Modernized e-File (MeF)

Information for Authorized

IRS *e-file* Providers

of

Forms 1120/1120S

Tax Year 2004

Publication 4163

(revision date January 7, 2005)

INTERNAL REVENUE SERVICE
MISSION STATEMENT

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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PART I

INTRODUCTION

Modernized e-File (MeF) Overview

In February of 2004, the Internal Revenue Service (IRS) implemented a new electronic filing program for filing corporate returns using the new Modernized e-File system. MeF uses a new architecture which introduced a more efficient and scalable *e-file* system.

Modernized e-File includes several new features which are different from other *e-file* programs. Check with your software developer to ensure these features are available.

- The MeF system allows Transmitters to send transmissions to the IRS at any time. The MeF system validates the transmission file and creates an acknowledgement file immediately. During the first year of processing MeF returns, many acknowledgements were returned in 2-3 minutes or less, depending on the size of the transmission file.

- 100% of the forms that can be attached to Forms 1120/1120S are included in MeF. As IRS adds new forms that can be filed with the Forms 1120/1120S, they will be added to the MeF system.

- MeF is completely paperless. EROs can sign the return using a Practitioner PIN or have the option to scan Form 8453-C or Form 8453-S and transmit the jurat electronically to the IRS with the tax return. IRS MeF will not accept paper copies of Form 8453-C or Form 8453-S.

- IRS will eventually maintain three years of MeF programs allowing prior year returns to be filed beginning in Processing Year 2005.

- Rejects are now referred to as “Business Rules” and have been restated to be specific in defining the location of the error and the error is stated in plain English.

MeF has eliminated the need for corporations to submit duplicate copies of the forms listed below to the Philadelphia Submission Processing Center (PSPC), when the form is attached to the Form 1120/1120S and filed electronically.

- Form 5471---*Information Return of US Persons With Respect To Certain Foreign Corporations*
- Form 5472---*Information Return of a 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in a US Trade or Business*
- Form 5713---*International Boycott Report*

Publications for Corporate Tax Returns

This edition of Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1120/1120S*, replaces the previous edition revised July 2004. This edition adds rules and responsibilities that apply to Authorized IRS *e-file* Providers filing corporate income tax returns and related forms and schedules including extensions. Last year rules and responsibilities for Authorized IRS *e-file* Providers filing individual and/or corporate income tax returns were included in Publication 1345 *Handbook for Authorized IRS e-File Providers of Individual Income Tax Returns*. Publication 1345 was revised and now the rules and procedures apply to Authorized *e-file* Providers filing individual returns only.

This publication is designed to provide specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system for Form 1120, U. S. Corporation Income Tax Return, Form 1120S, *U. S. Income Tax Return for an S Corporation*, and for Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*. Unless otherwise noted, all information and procedures in this publication apply to Form 7004.

This publication should be used in conjunction with the following corresponding publications:

- Publication 3112, *IRS e-file Application and Participation,* contains standardized information about the roles and responsibilities of Authorized IRS *e-file* Providers for all e-file programs. All IRS *e-file* publications are available on the IRS web site. Any specific information regarding the 1120/1120S/7004 can be found in Publication 4163.

- 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 Forms 1120/1120S/7004.

- Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters,* contains the communication procedures, transmission formats, business rules and validation procedures to be used by software developers and transmitters to develop software for filing electronic 1120/1120S returns and 7004 extensions.

Request for Publication

This Publication and its' updates are available at irs.gov using this link:

IRS *e-file* Technical Publications

Or by entering "publication" in the Keyword Search"
Or take the following steps on the irs.gov web site:

- Click on the *e-file* logo
- Click on *e-file* for Software Developers & Transmitters
- Click on Form 1120/1120S XML Schemas
- Go to User Guide & Publications; select the publication you need.

Communications

IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage), please let us know by e-mail at 1120@irs.gov or write to:

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

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

Internal Revenue Service
7004 Analyst, OS:CIO:I:ET:D:G1
NCFB C5-463
5000 Ellin Road
Lanham, MD 20706

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, including your role (Electronic Return Originator (ERO), Software Developer or Transmitter) to 1120@irs.gov.

- Quick Alerts is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and Electronic Return Originators. 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 Quick Alerts 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 (Prompt 125).

- IRS Website—A link for helpful web pages can be found by going through the www.irs.gov home page. Click on the *e-file* logo for information about *e-file* options for business partners including a list of approved *e-file* business products.

- Additional Contacts

Topic	Services Offered	Number
Application	IRS *e-file* Application (irs.gov) To obtain additional information regarding the e-services Registration and IRS *e-file* Application process go to: http://www.irs.gov/taxpros/article/0,,id=109646,00.html	
	Paper Application (Form 8633)	1-866-255-0654
	Obtain answers to questions regarding the IRS *e-file* Application process or about the status of an application	Outside US & US Territories 512-416-7750
Electronic Funds Withdrawal (Direct Debit) Deposits	Providers may check the status of payments and the status of cancelled warehoused (deferred) payments	1-888-353-4537
Forms by Fax	Request forms through IRS faxback system (Available 24 hours a day) (You must have the catalog five-digit number from tax package or catalog)	703-368-9694
Publications & Tax Forms	Order IRS publications and tax forms by phone	1-800-829-3676
e-Help	Obtain assistance with electronic business tax filing by calling the e-Help Desk	1-866-255-0654
Tax Help	Request IRS Tax Assistance Business Taxpayers	1-800-829-4933
TeleTax (Recorded Tax Information)	Listen to Automated tax help see topic numbers in tax package	1-800-829-4477
Fraud	Report suspicious activity in the IRS e-File Program by calling the 1-800 number or e-mailing to HQ-QRF@ci.irs.gov;	1-800-829-0433

Application To Participate in the IRS *e-file* Program

In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS *e-file* Provider. For more information on the application process refer to Publication 3112, *IRS e-file Application and Participation*. This publication contains all the information needed to apply. The quickest way to apply is to use the IRS *e-file* Application On-Line. For more information go to the link below:

http://www.irs.gov/efile/article/0,,id=131140,00.html

Part II
Processing Year 2005
Information

Processing Year 2005 Highlights

- Taxpayers who file electronically will no longer receive paper tax forms by mail.

- IRS is scheduled to begin accepting TY 2004 corporate tax returns on January 10, 2005.

- 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.

- The following new forms were added for TY 2004
  - **Form M-3,** *Net Income (Loss) Reconciliation for Corporations with Total Assets of $10 Million or More*
  - **Form 8858,** *Information Return of U.S. Persons With Respect to Disregarded Entities*
  - **Form 8858 Schedule M,** *Transactions Between Foreign Disregarded Entity Owned by a Controlled Foreign Corporation and Filer or Other Related Entities*
  - **Form 7004,** *Application for Automatic Extension of Time to File Corporation Income Tax Return*

- A complete list of Forms and Schedules for Tax Year 2003 and 2004 is included in Exhibit 2. This exhibit also explains the maximum number of forms that may be submitted with each return.

- Applications for extensions can be filed for any of the 14 return types listed on the Form 7004, regardless of whether the actual return can be filed electronically.

- 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: Forms 8864, 8865 and 8896.
  NOTE: Due to the extensive nature of the changes and timing of when the bill was signed, IRS will restrict acceptance of the impacted forms until a later date. You can check with your software developer for more information about these forms.

  - *Due to **HR 4520,** IRS must restrict all fiscal year filers with tax periods ending October 31, 2004 and November 30, 2004 from filing electronically. IRS will accept fiscal year returns for all other periods, except for fiscal year October or November filers.*

Return Due Date Chart Forms 1120/1120S Tax Year 2003

IRS will allow Tax Year 2003 calendar and fiscal year returns to be filed through Processing Year 2006.

Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends & Holidays Considered)	6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/03—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.
** Restricted due to HR4520 (see explanation on previous page)

Return Due Date Chart for Forms 1120/1120S Tax Year 2004

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.

Extension Due Date Chart for Form 7004 Tax Year 2004
Form 1120 Series

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

The following chart depicts extension due dates for all return types listed on Form 7004 with the exception of 990-C and 1120 Subchapter T Cooperatives.

Tax Period	Return Due Date (15th day of 3rd mo. from end of Tax Period)	Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US) *	Extended Due Date (6 mo) #
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

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

Legal Extended Due Date is the 15th of each month (holiday and weekends are **not** considered). This is the date to be entered for Extension Date when submitting 7004.

Extension Due Date Chart for Form 7004 Tax Year 2004
Form 990-C Or Form 1120 Subchapter T Cooperative

Tax Period	Due Date (15th day of 9th 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 (holidays and weekends are **not** considered). This is the date to be entered for Extension Date when submitting 7004.

Returns Not Eligible for MeF

Returns and extensions meeting the conditions below cannot currently be electronically filed.

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.

Part III
Rules and Requirements
For
Corporate *e-file* Providers

General

All Authorized IRS *e-file* Providers must adhere to IRS *e-file* rules and requirements to continue participation in IRS *e-file*. Requirements are included in Revenue Procedure 2000-31, throughout this publication, and in other publications and notices that govern IRS *e-file* (See Publication 3112, *IRS e-file Application and Participation*). Adherence to all rules and requirements is expected of all Providers regardless of where published. Some rules and requirements are specific to the activities performed by the Provider and are included in appropriate chapters of this publication. The following list, while not all-inclusive, applies to all Authorized IRS *e-file* Providers of Corporate Income Tax Returns, except Software Developers that do not engage in any other IRS *e-file* activity other than software development. A Provider must:

- Maintain an acceptable cumulative error or reject rate;
- Adhere to the requirements for ensuring that tax returns are properly signed and when applicable, provide legible and complete declarations;
- Include the ERO's EFIN as the return EFIN for returns the ERO submits to an Intermediate Service Provider or Transmitter;
- Include the Intermediate Service Provider's EFIN in the designated Intermediate Service Provider field in the electronic return record;
- Submit an electronic return to the IRS with information that is identical to the information provided to the taxpayer and when applicable, the declaration;

Safeguarding of Modernized e-File From Fraud and Abuse

Safeguarding MeF from fraud and abuse is the shared responsibility of the IRS and Authorized IRS *e-file* Providers. Authorized IRS *e-file* Providers must be diligent in recognizing and preventing fraud and abuse in IRS *e-file*. Neither the IRS nor Providers benefit when fraud or allegations of abuse tarnish the integrity and reputation of IRS MeF. Providers appoint an individual of a business as a Responsible Official who is responsible for ensuring the firm meets IRS *e-file* rules and requirements. Providers with problems involving fraud and abuse may be suspended or expelled from the IRS *e-file* program, be assessed civil and preparer penalties or be subject to legal action.

Any time you observe or become aware of suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).

Returns Filed Through Modernized e-File

A "return" filed through *Modernized* e-File is a composite of electronically transmitted data. If a taxpayer is required to file a document that requires an original signature, proposed regulations (REG-116664-01) eliminates the obligation to mail the original document to the IRS. Instead, the original document should be scanned and transmitted with the return, but the original paper documents must be retained by the originator/taxpayer. More information on the temporary regulations can be found at this link http://www.irs.gov/irb/2004-03_IRB/ar07.html#d0e286

Submitting a Timely Filed Electronic Tax Return

All prescribed due dates for filing of returns apply to MeF returns. All Authorized IRS *e-file* Providers must ensure that returns are promptly processed. However, a Provider that receives a return for electronic filing on or before the due date of the return must ensure that the electronic portion of the return is transmitted on or before that due date (including extensions). An electronically filed return is not considered filed until the electronic portion of the tax return has been acknowledged by the IRS as accepted for processing and a signature for the return has been received. However, if the electronic portion of a composite return is successfully transmitted on or shortly before the due date and the Provider complies with the requirements for signing the return, the return will be considered timely filed. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the Provider and the taxpayer comply with the requirements for timely resubmission of a correct return, the return will be considered timely filed. For additional information about the filing of a return through Modernized e-File, see The Procedures for Electronic Return Originators of Corporate MeF Returns in Part IV of this publication.

Transmitters may provide electronic postmarks to taxpayers if the Transmitters adhere to the requirements in Part V of this publication. The receipt of an electronic postmark will provide taxpayers with confidence that they have filed their return timely. The date of the electronic postmark is considered the date of filing when the date of electronic postmark is on or before the prescribed due date and the return is received by the IRS after the prescribed due date for filing. All requirements for signing the return and completing the declaration as well as resubmitting a rejected timely filed return must be adhered to for the electronic postmark to be considered the date of filing.

Disclosure of Tax Return Information

Under §301.7216, disclosure of tax return information among Authorized IRS *e-file* Providers for the purpose of preparing a tax return is permissible. For example an ERO may pass on tax return information to an Intermediate Service Provider and/or a Transmitter for the purpose of having an electronic return formatted and transmitted to the IRS. However, if the tax return information is disclosed or used in any other way, an

Intermediate Service Provider and/or a Transmitter may be subject to the penalties described in §301-7216 and/or the civil penalties in §6713 for unauthorized disclosure or use of tax return information.

Preparer Penalties

Preparer penalties may be asserted against an individual or firm meeting the definition of an income tax preparer under §7701(a)(36) and §301.7701-15. Preparer penalties that may be asserted under appropriate circumstances include, but are not limited to, those set forth in §§6694, 6695, and 6713.

Under §301.7701-15(d), Authorized IRS *e-file* Providers are not income tax return preparers for the purpose of assessing most preparer penalties as long as their services are limited to "typing, reproduction, or other mechanical assistance in the preparation of a return or claim for refund". If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return information in a nonsubstantive way, this alteration will be considered to come under the "mechanical assistance" exception described in §301.7701-15(d). A nonsubstantive change is a correction or change limited to a transposition error, misplaced entry, spelling error, or arithmetic correction.

If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return in a way that does not come under the "mechanical assistance" exception, the Authorized IRS *e-file* Provider may be held liable for income tax return preparer penalties. See §301.7701-15; Rev. Rul. 85-189, 1985-2 C.B. 341 (which describes a situation where the Software Developer was determined to be an income tax return preparer and subject to certain preparer penalties).

In addition to the above specified provisions, the IRS reserves the right to assert all appropriate preparer and nonpreparer penalties against an Authorized IRS *e-file* Provider as warranted.

Suspensions

For all rules for eligibility to reapply for participation in IRS *e-file* after being previously denied or suspended from participation in IRS *e-file* refer to the Publication 3112.

Advertising Standards

In addition to the advertising standards common to all Authorized IRS *e-file* Providers detailed in Publication 3112, *IRS e-file Application and Participation*, there are additional responsibilities for Providers e-filing Corporate Income Tax Returns**.**

Providers must not use improper or misleading advertising in relation to IRS *e-file*. Any claims by Providers concerning faster refunds by virtue of electronic filing must be consistent with the language in official IRS publications.

In using the Direct Deposit name and logo in advertisement, the Provider must use the name “Direct Deposit” with initial capital letters or all capital letters; the Provider will use the logo/graphic for Direct Deposit whenever feasible; and the Provider may change the color or size of the Direct Deposit logo/graphic when it is used in advertising pieces.

Paperwork Reduction Act Notice

The collections of information contained in this publication have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1708.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. § 6103.

The collections of information in this publication are in Part III and IV. This information is required to implement IRS *e-file* and to enable taxpayers to file their corporate income tax returns electronically. The information will be used to ensure that taxpayers receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the filing of electronic returns. The collections of information are required to retain the benefit of participating in IRS *e-file*. The likely respondents are business or other for-profit institutions.

