-consolidated returns, the business rules will be enforced for the 1120 tax return. For consolidated returns, the business rules will be enforced only for the consolidated return (e.g., 1120 and associated forms and attachments). Business rules will not be enforced for the parent and subsidiaries. For 7004 extensions, rules are enforced for both consolidated and non-consolidated returns as identified in the Business Rules.

5.2 Validating Transmission File

Once the transmission file is received from EMS, IFA or A2A, the MeF system must validate the transmission header before it validates the returns inside. Transmission validation consists of two parts:

1. SOAP envelope validation. SOAP envelope validation ensures transmission file format integrity and that the SOAP header, body, and MIME segments exist and are located in the proper place. If transmission file fails SOAP envelope validation, the entire transmission, including all returns, is rejected.
2. Transmission/Message Header (highlighted in green) and Manifest (highlighted in yellow) validation. Next the transmission/message header and manifest are validated. The transmission/message header provides some summary information about the file, such as Transmission ID, Message ID, ETIN, and timestamp. [Note: The time zone component of the timestamp element is a required data element in the Transmission Manifest. Where there is a timestamp element there must be a time zone component included.] The manifest contains the submission count and SubmissionID of each submission in the transmission file.

```
?xml version="1.0" encoding="UTF-8" ?>
:schema targetNamespace="http://www.irs.gov/efile" xmlns:xsd="http://www.w3.org/2001/XMLSchema"
 xmlns="http://www.irs.gov/efile" elementFormDefault="qualified" attributeFormDefault="unqualified"
 version="1.0">
:annotation>
:documentation>
cription>IRS e-file - Content models for the common transmission/ack file definitions</Description>
urityLevel>Final Draft</MaturityLevel>
aseDate>December 16, 2005</ReleaseDate>
'xsd:documentation>
'xsd:annotation>
 include schemaLocation="efileTypes.xsd" />
!--  Submission ID Type - 20 digits (ETIN + ccyyddd + 8-digit seq#)  -->
:simpleType name="SubmissionIdType">
:restriction base="xsd:string">
 pattern value="[0-9]{20}" />
'xsd:restriction>
'xsd:simpleType>
:complexType name="SubmissionDataType">
:sequence>
 element name="SubmissionId" type="SubmissionIdType" />
 element name="ElectronicPostmark" type="TimestampType" />
'xsd:sequence>
'xsd:complexType>
:complexType name="SubmissionDataListType">
:sequence>
 element name="Count" type="xsd:positiveInteger" />
 element name="SubmissionData" type="SubmissionDataType" minOccurs="1" maxOccurs="unbounded" />
'xsd:sequence>
'xsd:complexType>
:element name="TransmissionManifest">
```

Figure 5-1: efileMessageCommon.xsd Schema

```
'xml version="1.0" encoding="UTF-8" ?>
;d:schema targetNamespace="http://www.irs.gov/efile"
 xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="http://www.irs.gov/efile"
 elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">
;d:annotation>
;d:documentation>
escription>IRS e-file - Content models for the EMS transmission/ack file
 definitions</Description>
aturityLevel>Final Draft</MaturityLevel>
eleaseDate>December 16, 2005</ReleaseDate>
</xsd:documentation>
</xsd:annotation>
;d:include schemaLocation="efileTypes.xsd" />
;d:include schemaLocation="efileMessageCommon.xsd" />
<!-- Transmission Header -->
;d:element name="TransmissionHeader" type="TransmissionHeaderType" />
;d:complexType name="TransmissionHeaderType">
;d:sequence>
<!-- Transmission ID -->
;d:element name="TransmissionId" type="IdType">
;d:annotation>
;d:documentation>Must be unique for the transmitter for the tax year</xsd:documentation>
</xsd:annotation>
</xsd:element>
<!-- Transmission Time Stamp -->
;d:element name="Timestamp" type="TimestampType" minOccurs="0">
;d:annotation>
;d:documentation>The time stamp at the time of transmission.</xsd:documentation>
</xsd:annotation>
</xsd:element>
!-- Transmitter -->
;d:element name="Transmitter">
;d:complexType>
;d:sequence>
;d:element name="ETIN" type="ETINType">
;d:annotation>
;d:documentation>The ETIN of the transmitter</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
```

Figure 5.2: efileMessageEMS Schema

We validate the transmission header against business rules. The Transmission Validation Business Rules can be found on the irs.gov website as follows:

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Transmission Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop	1120, 1120S,

				990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-007	The processing site <name> does not accept data in XML format. * An error acknowledgement in XML format will be generated by EMS.	Unsupported	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF". * An error acknowledgement in XML format will be generated by EMS.	Incorrect Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-009	The Transmission File must be free of virus. A virus was found in this file. * An error acknowledgement in XML format will be generated by EMS.	Unsupported	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-012	**EMS received your file, but could not process it. Please check your file and re-transmit.** * An error acknowledgement in XML format will be generated by EMS.	**Unsupported**	**Reject And Stop**	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-013	**The Message ID must be globally unique. The Message ID will be 20 positions in length and conform to the following format: ETIN (5 digits), YYYY (4 digits), Julian Day (3 digits) followed by a sequence number (8 alphanumeric characters - only lower case letters allowed).**	**Incorrect Data**	**Reject And Stop**	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-014	**The Submission ID must be globally unique for a Submission. The Submission ID will be 20 positions in length and conform to the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits) followed by a sequence number (7 alphanumeric characters - only lower case letters allowed).**	**Incorrect Data**	**Reject And Stop**	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop	1120, 1120S,

				990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004

The validation rules for the transmission header and manifest can be found on the irs.gov website as follows:

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

For more information regarding validation of the transmission envelope, including its contents, you can refer to the, *"MeF Submission Composition Guide"*.

If the transmission validations (SOAP envelope, header and manifest) pass the validation check, the transmission is accepted and the system begins validating the returns contained in the transmission.

It is important that you run your transmission file through a validating parser to find any errors before transmitting.

5.3 Validating Tax Returns

Once the transmission file passes validation, the MeF system validates the submissions contained in the file. Submission validation consists of two parts: schema validation and business rule validation.

5.3.1 Schema Validation

IRS recommends each return be run against a validating parser prior to being submitted to IRS. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors. A parser compares the XML document to the defined elements and attributes of the schemas to ensure a well-formed document is received. Schemas provide the basic definition for elements – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications. If the tax preparation software uses the IRS-defined XML schemas to create the XML tax return, there should be no data format errors in the return. The MeF system verifies this by validating each return in the transmission file against the schemas. If a data format error is encountered the return is rejected. (Note: When an error is found during schema validation, processing is stopped at the point of the error so there may be additional errors in the file that have not been identified.)

Schema Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile"). The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/ " (xmlns:SOAP="http://schemas.xmlsoap.org/	XML Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
	soap/envelope/") and the Envelope element must be qualified with this prefix.			
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-014	**The Submission Manifest instance document must conform to the Submission Manifest Schema.**	XML Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-015	**Submission IDs in the SOAP Body (of the SOAP envelope) must match ZIP entry names of the submissions in the attachment.**	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-016	**ZIP Entry names within a submission must be unique.**	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-017	**ZIP Entry names in the transmission ZIP archive must be unique.**	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-018	**The first entry in a submission zip archive (zip file that is the submission) must be a folder named "manifest", and it must contain one file named "manifest.xml".**	Missing Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF,

Rule Number	Rule Text	Error Category	Severity	Tax Type
				1120-POL, 8868, 7004
X0000-019	**The second entry in a submission zip archive (zip file that is the submission) must be a folder named "xml", and it must contain one XML (instance) file.**	Missing Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-020	**The third entry in a submission zip archive (zip file that is the submission), if present, must be a folder named "attachments", and it must contain all binary attachments (pdf files) for the submission.**	Missing Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-021	**The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.**	Missing Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-022	**The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.**	Duplicate Condition	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004

The schema validation business rules can be found on the irs.gov website as follows:

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

For more information regarding validation of the return against the XML schemas, you can refer to Appendix A, "*MeF Submission Composition Guide*".

5.3.2 Business Rule Validation

The MeF system uses a business rule engine to validate the returns against the rules. When a rule with severity "reject and stop", or "reject" is violated, an error is generated. (Note: When a rule with severity "reject and stop" is violated, processing is stopped at the point of the error so there may be additional errors in the file that have not been identified.) Errors result in a rejected return. For EMS, acknowledgements are generated once all the submissions in the transmission file have been validated against the schemas and business rules. For A2A and IFA, as submissions are validated, the acknowledgements are made available to the transmitter for retrieval.

The following are samples of business rules associated with the validation of the return. The additional rules and latest updates to these business rules can be found on the irs.gov website.

Note: Rules that begin with STATE are new rules that support the Fed/State submission.

Return Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN	Database Validation Error	Reject	1120, 1120S, 990, 990-EZ, 990-PF
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 7004
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 7004
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004

R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	1120, 1120S, 990-PF, 1120-POL, 8868, 7004
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year (the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 7004
STATE-007	**The IRS Submission ID referenced in the State Submision must be that of an IRS Return.**	Incorrect Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
R0000-052	The tax year specified in the IRS Submission manifest must match the tax year in the return header.	Data Mismatch	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004

All MeF business rules can be found on the irs.gov website as follows:

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

5.3.3 Checksum Validation

To provide taxpayers with the ability to ensure that all of the data sent to the IRS was received, the MeF system will report the taxable income, total tax, and the submission file checksum in the acknowledgement file. The taxpayer will need to check the data in the acknowledgement to ensure that the file the IRS was received is correct.

When a zip archive tool compresses files and directories into a zip file, it computes a checksum for each zip entry and includes it in the zip file. It is important to note that the checksum of a file zip entry is the checksum of the file before it is compressed. The IRS will use the 32-bit Cyclic Redundancy Code (CRC32) checksum algorithm, as supported by WinZip, PKZIP, and GZIP.

This example illustrates where the CRC32 value can be found in the zip archive file. The zip archive tool compresses the following files and directories into a *sample1.zip* file using WinZip:

- */manifest/*
  - *manifest.xml*
- */xml/*
  - *1120S.xml*
- */attachment/*
  - *f8453s.pdf*
  - *historic.pdf*

The CRC32 values for the *1120S.xml* file can be found:
WinZip Classic → File → Properties → Details

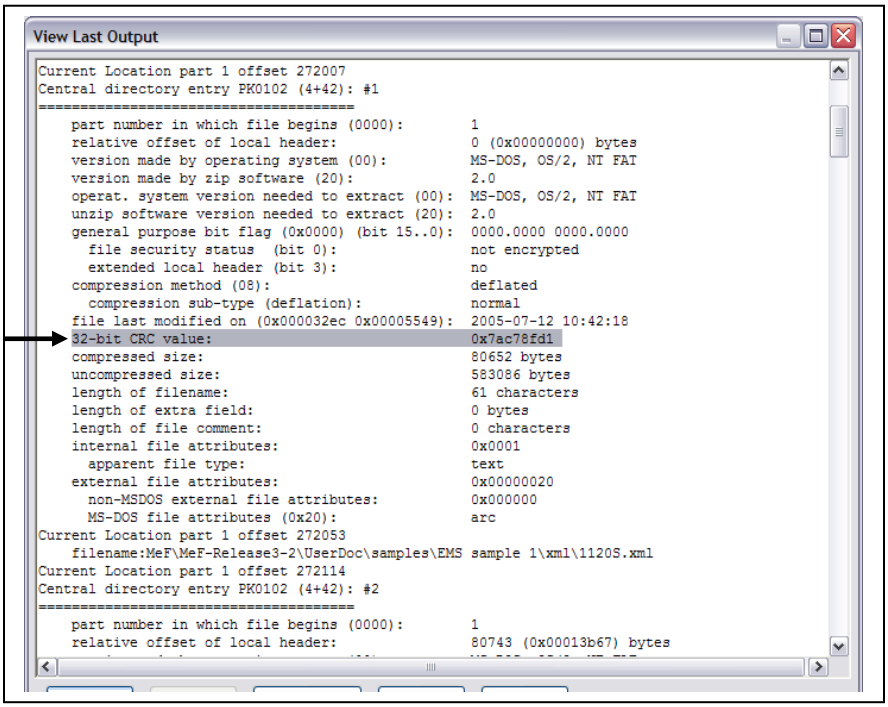


Figure 5.3: CRC Value in the Zip Archive File

The value "0x7ac78fd1" is a hexadecimal number of 32 bits long (the corresponding decimal integer is 2059898833).

The MeF system will compute and report on the submission XML file checksum in the acknowledgement file only. The checksums of the other zip entries such as the *manifest.xml* file and PDF binary attachments will not be computed and reported.

1. The MeF system shall add 4 new XML elements in the submission acknowledgement, regardless whether the submission is accepted or rejected:
   - *<EmbeddedCRC32>*
   - *<ComputedCRC32>*
   - *<TaxableIncome>*
   - *<TotalTax>*
2. The MeF system will retrieve the CRC32 checksum value of the submission XML file zip entry and return it in the acknowledgement file as the <EmbeddedCRC32>.
3. The MeF system will compute the CRC32 checksum value of the submission XML file to verify that the computed value is the same as the one embedded in the zip file.

The taxpayer compares the <EmbeddedCRC32> element with the <ComputedCRC32> element to ensure that the file the IRS received is the same size as the file the taxpayer sent. If there are any discrepancies, the taxpayer needs to contact the transmitter to see if the file was changed before transmission.

6 Retrieval Methods for MeF

This section describes what transmitters and state agencies retrieve and how they retrieve messages from the IRS. This section also describes how MeF generates acknowledgements for messages (transmissions) and returns (submissions) transmitted to the IRS, and how to retrieve them through EMS, IFA, and Application to Application.

Beginning in January 2006, new communication artifacts have been created to accommodate the new communications paradigm enabled by Application to Application:

- Acknowledgement – an acceptance or rejection notices for an MeF submission.
- Status Record
- Acknowledgement Notification
- Notification – notifies the originating system tht MeF has received each of the submissions in the message.

In addition to acknowledgements, transmitters and state agencies are able to status records, acknowledgement notifications, and State Submissions through Application to Application.

If the message rejects, the system stops validating the submissions and generates a reject acknowledgement. If the message is accepted, the MeF continues validating the submissions and generate an acknowledgement for each submission.

It is important to note that the portal used to retrieve an acknowledgement must be the same portal used to transmit the submission associated with the desired acknowledgement. That is, if you transmitted a submission through IFA, the subsequent acknowledgement generated will only be available through IFA.

6.1 Generating Acknowledgement Files

Once the transmission is received, the MeF system validates the file and creates an acknowledgement within 24 hours. In the previous filing seasons, many acknowledgements were returned within 2-3 minutes, depending on the size of the message, number of validations in the return, and the load on the system. If the transmission is rejected, processing stops and return validation will not begin. The transmission acknowledgement indicates the transmission errors that were found during validation. The transmission acknowledgement will include the transmission ID, timestamp, transmission status (“A” (Accepted) or “R” (Rejected), errors (if applicable) and GTX Key. Refer to the items highlighted in “yellow” in the Transmission Acknowledgement Schema, Figure 5.1, below.

