
Modernized e-File Guide
for
Software Developers
and
Transmitters

Tax Year 2004
Publication 4164

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1 Introduction

This publication outlines the communication procedures, transmission formats, business rules and validation procedures for returns filed electronically through the Modernized e-File (MeF) system. Software Developers and Transmitters should use the guidelines provided in this publication along with XML Schemas published electronically 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 corresponding 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 (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 (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 uses a new architecture for electronic filing. In doing so, the IRS introduced a more efficient and scalable *e-file* system with the following new capabilities:

The uses of XML to format return data and transmit to IRS

The transmission of tax returns and documents through the Internet in addition to the Electronic Management System

The transmission of binary data (non-XML documents) to IRS in pdf format

The elimination of drains

Faster transmission of files and acknowledgment

Redesigned business rules that provide clear error messages

A standardized acknowledgment file structure across all form types, which is built upon transmission structure

The use of a Practitioner PIN or scanned Form 8453 (IRS will not accept paper Forms 8453-C, 8453-S or 8453-EO). For Processing Year (PY) 2005, Form 7004 will use the Practitioner PIN only.

Fiscal year filers

In tax year 2004/processing year 2005, the IRS will enhance the MeF system by including the following new capabilities:

- Extending *e-filing* capabilities to 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.
- Prior year 2003 returns

The IRS plans to transition the existing *e-file* programs for Forms 1040, 1041 and 1065 to MeF in future releases. 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 an update/revision, will be posted separately.

1.2 Communications

IRS has 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 email to 1120@irs.gov or writing to:

Internal Revenue Service Center
Janet Brown, OS:CIO:I:ET:D:G1
P.O. Box 1231
Austin, TX 78767

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

Internal Revenue Service
Thelma McConkey, OS:CIO:I:ET:D:G1
NCFB C5-468
5000 Ellin Road
Lanham, MD 20706

For Exempt Organizations (Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868), please email 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:

- e-mail - 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.
- ListServ - IRS maintains a list server for distributing communications and encourages open discussion on the overall XML development effort. IRS will use the **IrsXmlSchemaTalk** listserv to send out notifications of new MeF schema and business rule versions. You can also use this listserv to post questions to all subscribers. To subscribe, send an email to IrsXmlSchemaTalk-subscribe@topica.com.
- IRS Website – This publication and its updates are available on www.irs.gov. 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 and past IRS MeF XML schemas and business rules through the IRS Digital Daily, *e-file* for Business - Software Developers and Transmitter Website:
<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.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. Software Developers and Transmitters use their ETIN. EROs use their 6 digit EFIN. If you have received both an ETIN and an EFIN, then you should use your ETIN. 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:

- o 1 – e-File questions including e-file applications
- o 2 – e-File
- o 5 – questions about Forms 1041/1065/1120/990 (Note: also includes 7004 and 8868)

1.3 Highlights for Tax Year 2004, Processing Year 2005

General Items of Interest

- MeF provides taxpayers the option to electronically file and pay tax obligations at the same time; an Electronic Funds Withdrawal certification and payment document is available for electronic filing with tax returns.
- MeF allows you to file tax returns year round. MeF will accept calendar and fiscal year returns with tax periods ending December 31, 2003 or later. A Fiscal Year return is a return whose tax period ends in a month other than December, and is not a Short Period Return (other than an initial return) or Final Return.
- Allows internet filers to “restore” acknowledgements (refer to Section 5.4).
- MeF accepts the input of foreign addresses. The 1120/1120S returns and 7004 extension will accept the input of foreign telephone numbers; the 990/990-EZ/990-PF/1120-POL/8868 currently do not accept input of foreign telephone numbers.
- On October 22, 2004, the President signed H.R. 4520, the "American Jobs Creation Act of 2004." This legislation repeals the extraterritorial income exclusion in current tax law; provides domestic manufacturing and other business tax relief, including energy-related tax credits; allows for itemized deduction of State and local sales taxes; provides for reform of tobacco subsidies; includes international tax reform and simplification provisions; and includes various revenue-raising provisions. Provisions in the bill will result in changes to Form 1120, various attached forms and will create new credit forms. Due to the extensive nature of the changes and timing of when the bill was signed, our plans are to restrict acceptance of the impacted forms until revised Business Rules and Schemas can be placed on the irs.gov web site.

EMS Changes for MeF Transmitters

- Beginning in November, 2004, electronic filers who are currently transmitting over the Public Switched Telephone Network will have the option of continuing to use the dial-up access or begin going through the internet to the Front End Processing System (FEPS), also known as the Electronic Management System (EMS). NOTE: IRS plans to discontinue dial-up access to the FEPS by November 2005. (Refer to Section 3.1 Transmitting Through EMS for more information.)
- Transmitters will be able to request a transmission status report. (Refer to the EMS EEC Trading Partner Users' Manual located at

<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html> for additional information.)

- The checkpoint/restart feature is being removed. EMS recommends that transmitters not file more than 500 returns per transmission, however, MeF has no limits on the number of returns in a transmission.

New Forms

- MeF will accept Form 7004, Applications for extensions for calendar year, fiscal year, and short tax year returns for the following return types:
 - 14 different tax returns (includes Forms 1120, 1120S, 1120-POL, and 990-C).
 - Extension for domestic and foreign returns filing under Regulation Section 1.6081-5, or filing for an 1120F that do not maintain an office in the U.S., or filing for an 1120 for Subchapter T Cooperatives.
- MeF will accept Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation.
- Additional forms that can be attached to the 1120/1120S return:
 - Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities.
 - Schedule M (Form 8858), Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities.
 - Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More.

XML Schema Versioning

- MeF will no longer require that the return version found in the return match the schema version used (by MeF) to validate it. This would allow the software developers to continue to compose and send returns using previous schema versions as long as the return data validates against the set of rules that are active at the time the return is processed by MeF. The latest set of rules are expressed by a specific schema version (for a return type and tax year), called the ‘validating schema version’. The latest version can be found at <http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html> .

1.4 Received Date Charts

Chart 1A: RECEIVED DATE CHART for 1120/1120S – TY2003

Tax Period Beginning & Ending Dates	Tax Period	Due Date (Weekends & Holidays)	6 Month Extension Due Date	Tax Year of Return
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		Considered) #	(Weekends & Holidays Considered)	
1/1/03—12/31/03	200312	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	5/17/04	11/15/04	2003
4/1/03—3/31/04	200403	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	7/15/04	1/18/05	2003
6/1/03—5/31/04	200405	8/16/04	2/15/05	2003
7/1/03—6/30/04	200406	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	11/15/04	5/16/05	2003
10/1/03—9/30/04	200409	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	1/18/05	7/15/05	2003
12/1/03—11/30/04	200411	2/15/05	8/15/05	2003

Legal Due Date is the 15th of each month.

Chart 1B: RECEIVED DATE CHART for 1120/1120S – TY2004

Tax Period Beginning & Ending Dates	Tax Period	Due Date (Weekends & Holidays Considered) #	6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/04—12/31/04	200412	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	4/15/05	10/17/05	2004
3/1/04—2/28/05	200502	5/16/05	11/15/05	2004
4/1/04—3/31/05	200503	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	7/15/05	1/17/06	2004
6/1/04—5/31/05	200505	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	10/17/05	4/17/06	2004
9/1/04—8/31/05	200508	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	12/15/05	6/15/06	2004
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

Legal Due Date is the 15th of each month.

Chart 2A : Received Dates for Exempt Organization Returns – TY2003

Tax Period Beginning & Ending Dates	Tax Period	Forms 990 and 990-EZ Due Date (Weekends & Holidays Considered)	Forms 990 and 990-EZ 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
1/1/03—12/31/03	200312	05/17/04	08/17/04	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	06/15/04	09/15/04	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	07/15/04	10/15/04	5/17/04	11/15/04	2003
4/1/03—3/31/04	200403	08/16/04	11/16/04	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	09/15/04	12/15/04	7/15/04	1/18/05	2003
6/1/03—5/31/04	200405	10/15/04	01/17/05	8/16/04	2/15/05	2003
7/1/03—6/30/04	200406	11/15/04	02/15/05	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	12/15/04	03/15/05	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	01/18/05	04/18/05	11/15/04	5/16/05	2003
10/1/03—9/30/04	200409	02/15/05	05/16/05	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	03/15/05	06/15/05	1/18/05	7/15/05	2003
12/1/03—11/30/04	200411	04/15/05	07/15/05	2/15/05	8/15/05	2003

Chart 2B: Received Dates for Exempt Organization Returns – TY2004

Tax Period Beginning & Ending Dates	Tax Period	Forms 990, 990- EZ and 990-PF Due Date (Weekends & Holidays Considered)	Forms 990, 990-EZ and 990-PF 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	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	06/15/05	09/15/05	4/15/05	10/17/05	2004
3/1/04—2/28/05	200502	07/15/05	10/17/05	5/16/05	11/15/05	2004
4/1/04—3/31/05	200503	08/15/05	11/15/05	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	09/15/05	12/15/05	7/15/05	1/17/06	2004
6/1/04—5/31/05	200505	10/17/05	01/17/06	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	11/15/05	02/15/06	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	12/15/05	03/15/06	10/17/05	4/17/06	2004
9/1/04—8/31/05	200508	01/17/06	04/17/06	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	02/15/06	05/15/06	12/15/05	6/15/06	2004
11/1/04—10/31/05	200510	03/15/06	06/15/06	1/17/06	7/17/06	2004
12/1/04—11/30/05	200511	04/17/06	07/17/06	2/15/06	8/15/06	2004

**Chart 3A: Form 7004 Date Chart - (excluding 990-C and 1120 Subchapter T Cooperatives)
– TY 2004**

Tax Period	Return Due Date (15th day of 3 mo. from end of Tax Period)	Extended Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US) *	Automatic Extended Due Date (6 mo) #
200406	09/15/04	12/15/04	03/15/05
200407	10/15/04	01/18/05	04/15/05
200408	11/15/04	02/15/05	05/15/05
200409	12/15/04	03/15/05	06/15/05
200410	01/18/05	04/15/05	07/15/05
200411	02/15/05	05/16/05	08/15/05
200412	03/15/05	06/15/05	09/15/05
200501	04/15/05	07/15/05	10/15/05
200502	05/16/05	08/15/05	11/15/05
200503	06/15/05	09/15/05	12/15/05
200504	07/15/05	10/17/05	01/15/06
200505	08/15/05	11/15/05	02/15/06
200506	09/15/05	12/15/05	03/15/06
200507	10/17/05	01/17/06	04/15/06
200508	11/15/05	02/15/06	05/15/06
200509	12/15/05	03/15/06	06/15/06
200510	01/17/06	04/17/06	07/15/06
200511	02/15/06	05/15/06	08/15/06
200512	03/15/06	06/15/06	09/15/06

Legal Extended Due Date for returns is the 15th of each month. This is the date to be entered for Extension Date when submitting 7004.

* Includes 3 months for automatic 3-month extension allowed to these filers who can then file to request additional 3-month extension.

**Chart 3B: Form 7004 Date Chart – Form 990-C Or Form 1120 Subchapter T Cooperative
– TY 2004**

Tax Period	Due Date (15th day of 9 mo. from end of Tax Period)	Automatic Extended Due Date (6 mo) #
200401	10/15/04	04/15/05
200402	11/15/04	05/15/05
200403	12/15/04	06/15/05
200404	01/18/05	07/15/05
200405	02/15/05	08/15/05
200406	03/15/05	09/15/05
200407	04/15/05	10/15/05
200408	05/16/05	11/15/05
200409	06/15/05	12/15/05
200410	07/15/05	01/15/06
200411	08/15/05	02/15/06
200412	09/15/05	03/15/06
200501	10/17/05	04/15/06
200502	11/15/05	05/15/06
200503	12/15/05	06/15/06
200504	01/17/06	07/15/06
200505	02/15/06	08/15/06
200506	03/15/06	09/15/06
200507	04/17/06	10/15/06
200508	05/15/06	11/15/06
200509	06/15/06	12/15/06
200510	07/17/06	01/15/07
200511	08/15/06	02/15/07
200512	09/15/06	03/15/07

Legal Extended Due Date for returns is the 15th of each month. This is the date to be entered for Extension Date when submitting 7004.

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 2004 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
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
Schedule O (Form 5471)	Unbounded	Unbounded

Form	1120	1120S
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*	Unbounded	Unbounded
Schedule A (Form 8609)*	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	0
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 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded

Form	1120	1120S
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 8884*	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form T (Timber)*	Unbounded	Unbounded

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 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 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	0	0	0	1	0
Form 3800	0	0	0	1	0
Form 4136	0	0	0	1	0
Form 4466	0	0	1	0	0
Form 4562	10,000	10,000	0	Unbounded	0
Form 4797	0	0	0	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 6478	0	0	0	1	0
Form 6765	0	0	0	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	0	0	0	1	0
Form 8609	0	0	0	1	0
Form 8609, Schedule A	0	0	0	Unbounded	0
Form 8697	Unbounded	Unbounded	Unbounded	0	0
Form 8826	0	0	0	1	0
Form 8830	0	0	0	1	0
Form 8833	Unbounded	Unbounded	Unbounded	0	0
Form 8834	0	0	0	1	0
Form 8835	0	0	0	1	0
Form 8846	0	0	0	1	0
Form 8847	0	0	0	1	0
Form 8874	0	0	0	1	0
Form 8883	Unbounded	Unbounded	Unbounded	0	0
Form T	100	100	Unbounded	0	0

1.6 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:

- Final returns
- Short-year returns (other than an initial return)
- Returns with tax periods ending prior to December 2003
- 52-53 week filer returns
- Returns covering multiple tax periods
- Amended returns
- Bankruptcy returns
- Returns with pre-computed penalty and interest
- Prompt assessment
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file return timely
- Requests for overpayments to be applied to another account
- Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Name change returns
- TY2003 fiscal year filers with month ending in 10/31 and 11/30 cannot file electronically because of changes resulting from HR4520.
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form

For Form 7004:

- 52-53 week filer applications
- 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
- Filing short period extension due to termination of 1120S status.

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
- Returns using a non-U.S. mailing address in the return header
- 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:
 - o Third party documents
 - o Brochures
 - o 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?"

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 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 a document, to implement all forms and schedules in electronic format for Modernized e-File. This section explains all of the elements of an XML document.

2.1 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 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 Appendix A, *Composing the Transmission File and Return Data For the Modernized e-File System - An Overview*.

2.1.1 Schemas

Tax return data is structured 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 attachment (Note: There are business rules in addition to rules defined by schema—see [Section 4.1](#) for more information about business rules). A schema has been defined for each form, schedule, or IRS defined attachment to a tax return.

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 text data and may only have documentation attributes (i.e. description, line number).

In the schemas, most data elements for each form, schedule, and supporting document have been declared optional. 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.

Keeping most data elements optional in the schemas is consistent with the way paper returns are filed, i.e., the taxpayer and return preparer have the responsibility to provide information as specified by IRS forms, instructions, and regulations.

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 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 supporting material), which is 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:

- o `<IRS1120 documentId="DOC0001">`
- o `<IRS1120ScheduleD documentId="0020.2225">`
- o `<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

The 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”.

For more information on repeating groups, refer to Appendix A, *Composing the Transmission File and Return Data For the Modernized e-File System - An Overview*.

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 above defines a "choice" between using USAddress or ForeignAddress, but NOT both, in a XML instance.

2.1.6 e-File Types

e-File types are IRS defined global data types which can be reused in more than one MeF schema and are stable and universal in nature. That is, 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 [Appendix A, Composing the Transmission File and Return Data For the Modernized e-file System - An Overview](#) or 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:
 - o AddressLine1, which is a required field
 - o AddressLine2, which is optional
 - o City, State, ZIPCode, which are required

```

<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
 - BusinessNameLine2

```
<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](#).

```

- <xsd:simpleType name="IdType">
- <xsd:annotation>
<xsd:documentation>Pattern used for generating an identifier. 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) or 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.

[Exhibit 5. 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 in regulations or publications, which is not specified in form instructions and that does not have a predefined schema (i.e., GeneralDependency). 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.

- o AttachmentInformation – additional information regarding the attachment.

Binary Attachments

The tax return may also include non-XML documents, known as “binary attachments”, submitted in PDF format. These attachments are included in the tax return as separate MIME parts rather than inside the ReturnData element. They allow taxpayers to provide requested documentation that include required signatures and third party documents as required by forms and instructions (8453 signature document, signed copy of lease, signed appraisal statement, etc.). The Form 7004 allows binary attachments except Form 8453.

The binary attachment needs to be identified in the schema using the ReferenceAttachmentID, which has a value equal to the ContentLocationID that identifies and locates the binary attachment within the tax return. The ContentLocationID should be located above its MIME part.

BINARY ATTACHMENT REFERENCE EXAMPLE
For more information, see “Composing Document”.

The name for these binary attachments must be included in the MIME Part Content Header. The name must be unique within the tax return, cannot exceed 100 characters, must be alphanumeric, and must identify the form to which it is attached.

Tax preparation software must use the following names for binary attachments 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 binary 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.

CONDITION	BINARY ATTACHMENT TITLE
If the regulations require you to attach a merger agreement	1120 Merger Agreement for XYZ Corporation
If the regulations require you to attach a warehouse leasing agreement	1120 Leasing Agreement for XYZ Corporation Warehouse
If you are required to attach an appraiser statement for a Francisco de Goya oil painting	8283 Appraiser Statement for a Francisco de Goya Oil Painting
If you are required to attach an appraiser statement for a Pablo Picasso painting	8283 Appraiser Statement for a Pablo Picasso Painting A
If you are required to attach an appraiser statement for a second Pablo Picasso painting	8283 Appraiser Statement for a Pablo Picasso Painting B

Special instructions for scanned Form 8453:

Each scanned Form 8453 attached to a MeF tax return must be 3.0 MB or less.

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:

The jurat of Forms 1120/1120S extends to 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 these attachments will not be processed (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 three 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, the Modernized e-File uses Unicode Transformation Format-8 (UTF-8) as a lossless method of encoding Unicode characters.

The Unicode Standard is a character coding system designed to support the worldwide interchange, processing, and display of the written texts of the diverse languages and technical disciplines of the modern world. In addition, it supports classical and historical texts of many written languages.

From RFC 3629 ("UTF-8, a transformation format of ISO 10646"):

ISO/IEC 10646 [ISO.10646] defines a large character set called the Universal Character Set (UCS), which encompasses most of the world's writing systems. The same set of characters is defined by the Unicode standard [UNICODE], which further defines additional character properties and other application details of great interest to implementers. Up to the present time, changes in Unicode and amendments and additions to ISO/IEC 10646 have tracked each other, so that the character repertoires and code point assignments have remained in sync. The relevant standardization committees have committed to maintain this very useful synchronism.

This means that Unicode is capable of supporting most known character sets by means of a consistent representation system. The UCS/Unicode encoding standards define a consistent method of representing these characters, as seen in RFC 3629:

- o UCS characters are designated by the U+HHHH notation, where HHHH is a string of from 4 to 6 hexadecimal digits representing the character number in ISO/IEC 10646.

The Unicode 4.0 Standard states:

The UTF-8 encoding form maintains transparency for all of the ASCII code points (0x00..0x7F). That means Unicode code points U+0000..U+007F are converted to single bytes 0x00..0x7F in UTF-8, and are thus indistinguishable from ASCII itself. Furthermore, the values 0x00..0x7F do not appear in any byte for the representation of any other Unicode code point, so that there can be no ambiguity.

This means that any character with an ASCII value less than 127 is represented as the character itself, and any other character must be represented using the Unicode representation format defined above.

The following two methods enable data to be provided in the Unicode reference format in XML:

- (1) Character references have a format similar to the HTML and XML entity usages. In XML, character references take the following form, as described by the W3C's XML Recommendation:

Character Reference