Part IV
Procedures For Electronic Return Originators of Corporate MeF Returns

Obtaining, Handling, and Processing Return Information from Taxpayers

An ERO originates the electronic submission of returns it either prepares or collects from taxpayers wishing to have their returns e-filed. The ERO must always identify the paid preparer (if any) in the appropriate field of the electronic record of returns it originates. EROs may either transmit returns directly to the IRS or arrange with another Provider to transmit the electronic return to the IRS. An Authorized IRS *e-file* Provider, including an ERO, may disclose tax return information to other Providers for the purpose of preparing a tax return under Section 301.7216. For example, an ERO may pass on return information to an Intermediate Service Provider or a Transmitter for the purpose of having an electronic return formatted or transmitted to the IRS.

An ERO that chooses to originate returns that it has not prepared, but only collected, becomes the tax return preparer of the returns when, as a result of entering the data, it discovers errors that require substantive changes and then makes the changes. A nonsubstantive change is a correction limited to a transposition error, misplaced entry, spelling error, or arithmetic correction. All other changes are considered substantive and the ERO becomes the return preparer. As such, the ERO may be required to sign the tax return as the income tax return preparer.

Safeguarding Modernized e-File From Fraud and Abuse

While all Authorized IRS *e-file* Providers must be on the lookout for fraud and abuse in IRS *e-file*, EROs must be particularly diligent while acting in their capacity as the first contact with taxpayers filing a return. An ERO should always seek to recognize and prevent fraud and abuse of IRS e-*file*. A potentially abusive return is a return that is not fraudulent, is required to be filed by the taxpayer, but contains inaccurate information that may lead to an understatement of a liability or the overstatement of a credit resulting in a refund to which the taxpayer may not be entitled.

Be Careful With Addresses

EROs should inform taxpayers that the address on the first page of the return, once processed by the IRS, will be used to update the taxpayer's address of record. The IRS uses a taxpayer's address-of-record for various notices that are required to be sent to a taxpayer's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax (unless otherwise specifically directed by taxpayers, such as by Direct Deposit).

Finally, an ERO's address must never be put in fields reserved for taxpayers' addresses in the electronic return record or on Form 8453-C/8453-S. The only exceptions are if the ERO is the taxpayer or the address of a power of attorney for the taxpayer for the tax return is the same as the address of the ERO.

Foreign Address

MeF does accept corporate income tax returns with a foreign address in the entity portion of the Form 1120/1120S and Form 7004.

There will be instances in the preparation of the tax returns, forms or attachments when the preparer is directed to enter the two character Foreign Country Code. This code should always be the code of the Foreign Country or Foreign Sovereignty as recognized by the US State Department. For example; Scotland, Wales, and England are part of the foreign country United Kingdom. The Foreign Country Code for United Kingdom is UK. As well, the Balearic Islands are a part of Spain and should be coded as Spain, "SP". These are just a few examples. When entering foreign addresses in the return or forms, the state or republic (such as Scotland or England) can be entered with the city; "London, England" and the country as "United Kingdom" or "UK". (See Exhibit 4 for a list of the Foreign Country Codes)

Address Changes

Domestic Address
Forms 1120/1120S MeF will accept all domestic address changes as shown by the corporation in the entity portion of the tax return. IRS will update the corporation's entity information with the change of address.

Foreign Address
Forms 1120/1120S MeF will not accept changes to foreign addresses. Corporations must submit Form 8822, Change of Address, to IRS to update or change a foreign address. Form 8822 can be downloaded through the IRS web site, www.irs.gov.

Standard Street Address Abbreviations
Exhibit 5, Standard Street Address Abbreviations, is included in this publication. The list is comprised of common abbreviations that are recognized by the U.S. Postal Service.

Valid ZIP Codes
See Exhibit 6 for a complete list of valid ZIP Codes.

Business Name Controls and NAICS Codes

The Name Control for corporations 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 name and consists of up to four alpha and/or numeric characters. See Exhibit 1, Business Name Controls, for a complete list of rules for creating Business Name Control and examples to assist you in the preparation of the corporation tax return.

A principal business activity and the associated code is designed to classify an enterprise by the type of activity in which it is negated to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System. Exhibit 7 provides a list of the valid codes for Principal Business Activity Codes (NAIC Codes).

If after reading this section you still need additional assistance, you may contact the e-Help Desk at 1-866-255-0654 (Prompt 125).

Refund Returns

When taxpayers are entitled to refunds, Providers should inform taxpayers that they have several options. A corporate income tax refund may be applied to next year's estimated tax; received as a Direct Deposit or paper check; or be split so that a portion is applied to next year's estimated tax and the rest received as Direct Deposit or paper check.

Direct Deposit of Refunds

Taxpayers often elect the Direct Deposit option because it is the fastest way of receiving refunds. Providers must accept any Direct Deposit election to any eligible financial institution designated by the taxpayer. Refunds may be designated for Direct Deposit to qualified accounts in the taxpayer's name. Qualified accounts include savings, checking, share draft, or consumer asset accounts (for example, IRA or money market accounts). Refunds may not be designated for Direct Deposit to credit card accounts. Qualified accounts must be held by financial institutions within the United States. Qualifying institutions may be national banks, state banks (including the District of Columbia and political sub-divisions of the 50 states), savings and loan associations, mutual savings banks, and credit unions.

Check or share draft accounts that are "payable through" another institution may not accept Direct Deposits. Taxpayers should verify their financial institution's Direct Deposit policy before they elect the Direct Deposit option.

Taxpayers who choose Direct Deposit must provide Providers with account numbers and routing numbers for qualified accounts. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the taxpayer's name and address.

Additionally, a Provider must never charge a separate fee for Direct Deposit and must accept any Direct Deposit election by a taxpayer to any eligible financial institution. The Provider must advise the taxpayer that a Direct Deposit election cannot be rescinded and that changes cannot be made to routing numbers of financial institutions or to the taxpayer's account numbers after IRS has accepted the return. The Provider must not

alter the Direct Deposit information in the electronic record after a taxpayer has signed the tax return.

Providers with repeat customers or clients should check to see if taxpayers have new accounts. Some software stores last year's information and reuses it unless it is changed. Taxpayers will not receive Direct Deposit of their refunds if account information is not updated to reflect current information.

Refunds that are not Direct Deposited because of institutional refusal, erroneous account or routing numbers, closed accounts, bank mergers, or any other reason will be issued as paper checks, resulting in refund delays of up to ten weeks. While the IRS will ordinarily process a request for Direct Deposit, it reserves the right to issue a paper check and does not guarantee a specific date by which the refund will be deposited into the taxpayer's account. Neither the IRS nor FMS is responsible for the misapplication of a Direct Deposit that is caused by error, negligence, or malfeasance on the part of the taxpayer, Authorized IRS *e-file* Provider, financial institution, or any of their agents.

Balance Due Returns

Taxpayers who owe additional tax must pay their balances due by the original due date of the return or be subject to interest and penalties. An extension of time to file may be filed electronically by the original return due date, but it is an extension of time to file the return, not an extension of time to pay a balance due. Providers should inform taxpayers of their obligations and options for paying balances due. Taxpayers have several choices when paying any taxes owed on their returns as well as estimated tax payments.

Electronic Funds Withdrawal

Taxpayers can e-file and, at the same time, authorize an electronic funds withdrawal. Taxpayers who choose this option must provide account numbers and routing transit numbers for qualified savings, checking or share draft accounts to the Authorized IRS *e-file* Provider. The IRS tax return instructions describe how to find and identify these numbers. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the taxpayer's name and address. Providers should caution taxpayers to ensure, before they e-file, that their financial institution allows electronic funds withdrawal requests from the designated account. Payments cannot be authorized for this purpose from some credit union share accounts.

Taxpayers can schedule the payment for withdrawal on a future date. Scheduled payments must be effective on or before the return due date. For example, the Provider may transmit a corporate income tax return in February and the taxpayer can specify that the withdrawal be made on any day on or before the return due date. The taxpayer does not have to remember to do anything at a later date. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted.

Electronic Funds Withdrawal payments must be authorized at the time the balance due return or form is e-filed.

Payments can be made by electronic funds withdrawal for the following:

- Form 1120/1120S series return;
- Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*

Providers should be careful to ensure that all the information needed for the electronic funds withdrawal request is included with the return. Taxpayers must provide all of the following:

- Routing transit number (RTN);
- Account number;
- Type of account (checking or savings);
- Date of scheduled electronic funds withdrawal; and
- Amount to be withdrawn.

If taxpayers do not provide all of the required information, Providers must contact the taxpayers. If the Provider is unsuccessful in obtaining the electronic funds withdrawal information, but the returns are otherwise complete, the Provider should proceed with the origination of the electronic return data to the IRS. The Provider must notify the taxpayer in writing that other arrangements must be made to pay the balance due.

Credit Card Payments

The IRS announced a policy decision in 2002 which allows 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 the Forms 1120 and 1120S software. If you are interested in paying with a credit card, please contact your software developer regarding development of this feature. The credit card payment feature is available only as a part of the 1120/1120S software.

Electronic Federal Tax Payment System (EFTPS)

Taxpayers can pay balances due and estimated taxes year round using the Electronic Federal Tax Payment System (EFTPS). Taxpayers enroll in EFTPS-On-Line via an official government site on the Internet, using a user-friendly Web interface. After enrollment, taxpayers receive a confirmation package by mail with instructions. For added security, a unique Personal Identification Number (PIN) is mailed separately to the taxpayers. To make payments On-Line, taxpayers will need the PIN and Internet

password. Taxpayers can refer to the confirmation package for instructions on obtaining an Internet password. For more information on electronic deposit options, visit www.irs.gov/efile and click on "Electronic Federal Tax Payment System".

Pay by Check

Taxpayers may pay the balance due by mailing a check. Payments do not have to be mailed at the same time an electronic return is transmitted. For example, the return may be transmitted in January and the taxpayer may mail the payment and voucher at any time on or before the return due date.

Attachments

MeF allows for two types of attachments:

- Attachments created with MeF software, and submitted as XML documents.
- Binary attachments (scanned documents that cannot be created with MeF software).

Approved tax preparation software should provide the necessary instructions for creating and submitting all required attachments. IRS prepared the list of Forms and Attachments in Exhibit 3 to assist you in the preparation of electronic returns. The list includes items from the following sources:

- Required by the return. Example – a line on the form states "attach itemized schedule"
- Required by the form instructions. Example – instructions state "attach a statement to line XX…"

Approved MeF tax preparation software should provide the necessary instructions for creating and submitting these attachments. In addition, approved software should provide guidance for creating other attachments that are required by IRS Publications, Code, and/or Regulations.

MeF software may also provide Preparers the capability to scan or export documents in PDF format (i.e. Appraiser Statements, Meeting Notes, and Signature Documents) and submit them as binary attachments. ***Only attachments that cannot be transcribed into the software can be submitted as binary attachments.*** Preparers will create the binary attachments as pdf documents and submit them as electronic files attached to the MeF return. Check with your Software Provider to see if your software will support binary attachments.

- **Special Instructions for "schedule" attachments to Form 8865:**

  In many instances information on schedules attached to Form 1065 will be the same schedules required to be filed with the Form 8865, *Return of US Person with Respect to Certain Foreign Partnerships*. If a taxpayer has already prepared

the Form 1065 and has completed Schedules B, D, K, K1, L, M-1, M-2, do **NOT** attach the Form 1065 schedules to the return, instead the data from the Form 1065 schedules should be copied to the corresponding Form 8865 schedules.

- **Special Instructions for Form 8838**

  The jurat extends to all accompanying statements and schedules with the exception of Form 8838, *Consent to Extend the Time to Assess Tax Under Section 367 – Gain Recognition Agreement*. The Form 8838 data must be entered into the software, and a signed copy must be submitted electronically as a binary attachment to the electronic Forms 1120/1120S.

Signing an Electronic Return

As with any corporate income tax return submitted to the IRS on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable. The corporation (taxpayer) must designate a corporate officer responsible for signing the corporate income tax return following the procedures outlined in Regulation 6062.

Corporation - For all signature options, the corporate officer must sign and date the "Declaration of Taxpayer" to authorize the origination of the electronic submission of the return to the IRS prior to the transmission of the return to IRS. The Declaration of Taxpayer includes the taxpayer's declaration under penalties of perjury that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the IRS to disclose information to the taxpayer's Authorized IRS *e-file* Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS.

If the electronic return data on a corporate income tax return is changed after the taxpayers signed the Declaration of Taxpayer, taxpayers must sign a new declaration if the amounts differ by more than either $150 to "Total Income" or $100 to "Taxable Income".

ERO - The ERO must sign and complete the requested information in the "Declaration of Electronic Return Originator (ERO) and Paid Preparer section after thoroughly reading the declaration. An ERO may authorize members of its firm or designated employees to sign for the ERO, but the ERO is still responsible for all electronically filed returns originated by its firm. EROs do not have to disclose their EIN or SSN on the copies they provide to taxpayers.

Paid Preparer - If the return was prepared for a fee, the paid preparer must also sign the jurat. If the paid preparer is also the ERO, the preparer may check the "Also the Paid Preparer" box and not complete the "Paid Preparer's Use Only" section. Paid Preparers do not have to disclose their SSNs or EINs on the copies they provide to taxpayers.

Signature Alternatives for Modernized e-File

Modernized e-File provides two signature alternative options for signing corporate income tax returns and extensions. Most software will provide the ERO with both signature options.

Practitioner PIN Option

The Practitioner PIN option can only be used if the corporation uses an ERO. This signature option allows the authorized corporate officer acting as the "taxpayer" and the ERO to select a Personal Identification Number (PIN), which they will use to sign their electronic tax return. The Practitioner PIN method consists of two PINs—one for the taxpayer and one for the ERO. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros. The ERO's PIN is an 11 position PIN. 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.

In some instances, corporate officers may wish to sign electronically, but are unable to enter their PIN directly in the electronic return. Taxpayers may authorize the ERO to enter their PINs in the electronic return record.

The taxpayers and EROs must complete the appropriate form (see below) to select a PIN for signing corporate tax returns and/or extensions.
Form 1120 - Form 8879-C *IRS efile Signature Authorization for Form 1120 and 1120-A*
Form 1120S - Form 8879-S *IRS e-file Signature Authorization for Form 1120-S*
Form 7004 - Form 8878-A *IRS e-file Electronic Funds Withdrawl Authorization for Form 7004*

EROs should confirm the identity of the corporate officer when completing Form 8879-C, 8879-S, or 8878-A prior to transmitting returns to IRS. EROs participating in the Practitioner PIN method must retain Forms 8879-C, 8879-S and/or 8878-A for three years from the return due date or IRS Received Date, whichever is later.

Practitioner PIN is the only option viable for signing extensions.

NOTE: **Do Not Mail** Form 8879-C, Form 8879-S or 8878-A to IRS.

Scanned Form 8453 Option

If this option is chosen, the ERO or taxpayer must ensure that the software they are using allows for binary attachments. (See section titled Attachments in Part IV of this document). The Forms 8453-C or 8453-S will be completed and signed by all required parties and then scanned to create a pdf document. The pdf document can then be included as part of the electronic return. The binary attachment must be named "8453 Signature Document". The software you use will provide instructions for including the scanned document with your electronic tax return.