Transmission Acknowledgement Schema - EMS

```
ml version="1.0" encoding="UTF-8" ?>
schema targetNamespace="http://www.irs.gov/efile" xmlns:xsd="http://www.w3.org/2001/XMLSchema"
 xmlns="http://www.irs.gov/efile" elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">
annotation>
documentation>
cription>IRS e-file - Content models for the EMS transmission/ack file definitions</Description>
urityLevel>Final Draft</MaturityLevel>
aseDate>December 16, 2005</ReleaseDate>
xsd:documentation>
xsd:annotation>
include schemaLocation="efileTypes.xsd" />
include schemaLocation="efileMessageCommon.xsd" />
!-- Transmission Header -->
element name="TransmissionHeader" type="TransmissionHeaderType" />
complexType name="TransmissionHeaderType">
sequence>
!-- Transmission ID -->
element name="TransmissionId" type="IdType">
annotation>
documentation>Must be unique for the transmitter for the tax year</xsd:documentation>
xsd:annotation>
xsd:element>
!-- Transmission Time Stamp -->
element name="Timestamp" type="TimestampType" minOccurs="0">
annotation>
documentation>The time stamp at the time of transmission.</xsd:documentation>
xsd:annotation>
xsd:element>
!-- Transmitter -->
element name="Transmitter">
complexType>
sequence>
element name="ETIN" type="ETINType">
annotation>
documentation>The ETIN of the transmitter</xsd:documentation>
xsd:annotation>
xsd:element>
xsd:sequence>
xsd:complexType>
xsd:element>
xsd:sequence>
xsd:complexType>
!-- Acknowledgement Header -->
element name="AcknowledgementHeader" type="AcknowledgementHeaderType" />
complexType name="AcknowledgementHeaderType">
sequence>
element name="AcknowledgementTimestamp" type="TimestampType" />
xsd:sequence>
xsd:complexType>
```

Figure 6.1: CRC Value in the Zip Archive File

```
 Transmission Acknowledgement   -->
element name="TransmissionAcknowledgement" type="TransmissionAcknowledgementType" />
:complexType name="TransmissionAcknowledgementType">
:sequence>
element name="TransmissionId" type="IdType" minOccurs="0" />
element name="TransmissionTimestamp" type="TimestampType" minOccurs="0" />
element name="TransmissionStatus" type="StatusType" />
element ref="Errors" minOccurs="0" />
  <xsd:element name="GTXKey" type="GTXKeyType" />
- GTX key of Original Transmission that was Duplicated   -->
element name="GTXKeyOfOriginalDuplicated" type="GTXKeyType" minOccurs="0" />
'xsd:sequence>
'xsd:complexType>
!-- Status Type  -->
:simpleType name="StatusType">
:restriction base="StringType">
:enumeration value="A">
:annotation>
documentation>Accepted</xsd:documentation>
'xsd:annotation>
'xsd:enumeration>
:enumeration value="R">
:annotation>
documentation>Rejected</xsd:documentation>
'xsd:annotation>
'xsd:enumeration>
'xsd:restriction>
'xsd:simpleType>
!-- Payment Indicator Type   -->
:simpleType name="PaymentIndicatorType">
:restriction base="StringType">
enumeration value="Payment Request Received" />
'xsd:restriction>
'xsd:simpleType>
!-- Errors   -->
:element name="Errors">
:complexType>
:sequence>
:element name="Error" maxOccurs="unbounded">
:complexType>
:sequence>
:element name="XPath" type="StringType" minOccurs="0">
:annotation>
documentation>The XPath expression indicating the full path from the root to the error element or
 attribute</xsd:documentation>
'xsd:annotation>
'xsd:element>
element name="ErrorCategory" type="StringType" />
element name="ErrorMessage" type="StringType" />
element name="RuleNumber" type="StringType" />
element name="Severity" type="StringType" />
element name="DataValue" type="StringType" minOccurs="0" />
'xsd:sequence>
:attribute name="errorId" use="required">
:simpleType>
:restriction base="IntegerPosType">
totalDigits value="6" />
'xsd:restriction>
'xsd:simpleType>
'xsd:attribute>
'xsd:complexType>
'xsd:element>
'xsd:sequence>
attribute name="errorCount" type="IntegerNNType" use="required" />
'xsd:complexType>
```

Catalog N

If the transmission is rejected, there will only be a transmission acknowledgement. If the transmission is accepted, the MeF system continues to validate the returns within the file. One acknowledgement is generated for each return in the file. The return acknowledgement will include the submission ID, return EIN, return type (since a transmission can include a combination of any of the MeF return types), and the return status ("A" or "R"). If the return is rejected, it will include the first 100 errors that were found. Each error generated contains the following information:

Path - (Xpath) to the data element causing the violation, when available
Error Category - Errors are grouped into a small number of categories
Error Message - Rule text or XML validator message
Rule Number - Each rule is identified by a unique rule number
Severity - 'Reject And Stop' or 'Reject'
Data value - Data value causing the violation - when appropriate

Refer to the items highlighted in "green" in the Return Acknowledgement Schema, Figure 5.2, below for all of the items that will be included in the return acknowledgement.

Return Acknowledgement Schema

```
- <!-- Acknowledgement -->
- <xsd:element name="Acknowledgement">
- <xsd:complexType>
- <xsd:sequence>
- <!-- Common Subsmission/Acknowledgement Elements -->
<xsd:group ref="CommonSubmissionAndAcknowledgementElements" />
- <!-- Submission Category - Identifies the submission category, for example EO or Corporate submission -->
<xsd:element name="SubmissionCategory" type="SubmissionCategoryType" />
- <!-- Electronic Postmark -->
<xsd:element name="ElectronicPostmark" type="TimestampType" minOccurs="0" />
- <!-- Filing Status - Filing status of the submission -->
<xsd:element name="FilingStatus" type="StringType" />
- <!-- Status Date - The date the filing status was acknowledged -->
<xsd:element name="StatusDate" type="DateType" />
- <!-- IRS Submission ID - The submission ID of an IRS submission that the processing of this state submission depends on -->
<xsd:element name="IRSSubmissionId" type="SubmissionIdType" minOccurs="0" />
- <!-- State Submission Copy Count - The number of copies made of an IRS submission (only for EO currently) -->
<xsd:element name="StateSubmissionCopyCount" type="IntegerNNType" minOccurs="0" />
- <!-- EIN - The EIN of the filer -->
<xsd:element name="EIN" type="EINType" minOccurs="0" />
- <!-- Filing Type Description - For applications for extension, the type of return for which the filing time is being extended -->
<xsd:element name="FilingTypeDescription" type="StringType" minOccurs="0" />
- <!-- Tax Period End Date -->
<xsd:element name="TaxPeriodEndDate" type="DateType" minOccurs="0" />
- <!-- Payment Indicator -->
- <xsd:element name="PaymentIndicator" minOccurs="0">
- <xsd:simpleType>
- <xsd:restriction base="StringType">
<xsd:enumeration value="Payment Request Received" />
</xsd:restriction>
</xsd:simpleType>
</xsd:element>
- <!-- Completed Validation - (Y/N) Indicates whether the submission went through all possible validation processing -->
<xsd:element name="CompletedValidation" type="BooleanType" minOccurs="0" />
- <!-- Embedded CRC32 -->
- <xsd:element name="EmbeddedCRC32" minOccurs="0">
- <xsd:annotation>
- <xsd:documentation>
<Description>Embedded CRC32</Description>
</xsd:documentation>
</xsd:annotation>
- <xsd:simpleType>
- <xsd:restriction base="xsd:string">
<xsd:maxLength value="10" />
<xsd:pattern value="0x[0-9A-Fa-f]{1,8}" />
</xsd:restriction>
</xsd:simpleType>
</xsd:element>
```

```
    - <!-- Computed Checksum -->
- <xsd:element name="ComputedCRC32" minOccurs="0">
- <xsd:annotation>
- <xsd:documentation>
  <Description>Computed CRC32</Description>
    </xsd:documentation>
    </xsd:annotation>
- <xsd:simpleType>
- <xsd:restriction base="xsd:string">
  <xsd:maxLength value="10" />
  <xsd:pattern value="0x[0-9A-Fa-f]{1,8}" />
    </xsd:restriction>
    </xsd:simpleType>
    </xsd:element>
    - <!-- Taxable Income -->
  <xsd:element name="TaxableIncome" type="USAmountType" minOccurs="0" />
    - <!-- Total Tax -->
  <xsd:element name="TotalTax" type="USAmountNNType" minOccurs="0" />
    - <!-- Error List -->
  <xsd:element name="ErrorList" type="ValidationErrorListType" minOccurs="0" />
    </xsd:sequence>
    - <!-- Submission Version -->
  <xsd:attribute name="submissionVersion" type="StringType" use="optional" />
    - <!-- Validating Schema Version -->
  <xsd:attribute name="validatingSchemaVersion" type="StringType" use="optional" />
    </xsd:complexType>
    </xsd:element>
    - <!-- Acknowledgement List -->
- <xsd:element name="AcknowledgementList">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="Count" type="IntegerNNType" />
  <xsd:element ref="Acknowledgement" minOccurs="0" maxOccurs="unbounded" />
    </xsd:sequence>
    </xsd:complexType>
    </xsd:element>
    - <!-- Status Record List -->
- <xsd:element name="StatusRecordList">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="Count" type="IntegerNNType" />
    - <!-- Status Record -->
- <xsd:element name="StatusRecord" minOccurs="0" maxOccurs="unbounded">
- <xsd:complexType>
- <xsd:sequence>
    - <!-- Submission ID - The submission ID of the received submission -->
  <xsd:element name="SubmissionId" type="SubmissionIdType" />
    - <!-- Submission Status - The status of the received submission -->
  <xsd:element name="SubmissionStatus" type="StringType" />
    - <!-- Status Date - The date the submission status was acknowledged -->
  <xsd:element name="StatusDate" type="DateType" />
    </xsd:sequence>
    </xsd:complexType>
    </xsd:element>
    </xsd:sequence>
    </xsd:complexType>
    </xsd:element>
```

```
- <!-- Acknowledgement Notification -->
- <xsd:element name="AckNotification">
- <xsd:complexType>
- <xsd:sequence>
- <!-- Submission ID - The submission ID of the acknowledgement that was retrieved by the transmitter -->
<xsd:element name="SubmissionId" type="SubmissionIdType" />
- <!-- Timestamp - The date and time the acknowledgement was retrieved by the transmitter -->
<xsd:element name="Timestamp" type="TimestampType" />
</xsd:sequence>
</xsd:complexType>
</xsd:element>
```

Note: The CompletedValidation data element is "1" if the validation completed successfully or "0" if the validation failed with a Reject-Stop error.

6.2 Retrieving the Acknowledgement File from EMS

If the message was received through EMS, the MeF system returns the acknowledgement file to the EMS server. EMS then places the acknowledgement file into the transmitter's mailbox for the transmitter to retrieve the next time the user logs on to EMS. When the transmitter logs on to EMS, they will choose the "Receive/Send File(s)" from the Main Menu. EMS checks to see if there are any acknowledgement files for the transmitter to pick up. If there are acknowledgement files to be picked up, EMS indicates the number of acknowledgement files that are ready to be retrieved. The transmitter must then indicate that they are ready to receive those files. The transmitter is required to pick up any acknowledgement files before they are able to send any additional files. For more information on retrieving acknowledgements from EMS, please refer to the "EMS EEC Trading Partner Users' Manual" located at http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.

All submissions in a transmission must be processed (validated) before an acknowledgement file is generated. Once all submissions are validated, an acknowledgement record for each submission in the transmission is placed in one file. There is a one-to-one relationship between the returns in the originating transmission file and the acknowledgement records in the ack file. In other words, each acknowledgement file correlates to one transmission file.

6.3 Retrieving the Acknowledgement through Internet Filing

The following section describes the procedure for retrieving an acknowledgement through the Internet Filing Application.

Each ETIN will have its own mailbox where the acknowledgement file(s) will be stored as an attachment to a mail message. All users associated with the ETIN will have access to the mailbox and will be able to view and download acknowledgements.

As submissions are validated, the acknowledgements are made available to the transmitter for retrieval. When the transmitter requests New Acknowledgements, he/she will retrieve as many acknowledgements as are available, up to his maximum count.

Unlike EMS, you do not have to pick up acknowledgement files before transmitting. However, you will need to pick up your acknowledgements as soon as possible and before MeF deletes them. MeF automatically deletes the acknowledgements after 30 days. They cannot be retrieved after this point.

To retrieve an acknowledgement, perform the following steps:

6.3.1 Accessing and Logging into MeF Internet Filing

You must be authorized to submit transmissions or retrieve acknowledgements through the Internet. To access and log into MeF Internet Filing, follow the steps below:

Step 1: Click the *e-file* logo on the irs.gov website.

Figure 6-3: irs.gov Website

Step 2: Click the e-file for Business and Self-Employed Taxpayers link in the *e-file* Landing Page.

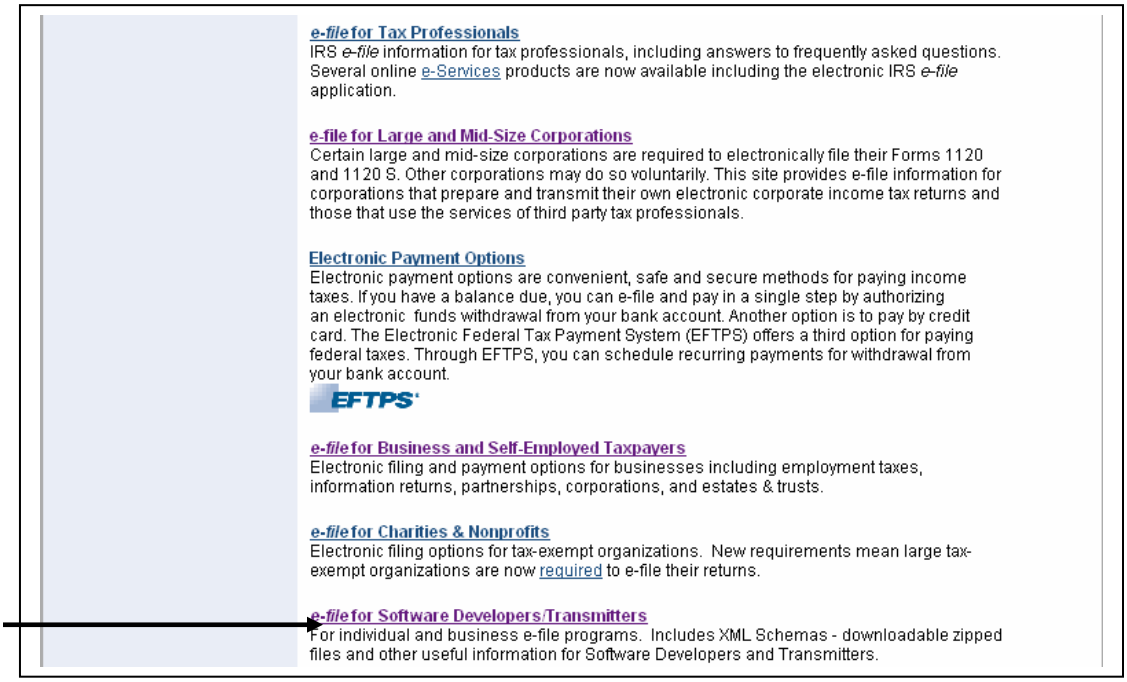


Figure 6-4: e-file Landing Page

Step 3: Click the Modernized e-File (MeF) Internet Filing link.