```
[66] CharRef ::= '&#' [0-9]+ ';'
      | '&#x' [0-9a-fA-F]+ ';' [WFC: Legal Character]
```

This means that any character with an ASCII value greater than 127 must be represented as in the following table:

Actual Character	Decimal Representation	Hexadecimal Representation
¼	¼	¼
½	½	½
¾	¾	¾
©	©	©
®	®	®
§	§	§
£	£	£
¢	¢	¢
±	±	±
¿	¿	¿

- (2) Byte-encoded data uses a complex bit-encoding algorithm to represent multi-byte data as individual bytes. Byte-wise encoding is slightly more complex. Data must be encoded according to the following rules:

Code Range (of original character)	Representation
000000 - 00007F	0xxxxxxx (These characters appear as they would in any document)
000080 - 0007FF	110xxxxx 10xxxxxx
000800 - 00FFFF	1110xxxx 10xxxxxx 10xxxxxx
010000 - 10FFFF	11110xxx 10xxxxxx 10xxxxxx 10xxxxxx

When performing this encoding, one must take the bit-wise representation of the character, and map them into the templates provided above. The least significant bits must line up (the bits representing 2^0 in the right-most bytes), and should be placed from right to left. If there are not enough significant bits, the remainder of the template must be padded with zeros.

The following examples cover the first three defined ranges:

Actual Character	Original Byte Representation	Encoded Character Representation	Byte-Encoded Representation
Q	51 01010001	Q	51 01010001
Φ	3A6 00000011 10100110	î	CE A6 11001110 10100110
ψ	FB2A 11111011 00101010	ï¬ª	EF AC AA 11101111 10101100 10101010

There can be no exceptions to this rule. Failure to follow the encoding and character representation guidelines will lead to schema validation failures and incorrect data display.

2.3 Version Control for MeF Schemas and Business Rules

Each tax return (1120, 1120S, 1120-POL, 990, 990-PF, 990-EZ), extension (7004, 8868), transmission file, and acknowledgement file has a corresponding XML schema and a respective set of business rules that are used to validate the filed tax return. Each XML transmission file schema, XML schema, and business rule document has a separate version number. It is important to note the following principles regarding version numbers:

- The transmission file's schema version (number) and the tax return(s) schema version number may be different.
- The tax return's schema version number and its associated business rule number will be the same. This ensures that a set of 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 rules dictates the schemas for which the rules are enforced and the version number on the schemas dictates which 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.

2.3.1 Version Numbering Scheme

The version number for TY 2004 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). Note: The version initial is case sensitive. It was changed from an upper case V in TY 2003, to a lower case v in TY 2004. The number was also expanded from two-digits in TY 2003, to four-digits in TY 2004. 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. The structure of the version number and a few examples are given below:

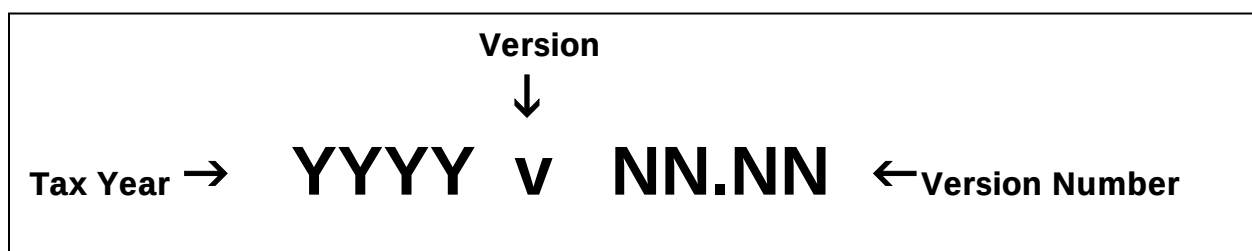


Figure 2.1. MeF Version Number Diagram

The examples below illustrate how the version number changes with each new tax year and each tax year's subsequent changes. New versions are generated with changes to the tax return's XML schema structure, content, and business rules. These changes will increase the version number when the new version is published. Major changes will increase the left digit and minor changes increase the right digit.

This includes the following:

- 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 updates 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 updates to the tax return's schemas, the business rule's version number will be changed to maintain the alignment between the MeF schemas and the applicable business rules.
- Additions and deletions 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 (1120/1120S, 990/990-EZ, 1120-POL) and extension applications (8868 and 7004) schemas and business rules may differ since each tax return represents a separate schema-business rules combination. A schema and/or business rule change to a tax return may not affect another tax return. In this case, the other tax return types may not need to be changed. For example, 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.

2.3.2 Validating Schema Versions

MeF will no longer require that the return version found in the return match the schema version used (by MeF) to validate it. This would allow the software developers to continue to compose and send returns using previous schema versions as long as the return data validates against the set of rules that are active at the time the return is processed by MeF. The latest set of rules are expressed by a specific schema version (for a return type and tax year), called the ‘validating schema version’. There shall always be at least one ‘validating schema version’ for each return type and tax year.

▪ How does MeF use Versions?

The return data shall contain the return version used to compose it. The IRS shall publish the schema version that will be used to validate the return, called ‘active validating schema version’, at any point in time during the processing year. The returns can be filed using any published schema version. They will be validated against the ‘active validating schema version’ at the time the return is processed. If the return data conforms to the rules enforced by the ‘active validating schema version’, it will be accepted.

The example below shows how MeF will validate returns during a processing year when the return version changes several times during the year. Note that during two periods, between June and September, and between October and December, there are two ‘active validating schema versions’.

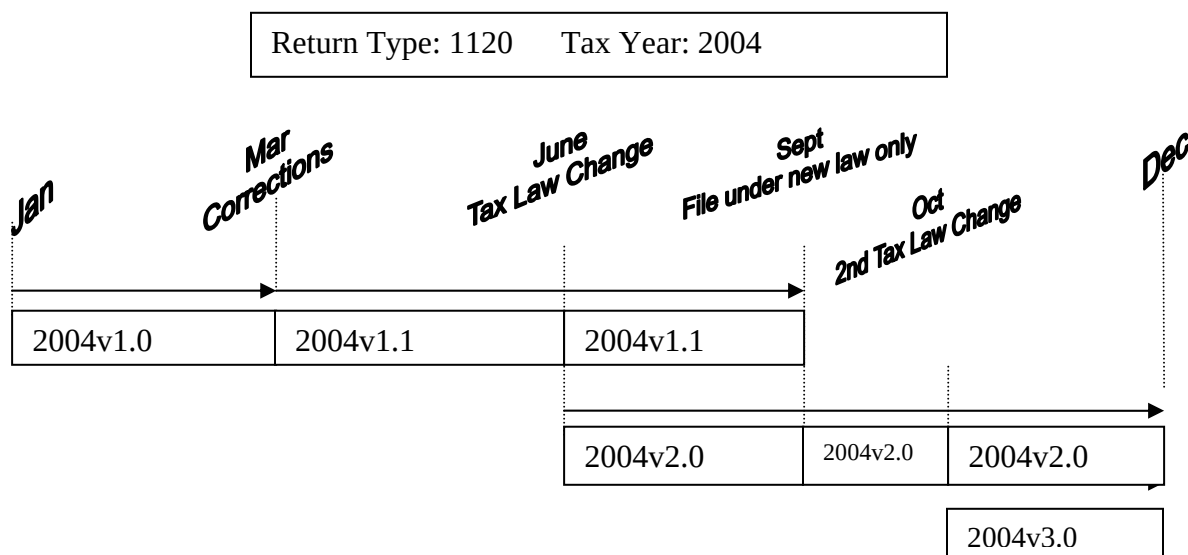


Figure 2.2. Diagram of Valid MeF Schemas/Business Rule Packages

January: Final version of the schemas for return type 1120, tax year 2004 are published. The version number of the schema is “2004v1.0”. The IRS declares that this is the only ‘active validating schema version’ at this time.

When MeF receives an 1120 tax return for TY 2004 with return version “2004v1.0” it will validate the return against the only ‘active validating schema version’, “2004v1.0”. If the return passes validation against the schema and business rules for this version it will be accepted. The table below illustrates this point:

Package	Memo Dated	Form Type	Transmission Schema Version	Return Schema Version	Business RuleVersion (PDF & CSV)	Active Validating Schema Version
1120 Family Tax Year 2004 - Pkg 1	12/30/2004	1120	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
		1120S	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120 Family Tax Year 2003 - Pkg 1	6/16/2004	1120	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
		1120S	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
7004 Family Tax Year 2004 - Pkg 1	12/30/2004	7004	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
990 Family Tax Year 2004 - Pkg 1	12/30/2004	990	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
		990-EZ	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120-POL Family Tax Year 2004 - Pkg 1	12/30/2004	1120-POL	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0

March: Corrections are made to the 1120 schema; a new version of the schema, and a new package is created. The new package replaces the old package. The new package contains schema version “2004v1.1” (and does not contain schema version “2004v1.0”). The ‘validating schema version’ is now declared to be “2004v1.1”.

The filer can still submit returns created using schema version “2004v1.0”. This would happen when a software developer didn’t upgrade their software because the change didn’t affect them.

When MeF receives an 1120 tax return for TY 2004 with return version “2004v1.1” (or “2004v1.0”) it will validate the return against the only ‘active validating schema version’ “2004v1.1”. If the return passes validation against the schema and business rules for version “2004v1.1” it will be accepted. The table below illustrates this point:

Package	Memo Dated	Form Type	Transmission Schema Version	Return Schema Version	Business RuleVersion (PDF & CSV)	Active Validating Schema Version
1120 Family Tax Year 2004 - Pkg 2	3/1/2005	1120	2004v1.0	2004 v1.1	2004 v1.1PDF 2004v1.1CSV	2004v1.1
			2004v1.0	2004 v1.0	2004 v1.1PDF 2004v1.1CSV	2004v1.1
		1120S	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120 Family Tax Year 2003 - Pkg 1	6/16/2004	1120	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
		1120S	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
7004 Family Tax Year 2004 - Pkg 1	12/30/2004	7004	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
990 Family Tax Year 2004 - Pkg 1	12/30/2004	990	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
		990-EZ	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120-POL Family Tax Year 2004 - Pkg 1	12/30/2004	1120-POL	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0

same as before
↓

June: Tax laws change. A new version of the schema, “2004v2.0” and a new package are created. The new package contains 1120 schemas for versions “2004v1.1” and “2004v2.0”. The filer is allowed to file under the new laws (version “2004v2.0”), or under old laws (version “2004v1.0”, or “2004v1.1”) until September. The IRS declares that the returns filed with return version “2004v1.0”, or “2004v1.1” will be validated against schema version “2004v1.1”; and returns filed with return version “2004v2.0” will be validated against schema version “2004v2.0”.

For purposes of this example, let’s say that the tax law change is called- “Highway Bill Concessions Act”.

Starting in June when MeF receives an 1120 tax return for TY 2004 with return version “2004v2.0” it will validate the return against the schema version “2004v2.0”. However, when MeF receives data filed under the old laws (return versions “2004v1.0”, or “2004v1.1”) it will validate these returns against schema version “2004v1.1”. The table below illustrates this point:

Package	Memo Dated	Form Type	Transmission Schema Version	Return Schema Version	Business RuleVersion (PDF & CSV)	Active Validating Schema Version
1120 Family Tax Year 2004 - Pkg 3	6/1/2005	1120	2004v1.0	2004 v2.0	2004 v2.0PDF 2004v2.0CSV	2004v2.0
			2004v1.0	2004 v1.1	2004 v1.1PDF 2004v1.1CSV	2004v1.1
			2004v1.0	2004 v1.0	2004 v1.1PDF 2004v1.1CSV	2004v1.1
		1120S	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120 Family Tax Year 2003 - Pkg 1	6/16/2004	1120	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
		1120S	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
7004 Family Tax Year 2004 - Pkg 1	12/30/2004	7004	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
990 Family Tax Year 2004 - Pkg 1	12/30/2004	990	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
		990-EZ	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120-POL Family Tax Year 2004 - Pkg 1	12/30/2004	1120-POL	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0

same as before
↓

September: The IRS declares that ALL 1120 returns must be filed under the new law, “Highway Bill Concessions Act”. This means that starting in September, the only ‘active validating schema version’ will be “2004v2.0”. MeF will validate all 1120 returns for TY2004 (return versions “2004v1.0”, or “2004v1.1”, or “2004v2.0”) against the schema version “2004v2.0”.

Note that MeF will still accept returns composed with version “2004v1.0” (or “2004v1.1”) so long as they validate against the rules (schema and business rules) enforced by schema version “2004v2.0”. The table below illustrates this point:

Package	Memo Dated	Form Type	Transmission Schema Version	Return Schema Version	Business RuleVersion (PDF & CSV)	Active Validating Schema Version
→ 1120 Family Tax Year 2004 - Pkg 4	9/1/2005	1120	2004v1.0	2004 v2.0	2004 v2.0PDF 2004v2.0CSV	2004v2.0
			2004v1.0	2004 v1.1	2004 v2.0PDF 2004v2.0CSV	2004v2.0
			2004v1.0	2004 v1.0	2004 v2.0PDF 2004v2.0CSV	2004v2.0
		1120S	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120 Family Tax Year 2003 - Pkg 1	6/16/2004	1120	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
		1120S	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
7004 Family Tax Year 2004 - Pkg 1	12/30/2004	7004	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
990 Family Tax Year 2004 - Pkg 1	12/30/2004	990	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
		990-EZ	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120-POL Family Tax Year 2004 - Pkg 1	12/30/2004	1120-POL	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0

same as before
↓

October: The IRS declares that there has been another tax law change. A new version of the 1120 schema “2004v3.0”, and a new package are created. The new package contains both schema versions, “2004v2.0” and “2004v3.0”. For purposes of this example, let’s say the tax law change is called - “Capital Gains Relief Act”.

The filer is allowed to file under the then existing law “Highway Bill Concessions Act”, or under the newly established law “Capital Gains Relief Act”. This means that there are, again, two ‘active validating schema versions’ (“2004v2.0”, and “2004v3.0”) active concurrently.

The IRS declares that all returns filed using return version “2004v1.0”, “2004v1.1”, and “2004v2.0 will be validated against schema version “2004v2.0” (the earliest set of tax laws). Returns filed using return version “2004v3.0” will be validated against schema version “2004v3.0”. The table below illustrates this point:

Package	Memo Dated	Form Type	Transmission Schema Version	Return Schema Version	Business RuleVersion (PDF & CSV)	Active Validating Schema Version
1120 Family Tax Year 2004 - Pkg 5	10/1/2005	1120	2004v1.0	2004 v3.0	2004 v3.0PDF 2004v3.0CSV	2004v3.0
			2004v1.0	2004 v2.0	2004 v2.0PDF 2004v2.0CSV	2004v2.0
			2004v1.0	2004 v1.1	2004 v2.0PDF 2004v2.0CSV	2004v2.0
			2004v1.0	2004 v1.0	2004 v2.0PDF 2004v2.0CSV	2004v2.0
			2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
		1120S	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120 Family Tax Year 2003 - Pkg 1	6/16/2004	1120	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
			2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
		1120S	2003V21	2003V23	2003V23PDF 2003V23 CSV	2003V23
7004 Family Tax Year 2004 - Pkg 1	12/30/2004	7004	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
			2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
990 Family Tax Year 2004 - Pkg 1	12/30/2004	990	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
			2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
		990-EZ	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0
1120-POL Family Tax Year 2004 - Pkg 1	12/30/2004	1120-POL	2004v1.0	2004 v1.0	2004 v1.0PDF 2004v1.0CSV	2004v1.0

same as before
↓

▪ **How does MeF support multiple schema versions?**

In general, there is almost always one 'active validating schema version' for a given return type in a tax year (having multiple concurrent versions for validation is an exception). MeF will accept returns filed with any published schema version if the return validates against the 'active validating schema version' at the time it is processed by MeF. Here is how that will work-

1. In general, there is only one 'active validating schema version' for a return type in a tax year. The term 'active validating schema version' means that returns will be validated against this schema version.
2. The 'active validating schema version' is published on the IRS website for each return type and tax year.
3. The filer is required to provide the return version in the return data (as is done today).
4. The return version provided in the return does not have to match the 'active validating schema version' (this is different from what's done in MeF release1 and release2). It must, however, be one of the published versions.
5. MeF shall use the 'active validating schema version' to validate the return data irrespective of the return version provided in the return. This, coupled with item 4 above allows the filer to continue to file with, say version 1.0, even when the current 'active validating schema version' version is, say, 1.1.

2.4 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/taxpros/providers/article/0,,id=97626,00.html> .

Schemas for a given return family will (continue to) be packaged into one package; schemas for each extension will be packaged into separate packages. Each package will be identified by the package number. Each package can contain 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 "2004V1.0", and the schema for 1120S can be version "2004V2.0" over time.

This means there will be five packages in TY2004 - one package will contain schemas for 1120 and 1120S returns, one package will contain schemas for 990, 990-EZ, and 990-PF returns, one package for 1120-POL, one package for 7004, and one package for 8868.

This packaging structure will allow 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 (as is done today). It will also allow the SW Developers to download just the package (that contains schemas) 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 TY2004.