Note: The scanned Form 8453-C, or 8453S is the only option available for On-Line filing.

Avoiding Refund Delays

EROs should advise taxpayers that they can avoid refund delays by having all of their taxes and obligations paid, providing current and correct information to the ERO, ensuring that all bank account information is up-to-date and carefully checking their tax return information before signing the return.

EROs can do a number of things for clients and customers to avoid rejects and refund delays. Here are some suggestions:

- Exercise care in the entry of tax return data into tax return preparation software and carefully check the tax return information before signing the tax return;
- Avoid taxpayers who insist on claiming dubious items on tax returns or present altered or suspicious documents;
- Ask taxpayers if there were problems with last year's return; if so, see if the conditions that caused the problems have been corrected or can be avoided this year; and
- Keep track of client issues that result in refund delays and analyze for common problems; counsel taxpayers on ways to address these problems.

Submitting the Electronic Return to the IRS

An ERO must originate the electronic submission of a return as soon as possible after it is signed.

An ERO must ensure that stockpiling of returns does not occur at its offices. Stockpiling refers to either collecting returns from taxpayers or from another Authorized IRS *e-file* Provider prior to official acceptance in IRS *e-file*. Or, after official acceptance to participate in IRS *e-file*, stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO has all necessary information for origination. Returns that are held prior to the date that electronic returns may be transmitted to the IRS are not considered stockpiled.

Record Keeping and Documentation Requirements

EROs must retain the information listed below until the end of the calendar year in which the return was filed. An ERO may retain the required records at the business address of the Responsible Official during any period of time the office is closed. The ERO must make the records available to the IRS upon request.

- A copy of signed IRS *e-file* Consent to Disclosure forms for taxpayers who signed using an electronic signature;
- A complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission that the IRS can process; and
- The acknowledgement file for IRS accepted returns.

Forms 8878-A, 8879-C, 8879-S, must be available to the IRS in the same manner described above, for three years from the due date of the return or IRS received date, whichever is later.

EROs may electronically image and store all paper records they are required to retain for IRS *e-file*. This includes signed jurats as well as any supporting documents not included in the electronic record and all signature documents. The storage system must satisfy the requirements of Revenue Procedure 97-22, *Retention of Books and Records*. In brief, the electronic storage system must ensure an accurate and complete transfer of the hard copy to the electronic storage media. All records must be able to be reproduced with a high degree of legibility and readability (including the taxpayers' signatures) when displayed on a video terminal and when reproduced in hard copy.

Providing Information to the Taxpayer

The ERO must provide a complete copy of the return to the taxpayer. However, the copy need not contain the taxpayer identification number of the paid preparer. A complete copy of a taxpayer's return includes jurats, as well as the electronic portion of the return. The electronic portion of the return can be contained on a replica of an official form or on an unofficial form. However, on an unofficial form, data entries must be referenced to the line numbers or descriptions on an official form. If the taxpayer provided a completed paper return for electronic filing and the information on the electronic portion of the return is identical to the information provided by the taxpayer, a printout of the electronic portion of the return does not have to be provided to the taxpayer. The ERO should advise the taxpayer to retain a complete copy of the return and any supporting material. The ERO should also advise the taxpayer that an amended return, if needed, must be filed as a paper return and mailed to the submission processing center that would handle the taxpayer's paper return. Refer to the current year's tax package for addresses or www.irs.gov.

Acknowledgements of Transmitted Return Data

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered “filed” as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered “not filed.” The acknowledgement identifies the source of the reject and uses business rules to explain the problem. A business rule will explain why the transmission or return rejected (See Exhibit 8, Business Rules). Notification of changes to business rules will be sent out via the “Quick Alerts” Communication System).

If the ERO makes changes to the electronic return after Form 8453C/S or 8879C/S has been signed by the taxpayer (whether it was before transmitting or if the return was rejected after transmission) returns can be corrected and transmitted without new signatures or authorizations if changes are not more than $150 to "Total Income" or more than $100 to "Taxable Income". If the changes are more than the amounts listed, the taxpayer is required to sign a new 8453 C/S or 8879C/S and must be given a copy of the applicable document (either paper or electronic).

The ERO must, at the request of the corporation, provide the Return ID Number and the date the electronic return was accepted by the IRS. The ERO must also, if requested, supply the electronic postmark, if the Transmitter provided one for the return.

Resubmission of Rejected Tax Returns

If the Service rejects the corporate return for processing and the reason for the rejection cannot be corrected and retransmitted, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the taxpayer that the return has not been filed, the ERO must provide the taxpayer with the Business Rule explanation (See Exhibit 8). If the electronic return cannot be accepted for processing, the taxpayer must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or ten (10) calendar days after the date the Service gives notification the return is rejected. The paper return should include an explanation of why the return is being filed after the due date and include a copy of the reject notification.

Part IV
Procedures For Transmitters of Corporate MeF Returns

Transmitter Requirements

A Provider participating in MeF as a Transmitter must fulfill the requirements below.

- Transmit all electronic portions of returns to the appropriate IRS center within three calendar days of receipt;
- Retrieve the acknowledgement file within two work days of transmission;
- Match the acknowledgement file to the original transmission file and send the acknowledgement file for all rejected and accepted returns, to the ERO or Intermediate Service Provider within two work days of retrieving the acknowledgement file;
- Retain an acknowledgement file received from the IRS until the end of the calendar year in which the electronic return was filed;
- Immediately contact the IRS e-Help Desk toll-free number 1-866-255-0654 (Prompt 125) for further instructions if an acknowledgement of acceptance for processing has not been received within 24 hours of transmission or if an acknowledgement for a return that was not transmitted in the designated transmission is received;
- Promptly correct any transmission error that causes an electronic transmission to be rejected;
- Contact the IRS e-Help Desk toll-free number 1-866-255-0654 (Prompt 125) for assistance if the electronic portion of the return has been rejected after three transmission attempts;
- Ensure the security of all transmitted data;
- Ensure against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or otherwise to another entity; and
- Use only software that does not have an IRS assigned production password built into the software.

Additional Transmitters Responsibilities for On-Line Providers

On-Line Filing is a method of electronic filing through a personal computer. The corporation submits the electronic return from a personal computer to an authorized On-Line Provider. An Intermediate Service Provider may be involved to assist in processing tax return information between the corporation and the On-line Provider.

Publication 4164 outlines requirements for all transmitters in the IRS *e-file* program. In addition to those requirements, a Transmitter participating in On-Line Filing has some additional responsibilities. When participating in On-Line Filing, the On-Line Provider must:

- Ensure that it uses an EFIN or ETIN obtained for On-Line Filing;
- Ensure that Intermediate Service Provider's EFIN is included in the electronic return data, when applicable;
- Transmit On-Line returns and returns filed using an ERO in separate batches.
- Notify the corporation (taxpayer) of the status of a return by:
  - sending an electronic transmission to the taxpayer or Intermediate Service Provider, when applicable, within two work days of retrieving the acknowledgement file from the IRS, or;
  - by mailing a written notification to the taxpayer within one work day of retrieving the acknowledgement file;
- Provide the Internet Protocol (IP) information. The information consists of the IP Address, IP Date, IP Time and IP Time Zone.
- Only enter into agreements with companies to allow access to On-Line Filing if the company correctly captures the IP Address of the computer submitting the return and the date, time, time zone of the computer receiving it.
- Include the Originator Type, "On-Line Filer", in the Return Header.
- The Transmitter must notify the corporation of the following:

Accepted Returns

- Date the transmission was accepted

Rejected Returns

- That the IRS rejected the electronic portion of the taxpayer's return;
- Date the return was rejected;
- The Business Rule explaining why the return was resulting in the Reject condition;

- What steps the taxpayer needs to take to correct the errors that caused the reject; and
- That if the taxpayer chooses not to have the electronic portion of the return corrected and transmitted to the IRS, or, if the electronic portion of the return cannot be accepted for processing by the IRS, the taxpayer must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or ten calendar days after the date the IRS gives notification that the electronic portion of the return is rejected or that it cannot be accepted for processing. The paper return should include an explanation of why the return is being filed after the due date.

Electronic Postmark

A Transmitter may provide an electronic postmark to taxpayers that file Corporate-Tax Returns and Extensions of Time to File Corporate Tax Returns, through an ERO or through On-Line Filing. The Transmitter creates the electronic postmark bearing the date and time (in the Transmitter's time zone) that the return is received at the Transmitter's host computer. The taxpayer must adjust the electronic postmark to the time zone where the ERO is located or where the taxpayer resides in the case of On-Line Filing to determine the postmark's actual time. For example, if the Transmitter provides an electronic postmark with a time in the Pacific Time Zone but the taxpayer resides in the Eastern Time Zone, the taxpayer must add three hours to the postmark time to determine the actual postmark time (Eastern Time Zone).

If the electronic postmark is on or before the prescribed deadline for filing but the return is received by the IRS after the prescribed deadline for filing, the return will be treated as filed on the electronic postmark's date. In order for a return to be treated as filed on the electronic postmark's date, all requirements for signing the return and completing a paper declaration must be met. If the electronic postmark is after the prescribed deadline for filing, the IRS actual receipt date, not the date of the electronic postmark will be the filing date. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return.

A Transmitter is authorized to provide an electronic postmark if the Transmitter:

- Creates an electronic postmark bearing the date and time (in the Transmitter's time zone) the return was received by the Transmitter's host system;

- Provides the electronic postmark to the taxpayer or the ERO no later than when the acknowledgement is made available to the taxpayer in a format that precludes alteration and manipulation of the electronic postmark information;

- Provides the same electronic postmark data to the IRS in the electronic record of the return;

- Provides taxpayers with an explanation of the electronic postmark and when the IRS treats the electronic postmark as the filing date;

- Refrains from using terms that currently have specific meaning in the postal industry such as “certified” or “registered” and similar terms, and from using “Internal Revenue Service”, “IRS” or “Federal” as a definer of the electronic postmark when discussing the electronic postmark, including in all advertising, product packaging, articles, press releases, and other presentations;

- Retains a record of each electronic postmark until the end of the calendar year and provides the record to the IRS upon request;

- Transmits all tax returns and extensions of time to file that received an electronic postmark to the IRS within two days of receipt from the ERO or from the taxpayer in the case of On-Line Filing; and

- Retains the original electronic postmark of the rejected return for a corrected return that is received by the Transmitter through the last date for retransmitting rejected returns and creates a new postmark for all returns, including corrected returns received after the last date for retransmitting returns. All corrected returns retaining an electronic postmark of a date through the prescribed last day of filing must be transmitted to the IRS within two days of the date the return was received by the Transmitter or the twenty second day of the respective month of the prescribed due date, whichever is earlier.

Part IV
Procedures
For
Other Authorized IRS *e-file* Providers

In addition to Electronic Return Originators and Transmitters previously discussed, there are other activities performed by Authorized IRS *e-file* Providers, including intermediate service and software development.

Intermediate Service Providers

An Intermediate Service Provider receives tax information from an ERO (or from a taxpayer who files electronically using a personal computer, modem, and commercial tax preparation software), processes the tax return information, and either forwards the information to a Transmitter or sends the information back to the ERO or taxpayer (for On-Line Filing).

An Authorized IRS *e-file* Provider participating as an Intermediate Service Provider must meet the following responsibilities to participate in IRS *e-file*. The Intermediate Service Provider must:

- Deliver all electronic returns to a Transmitter or the ERO who gave the electronic returns to the Intermediate Service Provider within three calendar days of receipt;
- Retrieve the acknowledgement file from the Transmitter within one calendar day of receipt by the Transmitter and send the acknowledgement file to the ERO (whether related or not) within one work day of retrieving it;
- Retain each acknowledgement file received from a Transmitter until the end of the calendar year in which the electronic return was filed;
- Send any return and jurats needing changes as described in Part IV back to the ERO for correction.

Additional Requirements for Participants in On-Line Filing

When a return is filed using On-Line Filing, the Intermediate Service Provider processes information for a taxpayer so that a Transmitter can send the electronic return(s) to the IRS. In so doing, the Intermediate Service Provider must:

- Ensure that it uses an EFIN obtained for On-Line Filing;
- Ensure that it's On-Line Filing EFIN is included in the electronic return data, when applicable;
- Send the transmission to the Transmitter within 24 hours of the receipt of the return from the taxpayer;
- Ensure that no more than five tax returns are filed electronically by one software package or from one e-mail address;

- Ensure that software used by the taxpayer does not have a IRS-assigned production password built into the software; and

- Immediately forward to the taxpayer information received from the Transmitter as required for On-Line Filing. For example, a Transmitter receives information from the IRS regarding the status of the electronic portion of a taxpayer's return.

Software Developers

A Software Developer develops software for the purposes of formatting electronic return information according to IRS *e-file* specifications and/or transmitting electronic return information directly to the IRS. IRS *e-file* specifications may be found in Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*. Software Developers must pass Assurance Testing as prescribed in Publication 4162, Modernized e-File *Test Package for Forms 1120/1120S*.

A Software Developer must:

- Promptly correct any software error which causes the electronic portion of a return to be rejected and then promptly distribute that correction;

- Ensure that any software package that will be used to transmit electronic portions of returns from multiple Authorized IRS *e-file* Providers has the capability of combining returns from these Providers into one IRS transmission file.

- Ensure that an IRS assigned production password is not incorporated into its software;

- Provide a copy of the software and accompanying documentation (a demonstration package is sufficient) to the IRS, if requested, upon successful completion of the communication testing;

- Ensure that its software contains appropriate language and version indicators for Consent To Disclose and Jurat statements;

- Ensure software contains IRS *e-file* Signature Authorization; and

- Ensure its software allows for input of different addresses on appropriate forms and schedules.

In addition a Software Developer that participates in On-Line Filing must also:

- Ensure that it's software contains Form 8453-C or 8453-S in a format that can be printed
- Ensure the Internet Protocol (IP) statement is present.

EXHIBITS

EXHIBIT 1

Business Name Controls

The following Business Name Control rules and examples are provided to assist you in the preparation of the corporation tax return.

If after reading this section you still cannot determine your business name control, you may contact the e-Help Desk at 1-866-255-0654.

Business Name Control General Information:

- 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 name.
- 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 acronym stands for "doing business as'.

Business Name Control Valid Characters:

- Numeric (0- 9)
- Alpha (A-Z)
- Hyphen (-),
- Ampersand (&)

Business Name Control Special Rule:

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

Examples:

Name Control Underlined	Name Control	Rule
Sumac Field Plow Inc. 11th Street Inc. P & P Company Y-Z Drive Co ZZZ Club Palm Catalpa Ltd. Fir Homeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.
The Willow Co. The Hawthorn	WILL THEH	When determining a corporation name control, omit “The” when it is

		followed by more than one word. Include the word “The” when it is followed by only one word.
John Hackberry PA Sam Sycamore SC Carl Eucalyptus M.D.P.A.	John SAMS CARL	If a business name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The Joseph Holly Fund The Joseph Holly Foundation Kathryn Fir Memorial Fdn.	JOSE JOSE KATH	Apply Corporate Name Control rules when the organization name contains “Fund”, “Foundation” or “Fdn”.
City of Fort Hickory Board Walnut County Employees Association Rho Alpha Chapter Alpha Tau Fraternity House Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to chapter names of national fraternal organizations.