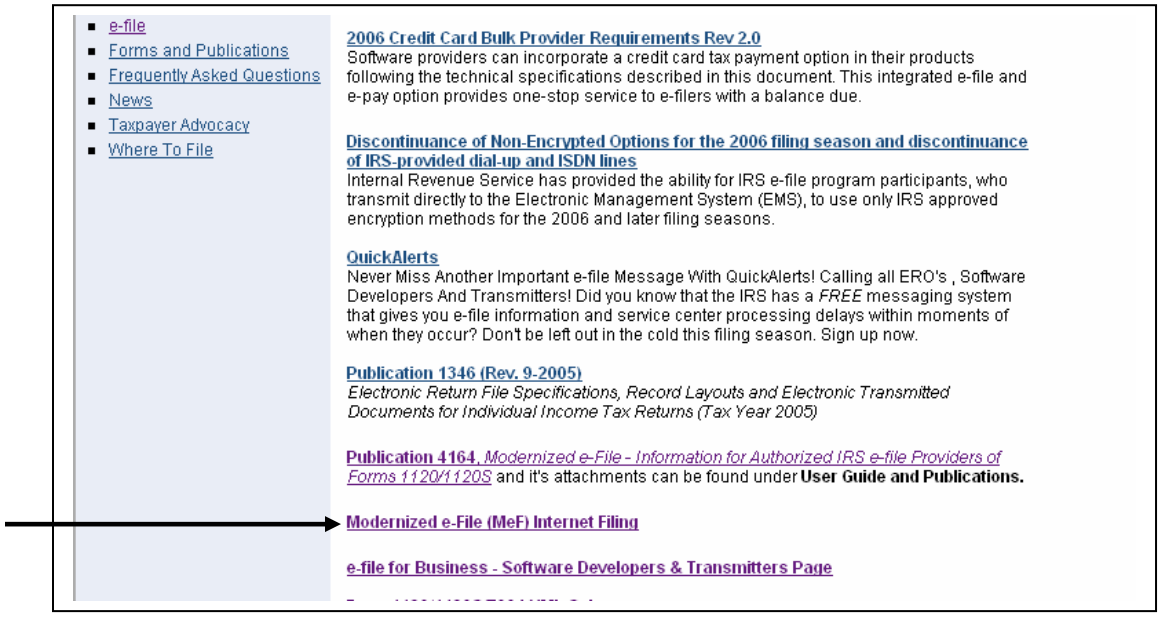


Figure 6-5: IRS.gov Website with Modernized e-File (MeF) Internet Filing Link

Step 4: Click the MeF Internet Filing link to Login

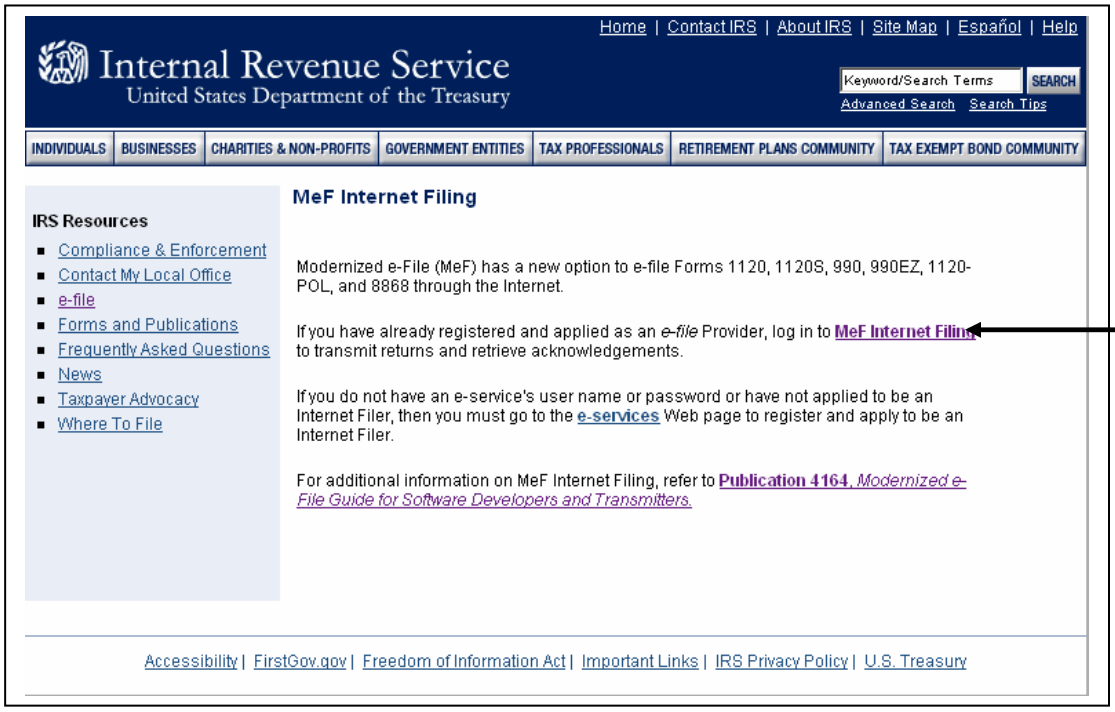


Figure 6-6: IRS.gov Website with MeF Internet Filing Link

Step 5: Read the security alert. Click the OK button in the Security Alert dialogue box to access the MeF Internet Filing Login screen.

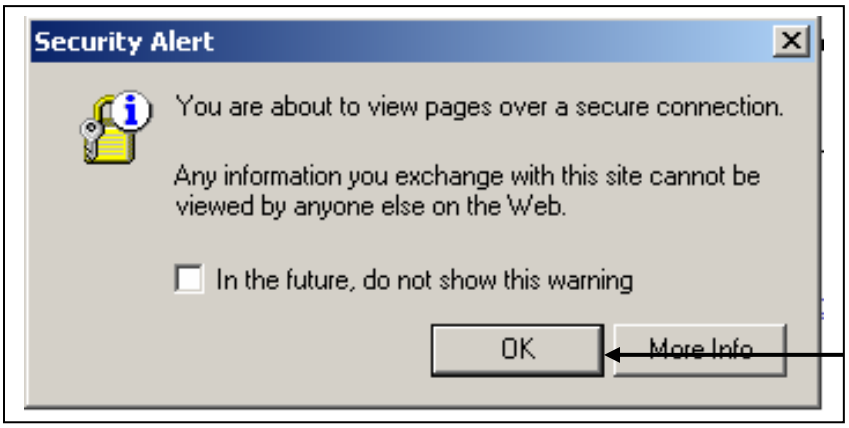


Figure 6-7: IRS.gov Security Alert

Step 6: Enter your e-services Username and Password to receive authentication as an authorized Transmitter.

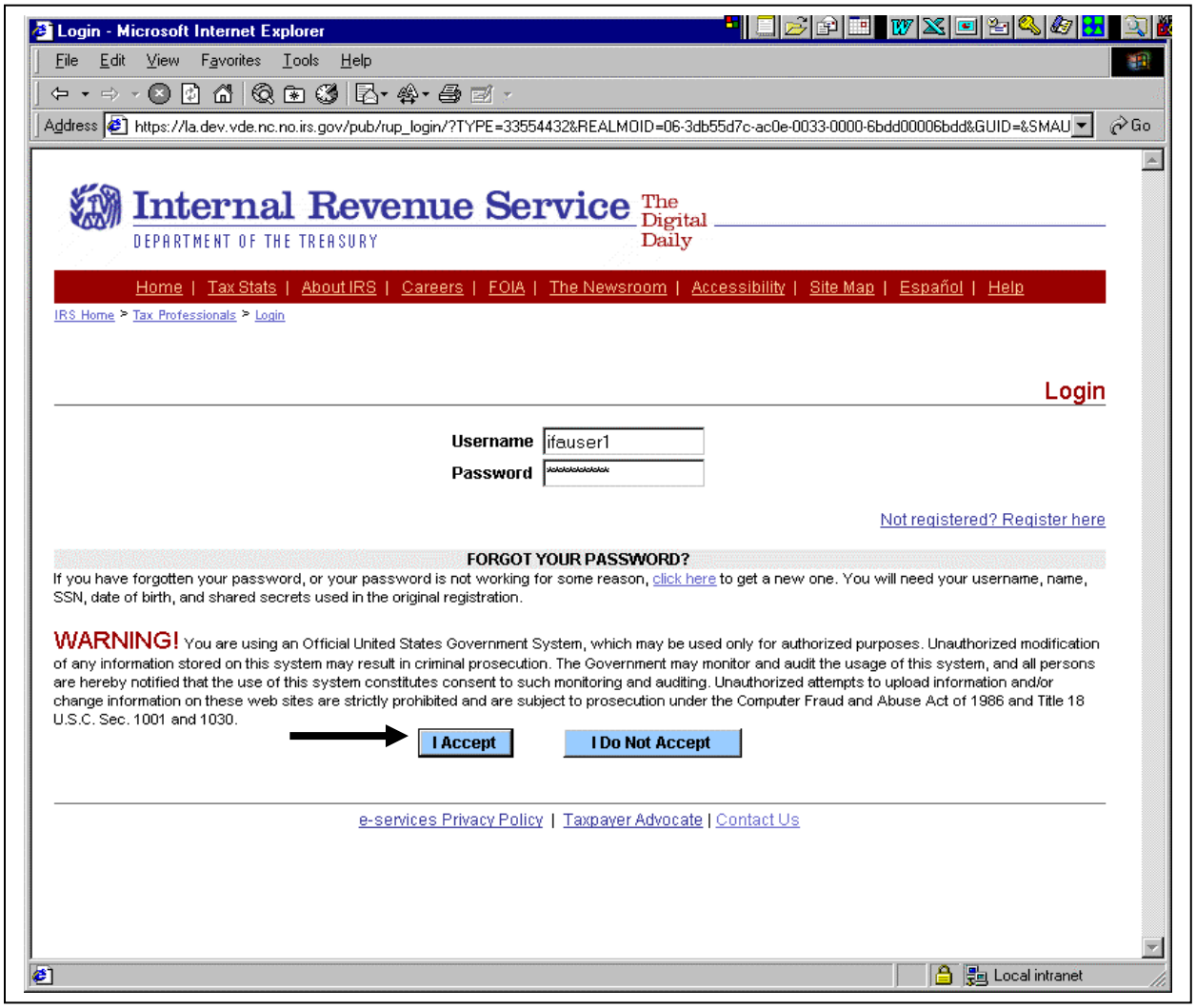


Figure 6-8: e-services Login Screen

Step 7: After authentication, a list of companies for which you are authorized to transmit returns and receive acknowledgement files is displayed. Select the organization you will represent in this session.

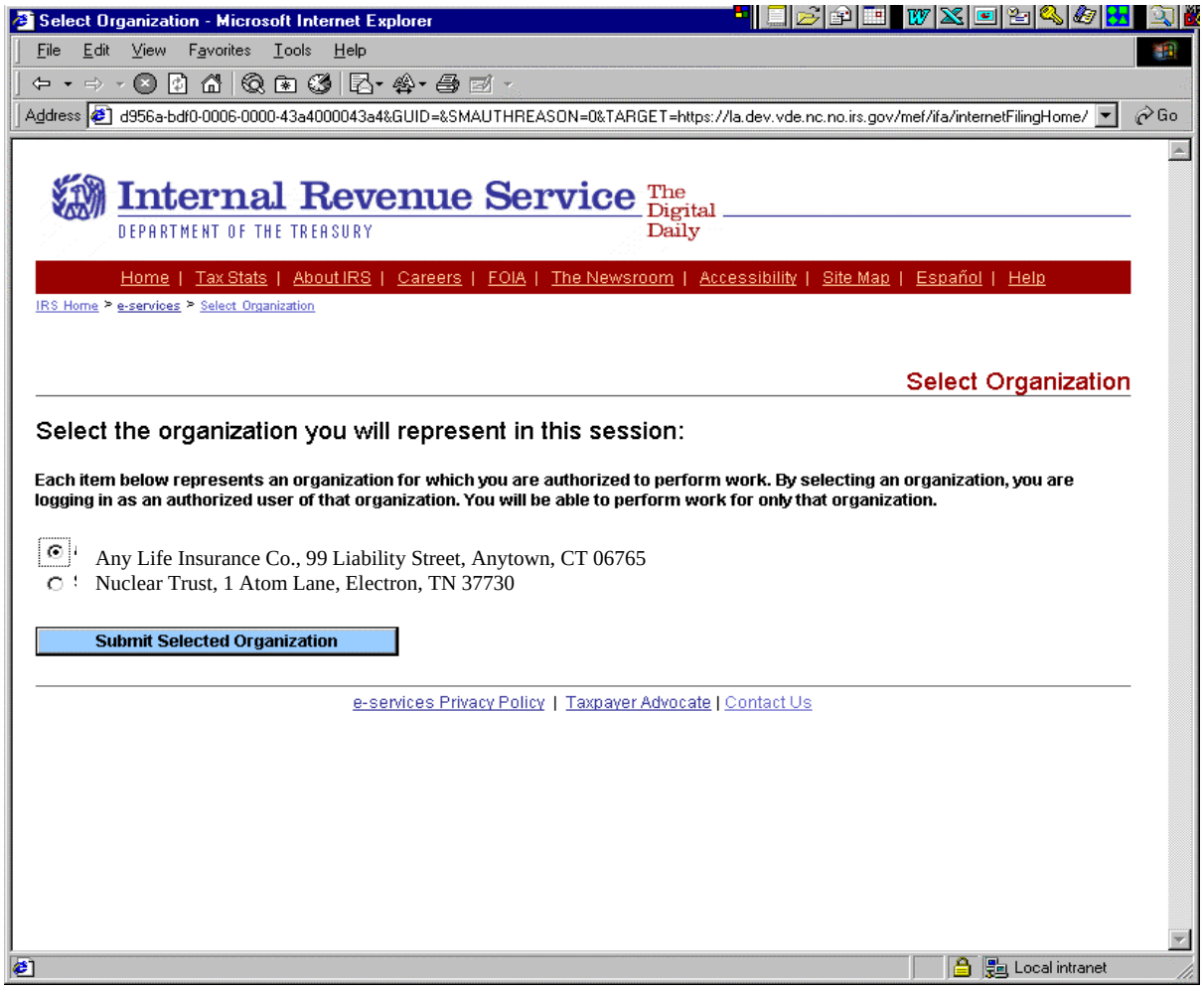


Figure 6-9: Organization Selection Screen

6.3.2 Retrieving an Acknowledgement File

Once you select the organization, the MeF Internet Filing Home Page is displayed. You may retrieve a production or test acknowledgement file by selecting the corresponding link. Retrieving submission acknowledgements involves the following steps:

1. Requesting retrieval of the acknowledgements
2. Selecting the ETIN associated with the acknowledgements
3. Selecting the type of acknowledgements for download
4. Selecting the number of acknowledgements to download
5. Downloading the acknowledgement(s)

The MeF IFA Web pages supporting these activities are shown in the following sections.

Step 8: Select the "Retrieve Production Acknowledgement" or "Retrieve Test Acknowledgement" file link/navigation tab, as appropriate.

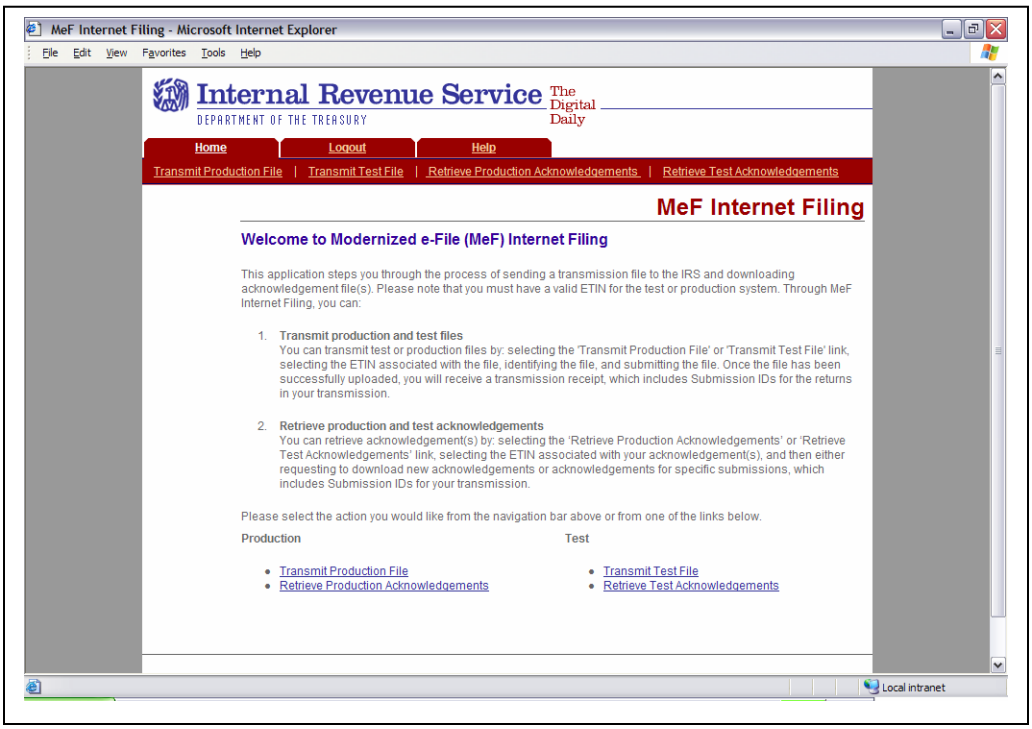


Figure 6-10: MeF Internet Filing Home Page

Once you select the “Retrieve Production Acknowledgement File” link or navigation bar, the “Select ETIN for Production Acknowledgements” screen displays. This page displays the Production ETINs authorized for the transmitter’s use, in sorted order.

Step 9: Select the ETIN associated with the acknowledgement(s) to retrieve.