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



Figure 2.1 1120/1120S Package

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

2004v1.0 is the top-level directory of the schemas for the Tax Year 2004, version “1.0”. It contains the following folders:

- o **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.
- o **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 7004 and either 1120/1120S, or to 1120/1120S return types.
 - 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**, 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.
 - **SubsidiaryReturnHeader1120.xsd**, which defines the common content of the ReturnHeader element for an 1120 subsidiary return type.
 - **In addition**, it includes schema folders, including the following:

- **Instance** – the instance folder contains a sample transmission file with a consolidated return and a sample acknowledgement file in the following files:
 - o **Example_AcknowledgementWithNoErrors.txt**
 - o **Example_TransmissionWithConsolidatedReturn.txt**
 - **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:
- **1120SReturn.xsd**, which defines the XML structure for the 1120S tax return and wraps around the ReturnHeader and ReturnData1120S XML documents in a transmission file.
 - **1120SReturnData.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**

2.4.1 7004 XML Schema File Structure (explanation on the next page)

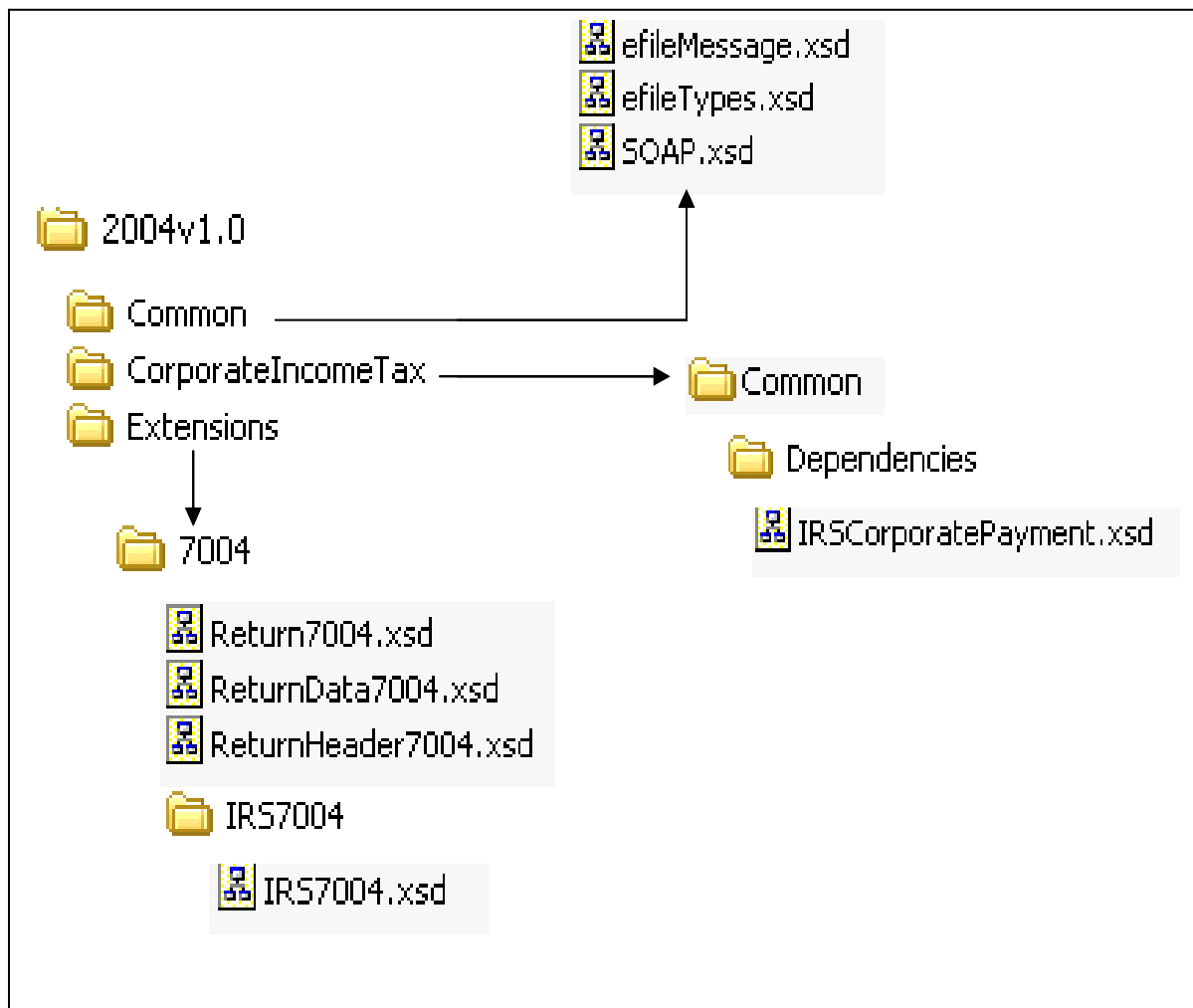


Figure 2.2 7004 Package

The following describes the MeF Schema File Structure for Form 7004 ([Figure 2.2](#) on the previous page):

2004v1.0 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

2004v1.0 contains the following folders:

- o **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.
- o **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 the 1120/1120S return types. It includes the following:
 - **IRSCorporatePayment.xsd**, which defines the XML structure of corporate payments.
- o **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:
 - **IRS7004.xsd**, which defines the XML structure of the 7004 return.

2.4.2 Exempt Organization Forms XML Schema File Structures (explanation on the following page)

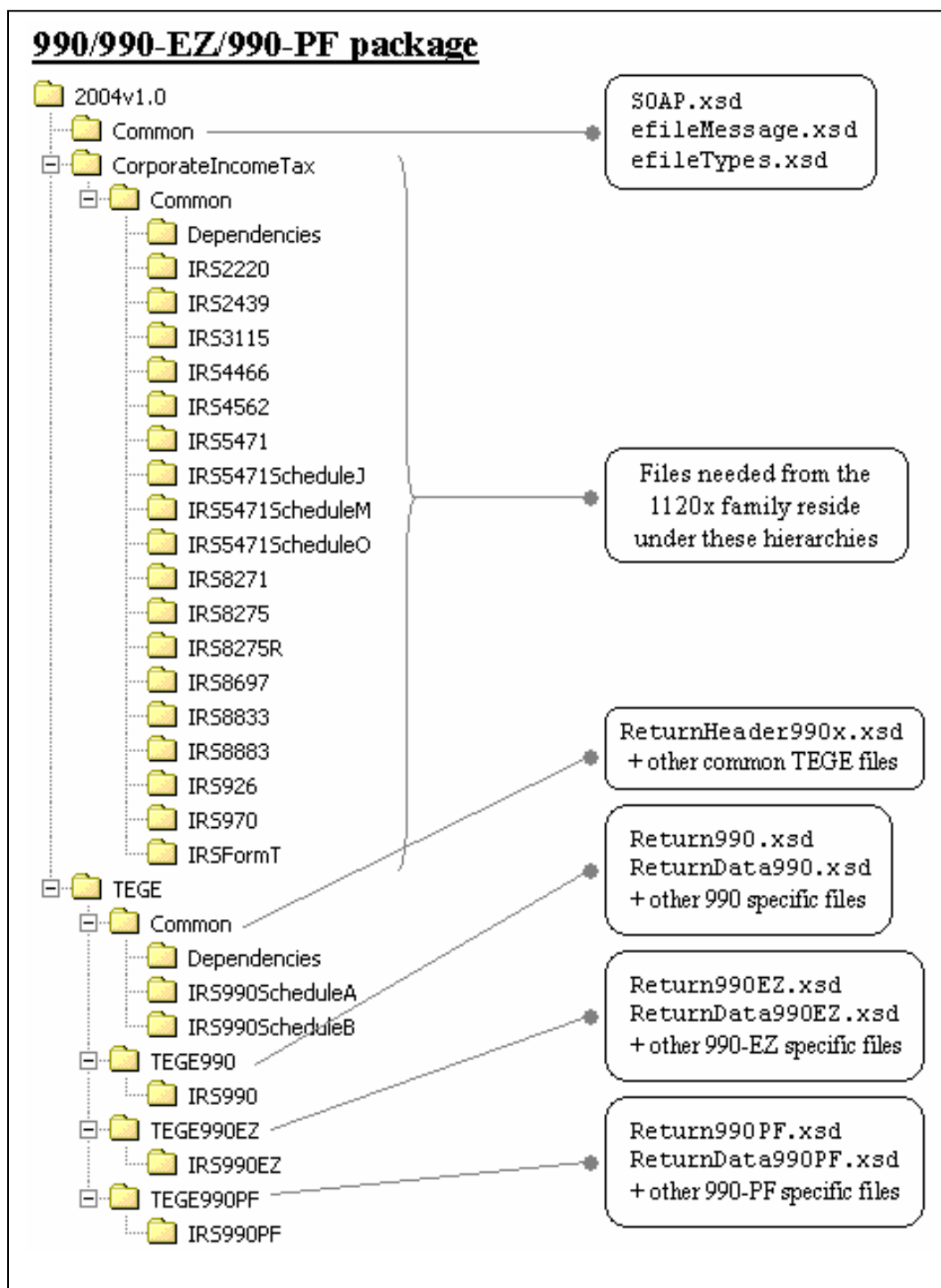


Figure 2.3 990/990-EZ/990-PF Package

The following diagrams describe the MeF Schema File Structures for Exempt Organization Filings ([Figure 2.3](#) on the previous page)

2004v1.0 is the top-level directory of the schemas for the Tax Year 2004, 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.
- **efileMessage.xsd** defines the transmission header, transmission manifest and the acknowledgement XML structures.
- **efileTypes.xsd** defines the global data types for MeF schemas.

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 and 990-EZ.

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

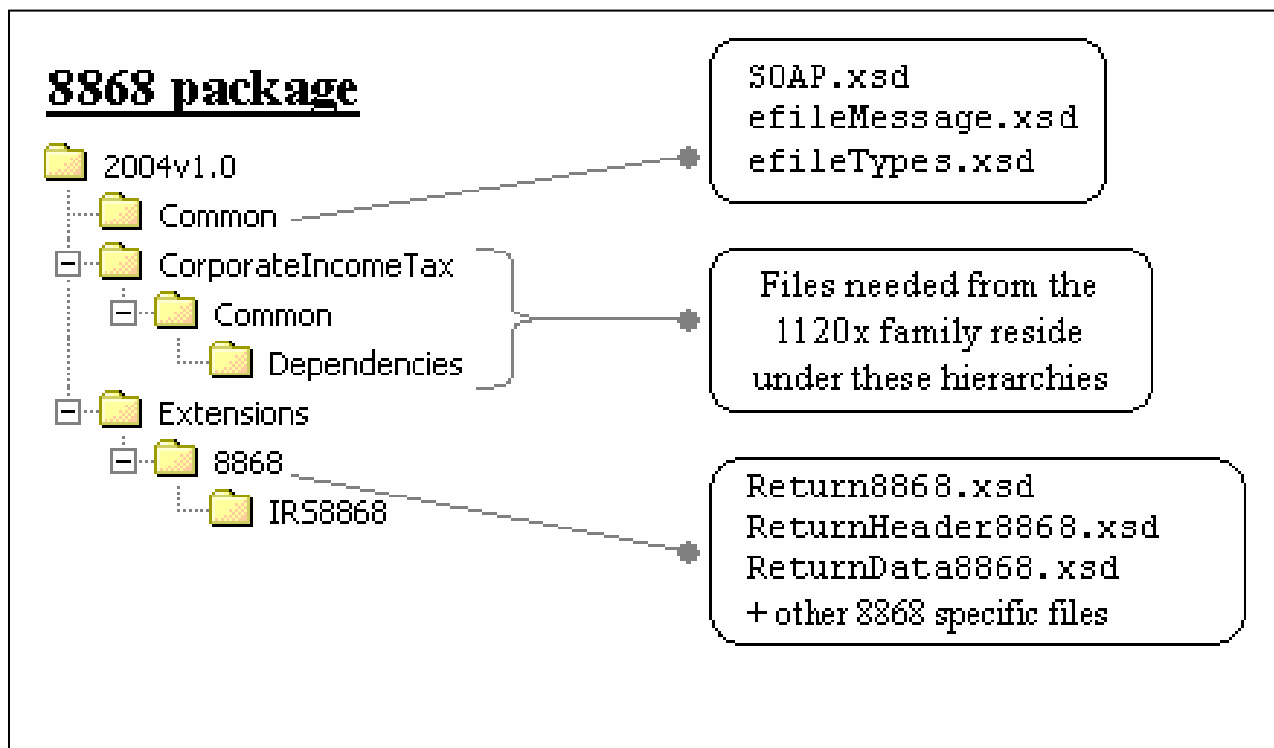


Figure 2.4 8868 package

The following diagrams describe the MeF Schema File Structures for Exempt Organization Filings (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.

1120-POL XML Schema File Structure

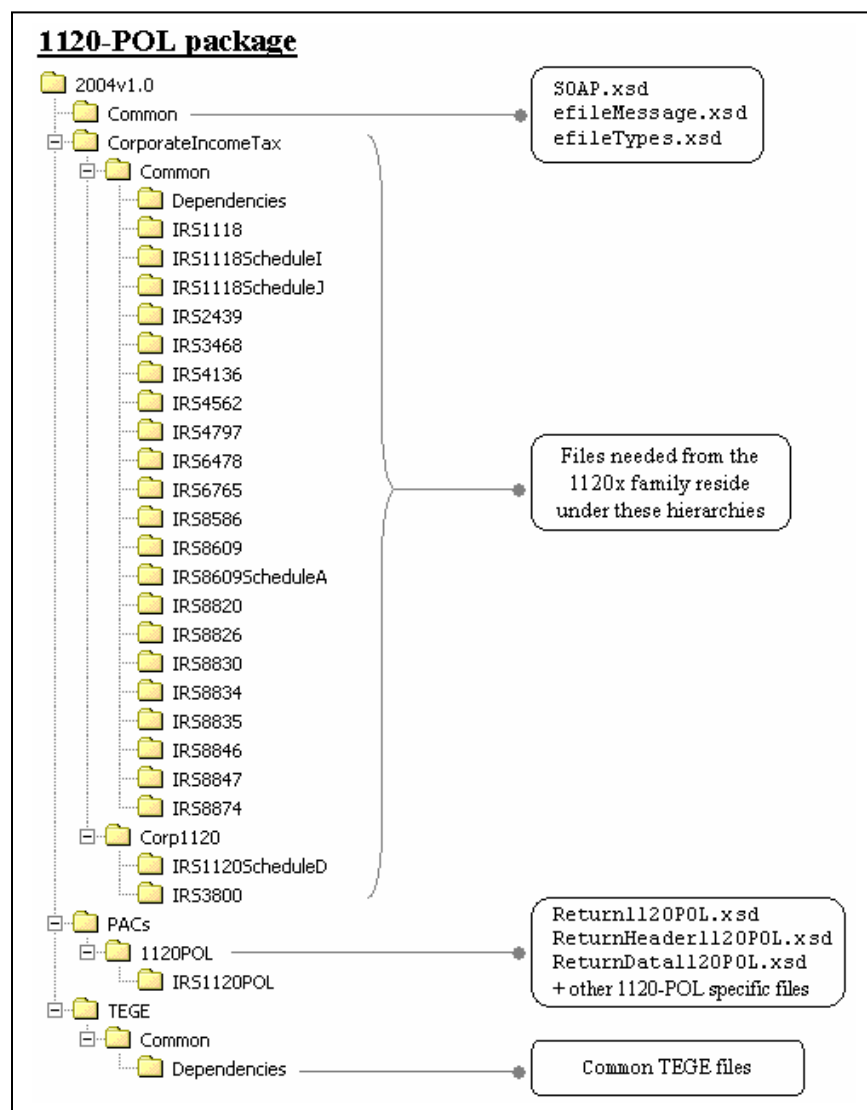


Figure 2.5 1120-POL package

The following diagrams describe the MeF Schema File Structures for Exempt Organization Filings (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 Transmission Methods for MeF

The MeF system will allow two options for you to transmit returns to the IRS. In addition to transmitting through the Electronic Management System (EMS), you will be able to transmit returns through the Internet. Procedures for both methods are described in this section.

3.1 Transmitting Through EMS

Beginning in November, 2004, electronic filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS), also known as the Electronic Management System (EMS), at the Enterprise Computing Center (ECC) at Memphis. Transmitters who wish to file through their internet service provider (ISP) must acquire e-file software that incorporates Secure Socket Layer (SSL) with a telnet/s protocol and the interface to the IRS gateway to the FEPS. Software Developers may request interface control document by sending a request to e-file.transmission.encryption@irs.gov.

NOTE: IRS plans to discontinue dial-up access to the FEPS by November 2005.

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

3.2 Transmitting Through the Internet via the Registered User Portal

The following section describes the procedure for submitting a transmission file through the Internet. The authorized transmitter uses the MeF Internet Filing option. The screens for Internet Filing are displayed in the sections that follow.

3.2.1 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 *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 Online *e-file* Application. If you have previously submitted a Form 8633 and are currently an *e-file* 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. (NOTE: To apply to transmit through the Internet, you will need to complete the Online *e-file* Application or you will need to contact the e-Help Desk in Andover at 1-866-255-0654 since the paper Form 8633 does not contain the required fields for Internet Filing.)

To register and complete the Online *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 Online *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 *e-file* Provider or you will need to revise your existing *e-file* application if you have previously completed a Form 8633. 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—Note: 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 Online *e-file* Application processes, go to <http://www.irs.gov/taxpros/article/0,,id=109646,00.html> .

3.2.2 Transmitting through MeF Internet Filing

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



Figure 3.1 - irs.gov Web Site

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

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

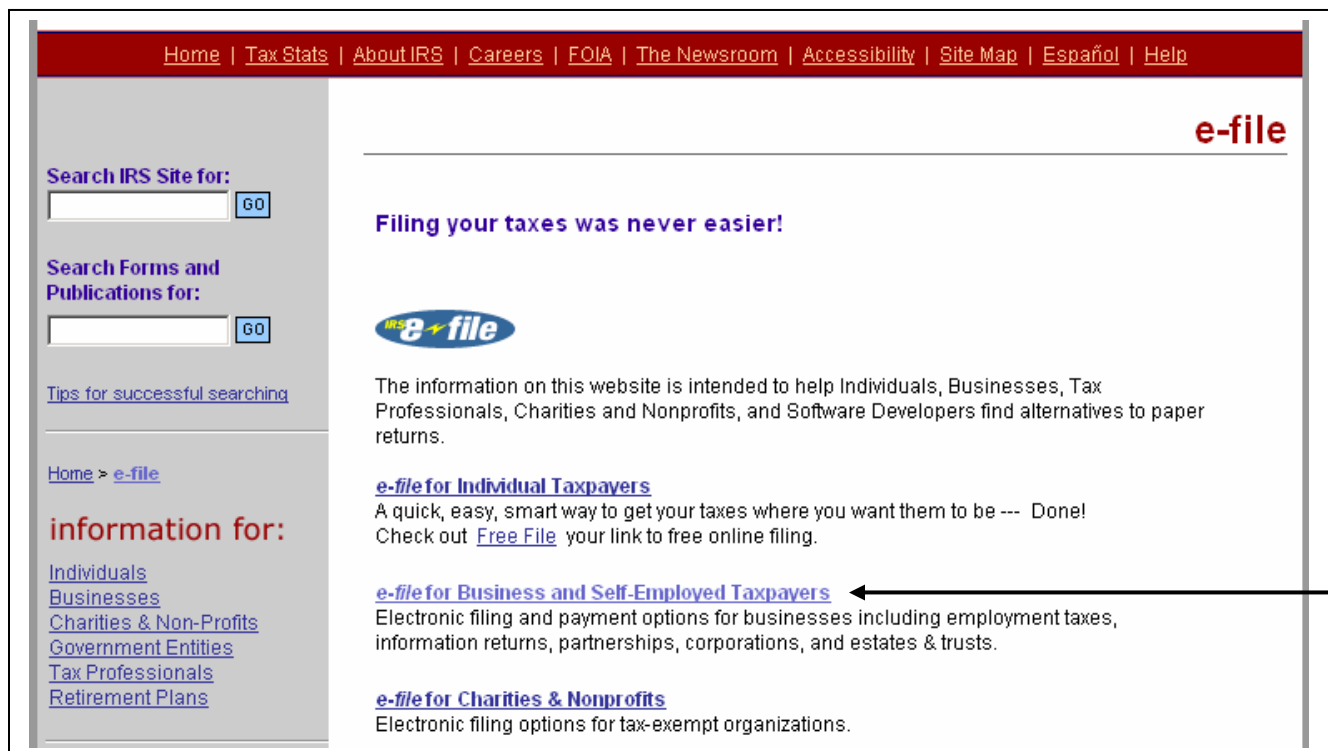


Figure 3.2 – *e-file* Landing Page

Step 3: Click the Modernized e-file MeF Program and e-services link.

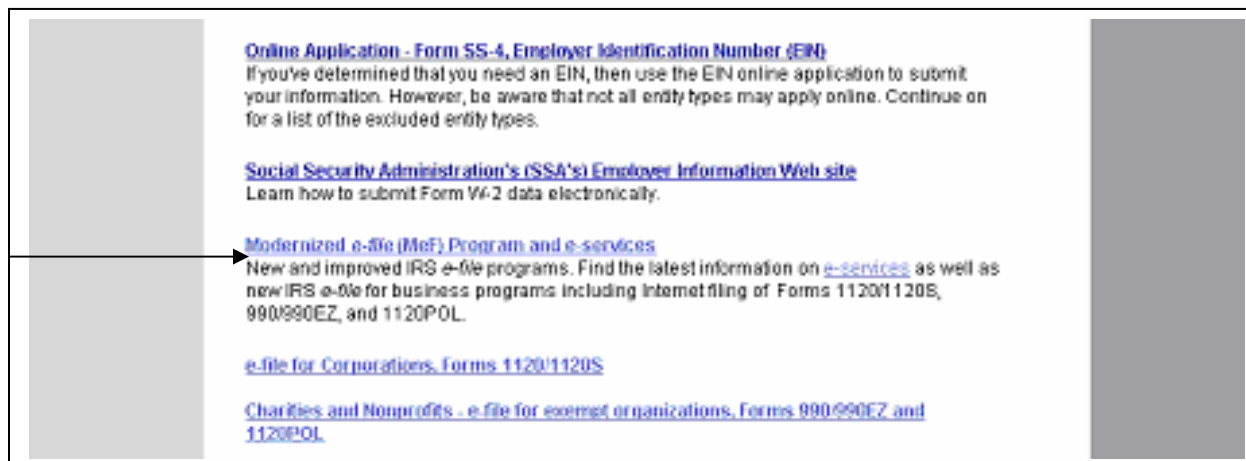


Figure 3.3 - irs.gov Website with Modernized e-file Program and e-services Link

- **Step 4:** Click the Modernized e-file MeF Internet Filing link.

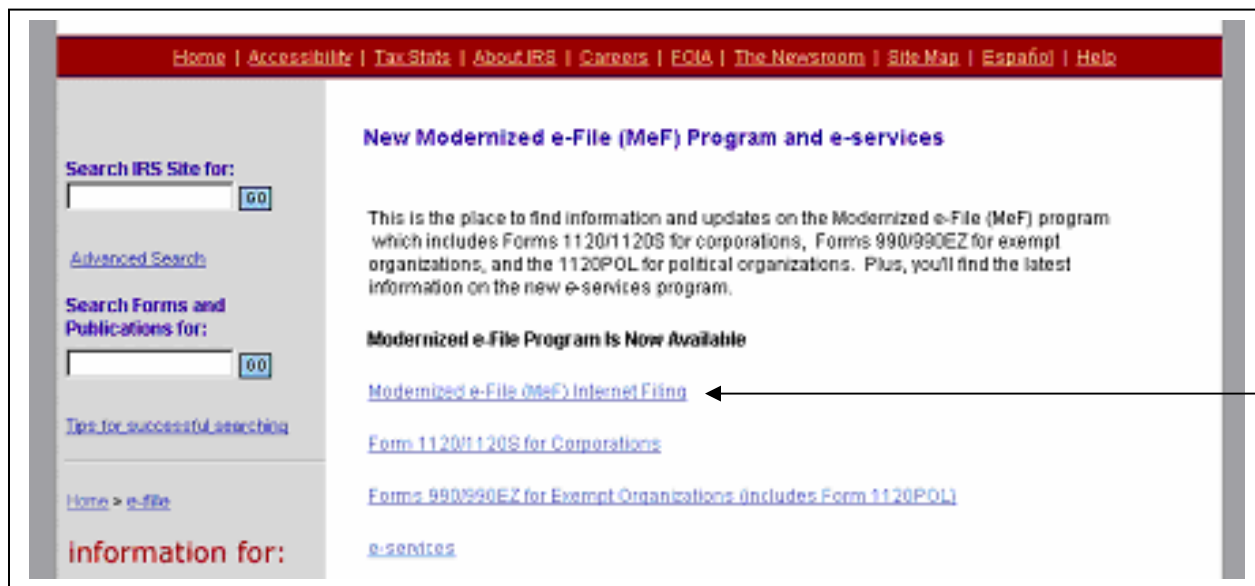


Figure 3.4 - irs.gov Website with MeF Internet Filing Link

Step 5: Click the MeF Internet Filing link to Login.

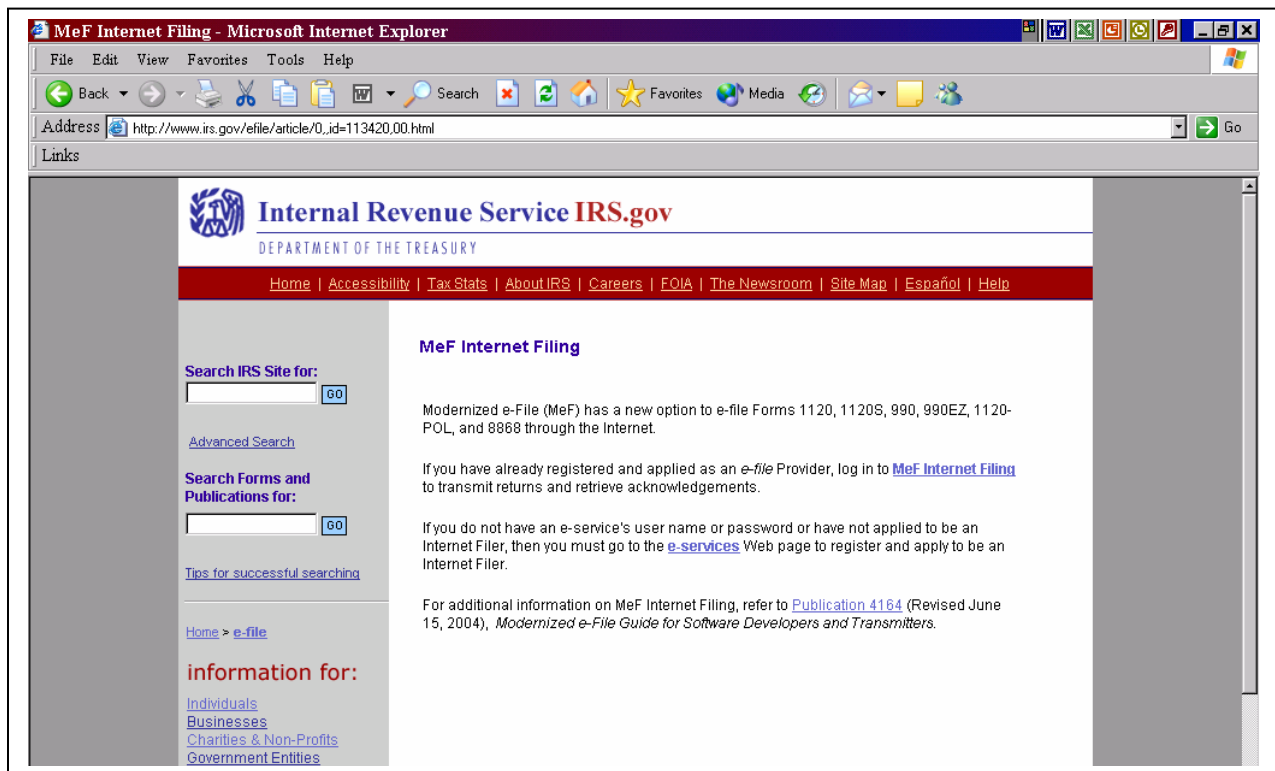


Figure 3.5 - irs.gov MeF Internet Filing Landing Page

Step 6: Read the security alert. Click the OK button in the Security Alert dialogue box to access the MeF Internet Filing Login screen.

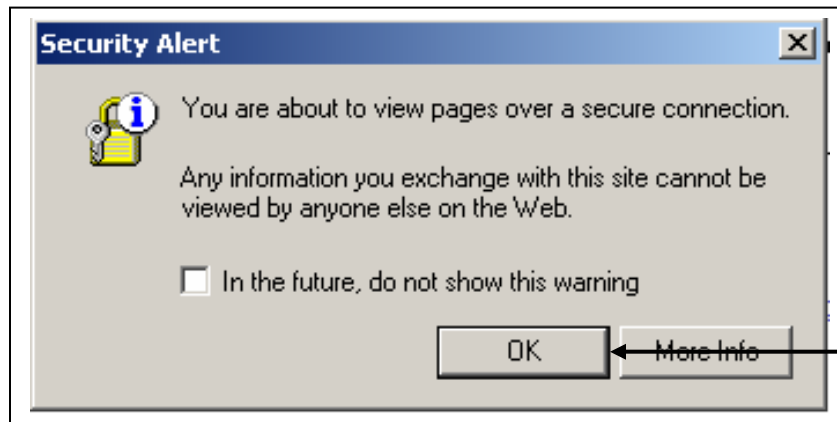


Figure 3.6 - irs.gov Security Alert

Step 7: Enter your e-services Username and Password to receive authentication as an authorized Transmitter.

The screenshot shows a Microsoft Internet Explorer browser window titled "Login - Microsoft Internet Explorer". The address bar displays a URL: "4-f06e-0006-0000-637100006371%26GUID=%26SMAUTHREASON=0%26TARGET=https://la.dev.vde.nc.no.irs.gov/mef/ifa/internetFilingHome.jsp". The main content area features the Internal Revenue Service logo and the text "The Digital Daily". A navigation bar includes links: Home, Tax Stats, About IRS, Careers, FOIA, The Newsroom, Accessibility, Site Map, Español, and Help. Below this, a breadcrumb trail reads "IRS Home > Tax Professionals > Login". A "Login" link is positioned on the right. The login form consists of two input fields labeled "Username" and "Password". A link "Not registered? Register here" is located below the password field. A section titled "FORGOT YOUR PASSWORD?" provides instructions on how to reset a password. A "WARNING!" section states that the system is an Official United States Government System and may be used only for authorized purposes. At the bottom of the warning section are two buttons: "I Accept" and "I Do Not Accept". A footer contains links for "e-Services Privacy Policy", "Taxpayer Advocate", and "Contact Us". The status bar at the bottom shows "Done" and "Local intranet".

Figure 3.7 – e-services Login Screen

Step 8: After authentication, a list of companies that have authorized you to transmit returns is displayed. Select the organization you will represent in this session.

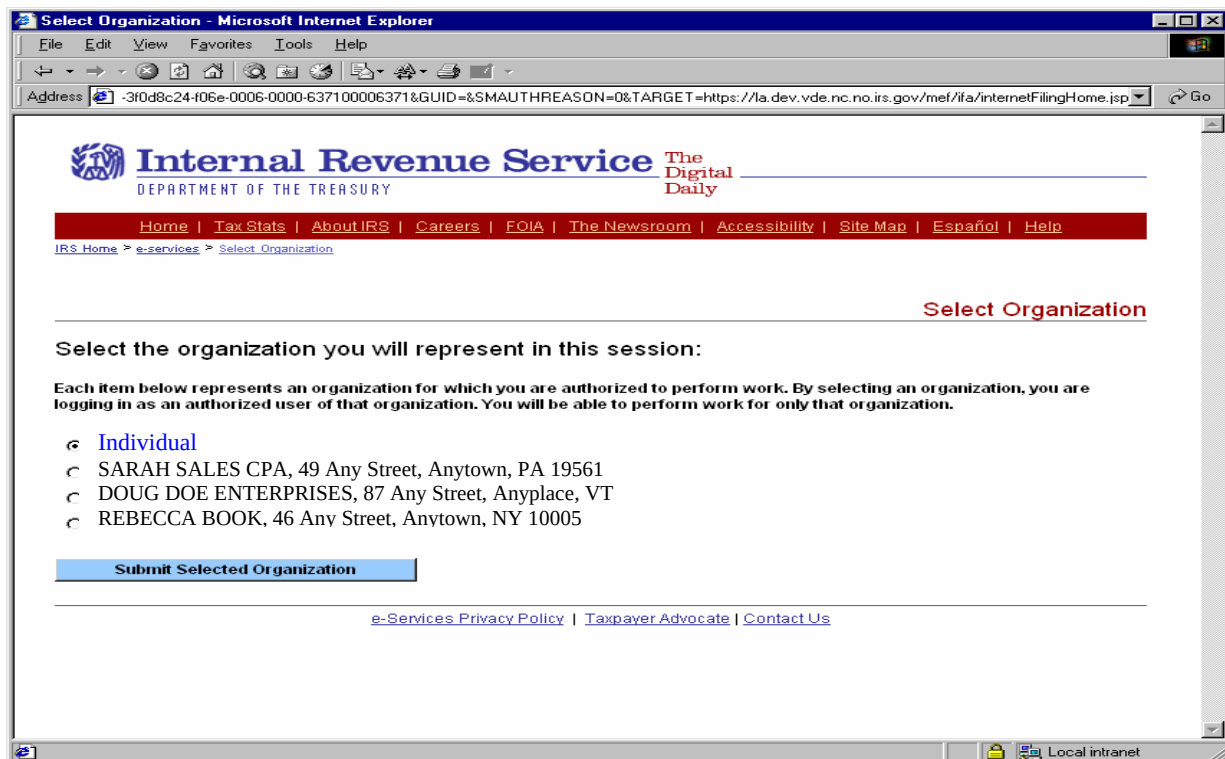


Figure 3.8 – Organization Selection Screen

Step 9: Once you select the organization, the MeF Internet Filing Home Page is displayed. 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.

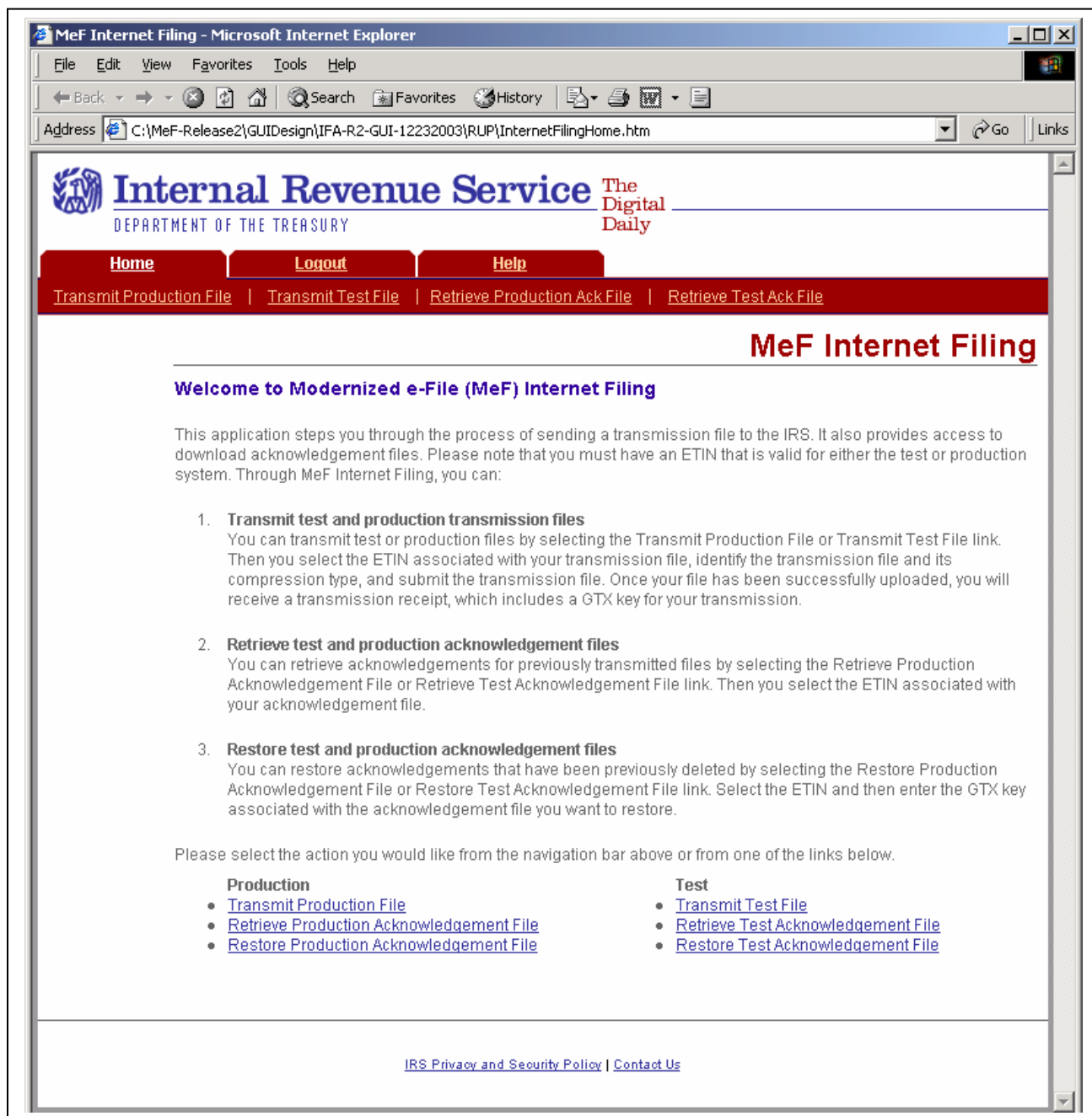


Figure 3.9 - The MeF Internet Filing Home Page

3.2.3 Submitting a Transmission File

Step 10: Select the “Transmit Production File” or the “Transmit Test File” link from the MeF Internet Filing Home Page (see previous page). 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”.

The screenshot shows a web browser window titled "Transmit Production File - Microsoft Internet Explorer". The page is from the Internal Revenue Service (Department of the Treasury) and is titled "Select ETIN for Production Transmission File". The page includes a navigation bar with links: Home, Logout, Help, Transmit Production File, Transmit Test File, Retrieve Production Ack File, and Retrieve Test Ack File. The main content area is titled "Select ETIN" and contains the following text: "The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN that you want to use for this transmission and press the Continue button." Below this text is a section labeled "Choose an ETIN" with a right-pointing arrow. There are two rows of radio buttons with corresponding ETIN numbers: 00001, 00002, 00003, 00004, 00005, 00006 in the first row, and 00007, 00008, 00009 in the second row. A blue "Continue" button is located below the list of ETINs. An arrow points from the left margin to the "Continue" button. At the bottom of the page, there are links for "IRS Privacy and Security Policy" and "Contact Us". The browser's status bar at the bottom indicates "Local intranet".

Figure 3.10 - Select ETIN for Production Transmission File Page

If the system does not find any associated ETINs, then the following error message will be displayed. Check that you selected the appropriate link – you may have selected “Production” and only have test ETINs. You may go back to the Internet Filing Home Page or terminate the session.

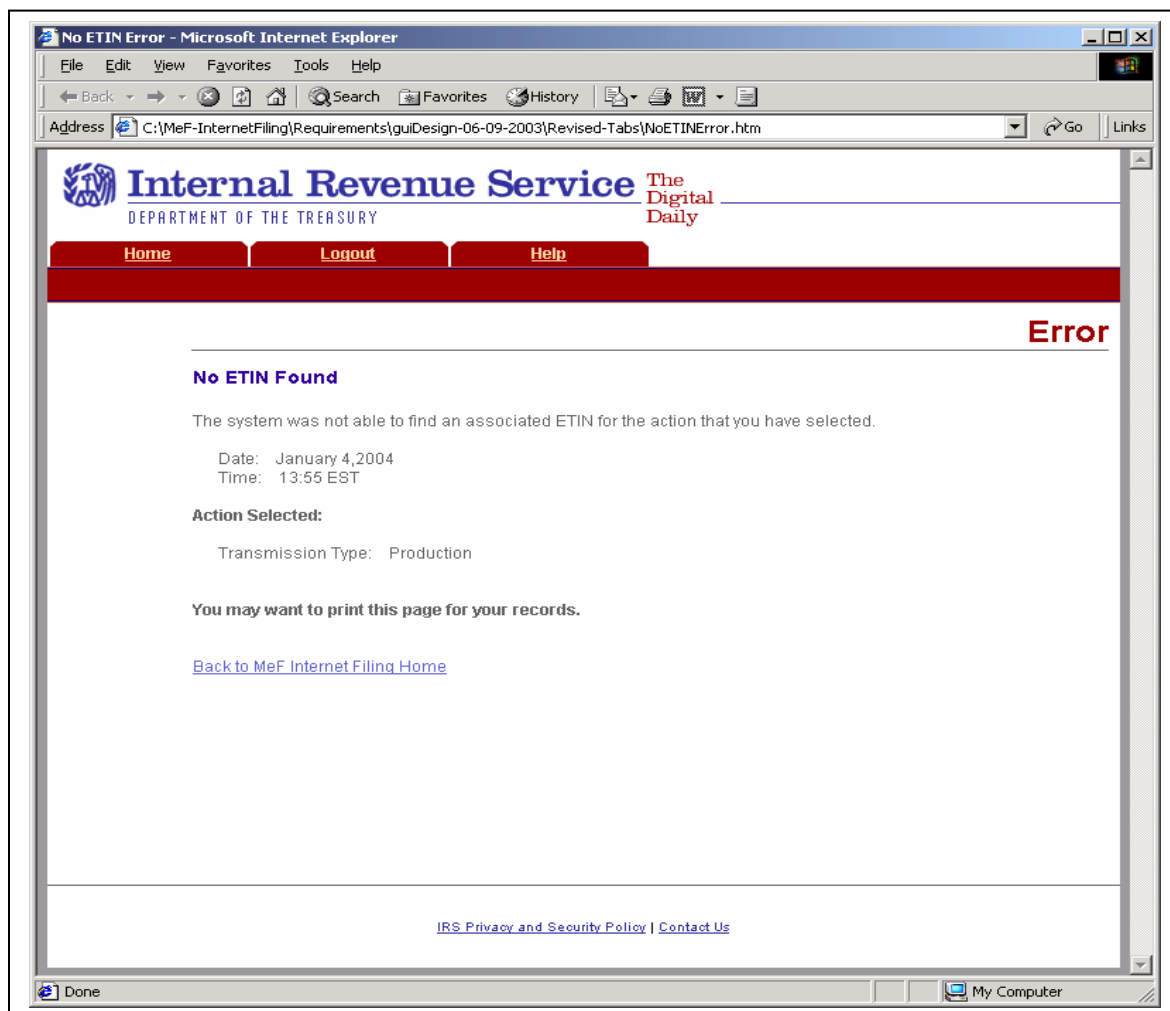


Figure 3.11 - No ETIN Found Error Page

Step 11: To submit a transmission file, follow the instructions below.

- (1) Select the transmission file from your system by clicking the Browse button to find the file to transmit. You can also type in the file name.
- (2) Select the appropriate file compression format
- (3) Click the submit button

NOTE: The transmission file is posted using HTTP SSL.

Submit Production Transmission File - Microsoft Internet Explorer

File Edit View Favorites Tools Help Links »

Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home Logout Help

Transmit Production File | Transmit Test File | Retrieve Production Ack File | Retrieve Test Ack File

Submit Production Transmission File

ETIN: 00001

Submit Production Transmission

Please select the Transmission file that you would like to upload from your computer using the Browse button and then select the compression format. Press the Submit button to continue:

Select File for Upload ▶

Browse...

Select Compression Format ▶

☐ GZIP
☐ ZIP
☒ Not compressed

Submit

[IRS Privacy and Security Policy](#) | [Contact Us](#)

Local intranet

Figure 3.12 – Submit Production Transmission File Page

The system provides you with an upload status page that monitors the progress of the transmission—File Upload, Decompression, Virus Check, and Preliminary Validation. Two checks are done during Preliminary Validation - the ETIN selected matches the ETIN in the transmission header, and the production/test type selected matches the production/test transmission type in the file. 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.

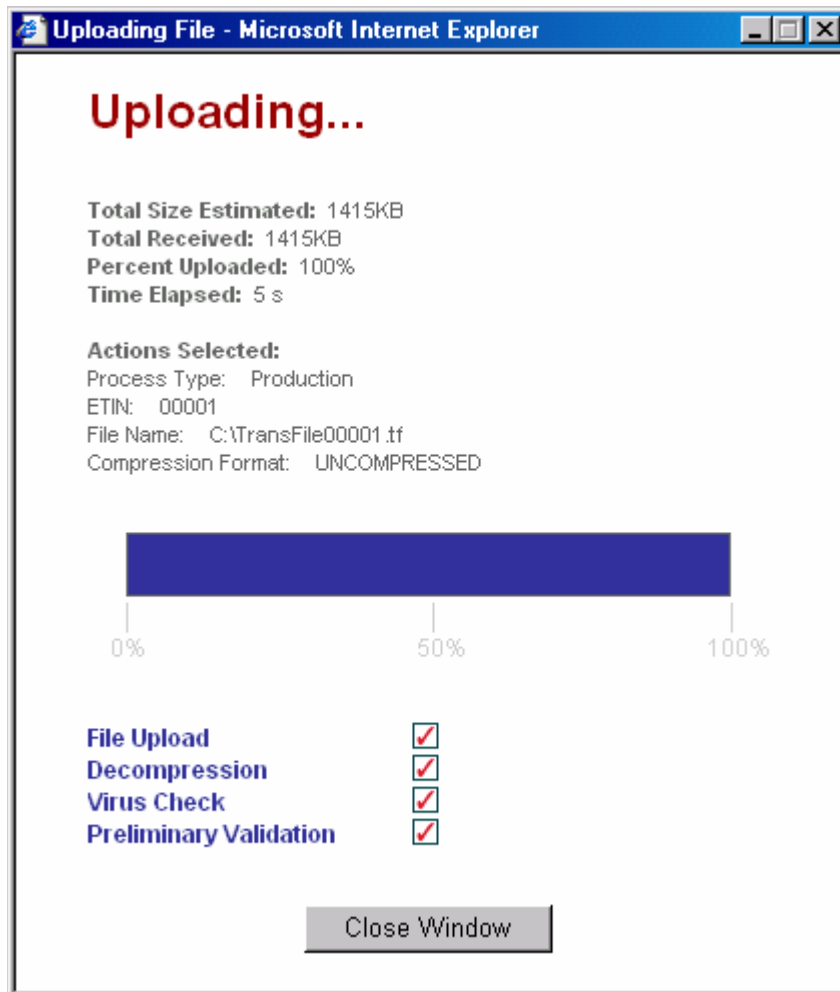


Figure 3.13 - Upload Status Screen

Once the system successfully receives the transmission file, the following Transmission Receipt, which includes the GTX Key, is returned to the user. See [Exhibit 2](#) for the format of the GTX Key. You may want to print this page for your records.

It is important that you do not close the session before getting the GTX Key, or an error message, since you will need the GTX Key to track your submission.

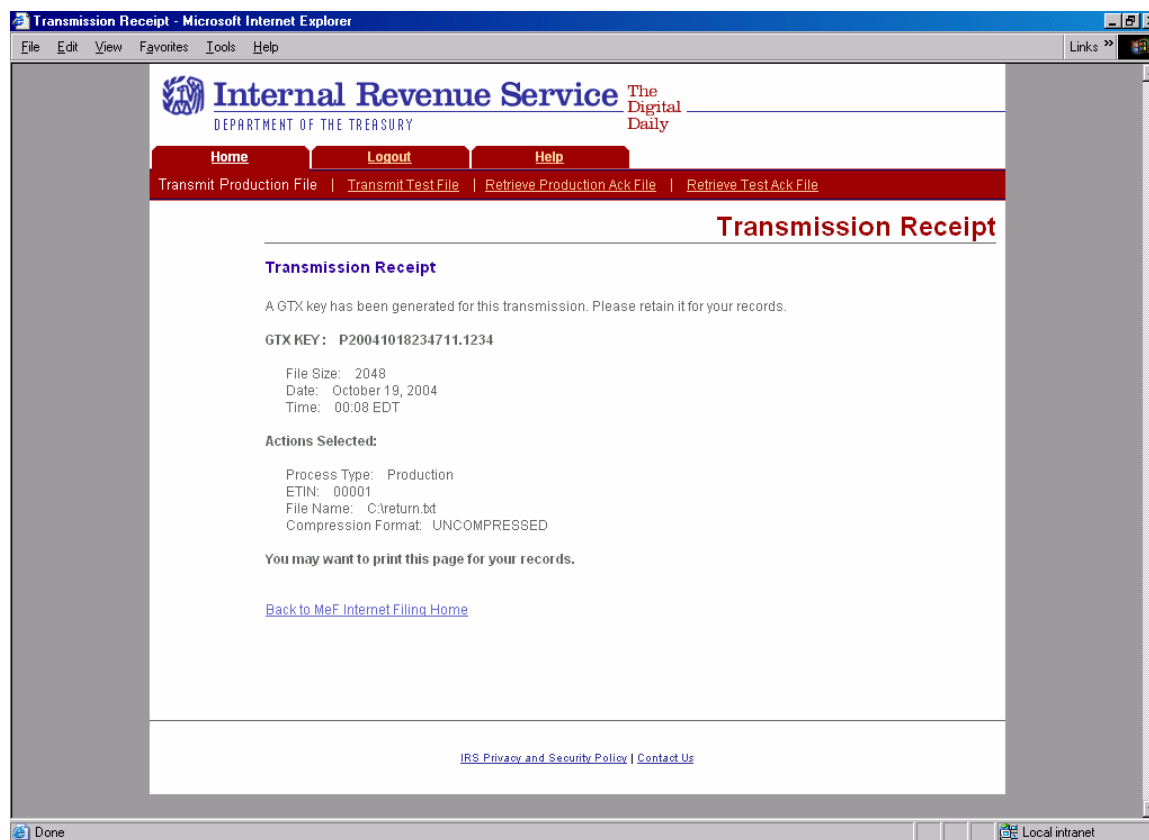


Figure 3.14 - Transmission Receipt Screen

The system validates the contents of the transmission file, validates each return in the file, and generates an acknowledgement record for the transmission and for each return. The acknowledgement records are placed in an acknowledgement file.

3.2.4 MeF Internet Filing Error Conditions

During the processing of the transmission 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.

In the event that the transmission file cannot be properly decompressed given the compression format selected, the system rejects the transmission and displays the following error screen. Check that the compression format displayed under Actions Selected is correct. You may go back to the MeF Internet Filing Home Page or terminate the session.

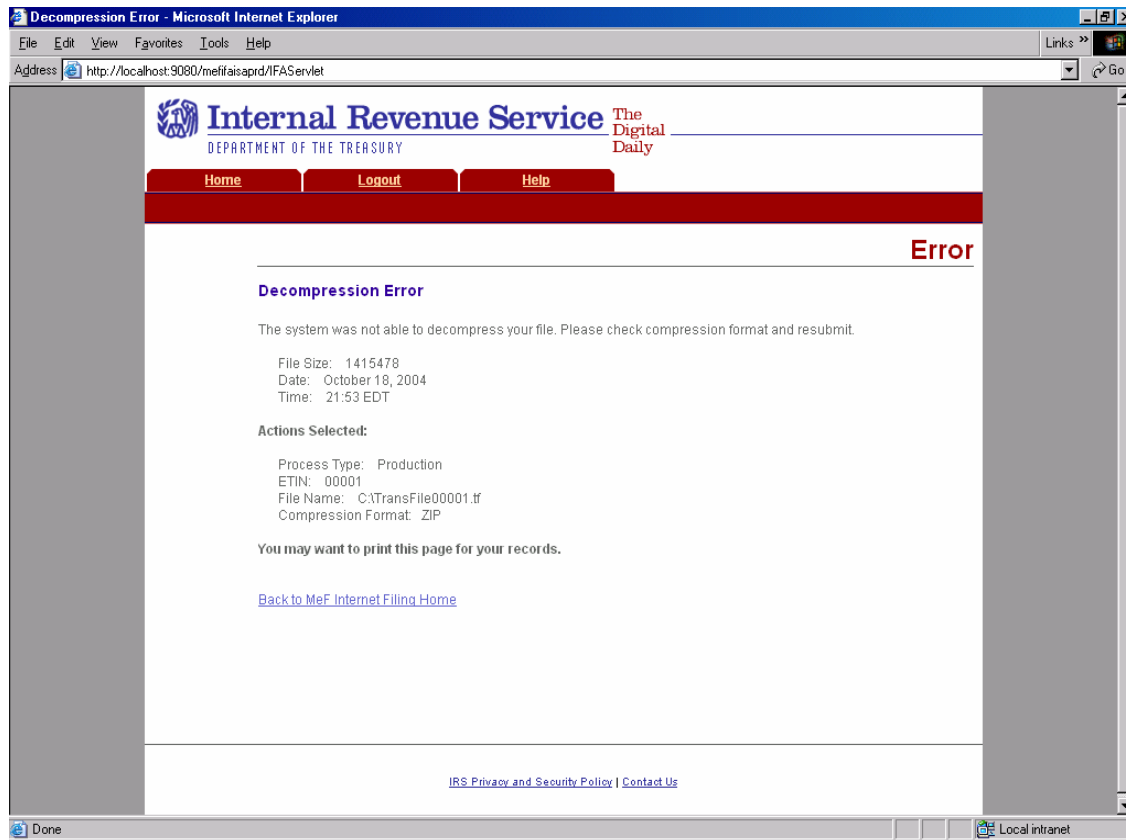


Figure 3.15 - Decompression Error Page

In the event a virus is detected in the transmission file, the system rejects the transmission, displays the following error screen, which includes the name of the virus that was detected. You may go back to the MeF Internet Filing Home Page or terminate the session. (See [Section 3.3](#) for more information on virus detection).

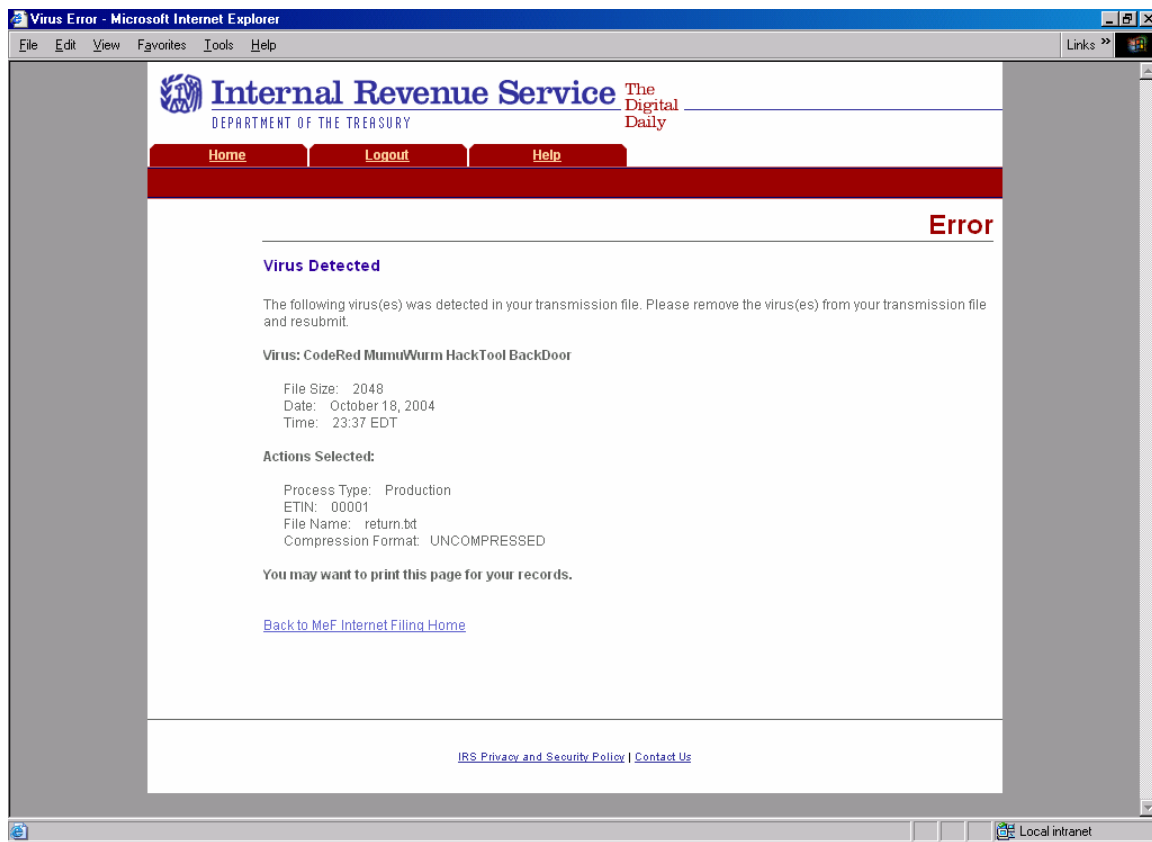
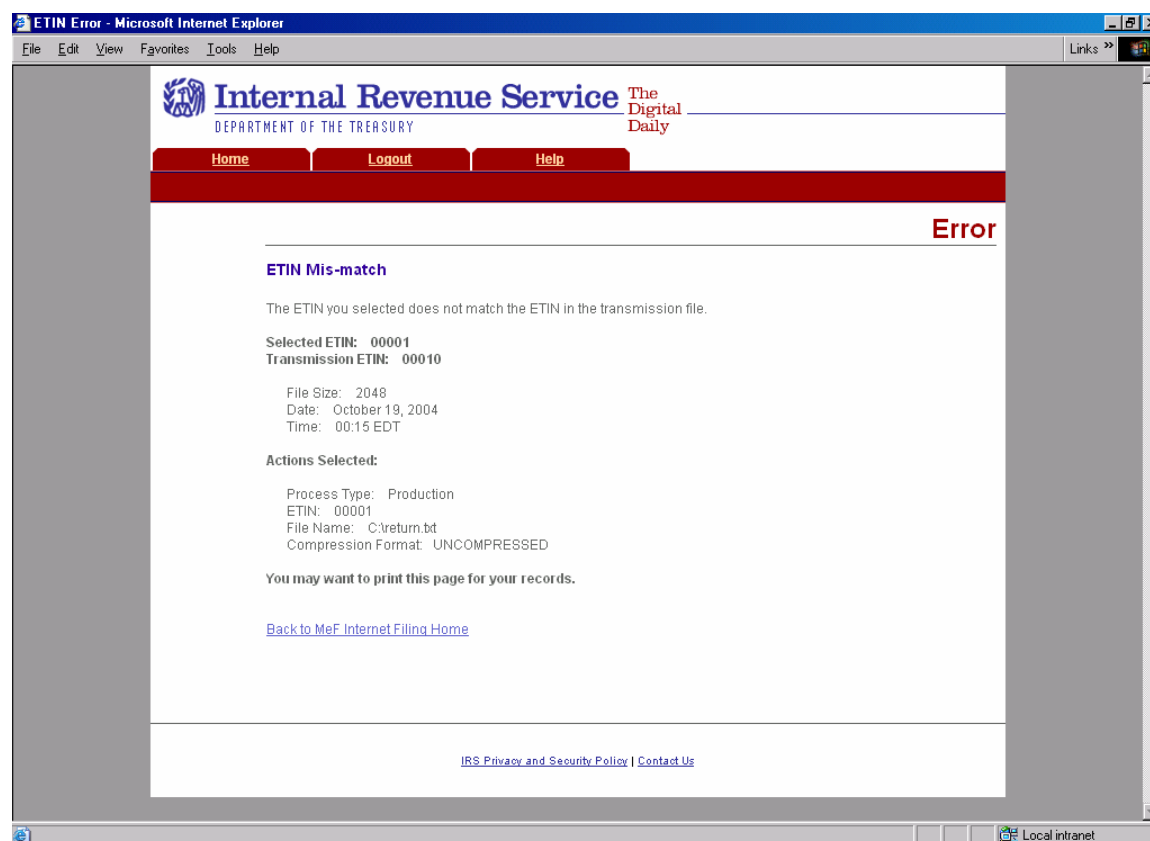


Figure 3.16 - Virus Detected Page

In the event the user selected ETIN does not match the ETIN in the transmission file, the system rejects the transmission and displays the following error screen. Check the value for the Selected ETIN and Transmission ETIN to see if there is a mismatch. Helpful Hint: If you are getting the ETIN mis-match error, check your compression format type. Some errors are caused by selecting “Not compressed” when the file is submitted in a compressed format.

In the example shown below the Selected ETIN is 00001 but the Transmission ETIN is 00010 so the transmission was rejected.



Print
Page

Figure 3.17 - ETIN Mis-match Error Page

In the event the Production/Test selection does not match the Production/Test indicator in the transmission file, the system rejects the transmission and displays the following error screen. Check the Selected Transmission Type and the Production Test Indicator in file to see if they are different. You may go back to the MeF Internet Filing Home Page or terminate the session.

In the screen shown below the Selected Transmission Type is Production but the Production/Test Indicator is “T” for Test so the transmission was rejected.

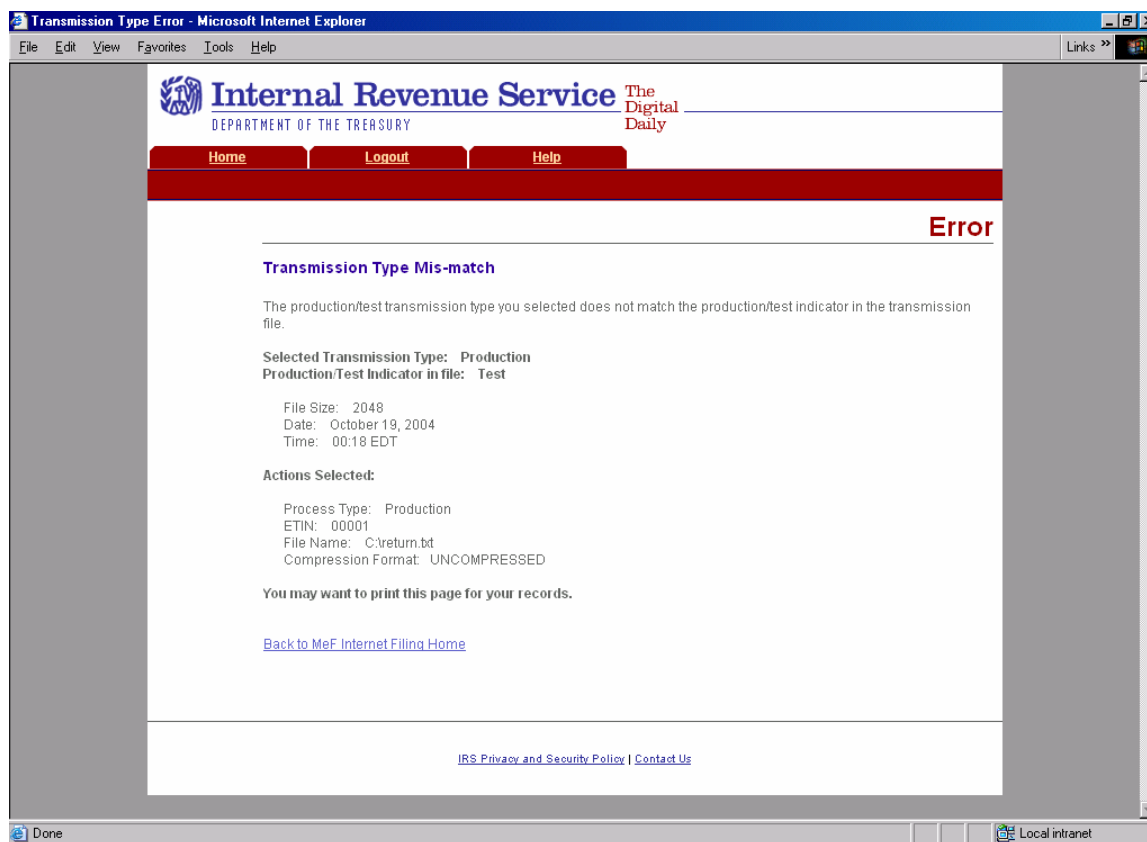


Figure 3.18 -Transmission Type Mis-match

In the event that the system encounters a problem and cannot transfer and store the transmission 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 to keep for reference.

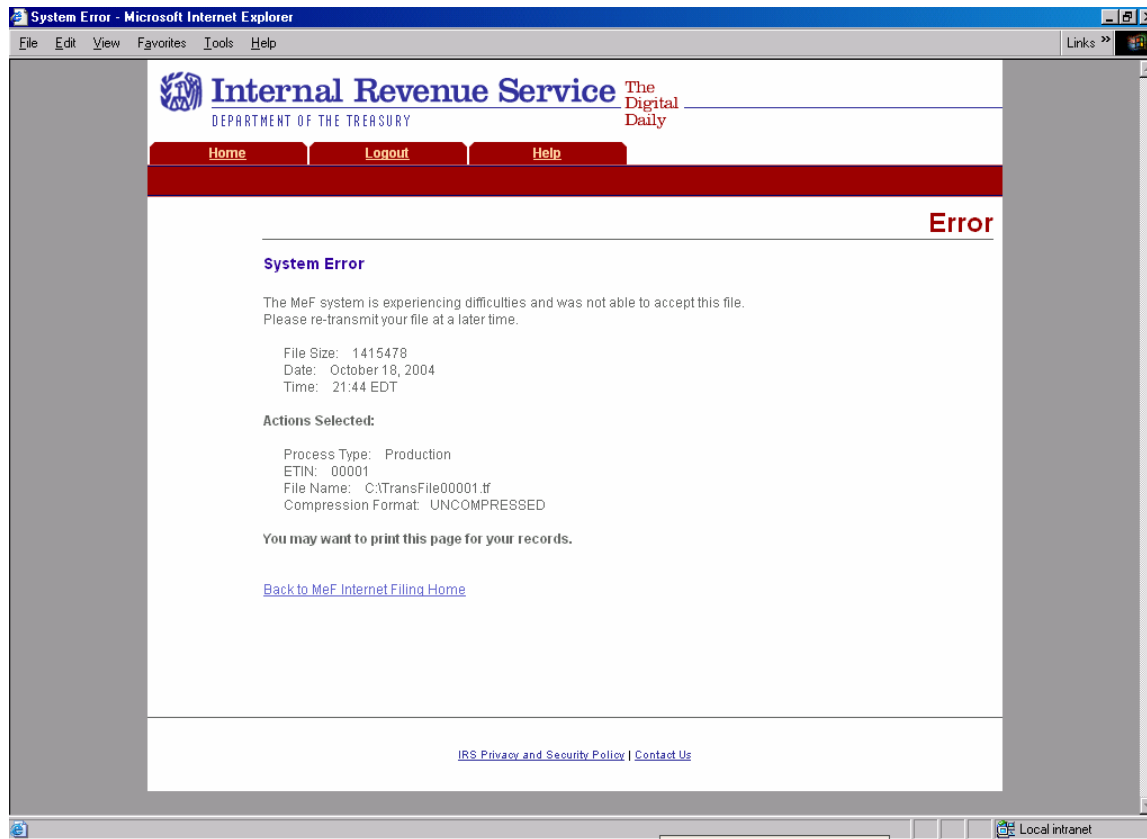


Figure 3.19 - System Error Page

Click the Help tab to access the MeF Internet Filing Help page. This page provides the phone numbers to the IRS website and the e-Help Desk in addition to the MeF publication names and phone numbers.

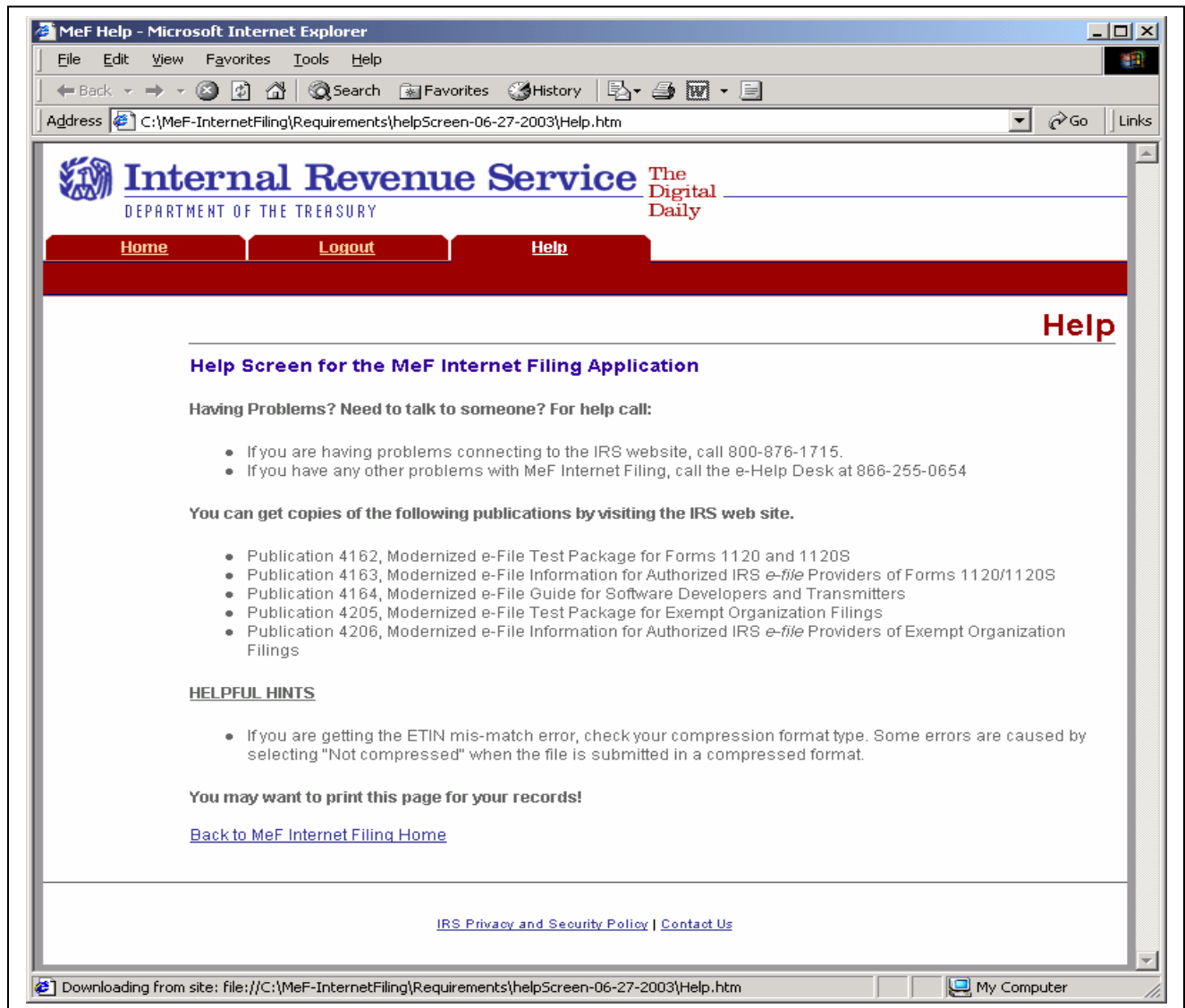


Figure 3.20 – Help Screen for the MeF Internet Filing Application

3.2.5 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
Mozilla 1.3	Yes	Yes	Yes
IE 5.5	No	Yes	Yes

3.3 Detecting Viruses in *e-file* Transmissions for 2004

3.3.1 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.

3.3.1.1 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

3.3.2 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:

- 1) The transmission will be rejected and an error screen with the message “Virus Detected” will be displayed.
- 2) The session will be terminated.
- 3) 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 3.2.4, Figure 3.16, which shows the error screen that will be displayed.

4 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.

4.1 Business Rules (Categories/Severity)

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

<i>Identifier</i>	<i>Rule Type</i>
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 two 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.

5. **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.

4.2 Validating Transmission File

Once the transmission file is received from EMS or the Internet, 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 Header (highlighted in green) and Manifest (highlighted in yellow) validation. Next the transmission header and manifest are validated. The transmission header provides some summary information about the file, such as transmission 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 return count, ReturnID of each return in the transmission file and electronic postmark, if applicable.

Transmission Header and Transmission Manifest

Figure 4.1