EXHIBIT 2

Accepted Forms and Schedules for Forms 1120/1120S for Tax Year 2004

Note: Form 7004 does not have any additional forms or schedules that can be attached.

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 a single asterisk; the preparer 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 the double asterisks because when filing Form 1120S, if the corporation meets the criteria outlined in Revenue Procedure 2004-45, then the preparer can attach one Schedule M-3 (Form 1120) in lieu of Form 8886.

Forms marked with triple asterisks will not be accepted when MeF begins accepting tax returns in January of 2005 for tax year 2004. 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. Due to the extensive nature of the changes and timing of when the bill was signed, IRS plans are to restrict acceptance of the impacted forms until a later date. When these forms become accepted electronically by the MeF, notification will be published on the irs.gov website**.**

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

Form	1120	1120S
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 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 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 7004	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	1120	1120S
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 8864***	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 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 8895***	Unbounded	Unbounded
Form 8896***	Unbounded	Unbounded
Form T (Timber)*	Unbounded	Unbounded

EXHIBIT 3

Forms and Attachments Listing (Revised TY 2004 – Version 3.1

Form	Form Name/Dependency	Reference	1120/ 1120S
Form T (Timber)	**Forest Industries Schedule**		**1120/ 1120S**
	• Acquisition Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement	Instructions for Part I, top of Page 2	
	• Explanation of Unit Type Used Statement	Part II, top of Page 3	
	• Section 631(a) Attachment	Part II, Page 4, Lines 28-33	
	• Profit or Loss Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement	Instructions for Part III, at top of Page 5	
	• Currently Deductible Expenditures for Other Silvicultural Activities Schedule	Part IV, Page 6, Line 42	
851	**Affiliations Schedule**		**1120**
	• Allowed Loss Under Section 1.1502-35T(c)5 or Section 1.337(d)-2T(c) Statement	Part III, line (d	
926	**Return by a U.S. Transferor of Property to a Foreign Corporation**		**1120/ 1120S**
	• Recognize Income Under Temporary Regulations Statement	Part III, Line 13	
970	**Application To Use LIFO Inventory Method**		**1120/ 1120S**
	• Detailed Analysis of All Inventories Statement	Part I, Line A	
	• Beginning Inventory Not Valued at Cost Explanation	Part I, Line C	
	• Inventory Not Taken at Actual Cost Explanation	Part I, Line D	
	• Adjustment Not Included in Income Over 3 Years Explanation	Part II, Line 3	
	• Goods Not Treated as Acquired Explanation	Part II, Line 5	
	• Other Methods Use Explanation	Part II, Line 7a	
	• Pooling Method Statement	Part II, Line 9	
	• LIFO Computation Method for Dollar-Value Pooling Attachment	Part II, Line 10	
	• Cost System Used Statement	Part II, Line 11	
	• LIFO Inventory Method Used Before Statement	Part II, Line 13	
972	**Consent of Shareholder to Include Specific Amount in Gross Income**		**1120**
	• Gross Income and Consent Distribution Discrepancy Statement	Important Note between Line 1 and Schedule A	
973	**Corporation Claim for Deduction for Consent Dividends**		**1120**
	No Dependencies		
982	**Reduction of Tax Attributes Due to Discharge of Indebtedness**		**1120/ 1120S**

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Election to Reduce the Basis of Depreciable Property Under IRC 108(b)(5) Statement	Line 5	
	• Statement describing Transactions Under Section1081 – Part III	Part III	
	• Statement if the Corporation Desires to Have Basis Adjusted in a Different Manner	Part III	
1040 Sch F	**Profit or Loss From Farming**		**1120/ 1120S**
	• Commodity Credit Corporation Loan Detail Cash Method Statement	Schedule F (Form 1040) Instructions, Page 3, Lines 7a through 7c	
	• Postponement of Crop Insurance and Disaster Payments Statement	Part I, Line 8c	
	• Explanation of Additional Interest Deduction Statement	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b	
	• Form 1098 Recipients Statement	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b	
	• Commodity Credit Corporation Loan Detail Accrual Method Statement	Schedule F (Form 1040) Instructions, Page 6, Lines 39 through 41c	
1118	**Foreign Tax Corporation**		**1120/ 1120S**
	• Financial Services Income Statement	Form 1118 Instructions	
	• Currency Conversion Statement	Form 1118 Instructions	
	• Other Income Statement	Schedule A Line 7	
	• Foreign Taxes Paid, Accrued and Deemed Paid Statement	Schedule B Part I Line 1	
	• Total Carryover of Foreign Taxes Schedule	Schedule B Part II Line 4	
	• Post 1986 Undistributed Earnings Schedule	Schedule C, Part I, Line 4	
	• Accumulated Profits For Tax Year Schedule	Schedule C, Part II, Line 4	
	• Earnings and Profits Schedule	Schedule C, Part III, Line 4	
	• Post 1986 Undistributed Earnings Schedule	Schedule D, Part I, Section A, Line 4	
	• Accumulated Profits For Tax Year Schedule	Schedule D, Part I, Section B, Line 4	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Post 1986 Undistributed Earnings Schedule	Schedule D, Part II, Section A, Line 4	
	• Accumulated Profits For Tax Year Schedule	Schedule D, Part II, Section B, Line 4	
	• Post 1986 Undistributed Earnings Schedule	Schedule E, Part I, Line 4	
	• Post 1986 Undistributed Earnings Schedule	Schedule E, Part II, Line 4	
	• Post 1986 Undistributed Earnings Schedule	Schedule E, Part III, Line 4	
	• Foreign Branch Income Statement	Schedule F, Line 1	
	• Reduction of Taxes Under Section 901e Schedule	Schedule G Line A	
	• Reduction of Taxes for Section 6038c Penalty Schedule	Schedule G Line D	
	• Other Reduction of Taxes Schedule	Schedule G Line E	
1118 Sch I	**Reduction of Oil and Gas Extraction Taxes**		**1120/ 1120S**
	• Currency Conversion Statement	Schedule I F1118 Instructions	
	• Foreign Oil and Gas Extraction Taxes Paid or Accrued Schedule	Part I, Col 12 (A-G)	
	• Foreign Oil and Gas Extraction Taxes Deemed Paid Schedule	Part I, Col 13 (A-G)	
	• Carryover or Carry-back of Disallowed Credits	Part II, Line 4	
1118 Sch J	**Adjustments to Separate Limitation Income (Loss)**		**1120/ 1120S**
	• Annual Recapture Revocable Election Statement	Part I, Col (i), Line 5	
1120	**U.S. Corporation Income Tax**		
	• Form 1122	Form 1120 Instructions	
	• Form 8271	Form 1120 Instructions	
	• Form 851	Form 1120, Box A1	
	• Schedule PH (Form 1120)	Form 1120, Box A2	
	• Schedule M-3	Form 1120, Box A4	
	• Ownership Interest in a FASIT Schedule	Form 1120 Instructions	
	• Stock Ownership in Foreign Corporation Statement	Form 1120 Instructions	
	• Transfer to a Corporation Controlled by the Transferor Statement	Form 1120 Instructions	
	• Election to Amortize Start-Up Expenditures Statement	Form 1120 Instructions	
	• Election to Amortize Organizational Expenditures Statement	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Dual Consolidated Losses Statement	Form 1120 Instructions	
	• Mark-to-Market Accounting Method Election	Form 1120 Instructions	
	• De Minimis Exception Election	Form 8697 Instructions	
	• Post-Completion Adjustments Election	Form 8697 Instructions	
	• Delayed Reapplication Method Election	Form 8697 Instructions	
	• Simplified Marginal Impact Method Election	Form 8697 Instructions	
	• Controlled Foreign Partnership Reporting Statement	Form 8865 Instructions	
	• Certificate for Members of Controlled Group Statement	Form 5713 Instructions	
	• Protective Statement	Form 8621 Instructions	
	• Election Not to Claim Special Depreciation Allowance	Form 4562 Instructions	
	• Form 1120 Schedule H	Form 8716 Instructions	
	• Disallowance of Deduction for Employee Compensation in Excess of $1 Million statement	Form 1120 Instructions	
	• Extension of Time Under Regulations Section 1.6081-5 Statement	Form 7004 Instructions	
	• Income Tax Returns Statement	Form 5471 Instructions	
	• Interest in Rental Real Estate Statement	Form 8810 Instructions	
	• Form 3115	Form 1120 Instructions	
	• Form 8716	Form 1120 Instructions	
	• Form 8873	Form 1120 Instructions	
	• Gross Receipts Installment Sales Schedule	Form 1120 Instructions	
	• Non-accrual Experience Method Schedule	Form 1120 Instructions	
	• Schedule D	Form 1120, Line 8	
	• Form 4797	Form 1120, Line 9	
	• Form 4684	Form 4684 Instructions	
	• Form 8816	Form 8816 Instructions	
	• Itemized Other Income Schedule	Form 1120, Line 10	
	• Bad Debts-Current Year's Provision Schedule	Form 1120 Instructions	
	• Form 4562	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Interest Deduction Statement	Form 1120 Instructions	
	• Charitable Contributions Declaration Statement	Form 1120 Instructions	
	• Charitable Contributions Statement	Form 1120 Instructions	
	• Form 8283	Form 1120 Instructions	
	• Form 4562	Form 1120, Line 20	
	• Form T (Timber)	Form 1120 Instructions	
	• Form 8816	Form 8816 Instructions	
	• Itemized Other Deductions Schedule	Form 1120, Line 26	
	• Form 6198	Form 1120 Instructions	
	• Itemized Net Operating Loss Deductions Schedule	Form 1120 Instructions	
	• NOL Special Rules Statement	Form 1120 Instructions	
	• Form 8816	Form 8816 Instructions	
	• Estimated Tax Payments Schedule	Form 1120 Instructions	
	• Form 2439	Form 1120, Line 32f	
	• Form 4136	Form 1120, Line 32g	
	• Form 2220	Form 1120, Line 33	
	• Form 8050	Form 1120 Instructions	
	• Refigured Closing Inventory Statement	Form 1120 Instructions, Schedule A, Line 1	
	• Additional Section 263A Costs Schedule	Form 1120, Schedule A, Line 4	
	• Itemized Other Costs Schedule	Form 1120, Schedule A, Line 5	
	• Other Valuing Closing Method Statement	Form 1120, Schedule A, Line 9a(iii)	
	• Form 970	Form 1120, Schedule A, Line 9c	
	• Change in Inventory Statement	Form 1120, Schedule A, Line 9f	
	• Dividends on Debt-Financed Stock Statement	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Dividends from Domestic Corporations-Small Business Investment Statement	Form 1120 Instructions	
	• Form 8621	Form 1120 Instructions	
	• Form 5471	Form 1120, Schedule C, Line 14	
	• Other Dividends Statement	Form 1120 Instructions	
	• Controlled Group Apportionment Plan Statement	Form 1120 Instructions	
	• Tax Computation for Each Member of a Controlled Group Statement	Form 1120 Instructions	
	• Controlled Group Additional Tax Statement	Form 1120 Instructions	
	• Form 8621	Form 1120 Instructions	
	• Controlled Group Computation Worksheet Statement	Form 1120 Instructions	
	• Form 1120-L (Binary Attachment)	Form 1120 Instructions	
	• Form 4626	Form 1120, Schedule J, Line 4	
	• Form 1118	Form 1120, Schedule J, Line 6a	
	• Form 5735	Form 1120, Schedule J, Line 6b	
	• Non-Conventional Source Fuel Credit Schedule	Form 1120 Instructions	
	• Form 8834	Form 1120, Schedule J, Line 6c	
	• Form 3800	Form 1120, Schedule J, Line 6d	
	• Form 3468	Form 1120 Instructions	
	• Form 5884	Form 1120 Instructions	
	• Form 6478	Form 1120 Instructions	
	• Form 6765	Form 1120 Instructions	
	• Form 8586	Form 1120 Instructions	
	• Form 8830	Form 1120 Instructions	
	• Form 8826	Form 1120 Instructions	
	• Form 8835	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Form 8844	Form 1120 Instructions	
	• Form 8845	Form 1120 Instructions	
	• Form 8846	Form 1120 Instructions	
	• Form 8820	Form 1120 Instructions	
	• Form 8847	Form 1120 Instructions	
	• Form 8861	Form 1120 Instructions	
	• Form 8874	Form 1120 Instructions	
	• Form 8881	Form 1120 Instructions	
	• Form 8882	Form 1120 Instructions	
	• Form 8884	Form 1120 Instructions	
	• Form 8827	Form 1120, Schedule J, Line 6e	
	• Form 8860	Form 1120, Schedule J, Line 6f	
	• Form 4255	Form 1120 Instructions	
	• Form 8611	Form 1120 Instructions	
	• Form 8697	Form 8697 Instructions	
	• Form 8866	Form 8866 Instructions	
	• Other Tax and Interest Schedule	Form 1120, Schedule J, Line 10	
	• Total Tax Schedule	Form 1120 Instructions	
	• 50% Voting Stock of Domestic Corporation Statement	Form 1120, Schedule K, Line 3	
	• Anyone Owned 50% or More of Corporation's Voting Stock Statement	Form 1120, Schedule K, Line 5	
	• Form 5452	Form 1120, Schedule K, Line 6	
	• Form 5472	Form 1120, Schedule K, Line 7c	
	• Temporary Regulations Section 1.1502-21T(b)(3)(i) or (ii) Statement	Form 1120, Schedule K, Line 11	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Itemized Other Current Assets Schedule	Form 1120, Schedule L, Lines 6(b) or 6(d)	
	• Itemized Other Investments Schedule	Form 1120, Schedule L, Lines 9(b) or 9(d	
	• Itemized Other Assets Schedule	Form 1120, Schedule L, Lines 14(b) or 14(d	
	• Itemized Other Current Liabilities Schedule	Form 1120, Schedule L, Lines 18(b) or 18(d)	
	• Itemized Other Liabilities Schedule	Form 1120, Schedule L, Lines 21(b) or 21(d	
	• Retained Earnings—Appropriated Schedule	Form 1120, Schedule L, Lines 24(b) or 24(d)	
	• Adjustments to Shareholder's Equity Schedule	Form 1120, Schedule L, Lines 26(b) or 26(d	
	• Itemized Schedule of Income Not Recorded on Books	Form 1120, Schedule M-1, line 4	
	• Itemized Schedule of Expenses Recorded on Books	Form 1120, Schedule M-1, line 5	
	• Itemized Schedule of Income Recorded on Books	Form 1120, Schedule M-1, line 7	
	• Itemized Schedule of Deductions Not Charged Against Books	Form 1120, Schedule M-1, line 8	
	• Itemized Schedule of Other Increases	Form 1120, Schedule M-2, line 3	
	• Itemized Schedule of Other Decreases	Form 1120, Schedule M-2, line 6	
	• Extension of Time Under Regulations Section 1.6081-5 Statement	Form 7004	
1120 – Eliminations or Adjustment Version	**U.S. Corporation Income Tax**		
1120 Sch D	**Capital Gains and Losses**		**1120**
	• Unused Capital Loss Carryover Computation Schedule	Part I Line 4	
	• Explanation of Other Basis for Short Term Capital Gains and Losses	Part I Line 1(e) Part II Line 6(e)	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• SSBIC Election to Postpone Short Term Gain Statement	Part I Line 1(f) Part II Line 6(f)	
1120 Sch H	**Section 280H Limitations for a Personal Service Corporation (PSC)**		**1120**
	No Dependencies		
1120 Sch M-3	**Net Income (Loss) Reconciliation for Corporations With total Assets of $10 Million or More**		**1120**
	• Includible Corporations With No Activity Schedule	Return level	
	• Accounting Standards Statement	Part 1, line 1c	
	• Restated Income Statement	Part 1, Line 2b	
	• Preceding Period Restated Income Statement	Part 1, Line 2c	
	• Publicly Traded Voting Common Stock Schedule	Part 1, Line 3a	
	• Nonincludible Foreign Entity Schedule	Part I, Line 5a & 5b	
	• Nonincludible U.S. Entity Schedule	Part I, Lines 6a & 6b	
	• Other Includible Corporations Schedule	Part I, Lines 7a & 7b	
	• Adjustment to Eliminate Transaction Between Entities Schedule	Part 1, Line 8	
	• Adjustment to Reconcile Income Schedule	Part 1, Line 9	
	• Other Adjustments to Reconcile Schedule	Part 1, Line 10	
	• Additional Information For Equity Method or Minority Interest Schedule	Part II, Line 1	
	• Additional Information For Gross Foreign Dividends or Distributions Schedule	Part II, Line 6	
	• Additional Information For Income Inclusions or Gross Up Sections Schedule	Part II, Line 8	
	• U.S. Dividends Not Eliminated in Tax Consolidation Schedule	Part II, Line 7	
	• Partnership Interest Schedule	Part II, Line 9 and Line 10	
	• Pass -Through Entities Schedule	Part II, Line 11	
	• Items Relating to Reportable Transactions Schedule	Part II, Line 12	
	• Worthless Stock Losses Schedule	Part II, Line 23f	
	• Other Income (Loss) Items With Differences Schedule	Part II, Line 26	
	• Other Expense / Deduction Items with Differences Schedule	Part III, Line 35	
1120 Sch M-3 - Elimination or Adjustments Version	**Net Income (Loss) Reconciliation for Corporations With total Assets of $10 Million or More**		