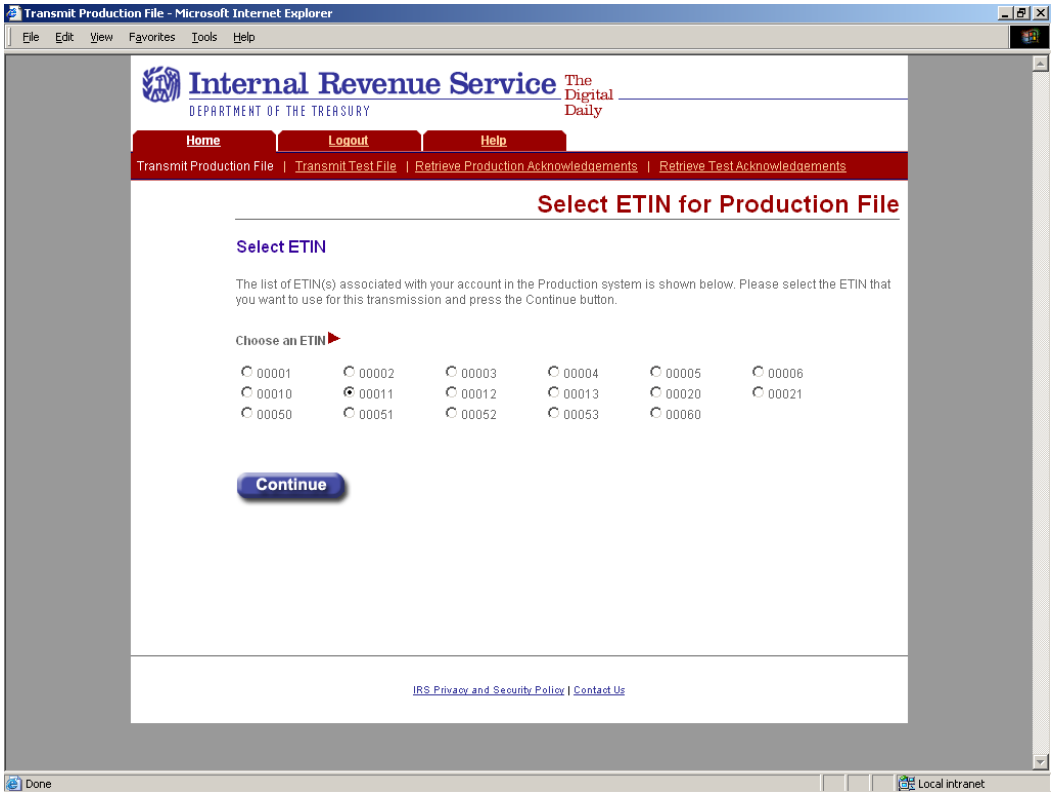


Figure 6-11: Select ETIN for Production Acknowledgement File Page

If the system does not find any associated ETINs for the user ID and customer ID, then the following error message displays. Check to ensure that you selected the appropriate link – you may have selected "Production" and only have test ETINs. You may go back to the MeF Internet Filing Home Page or terminate the session.

Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

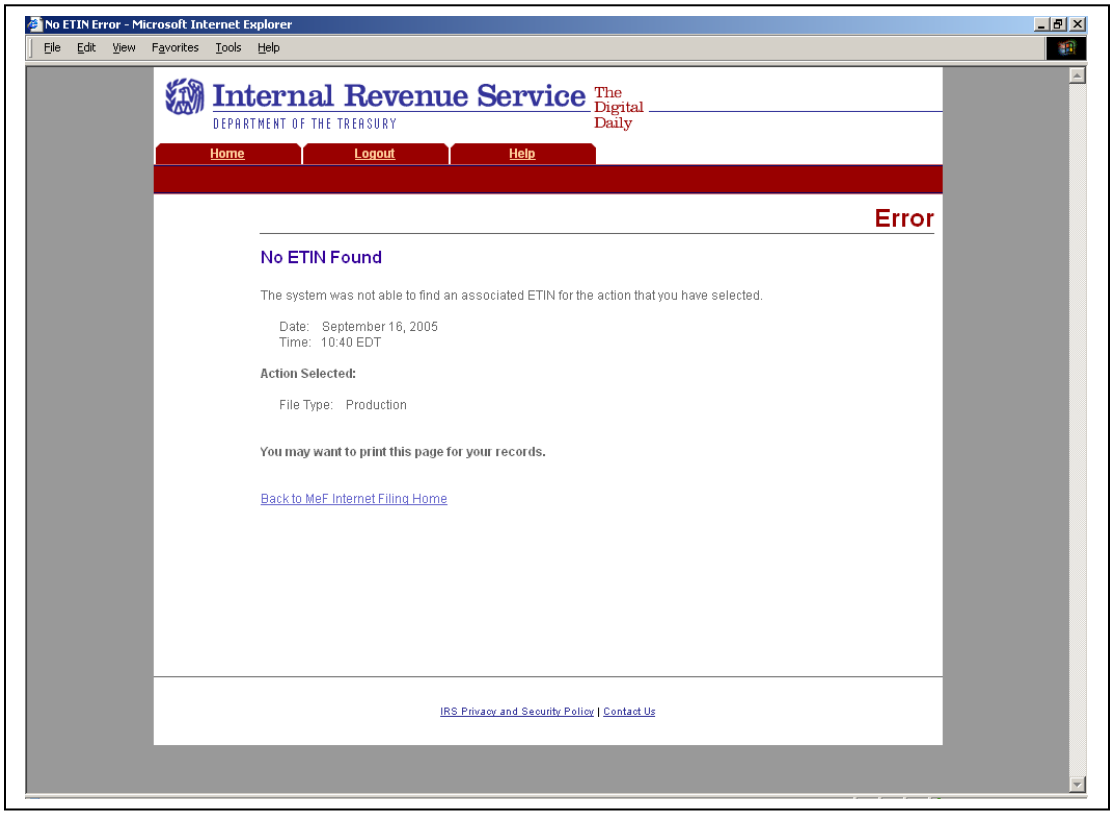


Figure 6-12: NO ETIN Found Error Page

Step 10: After selecting the ETIN associated with the acknowledgement(s) you want to retrieve, the Retrieve Submission Acknowledgements screen displays. This page allows the transmitter to retrieve either specific previously downloaded acknowledgements or all new acknowledgements (i.e., not previously downloaded). (The maximum number of acknowledgements you can retrieve at one time is 100.) Select the type of acknowledgements you want to retrieve by clicking:

- **Retrieve all new acknowledgements** radio button to retrieve new acknowledgements (selected by default) *or*
- **Retrieve previously downloaded acknowledgements based on Submission ID(s)** radio button to retrieve specific acknowledgements. Enter the Submission ID(s) into the text box labeled "Enter Submission ID(s)". Each Submission ID should be separated by a comma, followed by a space. The Submission IDs are listed in the Transmission Receipt you received after your message successfully transmitted.
- Click the **Submit** button

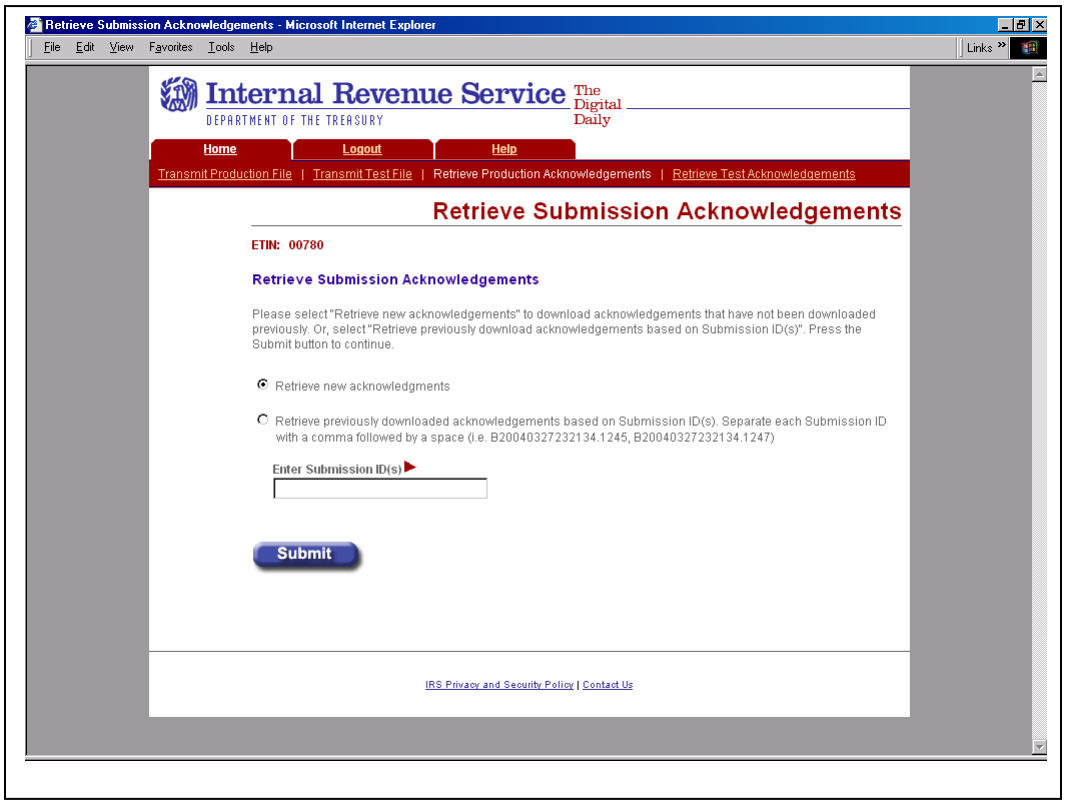


Figure 6-13: Downloading the Acknowledgement

Select the Number of Acknowledgements to Retrieve

The Select Number of Acknowledgements to Retrieve page allows the transmitter to specify the number of acknowledgements to retrieve at one time. The maximum number of acknowledgments a transmitter receives is configurable, however, the maximum number that can be retrieved at one time is 100.

Enter a number between 1 and 100.

Click Continue.

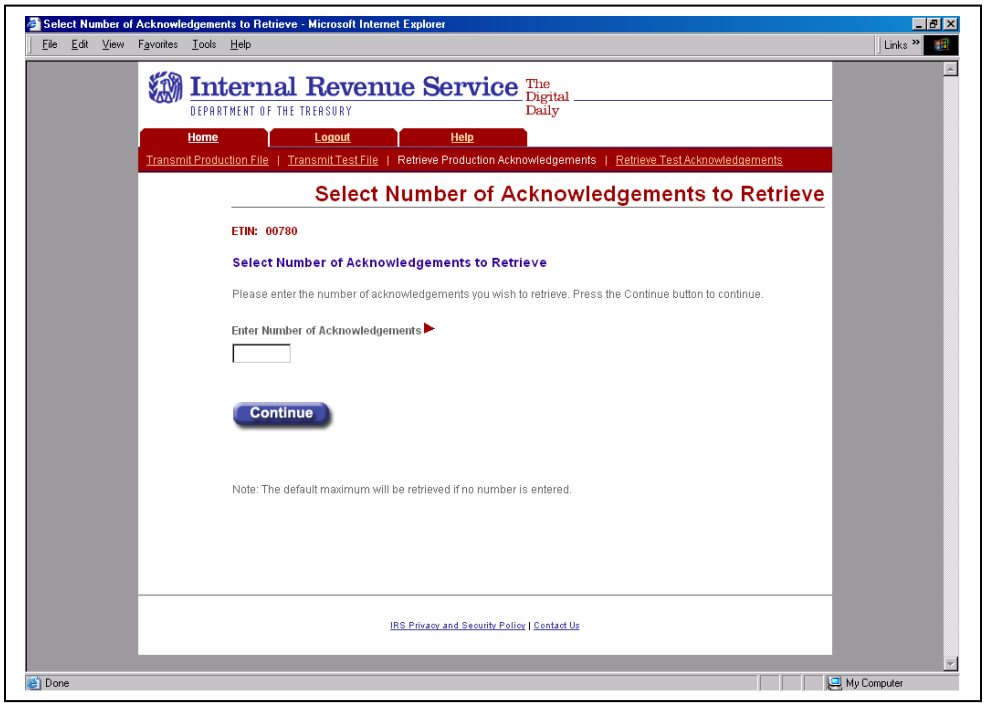


Figure 6-14: Select Number of Acknowledgements to Retrieve Page

Number of Acknowledgements Requested Exceeds Maximum Error

This error page displays when the transmitter attempts to retrieve more acknowledgements than allowed which is 100.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

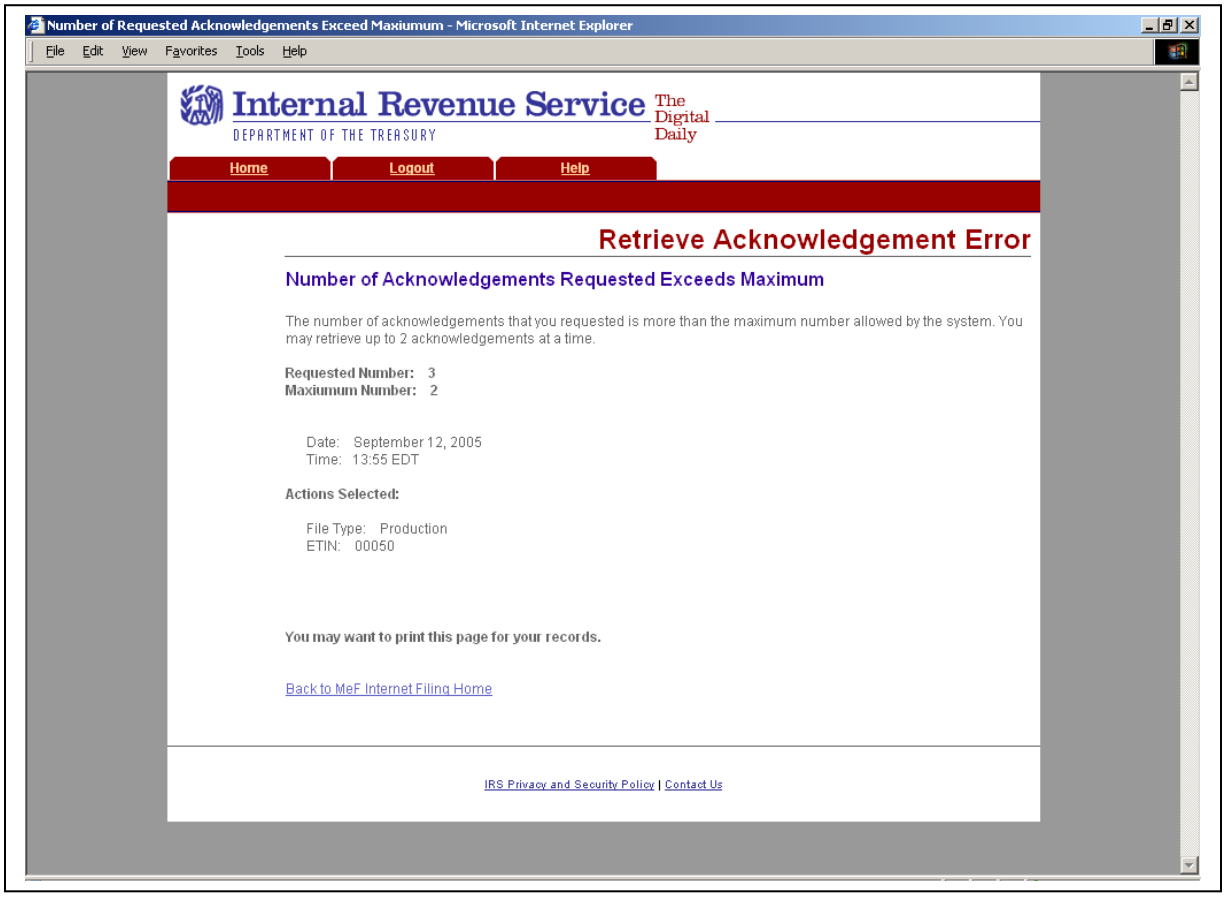


Figure 6-15: Number of Acknowledgements Exceeds Maximum Error Page

Format Input Error (Number of Acknowledgements)

This error page displays when the number of acknowledgements entered to retrieve new acknowledgements is not in the correct numeric format.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

Figure 6-16: Format Input Error Page

Format Input Error (Submission ID List)

This error page displays when the Submission ID list entered to retrieve specific acknowledgements is not in the correct format.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