```
<?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 1120x Schema - Content models for the transmission header, origin headers, base
    return header and acknowledgement</Description>
  <TaxYear>2004</TaxYear>
  <MaturityLevel>Initial Draft</MaturityLevel>
  <ReleaseDate>August 30, 2004</ReleaseDate>
  </xsd:documentation>
  </xsd:annotation>
- <xsd:include schemaLocation="efileTypes.xsd" />
- <!--
  TRANSMISSION FILE SOAP HEADER - TRANSMISSION HEA
  DER
  <xsd:element name="TransmissionHeader" type="TransmissionHeaderType" />
- <xsd:complexType name="TransmissionHeaderType">
- <xsd:sequence>
- <xsd:element name="TransmissionId" type="IdType">
- <xsd:annotation>
  <xsd:documentation>Must be unique for the transmitter for the tax year</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="Timestamp" type="TimestampType" minOccurs="0">
- <xsd:annotation>
  <xsd:documentation>The time stamp at the time of transmission.</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="Transmitter">
- <xsd:complexType>
- <xsd:sequence>
- <xsd:element name="ETIN" type="ETINType">
- <xsd:annotation>
  <xsd:documentation>The ETIN of the transmitter</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="ProcessType">
- <xsd:simpleType>
- <xsd:restriction base="StringType">
- <xsd:enumeration value="T">
- <xsd:annotation>
  <xsd:documentation>Test</xsd:documentation>
  </xsd:annotation>
  </xsd:enumeration>
- <xsd:enumeration value="P">
- <xsd:annotation>
  <xsd:documentation>Production</xsd:documentation>
  </xsd:annotation>
  </xsd:enumeration>
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:element>
  </xsd:sequence>
- <xsd:attribute name="transmissionVersion" type="StringType" use="required" fixed="1.0">
```