Form	Form Name/Dependency	Reference	1120/ 1120S
1120 Sch N	**Foreign Operations of U.S. Corporations**		
	• Form 8858	Line 1a	**1120**
	• 10% Interest Owned in Foreign Partnership Statement	Line 3	
	• Form 5471	Line 4a	
	• Form 8873	Line 7a	
1120 Sch PH	**U.S. Personal Holding Company (PHC)**		**1120**
	• Excess Expenses and Depreciation Statement	Part I, Line 3	
	• Statement of Federal and Foreign Taxes Not Deducted in Figuring Taxable Income	Part I, Line 5	
	• Schedule of Income Tax on Net Capital Gain	Part I, Line 8b	
	• Schedule of Excluded Interest Income	Part II, Line 15b	
	• Statement of Deductions Allocable to Rent	Part II, Line 18b	
	• Statement of Deductions Allocable to Mineral, Oil and Gas Royalties	Part II, Line 19b	
	• Statement of Repairs, Insurance and Other Section 162 Expenses	Part V, Line 1(e)	
	• Statement of Names and Addresses of Persons Paying Rent and Other Compensation	Part V, Line 2	
	• Attach Forms 972 and 973	Part VI, Line 2	
	• Statement of Dividend Carryover from Preceding Years	Part VI, Line 4	
1120S	**U.S. Income Tax Return for an S Corporation**		**1120S**
	• Mark-to-Market Accounting Method Election	1120S Instructions	
	• Stock Ownership in Foreign Corporation Statement	1120S Instructions	
	• Transfer to a Corporation Controlled by the Transferor Statement	1120S Instructions	
	• Protective Statement	Form 8621 Instructions	
	• Election to Amortize Start-Up Expenditures Statement	1120S Instructions	
	• Election to Amortize Organizational Expenditures Statement	1120S Instructions	
	• Gross Receipts Installment Sales Schedule	Form 1120S Instructions	
	• Non-accrual Experience Method Schedule	1120S Instructions	
	• Itemized Other Income (loss) Schedule	1120S Instructions	
	• Ordinary Income/Loss Statement	1120S Instructions	
	• Interest Deduction Statement	1120S Instructions	
	• Other Deductions Schedule	1120S Instructions	
	• Excess Net Passive Income Tax Schedule	1120S Instructions	
	• Form 1120 Computation Schedule	1120S Instructions	
	• De Minimis Exception Election	Form 8697 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Post-Completion Adjustments Election	Form 8697 Instructions	
	• Delayed Reapplication Method Election	Form 8697 Instructions	
	• Simplified Marginal Impact Method Election	Form 8697 Instructions	
	• Controlled Foreign Partnership Reporting Statement	Form 8865 Instructions	
	• Certificate for Member of a Controlled Group Statement	Form 5713 Instructions	
	• Election Not to Claim Special Depreciation Allowance	Form 4562 Instructions	
	• Refigured Closing Inventory Statement	1120S, Sch A Line 1 Instructions	
	• Additional Section 263A Cost Schedule	1120S, Sch A Line 4	
	• Itemized Other Costs Schedule	1120S, Sch A Line 5	
	• Other Valuing Closing Method Statement	1120S, SchA, Line 9(a)iii	
	• Change in Inventory Statement	1120S, SchA, Line 9f	
	• 50% Voting Stock Statement	1120S, SchB Line 3	
	• Sch K-1	1120S, Line G	
	• Ordinary Income/Loss Passive Business Activities Statement	1120S, Sch K Line 1	
	• Ordinary Income/loss At-Risk Activities Statement	1120S, SchK Line 1	
	• Net Income/Loss Passive Rental Real Estate Activities Statement	1120S, Sch K Line 2	
	• Net Income/loss At-Risk Real Estate Activities Schedule	1120S, Sch K Line 2	
	• Expenses From Other Rental Activities Schedule	1120S, Sch K Line 3b	
	• Income and Expenses From Other Passive Rental Activities Statement	1120S, Sch K Line 3a & 3b	
	• Income and Expenses From Other Rental At-Risk Activities Statement	1120S, Sch K Line 3a & 3b	
	• 1120S Schedule D	1120S, Sch K Line 4d2; 1120S Sch K Line 4e2	
	• Other Portfolio Income/Loss Statement	1120S, Sch K Line 4f	
	• REMIC Statement	1120S, Sch K Line 4f	
	• Passive Activity Section 1231 Gain/Loss Statement	1120S, Sch K Line 5	
	• At-Risk Activity Section 1231 Gain/Loss Statement	1120S, Sch K Line 5	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Other Income (Loss) Schedule	1120S, Sch K Line 6	
	• Passive Activity Other Income (Loss) Schedule	1120S, Sch K Line 6	
	• At-Risk Activity Other Income (Loss) Statement	1120S, Sch K Line 6	
	• Charitable Contributions Schedule	1120S, Sch K Line 7	
	• Section 179 Zone Enterprise Property Statement	1120S, Sch K Line 8	
	• Itemized Deductions Related to Portfolio Income (loss) Statement	1120S, Sch K Line 9	
	• Itemized Other Deductions Statement	1120S, Sch K Line 10	
	• Low–Income Housing Credit Statement	1120S Sch K Line 12b	
	• Qualified Rehabilitation Expenditures Statement	1120S, Sch K Line 12c	
	• Credits Related to Rental Real Estate Activities Statement	1120S, Sch K Line 12d	
	• Credits Related to Other Rental Activities Statement	1120S, Sch K Line 12e	
	• Itemized Other Credits Schedule	1120S, Sch K Line 13	
	• Non-conventional Source Fuel Credit Schedule	1120S, Sch K Line 13	
	• Adjusted Gain or Loss Schedule	1120S, Sch K Line 14b	
	• Other Adjustments and Tax Preference Items Schedule	1120S, Sch K Line 14e	
	• Gross Income Sourced at Shareholder Level Schedule	1120S, Sch K Line 15c	
	• Foreign Gross Income at Corporate Level Listed Categories Schedule	1120S, Sch K Line 15d2	
	• Deductions Listed Categories Schedule	1120S, Sch K Line 15f2	
	• Total Foreign Taxes Schedule	1120S, Sch K Line 15g	
	• Reduction in TaxesSschedule	1120S, Sch K Line 15h	
	• Other Items and Amounts Schedule	1120S, Sch K	
	• Termination of Shareholder's Interest Statement	1120S, Sch K	
	• Qualifying dispositions statement	1120S, Sch K	
	• Itemized Other Current Assets Schedule	1120S, Sch L Line 6b or 6d	
	• Itemized Other Investment Schedule	1120S, Sch L Line 9b or 9d	
	• Itemized Other Assets Schedule	1120S, Sch L Line 14b or 14d	
	• Itemized Other Current Liabilities Schedule	1120S, Sch L Line 18b or 18d	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Itemized Other Liabilities Schedule	1120S, Sch L Line 21b or 21d	
	• Adjustments to Shareholders Equity Schedule	1120S, Sch L Line 25b or 25d	
	• Accumulated Adjustments Account-Other Additions Schedule	1120S, Sch M2 Line 3a	
	• Accumulated Adjustments Account-Other Reductions Schedule	1120S, Sch M2 Line 5a	
	• Other Adjustments Account – Other Additions Schedule	1120S, Sch M2 Line 3b	
	• Other Adjustments Account – Other Reductions Schedule	1120S, Sch M2 Line 5b	
	• Source of Distribution Election Statement	1120S, Sch M2	
	• Form 3115	1120S	
	• Form 8716	1120S	
	• Form 8873	1120S	
	• Form 8271	1120S	
	• Form 982	1120S	
	• Form 5452	1120S	
	• Form 6198	1120S	
	• Form 8082	1120S	
	• Form 8594	1120S	
	• Form 8611	1120S	
	• Form 8621	1120S	
	• Form 8838	1120S	
	• Form 8860	1120S	
	• Form 8866	1120S	
	• Form 8881	1120S	
	• Form 8882	1120S	
	• Form 8883	1120S	
	• Form 8884	1120S	
	• Form 8886	1120S	
	• Form 8271	1120S; 1120S, Sch K	
	• Form 4797	1120S, Line 4; 1120S, Line 5 1120S, Sch K Line 5	
	• Form 4684	1120S, Line 4; 1120S, Sch K, Line 10	
	• Form 4562	1120S, Line 11; 1120S, Line 13; 1120S, Line 19 1120S, Sch K, Line 8	
	• Form T	1120S, Line 15	
	• Form 4255	1120S, Line 22c	
	• Form 8697	1120S, Line 22c	
	• Form 8866	1120S, Line 22c	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Form 4136	1120S, Line 23c	
	• Form 2220	1120S, Line 24	
	• Form 8050	1120S, Line 27	
	• Form 970	1120S, Sch A, Line 9c	
	• Form 8825	1120S; 1120S, Sch K, Line 2	
	• Form 8283	1120S, Sch K, Line 7	
	• Form 6478	1120S, Sch K, Line 12a	
	• Form 8586	1120S; 1120S, Sch K, Line 12b(1-2)	
	• Form 8609	1120S, Sch K, Line 12b	
	• Form 8609 Schedule A	1120S, Sch K, Line 12b	
	• Form 3468	1120S, Sch K, Line 12c	
	• Form 8834	1120S, Sch K, Line 13	
	• Form 5884	1120S; 1120S, Sch K, Line 13	
	• Form 8861	1120S, Sch K, Line 13	
	• Form 6765	1120S; 1120S, Sch K, Line 13	
	• Form 8830	1120S, Sch K, Line 13	
	• Form 8826	1120S, Sch K, Line 13	
	• Form 8835	1120S, Sch K, Line 13	
	• Form 8844	1120S, Sch K, Line 13	
	• Form 8845	1120S, Sch K, Line 13	
	• Form 8846	1120S, Sch K, Line 13	
	• Form 8820	1120S; 1120S, Sch K, Line 13	
	• Form 8874	1120S, Sch K, Line 13	
	• Form 8847	1120S, Sch K, Line 13	
	• Form 8275	1120S, Sch K	
	• Form 8275R	1120S, Sch K,	
	• Form 3468	1120S; 1120S, Sch K	
	• Form 4255	1120S; 1120S, Sch K	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Form 8886	1120S Form Instructions	
	• Form 926		
	• Form 970		
	• Schedule F (1040)		
	• Form 1118		
	• Schedule I (Form 1118)		
	• Schedule J (Form 1118)		
	• Schedule N (Form 1120)		
	• Form 4466		
	• Form 4626		
	• Form 5471		
	• Schedule J (Form 5471)		
	• Schedule M (Form 5471)		
	• Schedule O (Form 5471)		
	• Form 5472		
	• Form 5713		
	• Schedule A (Form 5713)		
	• Schedule B (Form 5713)		
	• Schedule C (Form 5713)		
	• Form 6252		
	• Form 8824		
	• Form 8827		
	• Form 8833		
	• Form 8865		
	• Schedule O (Form 8865)		
	• Schedule P (Form 8865)		
1120S Sch D	**Capital Gains and Losses and Built-In Gains**		**1120S**
	• Bad Debt Deduction Statement	Line 1	
	• Taxable Income Computation Schedule	Line 15	
	• Excess of Recognized Built-In Gains Computation Attachment	Line 14	
	• Cost if Other Than Actual Cash Statement	Line 1(e) & 7(e)	
1120S Sch K-1	**Shareholder's Share of Income, Credits, Deduction, etc.**		**1120S**
	• Supplemental Information Statement, line 23 (0830)	Line 23	
1122	**Authorization & Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return**		**1120**
	No Dependencies		
2220	**Underpayment of Estimated Tax by Corporations**		**1120/ 1120S**
	No Dependencies		
2439	**Notice to Shareholder of Undistributed Long-Term Capital Gains**		**1120**
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
3115	**Application for Change in Accounting Method**		1120/ 1120S
	• Consolidated Group Information Statement	Instructions, page 2	
	• Operating Division Director Statement	Pt II, ln 4d	
	• Appeals and/or Federal Court Explanation Statement	Pt II, ln 5c	
	• Parent Corporation Information Statement	Pt II, ln 6	
	• Present Hybrid Method of Accounting Attachment	Pt II, ln 11	
	• Proposed Hybrid Method of Accounting Attachment	Part II, ln 11	
	• Overall Method of Accounting Attachment	Pt II, ln 12	
	• Advance Consent Request Procedures Statement	Pt III, ln 18	
	• Legal Basis for Change Statement	Pt III, ln 19	
	• Trade or Business Statement	Pt II, ln 13	
	• Applicant's Reason for Proposed Change Statement	Pt III, ln 21	
	• Use of Proposed Method of Accounting Statement	Pt II, ln 14	
	• Affiliated Group Filing Consolidated Return Statement	Pt III, ln 22	
	• Reorganization or Merger During Tax Year of Change Statement	Pt II, ln 15b	
	• Section 481(a) Adjustment Statement	Pt IV, ln 27	
	• Change in Accounting Method or Period For Past Four Years Statement	Pt II, ln9b	
	• Private Letter Ruling, Change in accounting Method or Period, or Technical Advise Request Statement	Pt II, ln 10b	
	• Reduced User Fee Statement	Pt III, ln 23a	
	• Change in Overall Method of Accounting Statement	Sch A	
	• Change in Overall Method Breakdown Statement	Sch A, ln 1	
	• Income Received or Reported Before It Was Earned statement	Sch A, Pt 1, ln 1b	
	• Other Amounts Statement	Sch A, Pt I, ln 1g	
	• Change to Cash Method Statement	Sch A, Pt II, ln 1-2	
	• Present and Proposed LIFO Methods Statement	Sch C, Pt I, ln 1 a-d	
	• Present Method Difference Explanation statement	Sch C, Pt I, ln 2	
	• Proposed Change Not For LIFO Inventory Statement	Sch C, Pt I, ln 3	
	• Proposed Change Not For LIFO Pools Statement	Sch C, Pt I, ln 4	
	• LIFO Inventory Other Than Cost Statement	Sch C, Pt I, ln 5	
	• Proposed Change in Pooling Inventories Statement	Sch C, Pt II, ln 1	
	• Proposed Natural Business Unit statement	Sch C, Pt II, ln 2 a-f	
	• Manufacturing Proposed Pool Statement	Sch C, Pt II, ln 3	
	• Wholesaling or Retailing Goods Proposed Number of Pools Statement	Sch C, Pt II, ln 4	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Change to Inventory Price Index Computation (IPIC) Method Statement	Sch C, Pt I, ln 6	
	• Long-Term Contracts Statement	Sch D, Pt I, ln 1	
	• Exception Under Section 460(e) Statement	Sch D, Pt I, ln 2b	
	• Cost Comparison or Method Used Statement	Sch D, Pt I, ln 1d	
	• Long-Term Manufacturing Contracts Statement	Sch D, Pt I, ln 3b	
	• Manufacturing Goods Sold or Distributed Without Installation Statement	Sch D, Pt 1, ln 3c	
	• Applicant's Contracts Statement	Sch D, Pt I, ln 5	
	• Description of Inventory Goods Being Changed Statement	Sch D, Pt II, ln 1	
	• Description of Inventory Goods Not Being Changed Statement	Sch D, Pt II, ln 2	
	• Other Identification Methods and Valuation Methods Statement	Sch D, Pt II, ln 4a	
	• Computation of Section 481(a) Adjustment Statement	Pt IV, ln 25	
	• Change From LIFO to Non-LIFO Method Statement	Sch D, Pt II, ln 5b	
	• Change in Valuing Inventories Additional Information Statement	Sch D, Pt II, ln 5c	
	• Statement When Unable to Furnish Copy of Form 970	Sch D, Pt II, ln 5a	
	• Allocation and Capitalization Methods Statement	Pt III, Sec A, ln 1-3	
	• Method of Cost Allocation For Costs Not Fully Included Under Section 263A or Section 460 Statement	Pt III, Sec B, ln 1-28 and Sec D, ln 1-11	
	• List of Other Costs Direct & Indirect Costs Attachment	Pt III, Sec B, ln 28	
	• Other Costs Not Required To Be Allocated attachment	Pt III, Sec C, ln 11	
	• Request to defer Advance Payment Under Rev Proc 71-21 Statement	Sch B, Pt I, ln 1	
	• Request to Defer Advance Payment Under Reg. Sect 1.451-5 Statement	Sch B, Pt I, ln 2	
	• Description of Property Being Changed statement	Sch E, ln 4a	
	• Explanation of How Property is Treated Under Present Method Statement	Sch E, ln 5	
	• Facts Supporting Proposed Change to Depreciate or Amortize the Property Statement	Sch E, ln 6	
	• Code Section Under Which Property is Depreciated or Amortized Statement	Sch D, Pt II, ln 7	
	• Form 970		
	• Copy of Form 2848	Pt IV, ln 25	
	• True Copies of Documents Related to the Change Attachment	Pt II, ln 12	
3468	**Computation of Investment Credit**		**1120/ 1120S**
	• Allowable Credit Statement	Part I, Line 5	
	• Section 1.48-12(b)(2)(viii) Adjusted Basis of Building Statement	F3468 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
3800	**General Business Credit**		**1120**
	• Current Year Trans-Alaska Pipeline Liability Fund Credit Computation	Part 1 Line 1q	
	• Carry Forward of General Business Credit Computation	Part 1 Line 6	
	• Allowable General Business Credit Computation Statement	Part II Line 19	
4136	**Credit for Federal Tax Paid on Fuels**		**1120/ 1120S**
	• Explanation of Diesel Fuel With Visible Evidence of Dye	Line 3	
	• Explanation of Kerosene With Visible Evidence of Dye	Line 4	
	• Explanation of Diesel Fuel With Visible Evidence of Dye Sold	Line 6	
	• Persons to Whom Un-dyed Diesel Fuel Sold Statement	Line 6b(d)	
	• Explanation of Kerosene Fuel Sales with Visible Evidence of Dye	Line 7	
	• Persons to Whom Un-dyed Kerosene Fuel Sold Statement	Line 7a(c) & 7b(c)	
4255	**Recapture of Investment Credit**		**1120/ 1120S**
	• Recapture Tax Statement	Line 10	
4466	**Corporation Application for Quick Refund of Overpayment of Estimated Tax**		**1120/ 1120S**
	No Dependencies		
4562	**Depreciation and Amortization**		**1120/ 1120S**
	• 50-Year GDS Deduction Statement	Pt II, ln 15a-15i	
	• 50-Year ADS Deduction Statement	Pt II, ln 16a-16c	
	• Section 168(f)(1) Property Explanation	F4562 Inst., pg 5, ln 18	
	• Amortization Election Statement	F4562 Inst. Pg 9, ln 40	
4626	**Alternative Minimum Tax – Corporations**		**1120/ 1120S**
	No Dependencies		
4684	**Casualties and Thefts**		**1120/ 1120S**
	• Deductible Loss Computation Statement	Line 27	
4797	**Sale of Business Property**		**1120/ 1120S**
	• Securities or Commodities Held by a Trader – Mark-To-Market Election	Pt II, ln 10	
5452	**Corporate Report of Non-dividend Distributions**		**1120/ 1120S**
	• Explanation of Non-dividend Distribution for Partial or Complete Liquidation of Corporation Statement	Part B	
	• Non-cash Distributions Tax Basis and Fair Market Value Schedule	Page 2, Part E Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Supporting Information Attachment	Page 2, Instructions Supporting Information 1	
	• Parent of Consolidating Group Supporting Information Attachment	Page 2, Instructions Supporting Information 1	
5471	**Information Return with Respect to a Foreign Corporation**		**1120/ 1120S**
	• Form 8883, Asset Allocation Statement under Section 338	F8883 Instructions	
	• Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities	F5471 Instructions	
	• Name Change Explanation	Ln D	
	• Category 3 Filer Statement	Ln A	
	• Person on Whose Behalf This Information Return is Filed Statement	Ln D(4)	
	• Itemized Schedule of Other Deductions Statement	Sch C, ln 16	
	• Itemized Schedule of Other Current Assets Statement	Sch F, ln 4	
	• Itemized Schedule of Investment in Subsidiaries Statement	Sch F, ln 6	
	• Itemized Schedule of Other Investment Statement	Sch F, ln 7	
	• Itemized Schedule of Other Assets Statement	Sch F, ln 12	
	• Itemized Schedule of Other Current Liabilities Statement	Sch F, ln 15	
	• Itemized Schedule of Other Liabilities Statement	Sch F, ln 17	
	• Itemized Schedule of Paid-in or Capital Surplus Reconciliation Statement	Sch F, ln 19	
	• Required Statement if the Foreign Corporation Owned at Least 10% in a Foreign Partnership	Sch G, ln 1	
	• Statement if the Foreign Corporation Owned Any Foreign Entities That Were Disregarded as Entities Under Regs 301.7701-2 and 301-7701-3	Sch G, ln 3	
	• Itemized Schedule of Current Earnings and Profits Other Statement	Sch H, ln 2h	
	• Statement of Explanation of Foreign Corporation Blocked Income Under Section 964(b)	Sch I	
5471 Sch J	**Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation**		**1120/ 1120S**
	No Dependencies		
5471 Sch M	**Foreign Corporation Controlled by a United States Person**		**1120/ 1120S**
	No Dependencies		
5471 Sch O	**Organization or Reorganization of Foreign Corporation and acquisitions and Dispositions of its Stock**		**1120/ 1120S**
	• Statement if Return is Required Because Shareholders Became U.S. Person		
	• Statement if Return Filed for Prior Three Years		