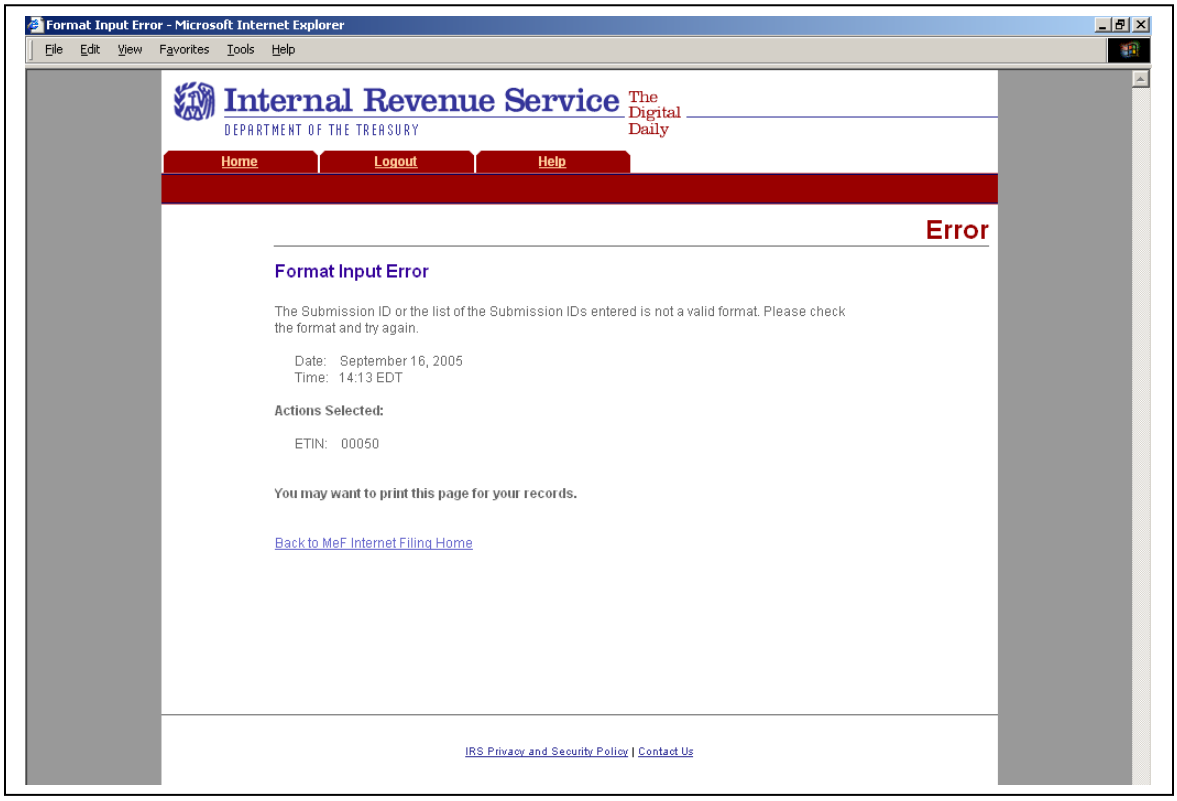


Figure 6-17: Format Input Error Page

Acknowledgements Not Found Error

This error page displays only when no acknowledgements are found, and the user has selected "New Acknowledgements" or has requested one or more acknowledgement(s) by entering a Submission ID.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

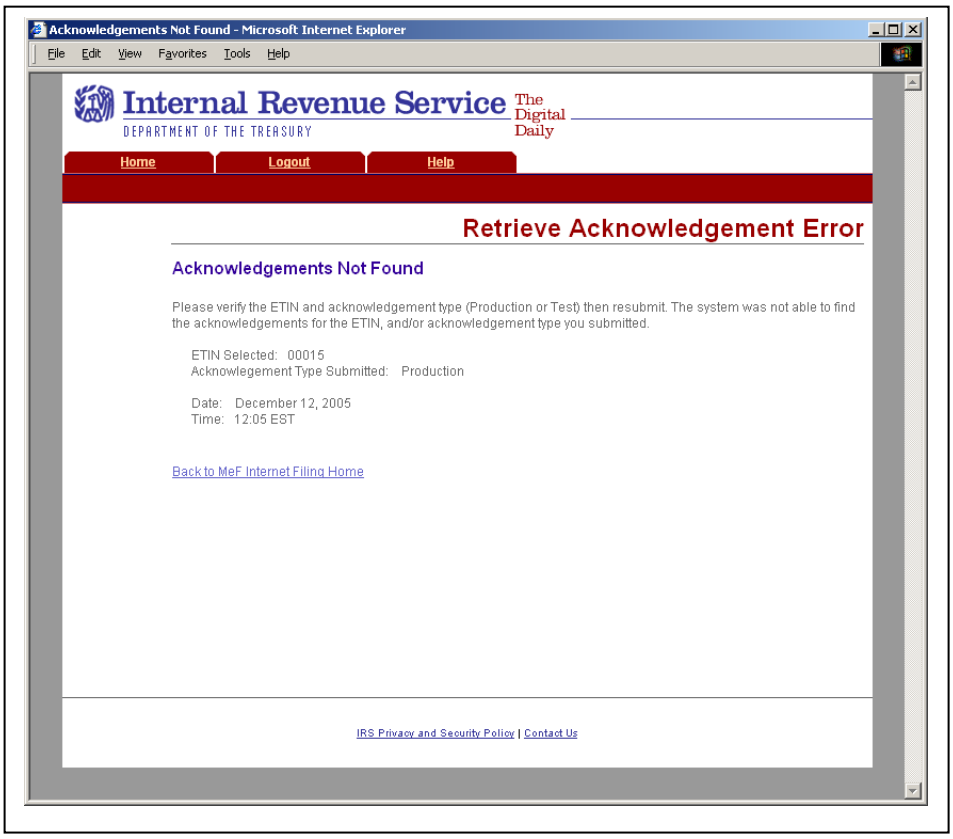


Figure 6-18: Retrieve Acknowledgement Error Page – Acknowledgements Not Found

Not IFA Error
This error page displays when the user has requested an acknowledgement that was not processed by IFA.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home** to return to the MeF Internet Filing Home page.

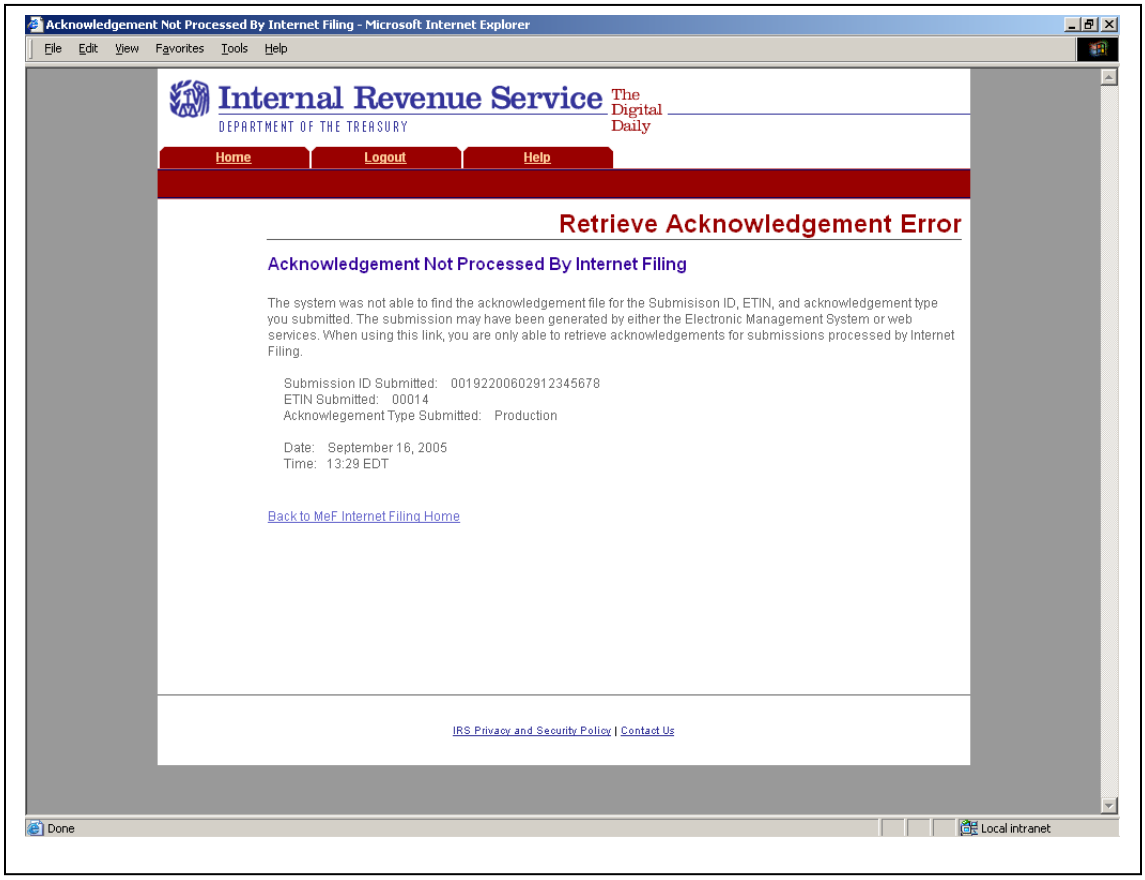


Figure 6-19: Retrieve Acknowledgement Error Page – Acknowledgements Not Processed by Internet Filing

System Error (Retrieve)
This error page displays only when a back-end error occurs when retrieving acknowledgements.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.**

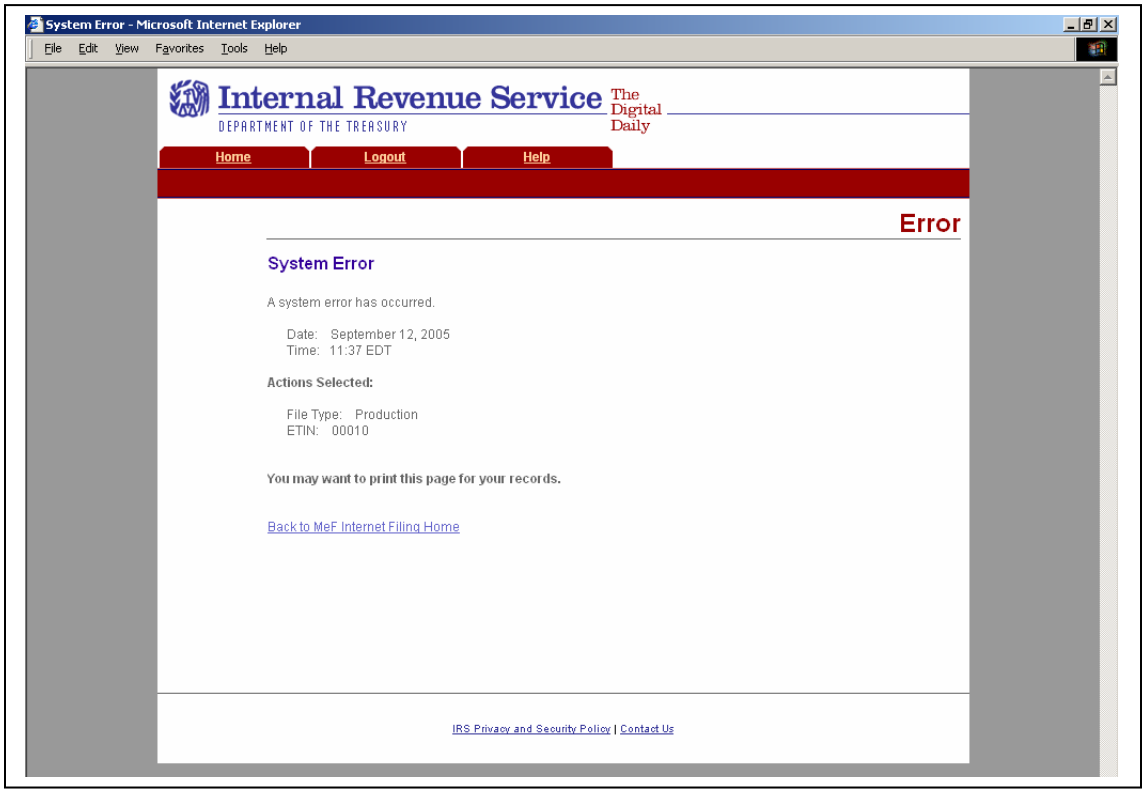


Figure 6-20: System Error Page – System Error Page – Back-end Error

System Error (Retrieve)
This error page displays for errors occurring when retrieving acknowledgements and the system was able to specify the error that occurred.

- Click the **Home** tab on the navigation bar or click **Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.**

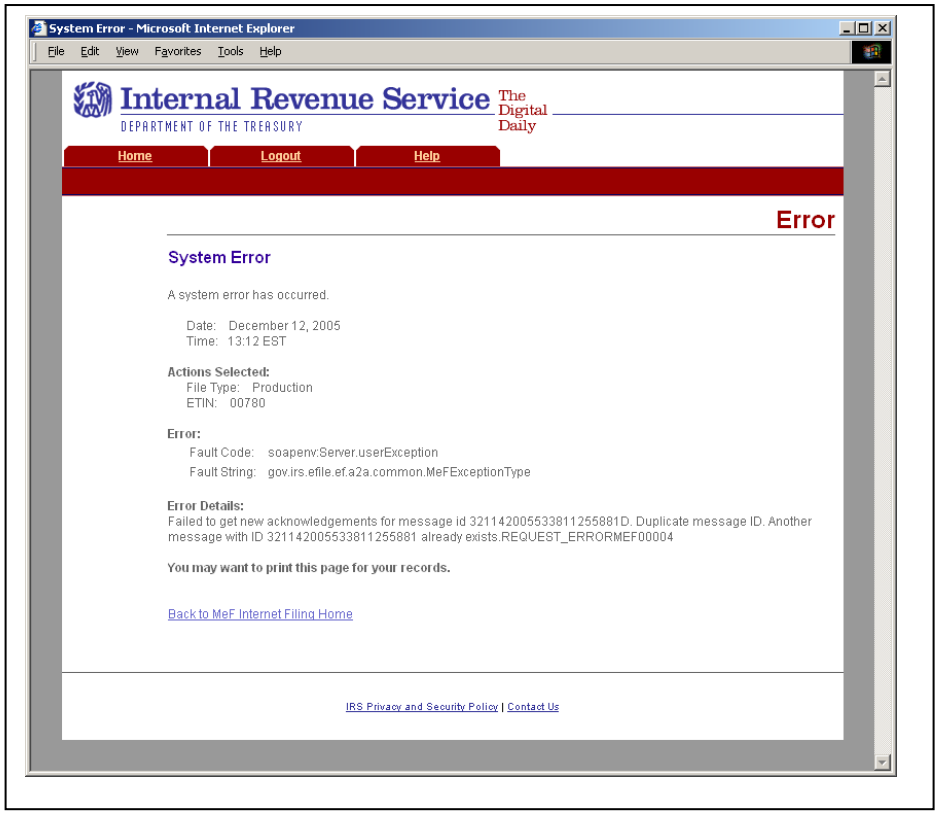


Figure 6-21: System Error Page with Error Specified

Download Acknowledgements

The Download Acknowledgements screen displays the Submission IDs for acknowledgements for the associated ETIN.

- Acknowledgements that can be included in the zip file are marked "Yes" in the **Include in File** column. Click the **Download** button to retrieve the acknowledgements.
- Acknowledgements that will not be included in the zip file are marked "No" in the **Include in File** column. The reason for not including the acknowledgement is supplied in the **Notes** column.

Note: The following page shows the results of a request to download three specific acknowledgements.