```
- <xsd:annotation>  
  <xsd:documentation>Transmission Version</xsd:documentation>  
  </xsd:annotation>  
  </xsd:attribute>  
</xsd:complexType>
```

TRANSMISSION FILE SOAP BODY - TRANSMISSION MANIFEST

```

- <xsd:element name="TransmissionManifest" type="TransmissionManifestType">
- <xsd:annotation>
- <xsd:documentation>A list of all items in the transmission</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:complexType name="TransmissionManifestType">
- <xsd:sequence>
- <xsd:element name="Reference" minOccurs="0" maxOccurs="unbounded">
- <xsd:complexType>
- <xsd:attribute name="contentLocation" use="required">
- <xsd:annotation>
  <xsd:documentation>Must match the Content-Location MIME header and the ReturnId for the
    reference</xsd:documentation>
  </xsd:annotation>
- <xsd:simpleType>
- <xsd:restriction base="URIType">
  <xsd:maxLength value="20" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:attribute>
- <xsd:attribute name="electronicPostmark" type="TimestampType" use="optional">
- <xsd:annotation>
  <xsd:documentation>The Electronic Postmark for the reference as provided by the
    transmitter</xsd:documentation>
  </xsd:annotation>
  </xsd:attribute>
  </xsd:sequence>
- <xsd:attribute name="count" type="IntegerPosType" use="required">
- <xsd:annotation>
  <xsd:documentation>The number of references in the transmission</xsd:documentation>
  </xsd:annotation>
  </xsd:attribute>
</xsd:complexType>

```

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
T0000-900	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 Appendix A, “*Composing the Transmission File and Return Data for the Modernized e-File System - An Overview*”.

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.

4.3 Validating Tax Returns

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

4.3.1 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
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990-EZ, 990-PF, 1120-POL, 8868, 7004
X0000-013	The "Content-Location" MIME header values must be unique within the return.	Duplicate Condition	Reject And Stop	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, “*Composing the Transmission File and Return Data for the Modernized e-file System - An Overview*”.

4.3.2 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. Once all the returns in the transmission file have been validated against the schemas and business rules, acknowledgement records are generated.

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

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

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 Acknowledgement Files

This section describes how acknowledgement files will be generated for transmissions and returns, and how they can be retrieved through EMS or the Internet. If the transmission rejects, no further return validations will be performed and a reject transmission acknowledgement will be generated. If the transmission is accepted, the MeF will continue validating the returns and will generate an acknowledgement record for each return.

5.1 Generating Acknowledgement Files

Once the transmission file is received, the MeF system validates the transmission file and creates an acknowledgement file within 24 hours. During 2004 processing, many acknowledgements were returned within 2-3 minutes, depending on the size of the transmission file. If the transmission is rejected, processing is stopped and no return validation will be done. The transmission acknowledgement will indicate the transmission errors that were found during the validation of the transmission. 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

Figure 5.1

```
ACKNOWLEDGEMENT FILE SOAP ATTACHMENT -
ACKNOWLEDGEMENT
<xsd:element name="TransmissionAcknowledgement"
  type="TransmissionAcknowledgementType" />
- <xsd:complexType name="TransmissionAcknowledgementType">
- <xsd:sequence>
  <xsd:element name="TransmissionId" type="IdType" minOccurs="0" />
  <xsd:element name="TransmissionTimestamp" type="TimestampType" minOccurs="0"
  />
  <xsd:element name="TransmissionStatus" type="StatusType" />
  <xsd:element ref="Errors" minOccurs="0" />
  <xsd:element name="GTXKey" type="GTXKeyType" />
  <xsd:element name="GTXKeyOfOriginalDuplicated" type="GTXKeyType" minOccurs="0"
  />
- <!--
  GTX key of Original Transmission that was Duplicated
  </xsd:sequence>
- <xsd:attribute name="transmissionVersion" type="StringType" use="optional"
  fixed="1.0">
- <xsd:annotation>
  <xsd:documentation>Transmission Version</xsd:documentation>
  </xsd:annotation>
  </xsd:attribute>
</xsd:complexType>
```

If the transmission is rejected, there will only be a transmission acknowledgement. If the transmission is accepted, the MeF system will continue the validation of returns within the transmission. One acknowledgement record is generated for each return in the transmission file. The return acknowledgement will include the return 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

Figure 5.2

Return Acknowledgement

```
<xsd:element name="ReturnAcknowledgement" type="ReturnAcknowledgementType" />
- <xsd:complexType name="ReturnAcknowledgementType">
- <xsd:sequence>
  <xsd:element name="ReturnId" type="ReturnIdType" minOccurs="0" />
  <xsd:element name="FilerEIN" type="EINType" minOccurs="0" />
  <xsd:element name="ReturnType" type="StringType" minOccurs="0" />
  <xsd:element name="FilingTypeDescription" type="StringType" minOccurs="0" />
  <xsd:element name="TaxPeriodEndDate" type="DateType" minOccurs="0" />
  <xsd:element name="TaxYear" type="YearType" minOccurs="0" />
  <xsd:element name="ReturnStatus" type="StatusType" />
  <xsd:element name="CompletedValidation" type="StringType" />
  <xsd:element name="PaymentIndicator" type="PaymentIndicatorType" minOccurs="0" />
  <xsd:element ref="Errors" minOccurs="0" />
</xsd:sequence>
- <xsd:attribute name="returnVersion" type="StringType" use="optional">
- <xsd:annotation>
  <xsd:documentation>Return Version</xsd:documentation>
</xsd:annotation>
</xsd:attribute>
- <xsd:attribute name="validatingSchemaVersion" type="StringType" use="optional">
- <xsd:annotation>
  <xsd:documentation>Validating Schema Version</xsd:documentation>
</xsd:annotation>
</xsd:attribute>
- <!--
```


Return Version

- <!--

Validating Schema Version

</xsd:complexType>

- <!--

Status Type

```
- <xsd:simpleType name="StatusType">
- <xsd:restriction base="StringType">
- <xsd:enumeration value="A">
- <xsd:annotation>
- <xsd:documentation>Accepted</xsd:documentation>
- </xsd:annotation>
- </xsd:enumeration>
- <xsd:enumeration value="R">
- <xsd:annotation>
- <xsd:documentation>Rejected</xsd:documentation>
- </xsd:annotation>
- </xsd:enumeration>
- </xsd:restriction>
- </xsd:simpleType>
- <!--
```

Payment Indicator Type

```
- <xsd:simpleType name="PaymentIndicatorType">
- <xsd:restriction base="StringType">
- <xsd:enumeration value="Payment Request Received" />
- </xsd:restriction>
- </xsd:simpleType>
- <!--
```

Errors

```
- <xsd:element name="Errors">
- <xsd:complexType>
- <xsd:sequence>
- <xsd:element name="Error" maxOccurs="unbounded">
- <xsd:complexType>
- <xsd:sequence>
- <xsd:element name="XPath" type="StringType" minOccurs="0">
- <xsd:annotation>
- <xsd:documentation>The XPath expression indicating the full path from the root to the
  error element or attribute</xsd:documentation>
- </xsd:annotation>
- </xsd:element>
- <xsd:element name="ErrorCategory" type="StringType" />
- <xsd:element name="ErrorMessage" type="StringType" />
- <xsd:element name="RuleNumber" type="StringType" />
- <xsd:element name="Severity" type="StringType" />
- <xsd:element name="DataValue" type="StringType" minOccurs="0" />
- </xsd:sequence>
- <xsd:attribute name="errorId" use="required">
- <xsd:simpleType>
- <xsd:restriction base="IntegerPosType">
```