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Organization Chart Statement (Binary Attachment)		
5472	**Information Return of a Foreign Owned Corporation**		**1120/ 1120S**
	• Schedule of reporting corporations under section 6038A or on a consolidated Form 5472	Pt I, ln 1h	
	• Explanation of the attribution of ownership	Pt II, ln 3a-3e	
	• Description of all Non-monetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party	Pt V	
	• Exchange Rate Schedule Statement	Pt IV, ln 1-22	
	• Explanation of the Difference Between the Basis or Inventory Cost and Customs Value of the Imported Goods Statement	Pt VI, ln 2b	
5712A	**Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5)**		**1120**
	• List of All Members of Affiliated Group Attachment	Part IV, Line 18	
5713	**International Boycott Report**		**1120/ 1120S**
	• Common Taxable Year Election Statement	Ln 4	
	• Boycott Requests Statement	Pt I, Ln 11	
	• Boycott agreements Statement	Pt I, ln 11	
5713 Sch A	**Schedule A – Computation of the International Boycott Factor**		**1120/ 1120S**
	No Dependencies		
5713 Sch B	**Specifically Attributable Taxes and Income (Section 999(c)(2))**		**1120/ 1120S**
	No Dependencies		
5713 Sch C	**Tax Effect of The International Boycott Provisions**		**1120/ 1120S**
	No Dependencies		
5735	**Computation of Possessions Corporation Tax Credit Allowed Under Section 936**		**1120**
	• Schedule P (Form 5735)	Form 5735 Instructions, Page 2	
5735 Sch P	**Allocation of Income and Expenses Under Section 936(h)(5)**		**1120**
	• Form 5712A	Form 5735 Instructions, Page 2	
	• Itemized Other Costs Schedule	Part II, Line 2d	
	• Itemized Schedule of Other Deductions Schedule	Part II, Line 4e	
5884	**Work Opportunity Credit**		**1120/ 1120S**
	• Controlled Group Member Statement	Line(s): 1a, 1b	
	• Deduction Differentiation Statement	Line(s): 2	
6198	**At-Risk Limitations**		**1120/ 1120S**

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Sch D Gains or Losses For At-Risk Limitations Statement	Form 6198, Instructions for Lines 2a, 2b, and 2c	
	• Form 4797 Gains or Losses For At-Risk Limitations Statement	Form 6198, Instructions for Lines 2a, 2b, and 2c	
	• Other Form or Schedule Gains or Losses For At-Risk Limitations Statement	Form 6198, Instructions for Lines 2a, 2b, and 2c	
6252	**Installation Sale Income**		**1120/ 1120S**
	• Computation of Gain Schedule	Form 6252 Instructions, Page 2, line 5	
	• Explanation of Disposition Not to Avoid Tax Statement	Part III, line 29e	
6478	**Credit for Alcohol Used as Fuel**		**1120/ 1120S**
	No Dependencies		
6765	**Credit for Increasing Research Activities**		**1120/ 1120S**
	• Capitalized Expenses/Deduction Amounts Statement	Line(s): 16, 39	
	• Members of Controlled Group or Businesses Under Common Control Statement	Line(s): 16, 39	
6781	**Gains and Losses From Section 1256 Contracts and Straddles**		**1120/ 1120S**
	• List of Foreign Currency Contracts Statement	Form 6781 Instructions, Page 2, Section 1256 contract	
	• Mixed Straddle Account Election Statement	Form 6781 Instructions, Page 2, Box C	
	• Explanation of Form 1099-B Adjustments Schedule	Part I, Line 4	
	• Straddles and Components Schedule	Part II, Gains and Losses From Straddles	
	• Short/Long Term Losses Schedule	Form 6781 instructions, page 3, line 11	
	• Short/Long Term Gains Schedule	Form 6781 instructions, page 3, line 13	
8050	**Direct Deposit of Corporate Tax Refund**		**1120/ 1120S**
	No Dependencies		
8082	**Notice of Inconsistent Treatment or Administrative Adjustment Request**		**1120/ 1120S**