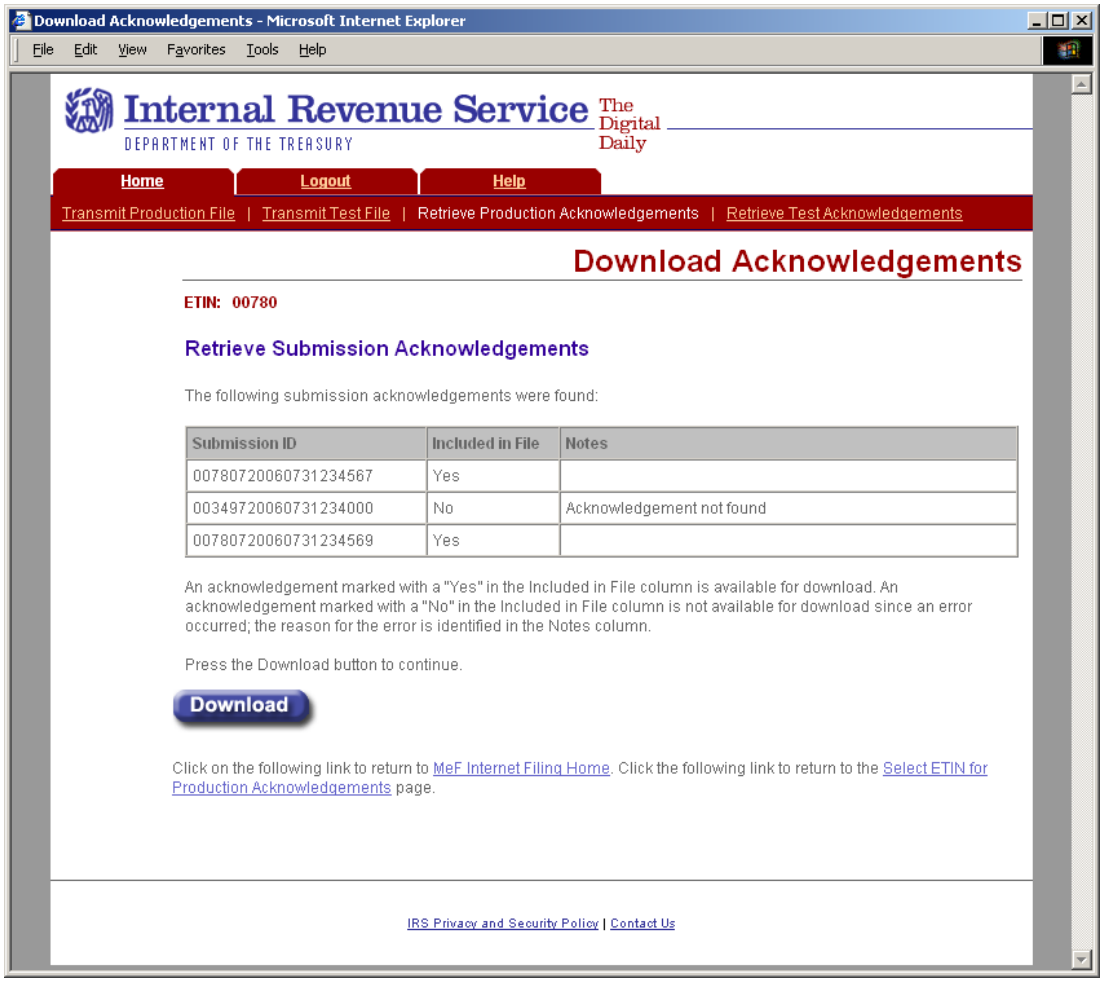


Figure 6-22: Download Acknowledgements Page – Result of Request to Download Three Acknowledgements

Note: The screen also indicates whether additional acknowledgements are available for download. The example below illustrates the result of a request to download new acknowledgements and the request generated more than the maximum number of records allowed.

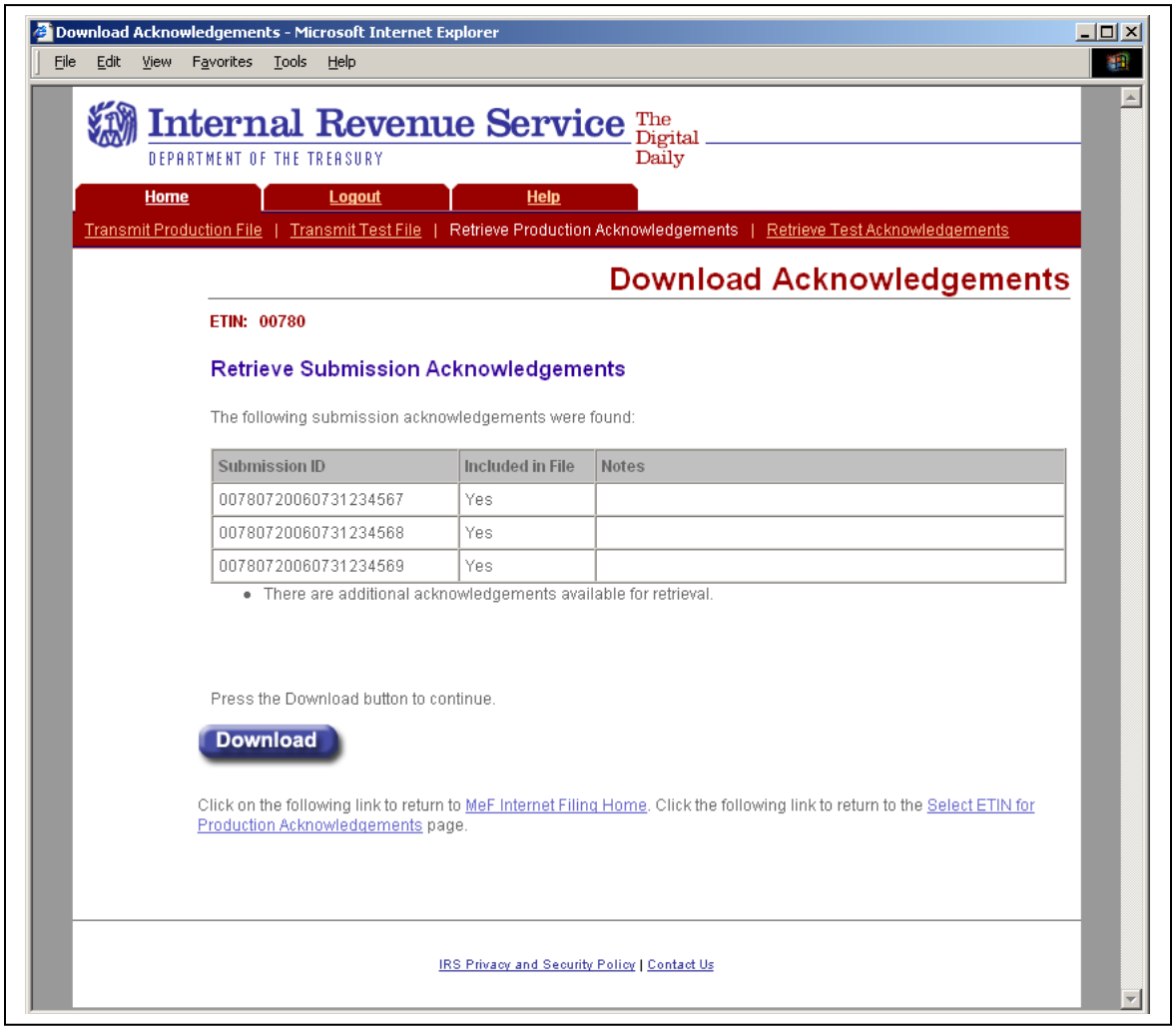
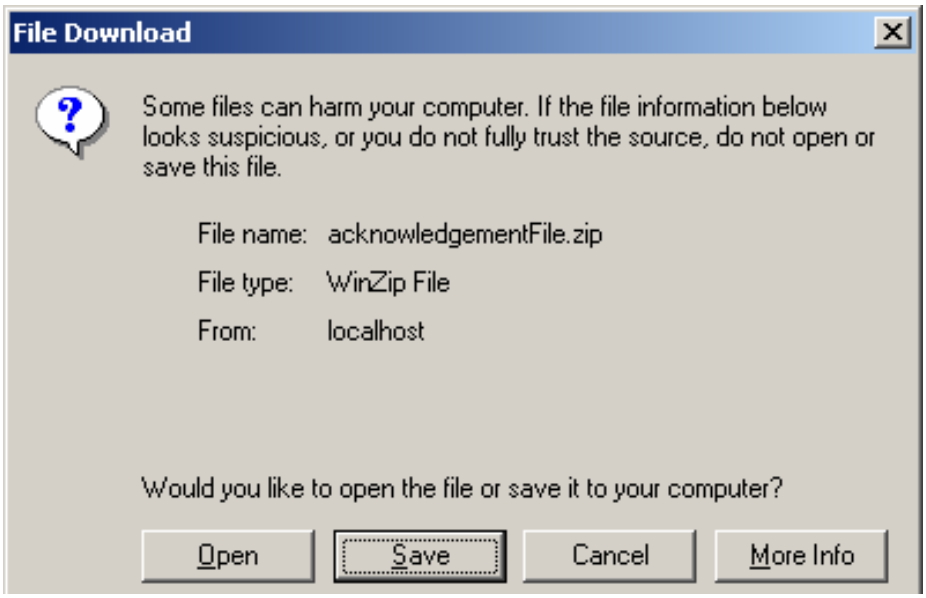


Figure 6-23: Download Acknowledgements Page – Request for New Acknowledgements and More Than the Maximum Limit Is Found

Download Popups

During the download process, the following screens will display; screens will vary based on the configuration and version of the transmitter's operating system and browser. The following screens are from Internet Explorer 6.0 running on Windows 2000.



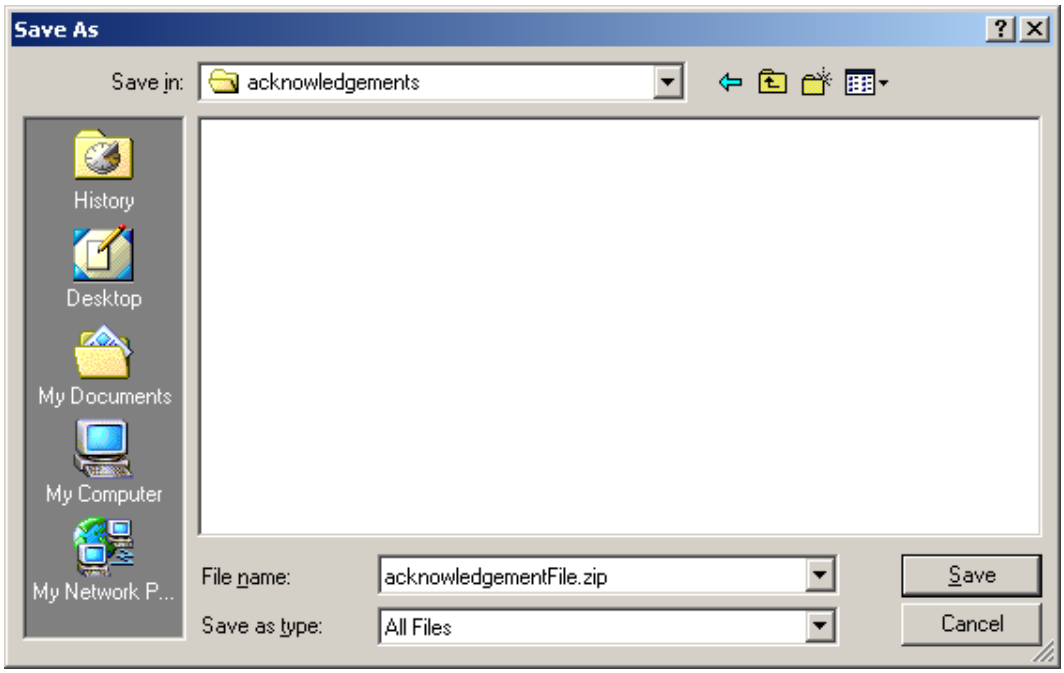


Figure 6-24: File Download and File Destination Windows

6.4 Retrieving through Application to Application

Transmitters and state agencies communicate with the MeF system using a series of service requests that are accomplished using messages. The service requests include:

MeF Application to Application		
SERVICE REQUEST	**TRANSMITTER**	**STATE AGENCY**
Send Submissions	X	
Get New Acknowledgements	X	
Get Acknowledgements	X	
Get Acknowledgement	X	
Get Acknowledgements by Message ID	X	
Get New Submission Status	X	
Get Submissions Status	X	
Get New Submissions		X
Get Submissions		X
Get Submission		X
Get Submissions by Message ID		X
Send Submission Receipts		X
Send Acknowledgements		X
Get New Acknowledgement Notifications		X
Get Acknowledgement Notifications		X
Get Acknowledgement Notification		X
1st Time Login	X	X
Login	X	X
Logout	X	X
Change Password	X	X
Request ETIN Status	X	X
Request List of ETINs	X	X
Request List of State Participants	X	X

Fed/State

As submissions are validated, the acknowledgements are generated and made available to the transmitter for retrieval. All the submissions in the originating SendSumbission do not have to process before acknowledgements become available to the transmitter. When the transmitter requests New Acknowledgements, he/she will retrieve as many acknowledgements as are available, up to his maximum count. It is important to note that these acknowledgements can be for submissions from different SendSumission messages sent by the transmitter.

Application to application does not have a transmission acknowledgement. There is a response that contains a receipt. A2A processing is different from EMS processing. If errors are found in the message, the message service response indicates the error with the letter 'E' appended to the end of the message ID, and the response itself contains the specific error. These are not retrieved through the GetNewAcknowledgements service request. The service request response handles all this.

There are three Get Acknowledgement types:

1. GetNewAcknowledgements. This request retrieves acknowledgements not previously retrieved

2. GetAcknowledgement. This request requires the submission ID of the submission for the acknowledgement being requested.
3. GetAcknowledgements up to max count. This request requires the submission IDs of the submissions for which the acknowledgements being requested.

There are three Get Submission types:

1. GetNewSubmissions. This request retrieves submissions not previously retrieved, up to max count.
2. GetSubmission. This request requires the submission ID of the submission requested.
3. GetSubmissions. This request requires the submission IDs of the submissions requested.

For more information about application to application, refer to the ISS MeF State and Trading Partner ICD and the MeF Submission Composition Guide.

7 Payment Options

7.1 Electronic Funds Withdrawal

The MeF Program will allow a taxpayer to pay the balance due on Form 1120/1120S/1120-POL/990-PF tax returns or the 7004/8868 extension forms by authorizing an electronic funds withdrawal. If the taxpayer chooses this payment method, they may authorize that the entire payment (or a partial payment) be made at the time that their tax return/extension form is electronically filed. Note: only the entire payment can be made for the balance due on Form 8868.

The payment amount cannot be greater than the tax due on the electronic tax return or form. The taxpayer must specify the bank account from which they wish to have the payment withdrawn and the date on which the withdrawal will be made. This allows the taxpayer to pay the balance due as soon as the tax return or form is processed or schedule the payment for withdrawal on a future date, not later than the return's due date. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted.

Form 7004 does not extend the time to pay tax. If the entity is a corporation or affiliated group of corporations filing a consolidated return, the corporation must remit the amount of the unpaid tax liability shown on line 8 on or before the due date of the return. Domestic corporations must deposit all income tax payments by using the Electronic Federal Tax Payment System (EFTPS) or with Form 8109, Federal Tax Deposit Coupon, by the due date of the return. If you file Form 7004 electronically, you can pay by Electronic Funds Withdrawal (EFW). See Form 8878-A. If the corporation expects to have a net operating loss carryback, the corporation can reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, provided all other prior year tax liabilities have been fully paid and Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, is filed with Form 7004. A trust (Form 1041), electing large partnership (Form 1065-B), or REMIC (Form 1066) will be granted an extension even if it cannot pay the full amount shown on line 8. But it should pay as much as it can to limit the amount of penalties and interest it will owe. If the trust, electing large partnership, or REMIC needs to make a payment, see Note below. Foreign corporations that maintain an office or place of business in the United States should pay their tax as described above for domestic corporations. For foreign corporations that do not maintain an office or place of business in the United States and need to make a payment, see Note below. If you are requesting an extension of time to file Form 1042, see the deposit rules in the nstructions for the form to determine how payment must be made. Note. On all checks or money orders, write the entity's taxpayer identification number (TIN), the type of tax return, and the tax year to which the payment applies. Make the check or money order payable to "United States Treasury." and at least 1⁄2 inch margin. Information is to be presented in a two column format, with the left column containing affiliates' name and address, and the right column containing the TIN with 1⁄2 inch between the columns. There should be two blank lines between listed affiliates.

If the electronic funds withdrawal (EFW) is authorized, an IRS Corporate Payment Record must be attached to the electronic return and an EFW consent statement must be signed as described in Section 7, Electronic Signature Specifications. The following information is required in the payment record:

(See items highlighted in green in the payment schema, Figure 7.1.)

- Routing Transit Number
- Bank Account Number
- Account Type
- Payment Amount
- Requested Payment Date
- Taxpayer's Daytime Phone Number

It is important to note that the following twenty day rule does not apply to payments:

If a submission was rejected on the due date, the return can be submitted within 20 days of the due date and not be considered late. In case the return is rejected on the due date, it is recommended that the EFW payment not be transmitted with the return. The balance due can be paid by EFTPS or check/money order to avoid late fees.