```

<xsd:totalDigits value="6" />
  </xsd:restriction>
</xsd:simpleType>
</xsd:attribute>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
<xsd:attribute name="errorCount" type="IntegerNNType" use="required" />
</xsd:complexType>
</xsd:element>
</xsd:schema>

```

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

The acknowledgement records are then placed in an acknowledgement file. The acknowledgement file contains the transmission acknowledgement and, if the transmission is accepted, an acknowledgement record for each return in the transmission file. Both the acknowledgement records and acknowledgement files follow XML format and adhere to the IRS schema definitions.

Once the acknowledgement file is created, it is posted to the appropriate location based on the portal through which the corresponding transmission was received:

- If the corresponding transmission file was received through the EMS, the acknowledgement file is placed back on EMS to be retrieved.
- If the corresponding transmission file was received through the Internet, the acknowledgement file is placed on the Secure Object Repository (SOR) to be retrieved through the Internet.

Please note that the acknowledgement file for an extension will contain additional information on the type of form for which the extension was accepted or rejected.

5.2 Retrieving the Acknowledgement File from EMS

If the transmission was received through EMS, the MeF system will return the acknowledgement file to the EMS server. EMS will then place 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 will check to see if there are any acknowledgement files for the transmitter to pick up. If there are acknowledgement files to be picked up, EMS will indicate 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 will be required to pick up any acknowledgement files before they will be 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>.

5.3 Retrieving the Acknowledgement through the Internet

The following section describes the procedure for retrieving an acknowledgement through the Internet. The authorized transmitter uses the MeF 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.

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:

5.3.1 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* option on the irs.gov website.

Internal Revenue Service IRS.gov
DEPARTMENT OF THE TREASURY

Accessibility | Tax Stats | About IRS | Careers | FOIA | The Newsroom | Site Map | Español | Help 10.21.2004
IRS Keyword:

Search IRS Site for:

[Advanced Search](#)

Search Forms and Publications for:

[Tips for successful searching](#)
[Forms and Publications](#)

Recent Changes May Lower Your 2004 Taxes
Some recent tax law changes will affect the 2004 returns. Taxpayers with a refundable Child Tax Credit, educators' deduction, clean fuel vehicle deduction or combat pay may benefit. Will you be one of them?

Disaster Area Tax Relief
The IRS frequently extends deadlines for Presidential Disaster Areas and helps taxpayers with losses get fast refunds.

Don't Pay Too Much Tax — or Too Little
Avoid unwelcome surprises next year. Check your 2004 tax payments now.

IRS Criminal Investigation (CI)
Some people bend the tax law — others break it. CI's job is to pursue the lawbreakers.

- EFTPS**
Electronic payment options.
- Where's My Refund?**
It's easy, quick and secure.
- e-file**
Online options -- fast, free

[Business Opportunities](#) | [Contact Us](#) | [Important Links](#) | [IRS Privacy Policy](#) | [Taxpayer Advocate](#)

Figure 5.3 - irs.gov Web Site

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

Figure 5.4 – *e-file* Landing Page

Step 3: Click the Modernized e-file MeF Program and e-services link.

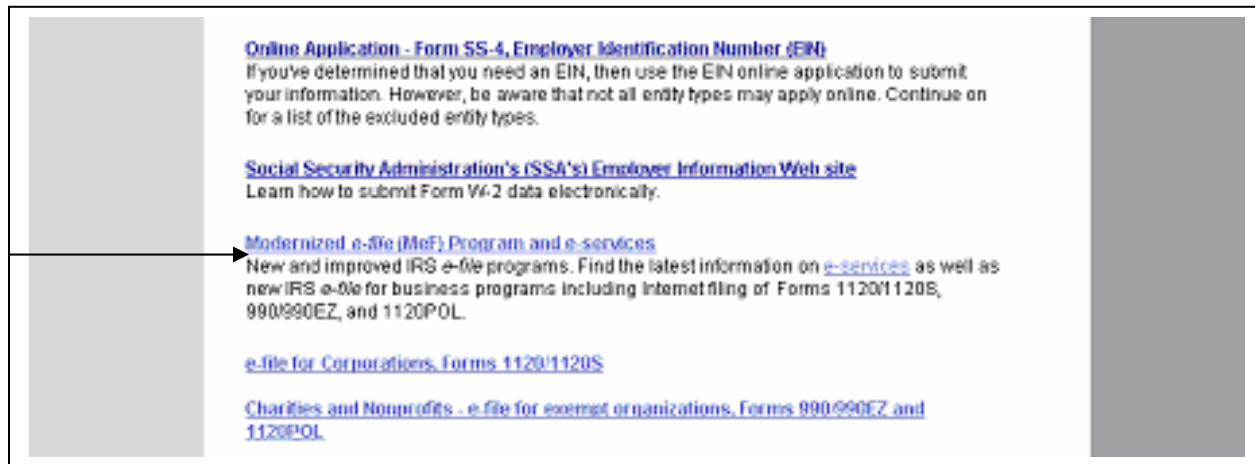


Figure 5.5 - irs.gov Website with Modernized e-file Program and e-services Link

Step 4: Click the Modernized e-file MeF Internet Filing link.

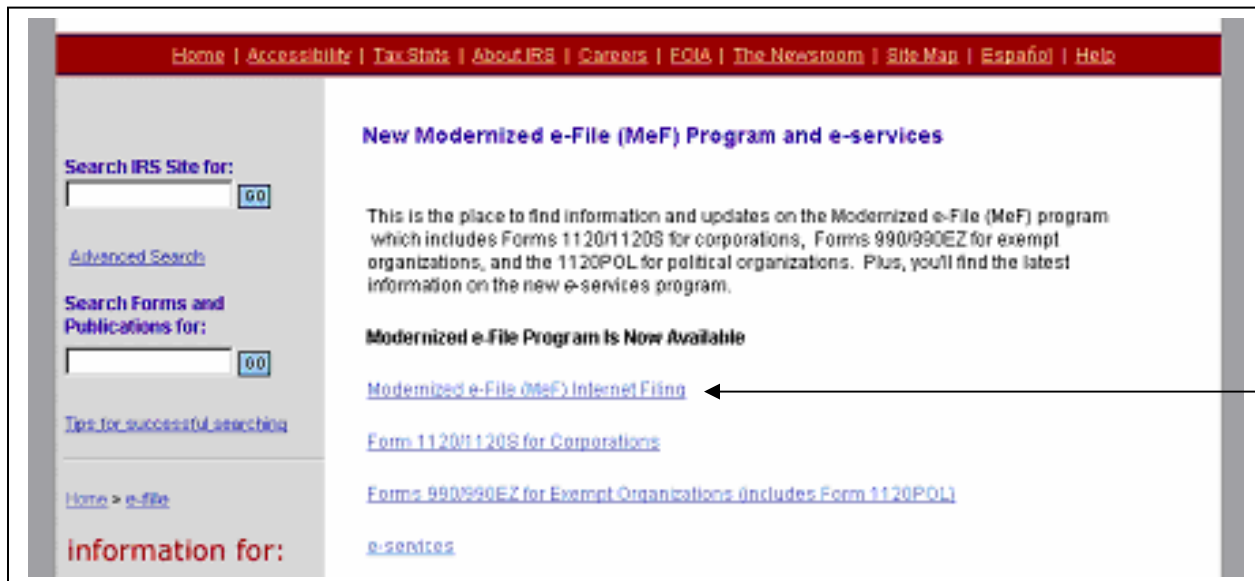


Figure 5.6 - irs.gov Website with MeF Internet Filing Link

Step 5: Click the MeF Internet Filing link to Login.

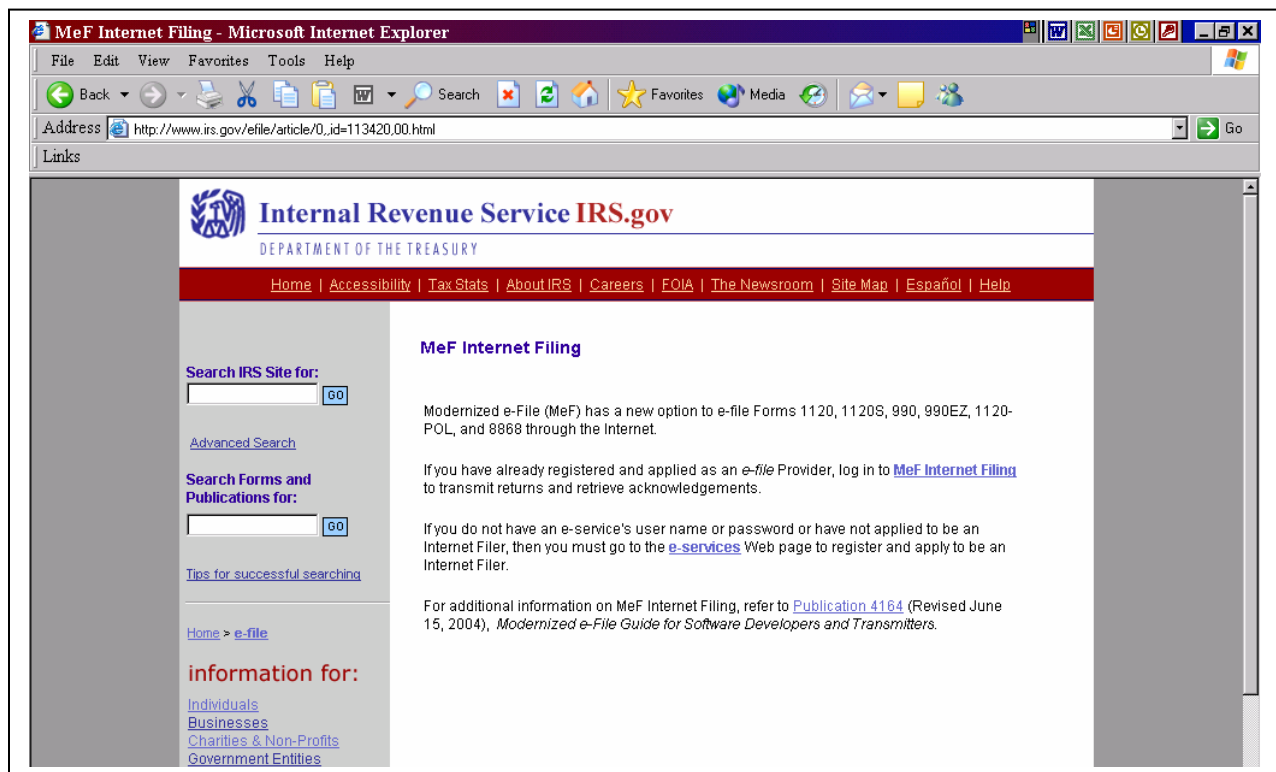


Figure 5.7 - irs.gov MeF Internet Filing Landing Page

Step 6: Read the security alert. Click the OK button in the Security Alert dialogue box to access the MeF Internet Filing Login screen.

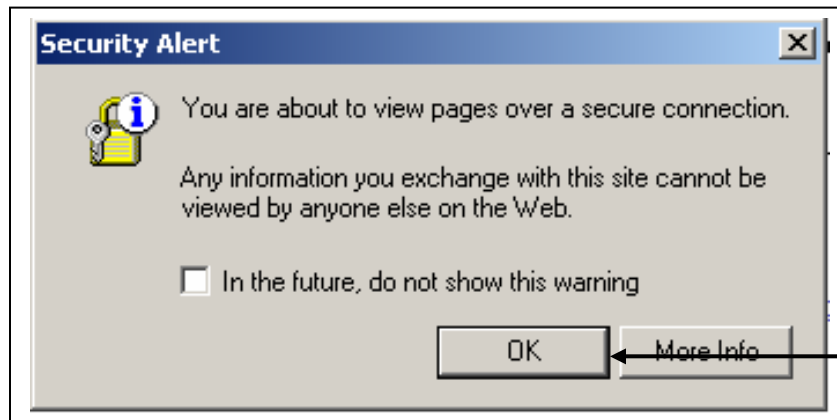


Figure 5.8 - irs.gov Security Alert

Step 7: Enter your e-services Username and Password to receive authentication as an authorized Transmitter.

The screenshot shows a Microsoft Internet Explorer browser window with the title "Login - Microsoft Internet Explorer". The address bar displays the URL: https://la.dev.vde.nc.no.irs.gov/pub/rup_login/?TYPE=33554432&REALMOID=06-3db55d7c-ac0e-0033-0000-6bdd00006bdd&GUID=&SMAU. The main content area features the Internal Revenue Service logo and the text "Internal Revenue Service The Digital Daily" and "DEPARTMENT OF THE TREASURY". A navigation bar includes links: Home | Tax Stats | About IRS | Careers | FOIA | The Newsroom | Accessibility | Site Map | Español | Help. Below this, a breadcrumb trail reads: IRS Home > Tax Professionals > Login. A "Login" link is positioned on the right. The login form consists of two input fields: "Username" with the text "ifauser1" and "Password" with masked characters. A link "Not registered? Register here" is located below the password field. A section titled "FORGOT YOUR PASSWORD?" contains a paragraph of text and a link "click here". A "WARNING!" section follows, detailing the official nature of the system and the consequences of unauthorized use. At the bottom of the warning, there are two buttons: "I Accept" and "I Do Not Accept", with an arrow pointing from the warning text to the "I Accept" button. At the very bottom, there are links for "e-services Privacy Policy", "Taxpayer Advocate", and "Contact Us". The status bar at the bottom right indicates "Local intranet".

Figure 5.9 – e-services Login Screen

Step 8: 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.

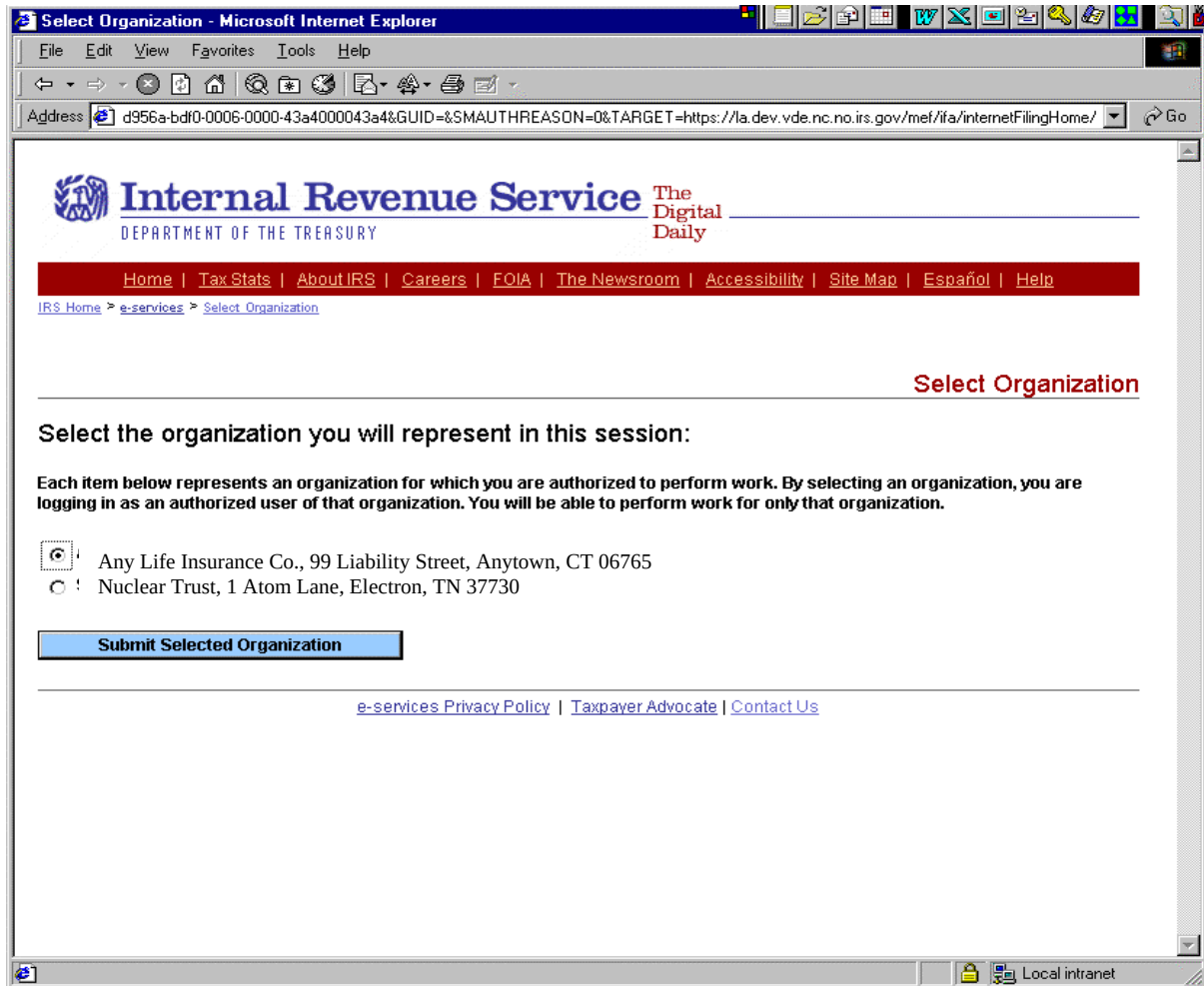


Figure 5.10 - Organization Selection Screen

5.3.2 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.

Step 9: Select the “Retrieve Production Acknowledgement” or “Retrieve Test Acknowledgement” file link, as appropriate.

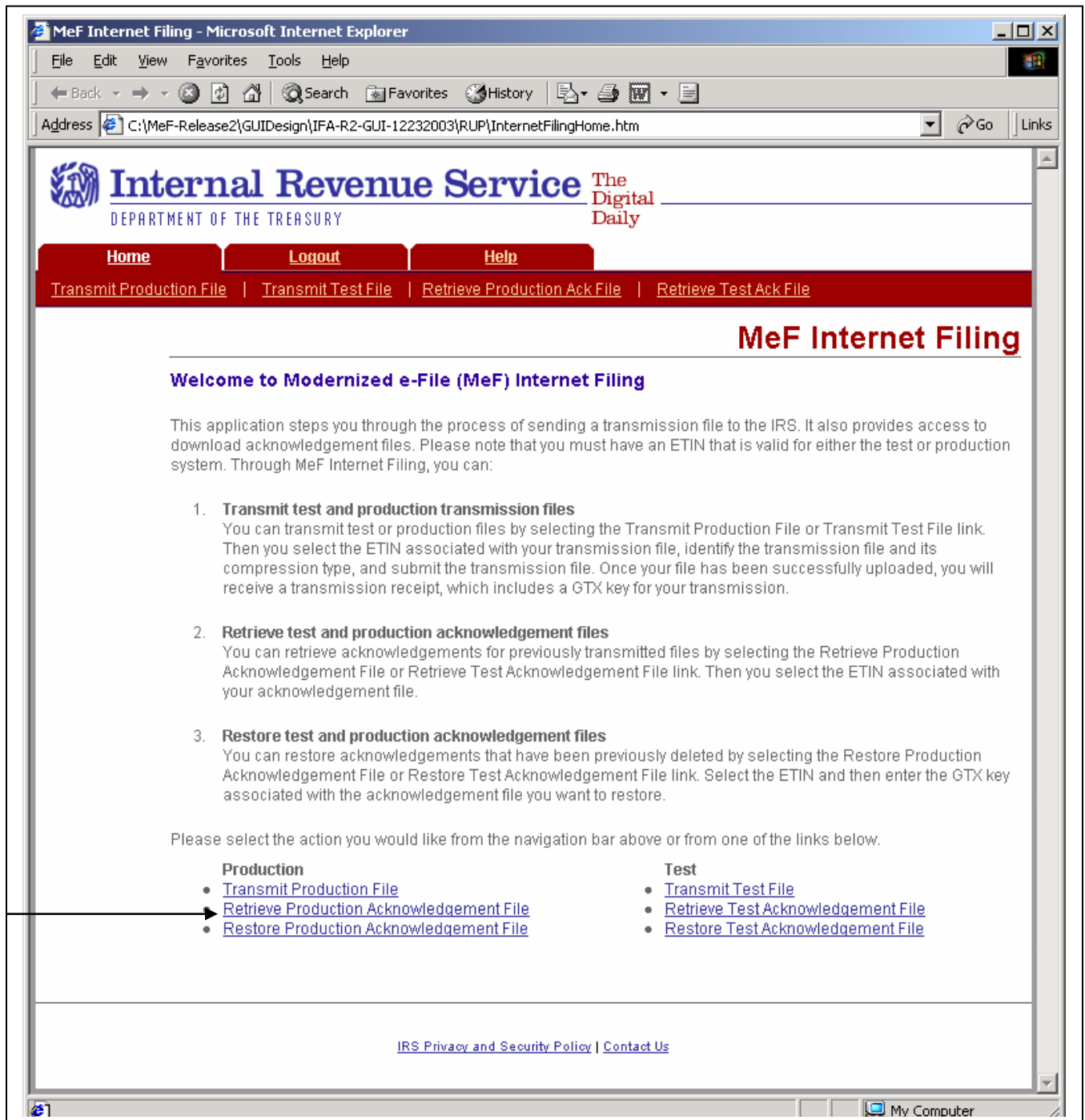


Figure 5.11 - MeF Internet Filing Home Page

The organization for which you are retrieving an acknowledgement file may have multiple ETINs. The screen below is displayed if you selected “Retrieve Production Acknowledgement File”.

Step 10: Select the ETIN that applies to this retrieval.

The screenshot shows a web browser window titled "Retrieve Production Acknowledgement File - Microsoft Internet Explorer". The page is the Internal Revenue Service (IRS) website, featuring the IRS logo and the text "Internal Revenue Service DEPARTMENT OF THE TREASURY". A navigation bar includes links for "Home", "Logout", and "Help". Below this, there are links for "Transmit Production File", "Transmit Test File", "Retrieve Production Ack File", and "Retrieve Test Ack File". The main heading is "Select ETIN for Production Acknowledgement File". Underneath, it says "Select ETIN" and provides instructions: "The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN that you would like to retrieve an acknowledgement file for and press the Continue button." A section titled "Choose an ETIN" contains three radio buttons with labels "00011", "00012", and "00013". The "00011" option is selected. A blue "Continue" button is positioned below the radio buttons. At the bottom of the page, there are links for "IRS Privacy and Security Policy" and "Contact Us". The browser's status bar at the bottom indicates "Local intranet".

Figure 5.12 - Select ETIN for Production Acknowledgement File Page

If the system does not find any associated ETINs, then the following error message will be displayed. 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.