Form	Form Name/Dependency	Reference	1120/ 1120S
	No Dependencies		
8271	**Investor Reporting of Tax Shelter Registration Number**		**1120/ 1120S**
	No Dependencies		
8275	**Disclosure Statement**		**1120/ 1120S**
	No Dependencies		
8275-R	**Regulation Disclosure Statement**		**1120/ 1120S**
	No Dependencies		
8283	**Non-cash Charitable Contributions**		**1120/ 1120S**
	• Deductions Taken Under Section 170(e)(3) or (4) Statement	Form 8283	
	• Reasonable Cause for Line 1(d) and (f) Statement	Section A, Part I, Line 1, Column (f)	
	• Fair Market Value (FMV) Statement	Page 2, Section A, Part I, Line 1, Column (g)	
	• Qualified Conservation Contribution Statement	Section A, Part I, Line 1, Column (g)	
	• "Restricted Use" Explanation Statement	Section A, Part II, Lines 3a through 3c	
	• Reasonable Cause for Line 5(d), (e) or (f) Statement	Section B, Part I, Line 5, Columns (d)--(f)	
	• Donee's Signature Unavailable Statement	Section B, Part IV	
8586	**Low-Income Housing Credit**		**1120/ 1120S**
	• Multiple Building Project Schedule	Part I, Line 1	
	• Pass-Through Entity Schedule for Current Year Credit Attributable to More Than One Building	Part I, Line 4	
	• Pass-Through Entity Schedule for Credits From More Than One Pass-Through Entity	Part I, Line 5	
8594	**Asset Acquisition Statement**		**1120/ 1120S**
	• Consideration Computation Statement	Part II, Line 6	
	• Reason(s) for Increase or Decrease Statement	Part III, Line 8	
8609	**Low-Income Housing Credit Allocation Certification**		**1120/ 1120S**
	No Dependencies		
8609 Sch A	**Annual Statement**		**1120/ 1120S**
	No Dependencies		
8611	**Recapture of Low-Income Housing Credit**		**1120/ 1120S**
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
8621	**Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund**		**1120/ 1120S**
	• Shareholder's Stock Ownership Attachment	Form 8621 Instructions – page 2	
	• Deemed Dividend Election Statement	Form 8621 Instructions; How to Make the Election – Page 4	
	• QEF Distribution Statement	Form 8621 Instructions – Page 5	
	• Taxation of Excess Distribution Statement	Part IV, Line 11a	
8697	**Interest Computation Under the Look-Back Method for Completed Long-Term Contracts**		**1120/ 1120S**
	• Identification Of Pass-Through Entities Statement	Section C	
	• Adjustments to Long-Term Contracts Schedule	Part I Instructions, Line 2	
	• Schedule of Adjustments to Long-Term Contracts from Schedules K-1	Part I Instructions, Line 2-Note	
	• Alternative Method Of Interest Computation Statement	Part I Instructions, Lines 7 and 8-Note	
	• Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method Schedule	Part II Instructions, Line 1	
	• Schedule of Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method from Schedules K-1	Part II Instructions, Line 1-Note	
	• Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method Schedule	Part II Instructions, Line 3	
	• Schedule of Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method from Schedules K-1	Part II Instructions, Line 3-Note	
8716	**Election to Have a Tax Year Other Than a Required Tax Year**		**1120/ 1120S**
	No Dependencies		
8810	**Corporate Passive Activity Loss and Credit Limitations**		**1120**
	No Dependencies		
8816	**Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies**		**1120**
	• Section 847 Tax Benefit Re-computation Schedule		
	• Difference Between Preceding Year Ending Balance and Current Year Ending Balance Statement	Line 8	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Payments Added in Subsequent Years Schedule	Line 9	
8820	**Orphan Drug Credit**		**1120/ 1120S**
	No Dependencies		
8824	**Like-Kind Exchanges**		**1120/ 1120S**
	• Principal Purpose of Related Party Exchange Statement	Part II, Line 11c	
	• Realized and Recognized Gain in Multi-Asset Exchanges Statement	Form 8824 Instructions	
8825	**Rental Real Estate Income and Expenses of a Partnership or an S Corporation**		**1120S**
	• Attach Form 4562		
8826	**Disabled Access Credit**		**1120/ 1120S**
	• Controlled Group Member Statement	Form 8826 Instructions	
8827	**Credit for Prior Year Minimum Tax - Corporations**		**1120/ 1120S**
	Computation of Minimum Tax Credit Statement	Line 8	
8830	**Enhanced Oil Recovery Credit**		**1120/ 1120S**
	No Dependencies		
8832	**Entity Classification Election**		**1120**
	No Dependencies		
8833	**Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)**		**1120/ 1120S**
	No Dependencies		
8834	**Qualified Electric Vehicle Credit**		**1120/ 1120S**
	No Dependencies		
8835	**Renewable Electricity Production Credit**		**1120/ 1120S**
	• Closed-loop Facility Kilowatt-hours Computation Schedule	Part I, Line 1	
	• Closed-loop Facility Phase-out Adjustment Computation Schedule	Part I, Line 2	
	• Wind Facility Kilowatt-hours Computation Schedule	Part I, Line 4	
	• Wind Facility Phase-out Adjustment Computation Schedule	Part I, Line 5	
8838	**Consent To Extend the Time to Assess Tax Under Section 367 - Gain Recognition Agreement**		**1120/ 1120S**
	No Dependencies		
8844	**Empowerment Zone Employment Credit**		**1120/ 1120S**
	No Dependencies		
8845	**Indian Employment Credit**		**1120/ 1120S**
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
8846	**Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips**		**1120/ 1120S**
	• Schedule Showing Amount of Tips	Line 4	
8847	**Credit for Contributions to Selected Community Development Corporations**		**1120/ 1120S**
	No Dependencies		
8858	**Information Return of U.S. Persons With Respect to Foreign Disregarded Entities**		**1120/ 1120S**
	• Organization Chart Statement	Line 5	
	• Chain of Ownership Statement	Line 5	
	• 10% Interest Owned in Foreign Partnership Statement		
	• Form 8886		
	• Elective Relief Agreement and/or Annual Certification Statement		
8858 Sch M	**Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities**		**1120/ 1120S**
	No Dependencies		
8860	**Qualified Zone Academy Bond Credit**		**1120/ 1120S**
	• Qualified Zone Academy Bond Credit for Shareholders of S Corporations	Line 2(a)	
8861	**Welfare-to-Work Credit**		**1120/ 1120S**
	• Controlled Group Member Statement	Special instructions for controlled group members.	
	• Statement of Capitalized Salaries and Wages and Full Absorption Method Inventory Reduction by Welfare-to-Work Credit	Instructions for Line 2	
8865	**Return of U.S. Persons With Respect to Certain Foreign Partnerships**		**1120/ 1120S**
	• Form 8865 ScheduleK1 • Form 8865 Schedule O • Form 8865 Schedule P MultipleCategory1 Filers Statement • Tax Shelter Disclosure Supporting Info Statement • Form 3468 Form 4255 Form 4797 Form 5884 Form 6478 Form 6765 Form 8271 Form 8586 Form 8825	No Form Reference	
	• Functional Currency and Exchange Rate QBU Statement	Line F8(b)	
	• Foreign Disregarded Entities Schedule	Line G5	
	• Separate Units Schedule	Line G8	
	Income Statement – Trade or Business Income		
	• Gross Receipts Installment Sales Schedule	Sch B, Line 1a	
	• Itemized Ordinary Income Loss Statement	Sch B, Line 4	
	• Attach Schedule F (Form 1040)	Sch B, Line 5	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Itemized Other Income (Loss) Schedule	Sch B, Line 7	
	• Form 4562	Sch B, Line 13	
	• Deduction Disallowed Computation Statement	Sch B, Line 15	
	• Form 4562	Sch B, Line 16a	
	• Form T (Timber)	Sch B, Line 17	
	• Itemized Other Deductions Schedule	Sch B, Line 20	
	Capital Gains and Losses		
	• Bad Debt Statement	Sch D, Part I Line 5	
	• Other Basis Statement – Part I	Sch D, Part I	
	• Other Basis Statement – Part II	Sch D, Part II	
	• Sale or Exchange of Collectibles Statement	Sch D, Line 11f	
	Partner's Share of Income, Credits, Deductions, etc.		
	• Form 8825, Rental Real Estate Income and Expenses of a Partnership or a corporation	Sch K, Line 2	
	• Expenses From Other Rental Activities Schedule	Sch K, Line 3b	
	• Unrecaptured Section 1250 Gain	Sch K, Line 9c	
	• Form 4797, Sale of Business Property	Sch K, Line 10	
	• Other Portfolio Income (Loss) Statement	Sch K, Line 11	
	• Remic Statement	Sch K, Line 11	
	• Itemized Other Income (Loss) Schedule	Sch K, Line 11	
	• Section1 179 Expense Deduction	Sch K, Line 12	
	• Charitable Contributions Statement	Sch K, Line 13(a)	
	• Itemized Deductions Related to Portfolio Income Statement	Sch K, Line 13(b)	
	• Deductions Listed Categories Schedule	Sch K, Line 13 (e)	
	• Itemized Other Deductions Schedule	Sch K, Line 13(e)	
	• Form 8586- Low Income Housing Credit, • Form 8609 –Low Income Housing Credit Allocation Certification Sch A	Sch K, Line15(a)	
	• Low Income Housing Credit Statement	Sch K, Line 15(a) Sch K, Line 15(b)	
	• Form 3468- Investment Credit • Qualified Rehabilitation Expenditures Statement	Sch K, Line 15 (c)	
	• Form 8834- Qualified Electric Vehicle Credit, Form 5884- Work Opportunity Credit, Form 8864- Welfare to Work Credit, Form 6478 Credit for Alcohol Used as Fuel, Form 6765 Credit for Increasing Research Activities, Form 8830 Enhanced Oil Recovery Credit, Form 8826 Disabled Access Credit, Form 8835Renewable Electricity Production Credit, Form 8844 Empowerment Zone Enhancement Credit, Form 8845Indian Employment Credit, Form 8846 Credit for Employer Social Security and Medicare Taxes paid on Certain Employee Tips, Itemized Other Credits Statement, Non-conventional Source Fuel Credits Statement	Sch K, Line 15(f)	
	• Gross Income Sourced At Partner Level Schedule	Sch K, Line 16(c)	
	• Foreign Gross Income At Partnership Level Listed Categories Schedule	Sch K, Line 16(e)	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Total Foreign Taxes Schedule 8865	Sch K, Line 16l(1) Sch K, Line 16l(2)	
	• Reduction In Taxes Schedule	Sch K, Line 16(m)	
	• Adjusted Gain or Loss Schedule	Sch K, Line 17b	
	• Gross Income from Oil, Gas, and Geothermal Properties Statement	Sch K, Line 17(d)	
	• Deductions Allocable To Oil Gas And Geothermal Properties Statement	Sch K, Line 17(e)	
	• Other Adjustments And Tax Preference Items Schedule	Sch K, Line 17(f)	
	• Distributions Of Money Statement	Sch K, Line 19(a)	
	• Distributions Of Property Other Than Money Statement	Sch K, Line 19(b)	
	• Other Items And Amounts Schedule, IRS3468Investment Credit, IRS4255 Recapture of Investment Credit, IRS8271 Investor Reporting of Tax Shelter Registration Number, IRS 8275/8275R Disclosure Statement	Sch K, Line 20(b)	
	Balance Sheets per Books		
	• Itemized Other Current Assets Schedule	Sch L, Line 6(b) Sch L, Line 6(d)	
	• Itemized Other Investments Schedule	Sch L, Line 8(b) Sch L, Line 8(d)	
	• Itemized Other Assets Schedule	Sch L, Line 13(b) Sch L, Line 13(d)	
	• Itemized Other Current Liabilities Schedule	Sch L, Line 17(b) Sch L, Line 17(d)	
	• Itemized Other Liabilities Schedule	Sch L, Line 20(b) Sch L, Line 20(d)	
	Balance Sheets for Interest Allocation		
	• Itemized Listed Categories Statement	Sch M, Line 2b(a) & 2b(b)	
	Reconciliation Of Income (Loss) per Books With Income (Loss) per Return		
	• Total Income Not Recorded on Books	Sch M-1, Line 2	
	• Total Expenses Not Deducted	Sch M-1, Line 4	
	• Total Income Recorded but Not Included	Sch M-1, Line 6	
	• Total Deductions Not Charged	Sch M-1, Line 7	
	Analysis of Partner's Capital Accounts		
	• Total Other Increases	Sch M-2, Line 4	
	• Total Other Decreases	Sch M-2, Line 7	
	• Balance At End of Year	Sch M-2, Line 9	
	Transactions Between Controlled Foreign Partnerships and Partners or Other Related Entities		
	No Dependencies	Sch N	

Form	Form Name/Dependency	Reference	1120/ 1120S
	Transfer of Property to a Foreign Partnership		
	• Dates of Transfer/Exchange Statement	Sch O, Part III	
	• Contributed Property/Substitute Basis Property Received Statement	Sch O, Part II Column (a)	
	• Transfer Statement	Sch O, Part II Column (b)	
	• Amount of Recapture Calculation Statement	Sch O, Part II Column (h)	
	Acquisitions, Dispositions, and Changes of Interests In a Foreign Partnership		
	No Dependencies	Sch P	
8865 Sch K-1	**Partner's Share of Income, Credits, Deductions, etc.**		**1120/ 1120S**
	• Other Income Loss	Sch K-1, Line 10	
	• Ordinary Income Loss Schedule	Sch K-1, Part III, Line 1	
	• Net Income Loss Rental Real Estate Amount	Sch K-1, Part III, Line 2	
	• Other Net Rental Income Loss Rental Amount	Sch K-1, Part III, Line 3	
	• Unrecaptured Section 1250 Gain	Sch K-1, Part III, Line 9(c)	
	• Net Section 1231 Gain (Loss)	Sch K-1, Part III, Line 10	
	• Section 179 Deduction	Sch K-1, Part III, Line 11	
	• Other Deductions	Sch K-1, Part III, Line 12	
	• Credits and Credit Recapture	Sch K-1, Part III, Line 15	
	• Foreign Transactions	Sch K-1, Part III, Line 16	
	• Alternative Minimum Tax	Sch K-1, Line 17	
	• Distributions	Sch K-1, Line 19	
	• Other Information	Sch K-1, Line 20	
8866	**Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method**		**1120/ 1120S**
	• Adjustment to Taxable Income Schedule	Line 2	
	• Adjustment to Taxable Income from Schedules K-1 Schedule	Line 2	
	• Explanation of Computed Interest Statement	Line 7 or Line 8	
	• Form 8866 Attachments Statement	Form 8866 Instructions, Page 2	
8873	**Extraterritorial Income Exclusion**		**1120/ 1120S**
	• Section 942(a)(3) Schedule	Line 1	
	• Transactions In Lieu Of The FSC Provisions Schedule	Line 2	
	• Basis for Entitlement Statement	Line 3	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Additional Section 263A Costs Under Cost of Goods Sold Schedule	Line 17d(a) and Line 17d(b)	
	• Other Costs Under Cost of Goods Sold Schedule	Line 17e(a) and Line 17e(b)	
	• Other Expenses And Deductions Schedule	Line 19(a) and Line 19(b)	
8874	**New Markets Credit**		**1120/ 1120S**
	• Pass-Through Entities Credit Statement	Line 2	
8881	**Credit for Small Employer Pension Plan Startup Costs**		**1120/ 1120S**
	• Controlled Group Member Statement	Part I, Line 7	
8882	**Credit for Employer-Provided Child Care Facilities and Services**		**1120/ 1120S**
	• Controlled Group Member Statement	Form 8882 Instructions	
	• Credit from Pass-through Entities Statement	Form 8882 Instructions	
8883	**Asset Allocation Statement Under Section 338**		**1120/ 1120S**
	No Dependencies		
8884	**New York Liberty Zone Business Employee Credit**		**1120/ 1120S**
	• Controlled Group Member Statement	Form 8884 Instructions, Page 3	
	• Reduce Deduction For Salaries and Wages Exception Statement	Line 2	
8886	**Reportable Transaction Disclosure Statement**		**1120/ 1120S**
	No Dependencies		

EXHIBIT 4

Foreign Country Codes

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

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

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

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

EXHIBIT 5

Standard Street Address Abbreviations

Word	Abbreviation
Air Force Base	AFB
and	&
Alley	ALY
Annex	ANX
Avenue	AVE
Beach	BCH
Boulevard	BLVD
Branch	BR
Bridge	BRG
Brook	BRK
Building	BLDG
Bypass	BYP
Camp	CP
Care Of, or In Care Of	%
Center	CTR
Circle	CIR
Corner	COR
Corners	CORS
Court	CT
Courts	CTS
Creek	CRK
Crossing	XING
Drive	DR
East	E
Estates	EST
Extension	EXT
Expressway	EXPY
Falls	FLS
Forest	FRST
Fork	FRK
Forks	FRKS
Fort	FT
Freeway	FWY
Gardens	GDNS
General Delivery	GEN DEL
Grove	GRV
Harbor	HBR
Haven	HVN
Heights	HTS
Highway	HWY

EXHIBIT 5—Standard Street Address Abbreviations Continued

Word	**Abbreviation**
Highway Carrier	HC
Island	IS
Islands	ISS
Junction	JCT
Lake	LK
Lakes	LKS
Lane	LN
Lodge	LDG
Manor	MNR
Meadows	MDWS
Mount	MT
Mountain	MTN
North	N
Northeast	NE
Northwest	NW
One-fourth,*	1/4
One-Quarter*	
One-half*	1/2
(*All fractions-space after prior number-for example: 1012 1/2. St.)	
Parkway	PKY
Place	PL
Plaza	PLZ
Point	PT
Port	PRT
P.O.-Box No.	PO BOX
River	RIV
Road	RD
Rural Route	RR
Shore	SHR
Shores	SHRS
South	S
Southeast	SE
Southwest	SW
Square	SQ
Station	STA
Street	ST
Summit	SMT
Terrace	TER
Trail	TRL
Trailer	TRLR
Turnpike	TPKE

EXHIBIT 5—Standard Street Address Abbreviations Continued

Word	**Abbreviation**
Union	UN
Valley	VLY
Village	VLG
Vista	VIS
West	W

Note: Plurals for street, road, avenue, etc. should be abbreviated by adding “s” to the abbreviation. For example; STS, RDS, AVES, etc.