IRS Corporate Payment Schema

Figure 7.1

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema targetNamespace="http://www.irs.gov/efile" xmlns="http://www.irs.gov/efile"
    xmlns:xsd="http://www.w3.org/2001/XMLSchema" elementFormDefault="qualified"
    attributeFormDefault="unqualified" version="1.0">
- <xsd:annotation>
- <xsd:documentation>
  <Description>IRS e-file Corporate Income Tax Schema - IRS Payment</Description>
  <TaxYear>2005</TaxYear>
  <MaturityLevel>Final Draft</MaturityLevel>
  <ReleaseDate>November 21, 2005</ReleaseDate>
    </xsd:documentation>
    </xsd:annotation>
  <xsd:include schemaLocation="../../../Common/efileTypes.xsd" />
   ============================================================

   ====================== IRS Payment ====================

   ============================================================
- <xsd:element name="IRSPayment">
- <xsd:annotation>
  <xsd:documentation>IRS Payment</xsd:documentation>
    </xsd:annotation>
- <xsd:complexType>
- <xsd:complexContent>
- <xsd:extension base="IRSPaymentType">
- <xsd:attributeGroup ref="DocumentAttributes">
- <xsd:annotation>
  <xsd:documentation>Common return document attributes</xsd:documentation>
    </xsd:annotation>
    </xsd:attributeGroup>
- <xsd:attribute name="documentName" type="StringType" fixed="IRSPayment">
- <xsd:annotation>
  <xsd:documentation>IRS internal use only. To avoid error in the return, do not include the attribute name or
     value.</xsd:documentation>
    </xsd:annotation>
    </xsd:attribute>
    </xsd:extension>
    </xsd:complexContent>
    </xsd:complexType>
    </xsd:element>
- <xsd:complexType name="IRSPaymentType">
- <xsd:annotation>
  <xsd:documentation>Content model for IRS Payment</xsd:documentation>
    </xsd:annotation>
- <xsd:sequence>
   - <!-- Routing Transit Number -->
- <xsd:element name="RoutingTransitNumber" type="RoutingTransitNumberType">
- <xsd:annotation>
  <xsd:documentation>Routing Transit Number</xsd:documentation>
    </xsd:annotation>
    </xsd:element>
   - <!-- Bank Account Number -->
- <xsd:element name="BankAccountNumber" type="BankAccountNumberType">
- <xsd:annotation>
  <xsd:documentation>Bank Account Number</xsd:documentation>
    </xsd:annotation>
    </xsd:element>
   - <!-- Type of Account -->
- <xsd:element name="AccountType" type="BankAccountType">
- <xsd:annotation>
```

```
<xsd:documentation>Type of Account</xsd:documentation>
   </xsd:annotation>
   </xsd:element>
 - <!-- Payment Amount -->
- <xsd:element name="PaymentAmount">
- <xsd:annotation>
<xsd:documentation>Payment Amount in Whole Dollars</xsd:documentation>
   </xsd:annotation>
- <xsd:simpleType>
- <xsd:restriction base="IntegerPosType">
<xsd:totalDigits value="11" />
   </xsd:restriction>
   </xsd:simpleType>
   </xsd:element>
 - <!-- Requested Payment Date -->
- <xsd:element name="RequestedPaymentDate" type="DateType">
- <xsd:annotation>
<xsd:documentation>Requested Payment Date</xsd:documentation>
   </xsd:annotation>
   </xsd:element>
 - <!-- Taxpayer Daytime Phone -->
- <xsd:element name="TaxpayerDaytimePhone" type="PhoneNumberType">
- <xsd:annotation>
<xsd:documentation>Taxpayer's Daytime Phone Number</xsd:documentation>
   </xsd:annotation>
   </xsd:element>
   </xsd:sequence>
   </xsd:complexType>
   </xsd:schema>
```

The following business rule checks to ensure a routing number is in the payment record:

R0000-049	**Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).**	Incorrect Data	Reject	1120, 1120S, 1120-POL, 8868, 7004
R0000-050	**Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.**	Incorrect Data	Reject	1120, 1120S, 1120-POL, 990-PF, 8868, 7004
R0000-906	**Routing Transit Number (RTN) included in the return must be present in the e-File database.**	Database Validation Error	Reject	1120, 1120S, 1120-POL, 990-PF, 8868, 7004

The following business rules are associated with the IRS Corporate Payment record.

Rule Number	Rule Text	Error Category	Severity	Tax Type
FPYMT-016	If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on or before the due date of the return for the current processing year (payment date must end in the current processing year)	Incorrect Data	Reject	1120 1120S 1120-POL
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	1120 1120S 1120-POL 990-PF 8868, 7004
FPYMT-019	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.	Incorrect Data	Reject	1120
FPYMT-021	If the timestamp in the GTX key is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS	Incorrect Data	Reject	1120 1120S 1120-POL
FPYMT-022	If Payment Record is present in the Return, then "Payment Amount" in the IRS Payment Record must equal the amount on Form 8868, Part I line 3c "Balance Due."	Incorrect Data	Reject	8868
FPYMT-023	"Payment Amount" in the IRS Payment Record must not be greater than Form 990-PF, Part VI, Line 9	Incorrect Data	Reject	990-PF

All MeF business rules can be found on the irs.gov website as follows.

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

Credit Card

The IRS announced a policy decision in 2002 to allow business e-filers to pay their balance due by credit card. This is a unique opportunity for the tax preparation software industry to incorporate a credit card tax payment option in their MeF software for Form 1120/1120S/1120-POL, 990-PF, 7004 and 8868 filers. The credit card payment data (card number and expiration date) must be collected during the return e-filing process and before the return is transmitted. The credit card tax payment data is forwarded to the IRS separately from the return. Once the e-filed return is accepted, the tax payment data will be forwarded to the IRS in an Electronic Data Interchange (EDI) format as described in the Credit Card Bulk Filer Requirements.

We are including a link to the technical specifications for integrating a credit card tax payment option into a software product. Any software developer that wishes to offer an integrated *e-file* and pay credit card option to business (or individual) e-filers may do so non-competitively.

The URL for the integrated file and pay Credit Card Bulk Filer Requirements is shown below. Sections 1 - 4 describe the technical EDI requirements. Section 5 includes specific instructions for bulk filer registration, and terms and conditions. Annual registration is required. While we generally accept registration forms up to September of each year, to ensure that ample testing time is scheduled, early registration is strongly encouraged.

http://www.irs.gov/pub/irs-schema/2006_credit_card_bulk_provider_requirements_rev_2.0.doc

Payment Cancellation

To revoke or cancel any EFW payment, contact the U.S. Treasury Financial Agent, toll-free, at 1-888-353-4537. Cancellation requests must be received no later than 8:00 p.m., Eastern Standard Time, at least two business days prior to the scheduled payment date. If there is a change to the bank account information provided on the return or form, call this number to cancel the scheduled payment. You may also call this number to inquire about the status of an EFW payment. You can also call 1-800-829-4933 ten (10) days after the requested payment date to confirm receipt of your payment. When calling, please be ready to provide the Employer Identification Number, the payment amount, and the bank account number.

8 MeF Alternative Signatures

The MeF system requires taxpayers and Electronic Return Originators (EROs) to use one of the alternative signature options for signing electronic returns. The two available options are the Practitioner PIN method and the Scanned Form 8453. The selected signature option must be identified in the Return Header. (Please refer to the items highlighted in "green" in the Return Header, Figure 7.1.) MeF validates that a signature exists for each return. If the taxpayer uses a PIN to sign the return, all the appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453, the scanned 8453 must be attached to the return. (A paper copy of the Form 8453 must not be sent to the IRS.) If the electronic return does not contain the required signatures, it will be rejected.

Note: Form 8868, Application for Extension of Time to File an Exempt Organization Return, no longer requires a signature, therefore, the following is not applicable

Note: There is no signature requirement on the Form 7004. If there is a payment attached to the 7004, then the Practitioner PIN option must be used.

8.1 Practitioner PIN Option

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It **cannot** be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1) **Taxpayer PIN** --The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.

2) **Practitioner PIN** --The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Forms 8879-C for 1120, 8879-S for 1120S, and 8879-EO for Exempt Organizations. Pdf files of these forms can be downloaded from the irs.gov website as follows:

Form 8879-C http://www.irs.gov/pub/irs-pdf/f8879c.pdf

Form 8879-S http://www.irs.gov/pub/irs-pdf/f8879s.pdf

Form 8879-EO http://www.irs.gov/pub/irs-pdf/f8879eo.pdf

The following fields are required for the Practitioner PIN method or the return will be rejected. **Note: this was a common reject so be sure to include all the fields shown below:**

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

The required PIN information is placed in the Return Header. Please refer to the items highlighted in "yellow" in the Return Header Schema, Figure 8.1.

Return Header Schema

Figure 8.1

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema targetNamespace="http://www.irs.gov/efile" xmlns="http://www.irs.gov/efile"
    xmlns:xsd="http://www.w3.org/2001/XMLSchema" elementFormDefault="qualified"
    attributeFormDefault="unqualified" version="1.0">
- <xsd:annotation>
- <xsd:documentation>
  <Description>IRS e-file Corporate Return Header</Description>
  <TaxYear>2005</TaxYear>
  <MaturityLevel>Final Draft</MaturityLevel>
  <ReleaseDate>November 21, 2005</ReleaseDate>
    </xsd:documentation>
    </xsd:annotation>
  <xsd:include schemaLocation="../../Common/efileTypes.xsd" />
- <xsd:complexType name="ReturnHeaderType">
- <xsd:annotation>
  <xsd:documentation>Content model for the corporate tax return</xsd:documentation>
    </xsd:annotation>
- <xsd:sequence>
   - <!-- Return ID (globally unique) -->
  <xsd:element name="ReturnId" type="ReturnIdType" />
   - <!-- Date and Time Stamp -->
- <xsd:element name="Timestamp" type="TimestampType">
- <xsd:annotation>
  <xsd:documentation>The date and time when the return was created</xsd:documentation>
    </xsd:annotation>
    </xsd:element>
   - <!-- Tax Period End Date -->
  <xsd:element name="TaxPeriodEndDate" type="DateType" />
   - <!-- Disaster Relief -->
  <xsd:element name="DisasterRelief" type="LineExplanationType" minOccurs="0" />
   - <!-- Intermediate Service Provider Number -->
  <xsd:element name="ISPNumber" type="ISPType" minOccurs="0" />
   - <!-- PreparerFirm -->
- <xsd:element name="PreparerFirm" minOccurs="0">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="EIN" type="EINType" minOccurs="0" />
  <xsd:element name="PreparerFirmBusinessName" type="BusinessNameType" />
- <xsd:choice>
  <xsd:element name="PreparerFirmUSAddress" type="USAddressType" />
```

```
<xsd:element name="PreparerFirmForeignAddress" type="ForeignAddressType" />
  </xsd:choice>
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
 - <!-- Software Identification -->
<xsd:element name="SoftwareId" type="SoftwareIdType" />
 - <!-- Software Version -->
<xsd:element name="SoftwareVersion" type="SoftwareVersionType" minOccurs="0" />
 - <!-- Multiple Software Packages Used ? -->
<xsd:element name="MultipleSoftwarePackagesUsed" type="BooleanType" />
 - <!-- Originator -->
- <xsd:element name="Originator">
- <xsd:complexType>
- <xsd:sequence>
<xsd:element name="EFIN" type="EFINType" />
<xsd:element name="Type" type="OriginatorType" />
 - <!-- Practitioner PIN -->
- <xsd:element name="PractitionerPIN" minOccurs="0">
- <xsd:complexType>
- <xsd:sequence>
<xsd:element name="EFIN" type="EFINType" />
<xsd:element name="PIN" type="PINType" />
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
 - <!-- PIN entered by -->
- <xsd:element name="PINEnteredBy" minOccurs="0">
- <xsd:simpleType>
- <xsd:restriction base="StringType">
<xsd:enumeration value="Taxpayer" />
<xsd:enumeration value="ERO" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:element>
 - <!-- Signature Option -->
- <xsd:element name="SignatureOption" minOccurs="0">
- <xsd:simpleType>
- <xsd:restriction base="StringType">
<xsd:enumeration value="PIN Number" />
<xsd:enumeration value="Binary Attachment 8453 Signature Document" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:element>
 - <!-- Return Identifiers -->
- <xsd:element name="ReturnType">
- <xsd:simpleType>
- <xsd:restriction base="StringType">
<xsd:enumeration value="1120" />
<xsd:enumeration value="1120S" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:element>
 - <!-- Tax Period Begin Date -->
<xsd:element name="TaxPeriodBeginDate" type="DateType" />
 - <!-- Filer -->
- <xsd:element name="Filer">
- <xsd:complexType>
- <xsd:sequence>
<xsd:element name="EIN" type="EINType" />
```

```
<xsd:element name="Name" type="BusinessNameType" />
<xsd:element name="InCareOfName" type="InCareOfNameType" minOccurs="0" />
<xsd:element name="NameControl" type="BusinessNameControlType" />
- <xsd:choice>
<xsd:element name="USAddress" type="USAddressType" />
<xsd:element name="ForeignAddress" type="ForeignAddressType" />
</xsd:choice>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
- <!-- Officer -->
- <xsd:element name="Officer">
- <xsd:complexType>
- <xsd:sequence>
<xsd:element name="Name" type="PersonNameType" />
<xsd:element name="Title" type="PersonTitleType" />
<xsd:element name="TaxpayerPIN" type="PINType" minOccurs="0" />
- <xsd:choice minOccurs="0">
<xsd:element name="Phone" type="PhoneNumberType" />
<xsd:element name="ForeignPhone" type="ForeignPhoneNumberType" />
</xsd:choice>
<xsd:element name="EmailAddress" type="EmailAddressType" minOccurs="0" />
<xsd:element name="DateSigned" type="DateType" />
<xsd:element name="AuthorizeThirdParty" type="BooleanType" minOccurs="0" />
</xsd:sequence>
</xsd:complexType>
</xsd:element>
- <!-- Preparer -->
- <xsd:element name="Preparer" minOccurs="0">
- <xsd:complexType>
- <xsd:sequence>
<xsd:element name="Name" type="PersonNameType" minOccurs="0" />
- <xsd:choice>
<xsd:element name="SSN" type="SSNType" />
<xsd:element name="PTIN" type="PTINType" />
</xsd:choice>
- <xsd:choice minOccurs="0">
<xsd:element name="Phone" type="PhoneNumberType" />
<xsd:element name="ForeignPhone" type="ForeignPhoneNumberType" />
</xsd:choice>
<xsd:element name="EmailAddress" type="EmailAddressType" minOccurs="0" />
<xsd:element name="DatePrepared" type="DateType" minOccurs="0" />
<xsd:element name="SelfEmployed" type="CheckboxType" minOccurs="0" />
</xsd:sequence>
</xsd:complexType>
</xsd:element>
- <!-- Tax Year -->
<xsd:element name="TaxYear" type="YearType" />
</xsd:sequence>
- <!-- Binary Attachment Count -->
- <xsd:attribute name="binaryAttachmentCount" type="IntegerNNType" use="required">
- <xsd:annotation>
<xsd:documentation>The number of binary attachments in the return</xsd:documentation>
</xsd:annotation>
</xsd:attribute>
</xsd:complexType>
</xsd:schema>
- <!--
```

The following business rules are associated with the Practitioner PIN.

Rule Number	Rule Text	Error Category	Severity	Forms
R0000-029	**If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.**	Missing Data	Reject	1120, 1120S, 990, 990-EZ 990-PF 1120-POL, 8868
R0000-030	**In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.**	Data Mismatch	Reject	1120, 1120S, 990, 990-EZ 990-PF, 1120-POL, 8868, 7004
R0000-031	**Taxpayer PIN in the Return Header cannot equal all zeros.**	Incorrect Data	Reject	1120, 1120S, 990, 990-PF, 1120-POL, 8868, 7004
R0000-032	**Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".**	Missing Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF 1120-POL

All MeF business rules can be found on the irs.gov website as follows:

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

8.2 Scanned Form 8453 Option

The second alternative signature option that is available for Forms 1120, 1120S, 990, 990-EZ, 990-PF, and 1120-POL is the scanned Form 8453. The scanned Form 8453 must be used if the taxpayer decides not to use the Practitioner PIN option. The appropriate signature option of "Binary Attachment 8453 Signature Document" must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453. The signed 8453 must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The scanned Form 8453 attached must be 3.0 MB or less. The binary attachment must be named "8453 Signature Document". For more information about binary attachments, refer to **Sections 2.1.7.**

The following business rules are associated with the Scanned Form 8453 option.