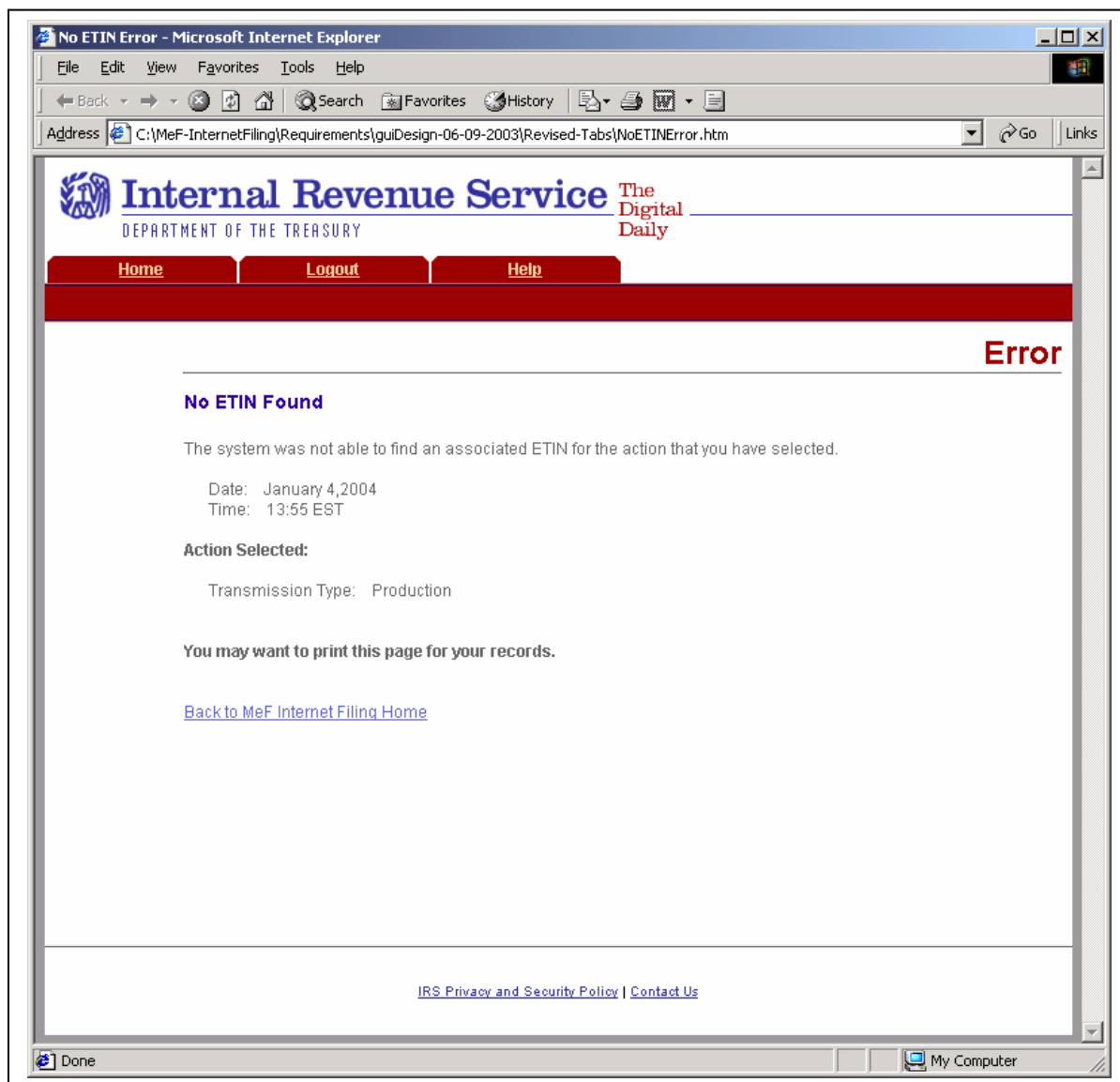


Figure 5.13 – No ETIN Found Error Page

Step 11: After you select the ETIN you are representing in this session, download the acknowledgement file(s) through the following steps:

1. To download all acknowledgements not previously downloaded, click the “Download All Attachments” link. This enables you to download all acknowledgement files in the mailbox associated with the ETIN with a single request. You will receive one compressed and concatenated acknowledgement file that includes all of the acknowledgements not previously downloaded.
2. To download a single acknowledgement, click the line of the desired acknowledgement.

The subject of the mail item for the acknowledgement file is the GTX Key followed by the ETIN.

Internal Revenue Service
DEPARTMENT OF THE TREASURY

Home | Tax Stats | About IRS | Careers | FOIA | The Newsroom | Accessibility | Site Map | Español | Help

> IRS Home > Inbox

Inbox

(MEF)
Number of messages: 5
ETIN: 00011

[Check for new mail](#) (last checked: Tue Oct 05 16:25:35 EDT 2004)
Click the column header to sort the column
[Download All attachments](#)

Date		Subject	Status	Action	Req Num
08-SEP-2004	0	B20040908155318.3150	L	Read View Info	0
02-SEP-2004	0	B20040902152712.7510	L	Read View Info	0
02-SEP-2004	0	B20040902092206.7490	L	Read View Info	0
02-SEP-2004	0	B20040901171410.0350	U	Read View Info	0
01-SEP-2004	0	B200409011102421.3021	U	Read View Info	0

**Print
Page**

Figure 5.14 – ETIN Mailbox

If you selected a single acknowledgement, the following screen appears. Click the “Download” link to download the acknowledgement. You can delete the acknowledgement by clicking Delete Message or return to the mailbox by clicking on Return to Inbox.

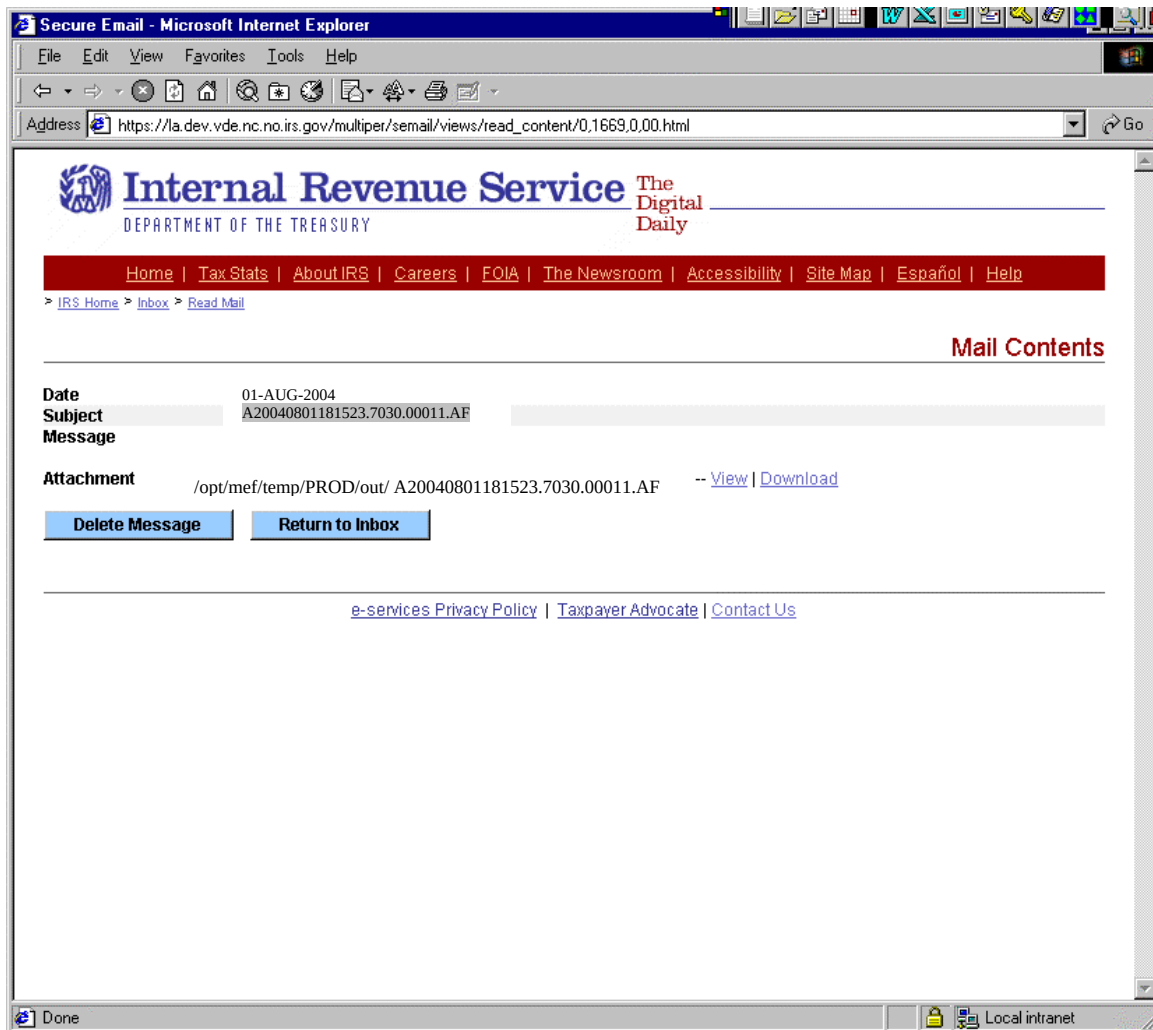


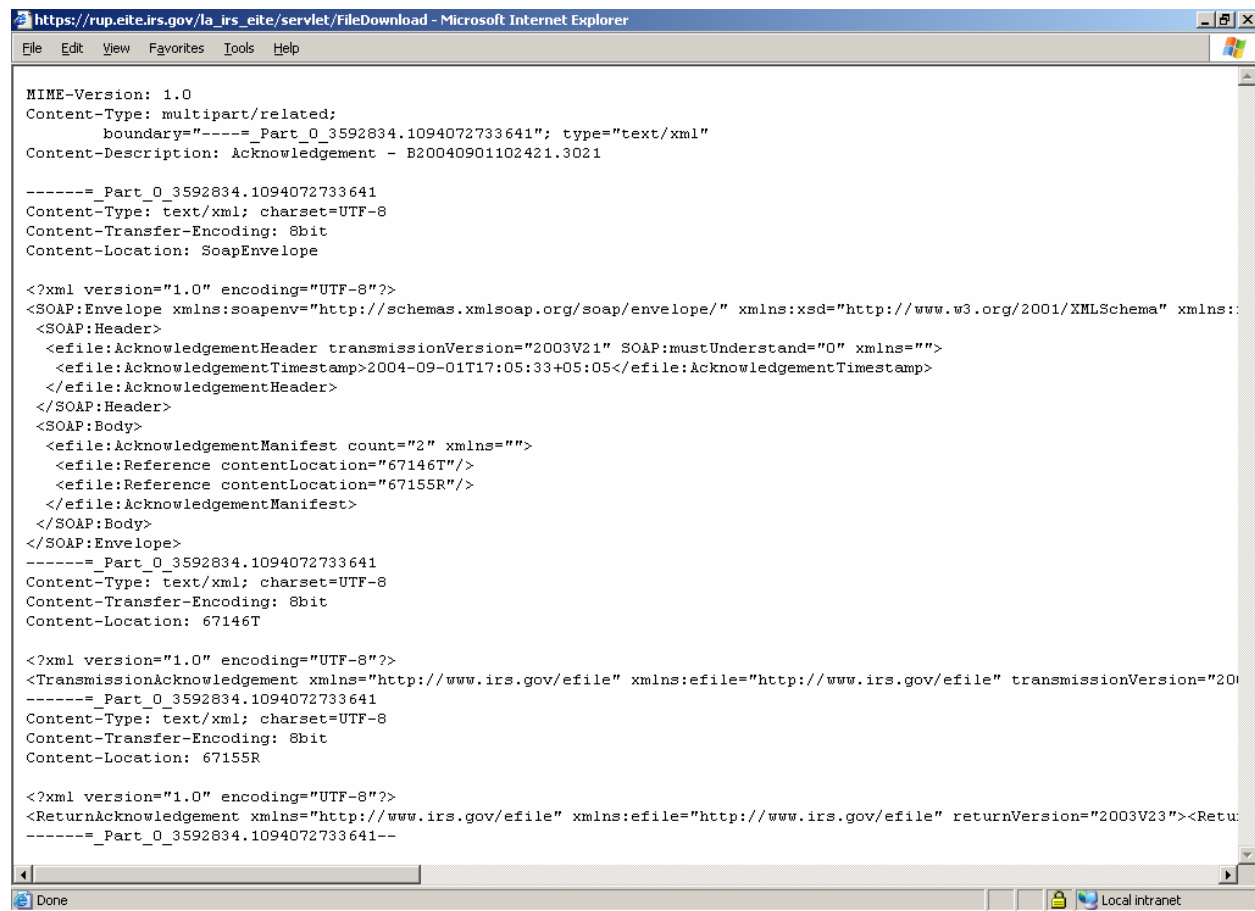
Figure 5.15 – Downloading the Acknowledgement – Mail Contents Page

Step 12: Once you click the “Download All Acknowledgements” or the “Download” link, the following screen prompts you to save the file onto your hard drive. One compressed and concatenated acknowledgement file will be generated and downloaded onto your local drive. Contact the e-Help Desk if you experience any problems with acknowledgement downloads.



Figure 5.16 – File Download Page

A MeF acknowledgement for an Internet transmission is shown below in [Figure 5.17](#).



[Figure 5.17](#) – MeF Acknowledgement

5.4 Restoring an Acknowledgement

The following section describes the procedure for restoring a test or production acknowledgement that has been deleted by the MeF Internet Filing Application. MeF will automatically delete the recovered acknowledgements 30 days after the date the acknowledgement file was restored in the SOR (Secure Object Repository).

To restore an acknowledgement, perform the following steps:

STEP 1. Click the “Restore Production Acknowledgement File” or the “Restore Test Acknowledgement File” link from the MeF Internet Filing Home page.

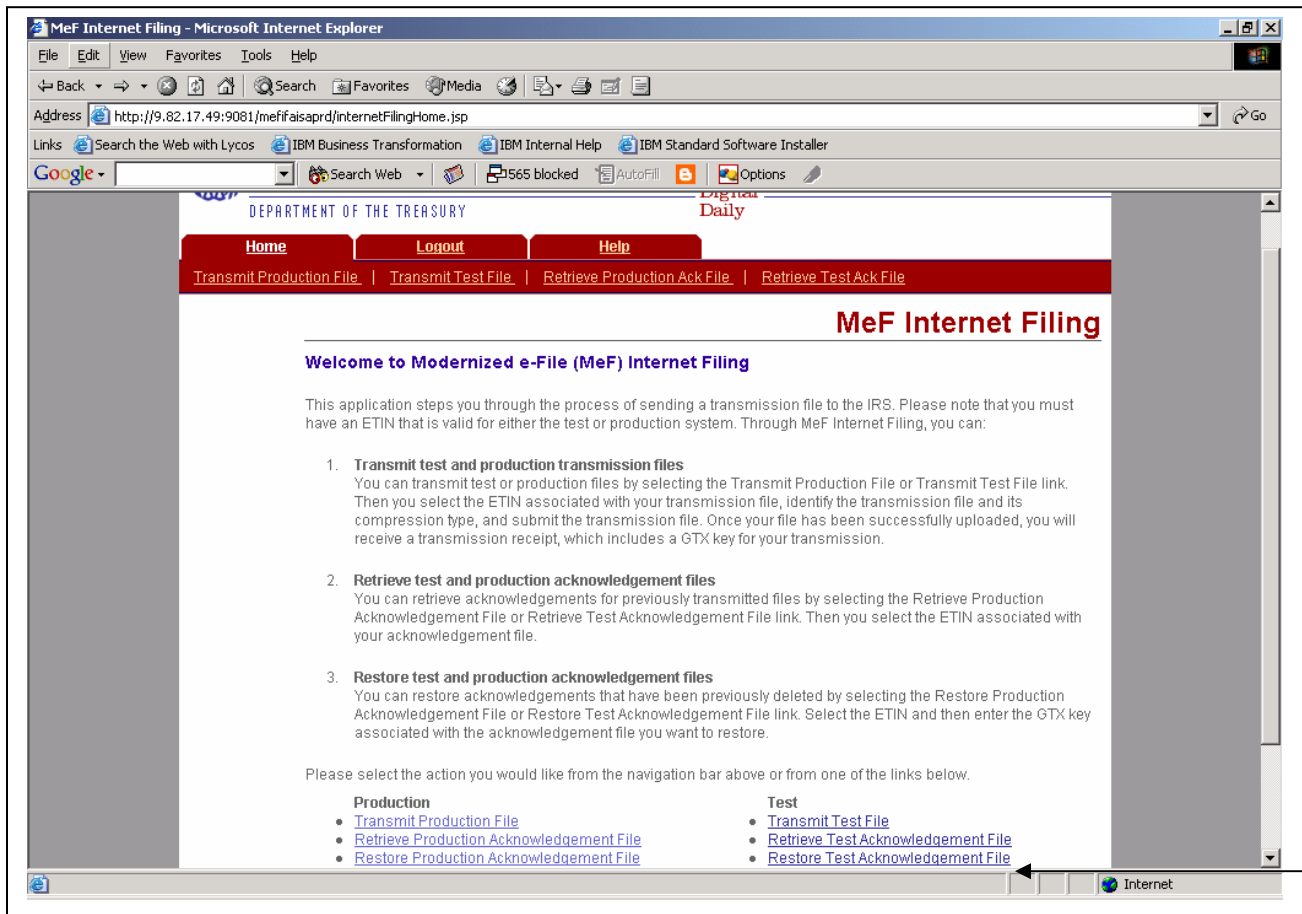


Figure 5.18 – MeF Internet Filing Home Page

The organization for which you are restoring an acknowledgement file may have multiple ETINs.- The screen below is displayed if you selected “Restore Production Acknowledgement File”.

STEP 2. Select the ETIN that corresponds to the acknowledgement you want to restore, and click on the “Continue” button.

The screenshot shows a web browser window titled "Select ETIN for Restore Production Acknowledgement - Microsoft Internet Explorer". The page header includes the Internal Revenue Service logo and the text "Internal Revenue Service The Digital Daily". Below the header is a navigation bar with links: "Home", "Logout", "Help", "Transmit Production File", "Transmit Test File", "Retrieve Production Ack File", and "Retrieve Test Ack File". The main content area is titled "Select ETIN for Restore Production Acknowledgement" and contains the following text: "Select ETIN", "The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN for the acknowledgement you want and press the Continue button.", and "Choose an ETIN". Below this text is a grid of radio buttons for selecting an ETIN. The first radio button, labeled "00011", is selected. The other radio buttons are labeled "00012", "00013", "00014", "00015", "00016", "00017", "00018", "00019", "00020", "00021", and "00022". Below the grid is a "Continue" button. At the bottom of the page, there is a link for "IRS Privacy and Security Policy | Contact Us".

Select ETIN for Restore Production Acknowledgement					
Select ETIN					
The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN for the acknowledgement you want and press the Continue button.					
Choose an ETIN ▶					
☒ 00011	☐ 00012	☐ 00013	☐ 00014	☐ 00015	☐ 00016
☐ 00017	☐ 00018	☐ 00019	☐ 00020	☐ 00021	☐ 00022
Continue					

Figure 5.19 - Select ETIN for Production Acknowledgement File Page

STEP 3. Enter the GTX Key associated with the acknowledgement file you want to recover and click on the “Restore” button.

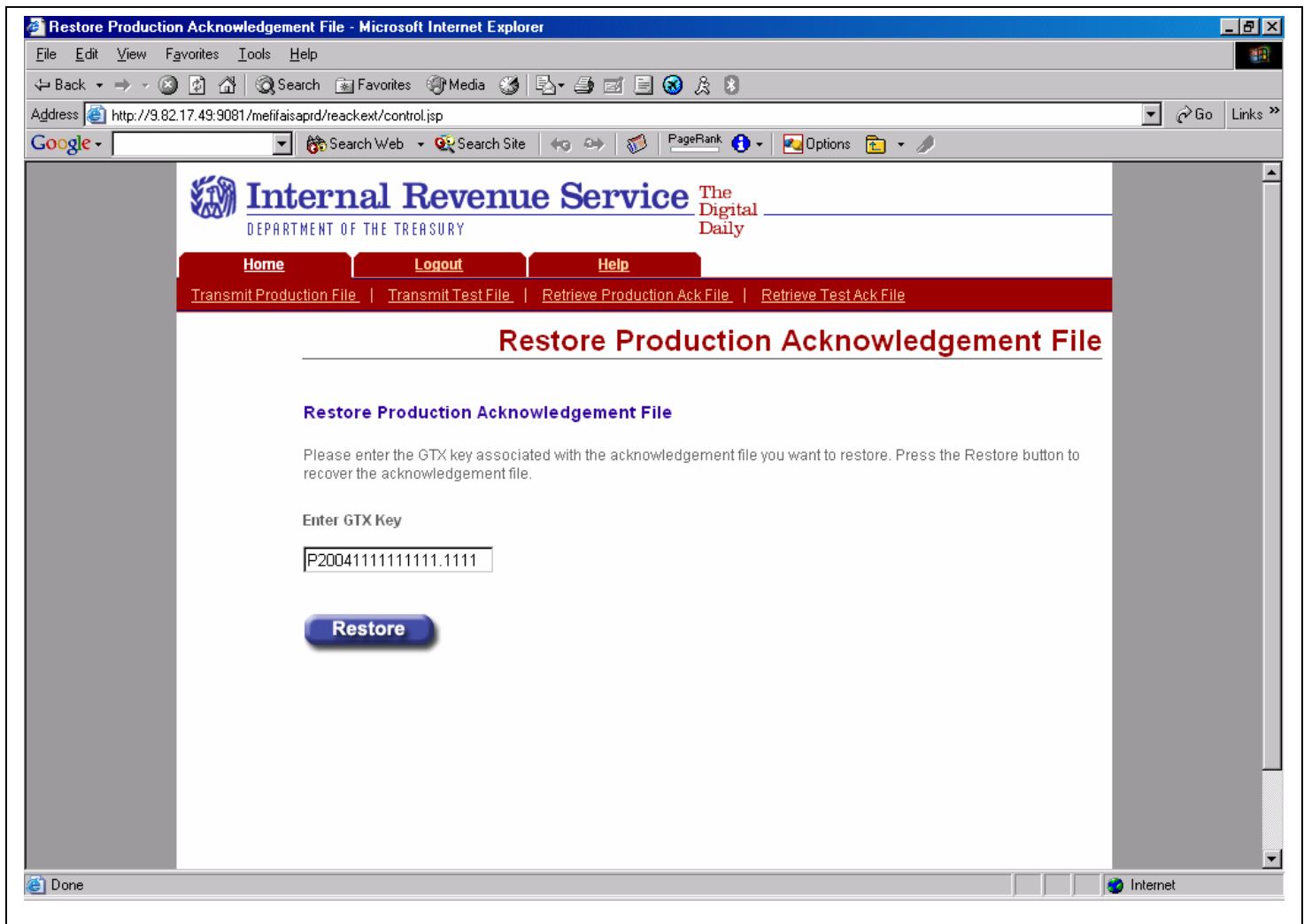


Figure 5.20 – Restore Production Acknowledgement File Page

STEP 4. Once the system successfully restores the acknowledgement file, the Restore Production Acknowledgement Receipt displays. At this point, your acknowledgement file should be available for download.

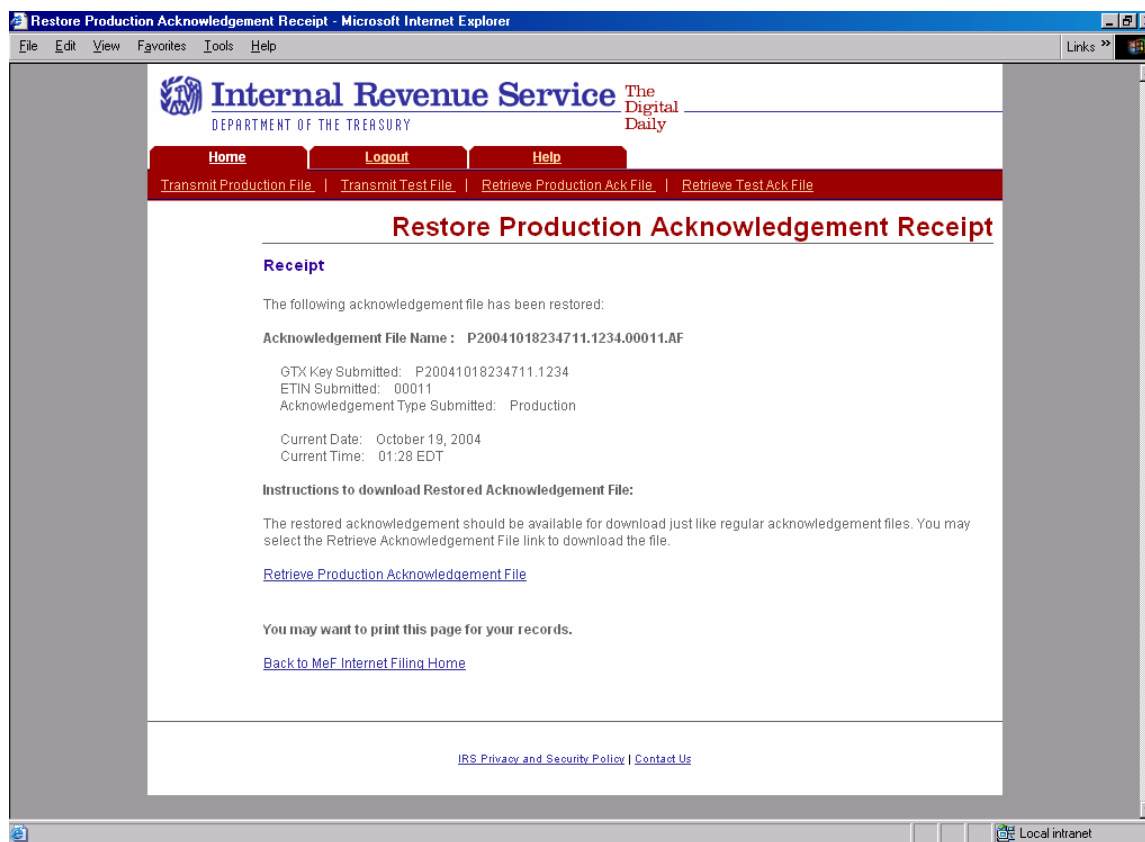
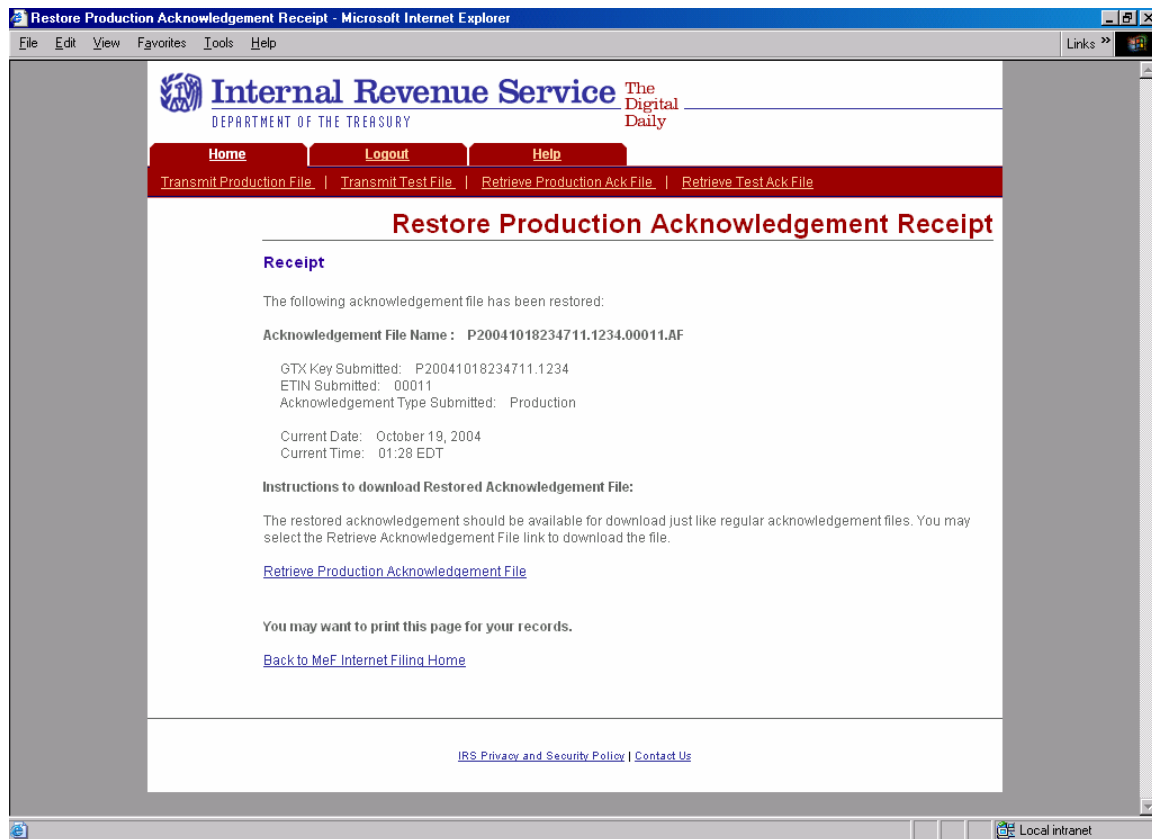


Figure 5.21 – Restore Acknowledgement Receipt Screen

STEP 5. You can download the acknowledgement file(s) through the following steps:

- o Click the “Retrieve Production Acknowledgement File” link to access the SOR. You will receive one compressed and concatenated acknowledgement file.
- o Click the line of the desired acknowledgement



**Print
Page**

Figure 5.22 – Restore Acknowledgement Receipt Screen

5.4.1 Restoring Acknowledgement Error Messages

Acknowledgement File Not Found for the GTX Key, ETIN, and Acknowledgement Type

In the event the system cannot find the GTX Key, ETIN, and Acknowledgement Type, the system displays the following error screen. Check the value for the GTX Key, Transmission ETIN, and the Acknowledgement Type to see if there is a mismatch.

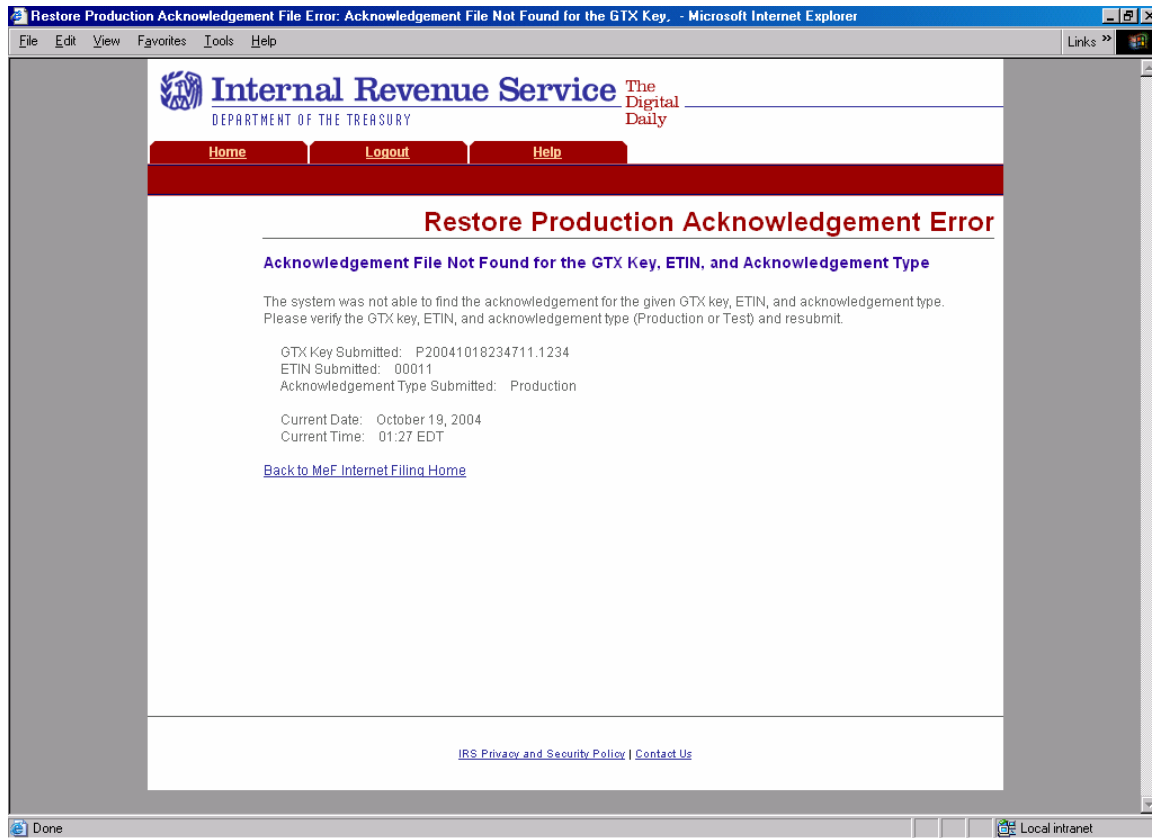


Figure 5.23– Acknowledgement File Not Found Error Page

Acknowledgement File Not Generated By Internet Filing

In the event the system was not able to find the acknowledgement file for the GTX Key, ETIN, and Acknowledgement Type you submitted, the system displays the following error screen.

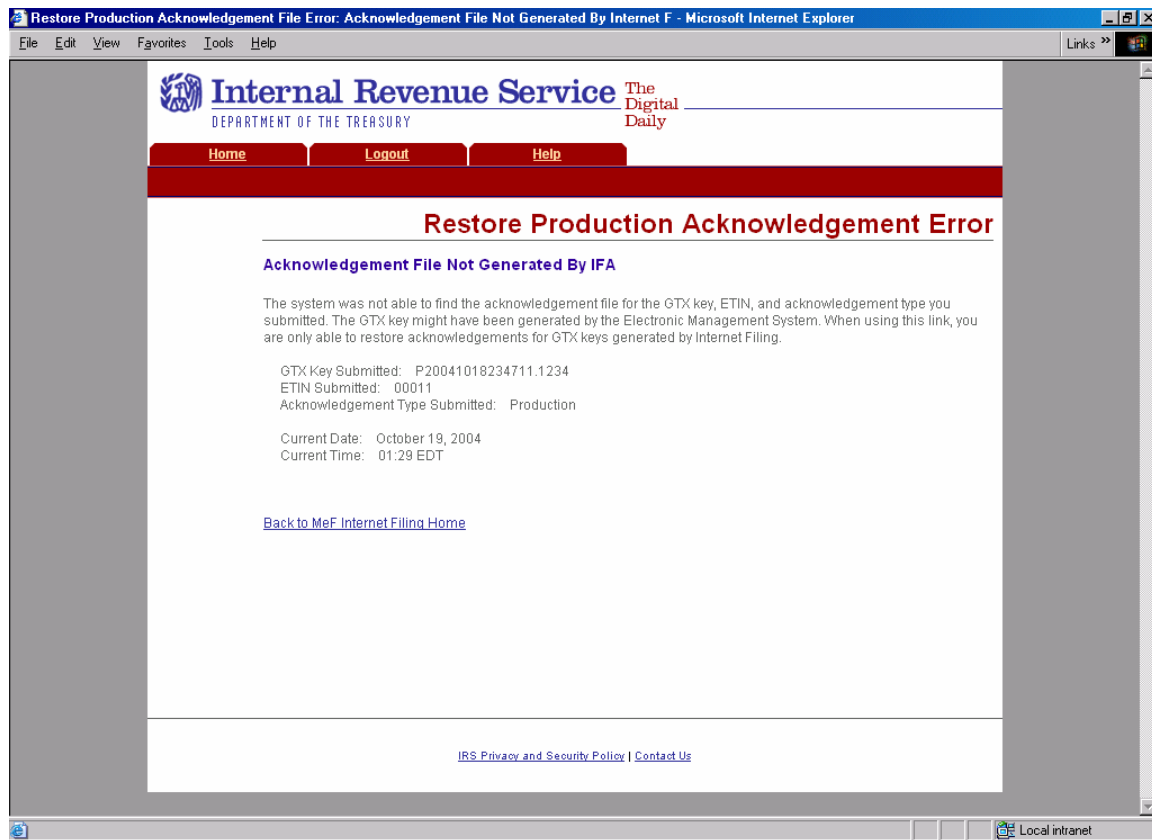


Figure 5.24 – Acknowledgement File Not Generated by IFA Page

System Error

In the event that the system encounters a problem and cannot restore the acknowledgement file, the system displays the following error message and asks the transmitter to resubmit their request again later. 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 to keep for reference.

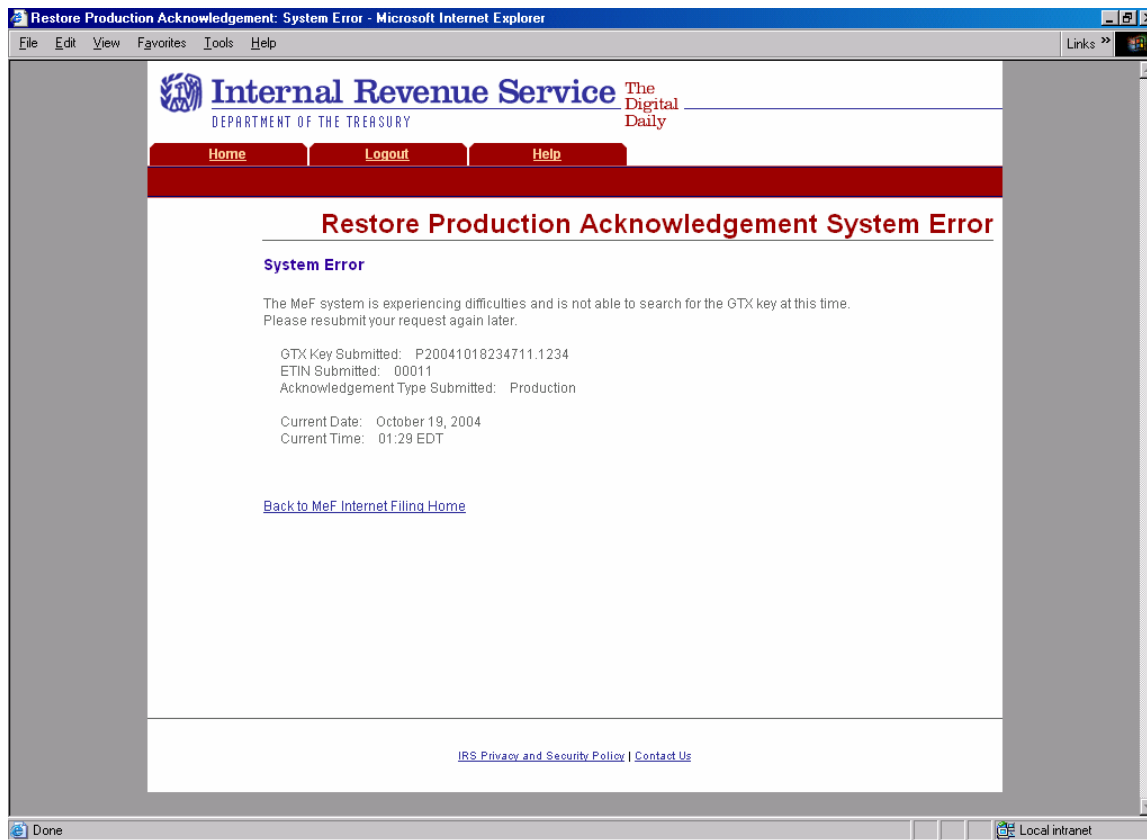


Figure 5.25 – System Error Page

No ETIN Found Error Page

If the system does not find any associated ETINs, then the following error message will be displayed. 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.

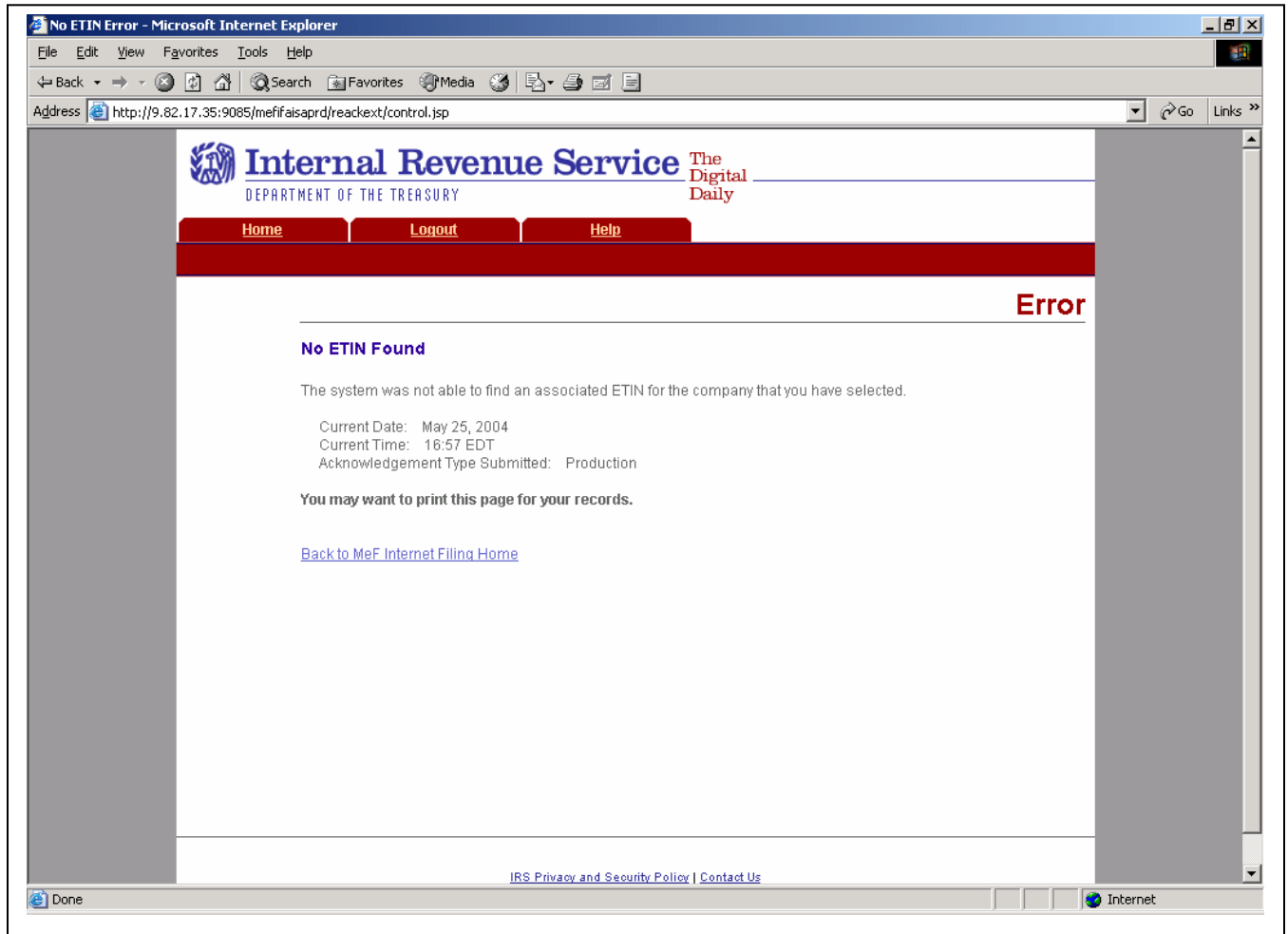


Figure 5.26 – No ETIN Found Error Page

6 Payment Options

6.1 Electronic Funds Withdrawal

The MeF Program will allow a taxpayer to pay the balance due on Form 1120/1120S/1120-POL/990-PF tax return or 7004/8868 extension 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 is electronically filed. Note that only the entire payment can be made for the balance due on Forms 7004 and 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 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.

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 6.1.](#))

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

IRS Corporate Payment Schema

Figure 6.1

```

<?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 Corporate
    Payment</Description>
  <TaxYear>2004</TaxYear>
  <MaturityLevel>Initial Draft</MaturityLevel>
  <ReleaseDate>August 30, 2004</ReleaseDate>
  </xsd:documentation>
  </xsd:annotation>
  <xsd:include schemaLocation="../../Common/efileTypes.xsd" />
- <!--
===== IRS Corporate Payment =====

- <xsd:element name="IRSCorporatePayment">
- <xsd:annotation>
  <xsd:documentation>IRS Corporate Payment</xsd:documentation>
  </xsd:annotation>
- <xsd:complexType>
- <xsd:complexContent>
- <xsd:extension base="IRSCorporatePaymentType">
- <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="IRSCorporatePayment">
- <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="IRSCorporatePaymentType">
- <xsd:annotation>
  <xsd:documentation>Content model for Corporate 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:

R0000-016	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	1120, 1120S, 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, 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-001	Taxpayer'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-002	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.	Incorrect Data	Reject	1120
FPYMT-003	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120S, Line 25.	Incorrect Data	Reject	1120S
FPYMT-004	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.	Incorrect Data	Reject	1120, 1120S, 1120-POL
FPYMT-007	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
FYPMT-008	"Payment Amount" in the IRS Payment Record must equal the amount on Form 8868, Part I Line 3c, "Balance Due".	Incorrect Data	Reject	8868
FYPMT-009	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120-POL, Line 24.	Incorrect Data	Reject	1120-POL
FYPMT-012	"Payment Amount" in the IRS Payment Record must equal the amount on Form 7004, Line 6 "Balance Due".	Incorrect Data	Reject	7004
FYPMT-013	The "Requested Payment Date" (in the IRS Payment Record) must be on or before the due date of the return to which the extension applies as specified in the Form 7004 Date Charts in Publication 4164.	Incorrect Data	Reject	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!

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/2005_credit_card_bulk_provider_requirements.doc

7 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: Form 7004 only has the Practitioner PIN option for the 2005 processing season.

7.1 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](http://www.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 7.1](#).

Return Header Schema

Figure 7.1

```
<?xml version="1.0" encoding="UTF-8" ?>
<xsd: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">
  <xsd:annotation>
  <xsd:documentation>
    <Description>IRS e-file Corporate Return Header</Description>
    <TaxYear>2004</TaxYear>
    <MaturityLevel>Initial Draft</MaturityLevel>
    <ReleaseDate>August 30, 2004</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>
    <xsd:element name="ReturnId" type="ReturnIdType" />
    <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>
    <xsd:element name="TaxPeriodEndDate" type="DateType" />
    <xsd:element name="DisasterRelief" type="LineExplanationType" minOccurs="0" />
    <xsd:element name="ISPSNumber" type="ISPSType" minOccurs="0" />
    <xsd:element name="PreparerFirm" minOccurs="0">
    <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="EIN" type="EINType" />
      <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>
    <xsd:element name="SoftwareId" type="SoftwareIdType" />
    <xsd:element name="SoftwareVersion" type="SoftwareVersionType" minOccurs="0" />
    <xsd:element name="MultipleSoftwarePackagesUsed" type="BooleanType" />
  </xsd:sequence>
  </xsd:complexType>
  </xsd:schema>
```

```

- <xsd:element name="Originator">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="EFIN" type="EFINType" />
  <xsd:element name="Type" type="OriginatorType" />
- <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>
- <!--
  Practitioner PIN
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
- <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>
- <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>
- <xsd:element name="ReturnType">
- <xsd:simpleType>
- <xsd:restriction base="StringType">
  <xsd:enumeration value="1120" />
  <xsd:enumeration value="1120S" />
  </xsd:restriction>
</xsd:simpleType>
</xsd:element>
  <xsd:element name="TaxPeriodBeginDate" type="DateType" />
- <xsd:element name="Filer">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="EIN" type="EINType" />
  <xsd:element name="Name" type="BusinessNameType" />
  <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>
- <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>
- <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>
</xsd:complexType>
</xsd:element>
- <!--

```

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-EZ, 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](http://www.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!

7.2 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 2.1.6 and 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](http://www.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](http://www.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 Electronic Signature Specifications

8.1 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).
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. To revoke a 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 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, call this number to cancel the scheduled payment. You may also call this number to inquire about the status of an EFW payment. You will need the Employer Identification Number, the payment amount, and the bank account number.
5. 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.

8.2 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 2004 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)

The Form 7004 electronic application for extension signed by the Practitioner PIN method must contain the following text.

Perjury Statement

Under penalties of perjury, I declare that I am an officer or agent of the above corporation and that I have examined a copy of the corporation's application for extension of time to file its tax return 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 application for extension to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, and (b) the reason for any delay in processing the application.

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 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 am signing this Extension and Electronic Funds Withdrawal Consent, if applicable, 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 2004 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 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 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 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)

9 Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return

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

Starting in January 2005, MeF will accept electronic filing of Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return, for the following returns: Form 990-C, 1120, 1120-A, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120S and 1120-SF. MeF will accept 7004 applications for extensions for calendar year, fiscal year and short tax year returns for tax year 2003 and tax year 2004. Approved Software ids starting with 03 allow filing of tax year 2003 extensions and approved software ids starting with 04 allow filing of tax year 2004 extensions. Also accepted are Domestic and Foreign returns filing under Regulation Section 1.6081-5, 1120F returns that do not maintain an office in the U.S., and 1120 returns for Subchapter T Cooperatives. Applications may be submitted for consolidated groups as well as individual corporations.

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.

9.2 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".

Several optional write-in attributes and elements are being provided for the 7004. They are: "Subchapter T Cooperative" for those cooperatives filing 1120; "Filing Under Regulation Section 1.6081-5" for those filers who qualify for automatic 3-month extension and wish to file for an additional 3-month extension; and "backup withholding" text and "withholding amount" that was included in the total amount on line 5.

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.

9.3 Electronic Signature Alternative for Form 7004.

The only signature option for processing year 2005 is the Practitioner PIN option. If the request to remove the signature is approved by Treasury, information will be posted to www.irs.gov.

9.4 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.

10 Exempt Organization Section

10.1 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.

10.2 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
<u>Sumac</u> Field Plow Inc. <u>11th</u> Street Inc. <u>P & P</u> Company <u>Y-Z</u> Drive Co <u>ZZZ</u> Club <u>Palm</u> Catalpa Ltd. <u>Fir</u> Homeowners Assn.	SUMA 11 TH P&C Y-ZD ZZZC PALM FIRH	a. Derive the Name Control from the first four significant characters of the corporation name.
The <u>Willow</u> Co. The <u>Hawthorn</u>	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.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> 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 <u>Joseph</u> Holly Foundation	JOSE	Apply Corporate Name Control rules when the organization name contains “Fund”,
<u>Kathryn</u> Fir Memorial Fdn.	KATH	“Foundation”, or “Fdn”.
<u>City</u> of Fort Hickory Board <u>Walnut</u> County Employees Association <u>Rho</u> Alpha Chapter Alpha <u>Tau</u> Fraternity <u>House</u> 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:

SYYYMMDDhhmmss.nnnn

- S = the EMS processing site and Internet server site.
- YYYMMDD = 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.
- **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

- **Return ID.** This number, which exists in the return header, uniquely identifies each return within the transmission. It is globally unique for the tax year and is assigned by the originator. The format for the 20 digit identifier is: EFIN (6 digits) -> Year (4 digits) -> Julian Day (3 digits) -> Sequence Number (7 alphanumeric; can also contain characters “:”, “.”, and “-“). This identifying number is also found in the <ReturnAcknowledgement> element definition to uniquely identify the return that is being acknowledged.

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).

- **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
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 & Antarctic 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>

Appendix A - Composing the Transmission File and Return Data for the Modernized e-File System: An Overview

Appendix A is posted separately on our 1120 web page under Preliminary Guides.

It can be accessed at:

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