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	1120, 1120S, 990, 990-EZ, 990-PF 1120-POL

All MeF business rules can be found on the irs.gov website as follows:

- For 1120/1120S/7004 - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/990-PF/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

Pdf files of the Forms 8453, which will be used for each of the Programs, can be accessed from the irs.gov website as follows:

Form 8453-C http://www.irs.gov/pub/irs-pdf/f8453c.pdf

Form 8453-S http://www.irs.gov/pub/irs-pdf/f8453s.pdf

Form 8453-EO http://www.irs.gov/pub/irs-pdf/f8453eo.pdf

8.3 Elections That Require Separate Signatures

IRS Counsel is currently reviewing Regulations to identify elections that require a signature to determine if the requirements can be changed. IRS is expected to publish the results to this review on www.irs.gov under e-file for Large and Mid-Size Businesses in early 2006. Elections that require a separate signature may be submitted in PDF format.

8.4 Forms Attached to 1120/1120S with Separate Signatures

Many forms that may be attached to Form 1120 and 1120S have separate signature lines. During the development of MeF IRS identified all of the forms with separate signature lines and requested IRS Counsel to issue special instructions to facilitate electronic filing. Regulation T.D. 9100 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR part 301) and eliminates some of regulatory requirements considered impediments to the electronic submission of tax returns and other forms filed by corporations, partnerships and other businesses with regard to third party signature requirements. These regulations impeded electronic filing by 1) requiring taxpayers to include third party signatures on their tax returns; 2) requiring taxpayers to attach documents or statements generated by third parties; or 3) requiring a taxpayer to sign an IRS form and file it as an attachment to their income tax return. T.D. 9100 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations generally affect taxpayers who are required to file any of the following forms: 926, 973, 982, 1120, 1120S, 1122, 5471, 5712-A, 8832. See T.D 9100 for a complete list

9 Electronic Signature Specifications

9.1 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for electronically filed returns.

2. In all instances, the appropriate jurat/disclosure text must be provided to the officer of the corporation or exempt organization prior to the presentation of fields used to enter signature(s) (e.g. PIN). A filer requesting a copy of an Exempt Organization return to be sent to a state charity regulating agency(s) must have a separate screen or screens for the disclosure consent allowing disclosure to the state agency and a separate screen or screens for the signature jurat and disclosure consents permitting disclosure to the ERO.

3. It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used.

4. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for the officer of the corporation or exempt organization to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the officer of the corporation will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the officer(s) PIN that they selected.

9.2 Jurat Language Text Selections

This section identifies the Perjury, Consent to Disclosure and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software where the Practitioner PIN method is selected. The software must provide the capability to incorporate these into the appropriate text for presentation to a taxpayer for their review.

The Form 1120 or Form 1120S electronic return signed by the Practitioner PIN method must contain the following text.

Perjury Statement Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2005 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

The following Electronic Funds Withdrawal Consent should only be presented when the taxpayer has selected the Electronic Funds Withdrawal option.

Electronic Funds Withdrawal Consent
I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self selected PIN below.

Officer's PIN _ _ _ _ _ Date: _ _ _ _ _ _ _ _

ERO Declaration
I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below
ERO's PIN ___ ___ ___ ___ ___
(Enter EFIN plus 5 self-selected numerics)

No signature is required on the Form 7004 unless the taxpayer has selected the e Electronic Funds Withdrawal option. If selected, the following Electronic Funds Withdrawal Consent should only be presented

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Federal taxes owed on this application, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature

I certify that I have the authority to execute this consent on behalf of the organization. I am signing this Disclosure Consent by entering my self-selected PIN below.

Officer's PIN _ _ _ _ _ Date: _ _ _ _ _ _ _ _

ERO Declaration

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

----

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic application for extension and electronic funds withdrawal for the corporation indicated above. I confirm that I am submitting application for extension in accordance with the requirements of the Practitioner PIN method and Publications 4163, *Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S,* and 3112, *IRS e-file Application and Participation.*

The Form 990, Form 990-EZ, 990-PF or Form 1120-POL electronic return signed by the Practitioner PIN method must contain the following text:

Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2005 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

The following Electronic Funds Withdrawal Consent should only be presented when the Form 1120-POL or Form 8868 filer has selected the Electronic Funds Withdrawal option:

Electronic Funds Withdrawal Consent
I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the exempt organization's Federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self selected PIN below.

Officer's PIN _ _ _ _ _ Date: _ _ _ _ _ _ _

ERO Declaration
I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:

ERO's PIN _ _ _ _ _ _ _ _ _ _
(Enter EFIN plus 5 self-selected numerics)

10 Form 7004, Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns

10.1 Types of Returns and conditions for which Form 7004 may be used to request extension of time to file.

IRS has made major revisions to the Form 7004 and its Instructions. Starting in January 2006, IRS will give automatic 6-month extensions to the following returns: **Form 990-C, 1041, 1041-N, 1041-QFT, 1065, 1065-B, 1066, 1120, 1120-A, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120S, 1120 (subchapter T cooperative), 1120-SF, 3520-A, 8804, 706-GS(T), .** Only one extension form will need to be filed on or before the due date of the appropriate form. A separate Form 7004 will need to be filed for each return. The revised 7004 must be used for any return with a tax year which ends on or after December 31, 2005. Form 7004 may be filed electronically except for specifically identified returns (see 7004 Instructions). The December 2005 revision of Form 7004 replaces the following extension forms:

- Form 2758, Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns
- Form 7004, Application for Automatic Extension of Time to File Corporate Income Tax Return
- Form 8736, Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts
- Form 8800, Application for Additional Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts"

Although binary files other than the 8453 will be accepted, please be aware that binary file documents will not be processed. Do not attach any document that needs IRS attention or approval. Power of Attorney (POA) documents should be submitted separately. Form 1138 for Net Operating Loss Carryback should be submitted separately to IRS. Do not attach Form 1138 to the 7004.

10.2 Data entry for Form 7004.

Enter the extension date based upon the tax period and the type of return for which an extension is being requested. The extension date is the 15th day of the 6th month following the applicable due date. See the date charts for 7004 in section 1.3. Note that the due dates vary depending not only on the type of return but also on different conditions, as listed in the charts.

For calendar year and fiscal year filers, the tax period end date month must match the month that was approved by IRS as the tax period for this EIN.

If the change in accounting period is checked, you must have applied for approval to change your tax year prior to filing the application. Short tax year applications must check at least one of four reasons for short tax year. Refer to Publication 538, Accounting Periods and Methods, for details.

For a consolidated return (consolidated group), enter the name, address and EIN of each member of the group. If the member does not have an EIN, you may enter one of the following: "PENDING", "APPLIED FOR" or "NONE".

All monetary amounts are positive amounts. Tentative Tax, Total Payments and Refundable Credits, and Balance Due amounts are required. If Electronic Funds Withdrawal payment is attached, the payment amount must be for the entire balance due. Partial payments are not accepted.

10.3 Timely Filing of Form 7004.

An extension will be rejected if it is not received by the IRS due date of the applicable return.

Note: For purposes of determining timeliness of the extension, the received date is the electronic postmark, if present, or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or transmitters in a different time zone from the IRS system, the time zone differences are taken into consideration.) 5 days are allotted to fix and resubmit rejected returns. See the date charts for Form 7004 in section 1.3 for the applicable due dates.

An accepted acknowledgement of the electronic Form 7004 serves as IRS approval of the extension.

11 Exempt Organization Section

11.1 Form 8868, Application for Extension of Time to File an Exempt Organization Return

MeF will accept electronic filings of Form 8868 (Part I – Automatic Extension) for the following returns: Form 990, 990-EZ, 990-PF, 990-T (corporation), 990-T (sec. 401(a) or 408(a) trust), 990-T (trust other than above), 1041-A, 4720, and 5227. No signature is required as part of this filing. However, a payment record may be attached to this form, as appropriate, and if so, a signature is required for the Electronic Funds Withdrawal (EFW) authorization. A Practitioner Pin (using Form 8879-EO) or Form 8453-EO may be used for this authorization. Form 8453-EO is the only attachment/binary file that will be accepted. An extension will be rejected if it is not received by the IRS due date of the applicable return. (Note: For purposes of determining timeliness of the extension, the received date is the electronic postmark, if present, or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or transmitters in a different time zone from the IRS' system, the time zone differences are taken into consideration.)

An accepted acknowledgement of the electronic Form 8868 serves as IRS approval of the extension.

11.2 Reasonable Cause for Late Filing of Form 990, 990-EZ, 990-PF or 1120-POL

At times, an organization may have a reasonable cause for late filing of and Exempt Organization return. In order to expedite the process and avoid assertion of Failure to File Delinquency penalties, a filer may attach a reasonable cause explanation using the "ReasonableCauseExplanation.xsd" schema. Acceptance of the return does NOT mean that the explanation was accepted and the penalty will not be assessed. If the explanation is not accepted, the taxpayer will be contacted as appropriate using existing IRS procedures.

Exhibits

Exhibit 1 - Business Name Control

To aid in validating the Employer Identification Number (EIN), the corporation or exempt organization must also provide their “Name Control”. The Name Control consists of up to four alpha and/or numeric characters.

The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the corporation. The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control. The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.

Note: Do not include "dba" as part of the Name Control. The initials stand for "doing business as”.

Business Name Control Valid Characters:
Numeric (0- 9)
Alpha (A-Z)
Hyphen (-),
Ampersand (&)

Special Business Name Control Rule:

If an invalid character is used in the name line, drop the special character from the taxpayer's name. Example: Jones.com should be Jones com. Another example is 4U.com. The Name Control should be “4UCO”.

Examples

Name Control Underlined	Name Control	Rule
Sumac Field Plow Inc. 11th Street Inc. P & P Company Y-Z Drive Co ZZZ Club Palm Catalpa Ltd. Fir Homeowners Assn.	SUMA 11TH P&C Y-ZD ZZZC PALM FIRH	a. Derive the Name Control from the first four significant characters of the corporation name.
The Willow Co. The Hawthorn	WILL THEH	When determining a corporation name control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
John Hackberry PA Sam Sycamore SC Carl Eucalyptus M.D.P.A.	John SAMS CARL	If an individual name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The Joseph Holly Foundation	JOSE	Apply Corporate Name Control rules when the organization name contains "Fund",
Kathryn Fir Memorial Fdn.	KATH	"Foundation", or "Fdn".
City of Fort Hickory Board Walnut County Employees Association Rho Alpha Chapter Alpha Tau Fraternity House Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to chapter names of national fraternal

Exhibit 2 - Identifiers

This section describes the identifiers used within the MeF system. Identifying numbers are defined at the transmission, return, and form levels and uniquely identify these entities.

1. Transmission Level Identifying Numbers

- **GTX Key** - The format of the GTX Key is as follows:

SYYYYMMDDhhmmss.nnnn

  - S = the EMS processing site and Internet server site.
  - YYYYMMDD = received date (4 digit year, 2 digit month, 2 digit day)
  - hhmmss.nnnn = received time (2 digit hour, 2 digit minutes, 2 digit seconds, 4 digit nano-second)

- **Transmission ID**. This number, which exists in the transmission header, uniquely identifies a transmission for the tax year. It is created by the transmitter. The IRS will return this number in the transmission acknowledgement to uniquely identify the transmission that is being acknowledged. It can be up to 30 digits in length, is alphanumeric, and can contain characters ":", ".", and "-". A timestamp may be used as an ID as long as it is unique within the filing season. Up to 4-decimal fractional digits may be used for the second in a timestamp to ensure its uniqueness.

- **MessageID**. This number, which exists in the transmission header for, uniquely ideintifies a message. The MessageID element is mandatory. All request and response messages must have a globally unique MessageID provided by the message source and is 20 digits number with following format: (ETIN + ccyyddd + 8-character alphanumeric).

  - **Request Message ID**
    To ensure the global uniqueness of a message ID, the following format is adopted for the request messages sent to the MeF system:

    `ETIN + ccyyddd + xxxxxxxx`

    For example:

    Request message ID: `00130200607312345678`

    The first five digits (`00130`) contain the ETIN, the next four digits (`2006`) contain the year, the next three digits (`073`) contain the Julian date, and the last eight digits (`12345678`) contain a sequence number to uniquely identify messages sent within a day with the given ETIN. The total number of characters of the request message ID is twenty.

  - **Response Message ID**
    For response messages sent from the MeF system, the following format is adopted for the message ID:

    `Request Message ID + "R"`

    For example:

    Response message ID: `00130200607312345678`**`R`**

    The total number of characters of the response message ID is twenty-one.

- **Error Message ID**
  For error messages sent from the MeF system, the following format is adopted for the message ID:

  `Request Message ID + "E"`

  For example:

  Response message ID: `00130200607312345678`**`E`**

  The total number of characters of the error message ID is twenty-one.

- **Error ID** – This number, which is located in the acknowledgement file, uniquely identifies each error in the acknowledgement file. It can be up to 6 digits in length.

- **Transmitter's ETIN**. This number, which exists in the transmission header, uniquely identifies the electronic transmitter. It's a 5-digit number assigned by the IRS.

2. Return Level Identifying Numbers

- **Submission ID.** This number, which exists in the submission header, is a globally unique 20 digit number with the following format: (ETIN + ccyyddd + 7-digit alphanumeric sequence number).
- **Software ID** – This number, which exists in the return header or as a top level element within each schema, identifies the software used to build the return, form, or schedule XML instance. It's an 8-digit ASCII character field assigned by the IRS. The first two positions identify the tax year.

  The software id in the ReturnHeader is a required field. If the return was created using just one software package, the SoftwareID in the ReturnHeader should be the only SoftwareID transmitted. If the return is created using more than one software package, the SoftwareID in the other Return Documents must indicate which software package was used for each form.
- **Originator's EFIN** – This number, which exists in the `<ReturnHeader>` element definition, is the originator's Electronic Filing Identification Number. It's a 6 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

- **Business's EIN** – This number, which exists in the `<ReturnHeader>` element definition, is the Employer Identification Number of the business for which the return is being filed. It's a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

- **Preparer's SSN or PTIN** – This number, which exists in the `<ReturnHeader>` element definition, is a choice between a person's Social Security Number or Preparer's Tax Identification Number. SSN is a 9 digit numeric field, and PTIN is 9 digits, beginning with the letter 'P' followed by 8 numeric digits. The SSN is assigned by the Social Security Administration and the PTIN is assigned by the IRS.

- **Preparer Firm's EIN** – This number, which exists in the `<ReturnHeader>` element definition, is the Employer Identification Number of the firm which prepared the return (if applicable). It is a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. The EIN is assigned by the IRS.

3. Form Level Identifying Numbers

- **Document ID** – This number uniquely identifies a single form/schedule XML instance within the return. The attribute `documentId` exists in every top level element in the form/schedule schemas. It can be up to 30 positions in length, and is alphanumeric, plus can contain characters ":", ".", and "-". This pattern allows for a timestamp to be used within the field. This identifier is assigned by the ERO's software.

- **Reference Document ID** – This number refers to a unique form/schedule XML instance (identified by its `documentId` attribute) within the return attribute `referenceDocumentId`. It is found where attachments to the tax return, form, and/or lines are made. Thus, this attribute's structure is identical to the structure of the `documentId` attribute.

Exhibit 3 - Standard Postal Service State Abbreviations and ZIP Codes

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn

Standard Postal Service State Abbreviations and ZIP Codes (Cont.)

State	Abbr.	ZIP Code
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn, 885nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

Standard Postal Service State Abbreviations and ZIP Codes for U.S. Possessions

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return **filer** address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

APO/FPO CITY/STATE/ZIP Codes for Military Overseas Addresses

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

Exhibit 4 - Foreign Country Codes

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
BA	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
BO	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
BC	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
IO	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea
BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia

Code	Foreign Country	Code	Foreign Country
ET	Ethiopia	IR	Iran
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antartic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta

Code	Foreign Country	Code	Foreign Country
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon

Code	Foreign Country	Code	Foreign Country
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

Exhibit 5 - Forms and Attachment Listing

Exhibit 5 is posted as a separate document on our 1120 webpage under Other Documents. It can be accessed at:
http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html