EXHIBIT 6

Valid ZIP Codes

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

EXHIBIT 6 - Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
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 7

North American Industry Classification System (NAICS) (Codes for Principal Business Activity)

Agriculture, Forestry, Fishing and Hunting

Crop Production
111100 Oilseed & Grain Farming
111210 Vegetable & Melon Farming (including potatoes & yams)
111300 Fruit & Tree Nut Farming
111400 Greenhouse, Nursery, & Floriculture Production
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production
112111 Beef Cattle Ranching & Farming
112112 Cattle Feedlots
112120 Dairy Cattle & Milk Production
112210 Hog & Pig Farming
112300 Poultry & Egg Production
112400 Sheep & Goat Farming
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
112900 Other Animal Production

Forestry and Logging
113110 Timber Tract Operations
113210 Forest Nurseries & Gathering of Forest Products
113310 Logging

Fishing, Hunting and Trapping
114110 Fishing
114210 Hunting & Trapping

Support Activities for Agriculture and Forestry
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
115210 Support Activities for Animal Production
115310 Support Activities For Forestry

Mining
211110 Oil & Gas Extraction
212110 Coal Mining
212200 Metal Ore Mining
212310 Stone Mining & Quarrying
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
212390 Other Nonmetallic Mineral Mining & Quarrying
213110 Support Activities for Mining

Utilities
221100 Electric Power Generation, Transmission & Distribution
221210 Natural Gas Distribution
221300 Water, Sewage & Other Systems

Construction

Construction of Buildings
236110 Residential Building Construction
236200 Nonresidential Building Construction

Heavy and Civil Engineering Construction
237100 Utility System Construction
237210 Land Subdivision
237310 Highway, Street, & Bridge Construction
237990 Other Heavy & Civil Engineering Construction

Specialty Trade Contractors
238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
238210 Electrical Contractors
238220 Plumbing, Heating, & Air-Conditioning Contractors
238290 Other Building Equipment Contractors
238300 Building Finishing Contractors (including drywall, insulation,
painting, wall covering, flooring, tile, & finish carpentry)
238900 Other Specialty Trade Contractors (including site preparation)

Manufacturing

Food Manufacturing
311110 Animal Food Mfg
311200 Grain & Oilseed Milling
311300 Sugar & Confectionery Product Mfg
311400 Fruit & Vegetable Preserving & Specialty Food Mfg
311500 Dairy Products Mfg.
311610 Animal Slaughtering and Processing
311710 Seafood Product Preparation & Packaging
311800 Bakeries & Tortilla Mfg
311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing
312110 Soft Drink & Ice Mfg
312120 Breweries
312130 Wineries
312140 Distilleries
312200 Tobacco Manufacturing

Textile Mills and Textile Product Mills
313000 Textile Mills
314000 Textile Product Mills

Apparel Manufacturing
315100 Apparel Knitting Mills
315210 Cut & Sew Apparel Contractors
315220 Men's & Boys' Cut & Sew Apparel Mfg
315230 Women's & Girls' Cut & Sew Apparel Mfg
315290 Other Cut & Sew Apparel Mfg
315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing
316110 Leather & Hide Tanning & Finishing
316210 Footwear Mfg (including rubber & plastics)
316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing
321110 Sawmills & Wood Preservation
321210 Veneer, Plywood, & Engineered Wood Product Mfg
321900 Other Wood Product Mfg

Paper Manufacturing
322100 Pulp, Paper, & Paperboard Mills
322200 Converted Paper Product Mfg
Printing and Related Support Activities
323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing
324110 Petroleum Refineries (including integrated)
324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing
325100 Basic Chemical Mfg
325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
325410 Pharmaceutical & Medicine Mfg
325500 Paint, Coating, & Adhesive Mfg
325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing
326100 Plastics Product Mfg
326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing
327100 Clay Product & Refractory Mfg
327210 Glass & Glass Product Mfg
327300 Cement & Concrete Product Mfg
327400 Lime & Gypsum Product Mfg
327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing
331110 Iron & Steel Mills & Ferroalloy Mfg
331200 Steel Product Mfg from Purchased Steel
331310 Alumina & Aluminum Production & Processing
331400 Nonferrous Metal (except Aluminum) Production & Processing
331500 Foundries

Fabricated Metal Product Manufacturing
332110 Forging & Stamping
332210 Cutlery & Hand tool Mfg
332300 Architectural & Structural Treating, & Allied Activities
332400 Boiler tank, & Shipping Container Mfg
332510 Hardware Mfg
332610 Spring & Wire Product Mfg
332700 Machine Shops;Turned Product & Screw, Nut, & Bolt Mfg
332810 Coating, Engraving, Heat Treating, & Allied Activities
332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing
333100 Agriculture, Construction, & Mining Machinery Mfg
333200 Industrial Machinery Mfg
333310 Commercial & Service Industry Machinery Mfg
333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
333510 Metalworking Machinery Mfg
333610 Engine, Turbine & Power Transmission Equipment Mfg
333900 Other General Purpose Machinery Mfg

Computer and Electronic Product Manufacturing
334110 Computer & Peripheral Equipment Mfg
334200 Communications Equipment Mfg
334310 Audio & Video Equipment Mfg
334410 Semiconductor & Other Electronic Component Mfg
334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing
335100 Electric Lighting Equipment Mfg
335200 Household Appliance Mfg
335310 Electrical Equipment Mfg
335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing
336100 Motor Vehicle Mfg
336210 Motor Vehicle Body & Trailer Mfg
336300 Motor Vehicle Parts Mfg
336410 Aerospace Product & Parts Mfg
336510 Railroad Rolling Stock Mfg
336610 Ship & Boat Building
336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing
337000 Furniture & Related Product Manufacture

Miscellaneous Manufacturing
339110 Medical Equipment & Supplies Mfg
339900 Other Miscellaneous Manufacturing

Wholesale Trade

Merchant Wholesalers, Durable Goods
423100 Motor Vehicle & Motor Vehicle Parts & Supplies
423200 Furniture & Home Furnishings
423300 Lumber & Other Construction Materials
423400 Professional & Commercial Equipment & Supplies
423500 Metal & Mineral (except Petroleum)
423600 Electrical & Electronic Goods
423700 Hardware, & Plumbing & Heating Equipment & Supplies
423800 Machinery, Equipment, & Supplies
423910 Sporting & Recreational Goods & Supplies
423920 Toy & Hobby Goods & Supplies
423930 Recyclable Materials
423940 Jewelry, Watch, Precious Stone, & Precious Metals
423990 Other Miscellaneous Durable Goods

Merchant Wholesalers, Nondurable Goods
424100 Paper & Paper Products
424210 Drugs & Druggists' Sundries
424300 Apparel, Piece Goods, & Notions
424400 Grocery & Related Products
424500 Farm Product Raw Materials
424600 Chemical & Allied Products
424700 Petroleum & Petroleum Products
424800 Beer, Wine, & Distilled Alcoholic Beverages
424910 Farm Supplies
424920 Book, Periodical, & Newspapers
424930 Flower, Nursery Stock, & Florists' Supplies
424940 Tobacco & Tobacco Products
424950 Paint, Varnish, & Supplies
424990 Other Miscellaneous Nondurable Goods

Wholesale Electronic Markets and Agents and Brokers
425110 Business to Business Electronic Markets
425120 Wholesale Trade Agents & Brokers

Retail Trade

Motor Vehicle and Parts Dealers
441110 New Car Dealers
441120 Used Car Dealers
441210 Recreational Vehicle Dealers
441221 Motorcycle Dealers
441222 Boat Dealers
441229 All Other Motor Vehicle Dealers
441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores
442110 Furniture Stores
442210 Floor Covering Stores
442291 Window Treatment Stores
442299 All Other Home Furnishings Stores

Electronics and Appliance Stores
443111 Household Appliance Stores
443112 Radio, Television, & Other Electronics Stores
443120 Computer & Software Stores
443130 Camera & Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers
444110 Home Centers
444120 Paint & Wallpaper Stores
444130 Hardware Stores
444190 Other Building Material Dealers
444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores
445110 Supermarkets and Other Grocery (except Convenience) Stores
445120 Convenience Stores
445210 Meat Markets
445220 Fish & Seafood Markets
445230 Fruit & Vegetable Markets
445291 Baked Goods Stores
445292 Confectionery & Nut Stores
445299 All Other Specialty Food Stores
445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores
446110 Pharmacies & Drug Stores
446120 Cosmetics, Beauty Supplies, & Perfume Stores
446130 Optical Goods Stores
446190 Other Health & Personal Care Stores

Gasoline Stations
447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores
448110 Men's Clothing Stores
448120 Women's Clothing Stores
448130 Children's & Infants' Clothing Stores
448140 Family Clothing Stores
448150 Clothing Accessories Stores
448190 Other Clothing Stores
448210 Shoe Stores
448310 Jewelry Stores
448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores
451110 Sporting Goods Stores
451120 Hobby, Toy, & Game Stores
451130 Sewing, Needlework, & Piece Goods Stores
451140 Musical Instrument & Supplies Stores
451211 Book Stores
451212 News Dealers & Newsstands
451220 Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores
452110 Department Stores
452900 Other General Merchandise Stores

Miscellaneous Store Retailers
453110 Florists
453210 Office Supplies & Stationery Stores
453220 Gift, Novelty, & Souvenir Stores
453310 Used Merchandise Stores
453910 Pet & Pet Supplies Stores
453920 Art Dealers
453930 Manufactured (Mobile) Home Dealers
453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers
454110 Electronic Shopping & Mail-Order Houses
454210 Vending Machine Operators
454311 Heating Oil Dealers
454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
454319 Other Fuel Dealers
454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan Providers, party plan merchandisers, & coffee-break service Providers

Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation Pipeline Transportation 486000 Pipeline Transportation 487000 Scenic & Sightseeing Transportation Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & selfstorage units)	Information Publishing Industries (except Internet) 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Directory & Mailing List Publishers 511190 Other Publishers 511210 Software Publishers Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries Broadcasting (except Internet) 515100 Radio & Television Broadcasting 515210 Cable & Other Subscription Programming Internet Publishing and Broadcasting 516110 Internet Publishing & Broadcasting Telecommunications 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications Internet Service Providers, Web Search Portals, and Data Processing Services 518111 Internet Service Providers 518112 Web Search Portals 518210 Data Processing, Hosting, & Related Services Other Information Services 519100 Other Information Services (including news syndicates & libraries)

Finance and Insurance Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other No depository Credit Intermediation Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting) Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds) Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525930 Real Estate Investment Trusts (Form 1120-REIT) 525990 Other Financial Vehicles (including closed-end investment funds) “Offices of Bank Holding Companies” and “Offices of Other Holding Companies” are located under Management of Companies (Holding Companies) below.	Real Estate and Rental and Leasing Real Estate 531110 Lessors of Residential Buildings & Dwellings 531114 Cooperative Housing 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) 531130 Lessors of Miniwarehouses & Self-Storage Units 531190 Lessors of Other Real Estate Property 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services

Legal Services
541110 Offices of Lawyers
541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services
541211 Offices of Certified Public Accountants
541213 Tax Preparation Services
541214 Payroll Services
541219 Other Accounting Services

Architectural, Engineering, and Related Services
541310 Architectural Services
541320 Landscape Architecture Services
541330 Engineering Services
541340 Drafting Services
541350 Building Inspection Services
541360 Geophysical Surveying & Mapping Services
541370 Surveying & Mapping (except Geophysical) Services
541380 Testing Laboratories

Specialized Design Services
541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services
541511 Custom Computer Programming Services
541512 Computer Systems Design Services
541513 Computer Facilities Management Services
541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services
541600 Management, Scientific, & Technical Consulting Services
541700 Scientific Research & Development Services
541800 Advertising & Related Services
541910 Marketing Research & Public Opinion Polling
541920 Photographic Services
541930 Translation & Interpretation Services
541940 Veterinary Services
541990 All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)
551111 Offices of Bank Holding Companies
551112 Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services
561110 Office Administrative Services
561210 Facilities Support Services
561300 Employment Services
561410 Document Preparation Services
561420 Telephone Call Centers
561430 Business Service Centers (including private mail centers & copy shops)
561440 Collection Agencies
561450 Credit Bureaus
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
561500 Travel Arrangement & Reservation Services
561600 Investigation & Security Services
561710 Exterminating & Pest Control Services
561720 Janitorial Services
561730 Landscaping Services
561740 Carpet & Upholstery Cleaning Services
561790 Other Services to Buildings & Dwellings
561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
Waste Management and Remediation Services
562000 Waste Management & Remediation Services

Educational Services
611000 Educational Services
(including schools, colleges, & universities)

Health Care and Social Assistance

Offices of Physicians and Dentists
621111 Offices of Physicians (except mental health specialists)
621112 Offices of Physicians, Mental Health Specialists
621210 Offices of Dentists

Offices of Other Health Practitioners
621310 Offices of Chiropractors
621320 Offices of Optometrists
621330 Offices of Mental Health Practitioners (except Physicians)
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists

Offices of Other Health Practitioners
621391 Offices of Podiatrists
621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers
621410 Family Planning Centers
621420 Outpatient Mental Health & Substance Abuse Centers
621491 HMO Medical Centers
621492 Kidney Dialysis Centers
621493 Freestanding Ambulatory Surgical & Emergency Centers
621498 All Other Outpatient CareCenters

Medical and Diagnostic Laboratories
621510 Medical & Diagnostic Laboratories

Home Health Care Services
621610 Home Health Care Services

Other Ambulatory Health Care Services
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals
622000 Hospitals

Nursing and Residential Care Facilities
623000 Nursing & Residential Care Facilities

Social Assistance
624100 Business & Family Services
624200 Community Food & Housing, & Emergency & Other Relief Services
624310 Vocational Rehabilitation Services
624410 Child Day Care Services

Arts, Entertainment, and Recreation

Performing Arts, Spectator Sports, and Related Industries
711100 Performing Arts Companies
711210 Spectator Sports (including sports clubs & racetracks)
711300 Promoters of Performing Arts,Sports, & Similar Events
711410 Agents & Managers for Artists, Athletes, Entertainers,& Other Public Figures
711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions
712100 Museums, Historical Sites, & Similar nstitutions

Amusement, Gambling, and Recreation Industries
713100 Amusement Parks & Arcades
713200 Gambling Industries
713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services
Accommodation
721110 Hotels (except Casino Hotels) & Motels
721120 Casino Hotels
721191 Bed & Breakfast Inns
721199 All Other Traveler Accommodation
721210 RV (Recreational Vehicle) Parks & Recreational Camps
721310 Rooming & Boarding Houses

Food Services and Drinking Places
722110 Full-Service Restaurants
722210 Limited-Service Eating Places
722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)

Other Services

Other Services
Repair and Maintenance
11110 Automotive Mechanical & Electrical Repair & Maintenance
11120 Automotive Body, Paint, Interior, & Glass Repair
11190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
11210 Electronic & Precision Equipment Repair & Maintenance
11310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
11410 Home & Garden Equipment & Appliance Repair & Maintenance
11420 Reupholstery & Furniture Repair
11430 Footwear & Leather Goods Repair
11490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services
12111 Barber Shops
12112 Beauty Salons
12113 Nail Salons
12190 Other Personal Care Services (including diet & weight reducing centers)
12210 Funeral Homes & Funeral Services
12220 Cemeteries & Crematories
12310 Coin-Operated Laundries & Drycleaners
12320 Drycleaning & Laundry Services (except Coin-Operated)
12330 Linen & Uniform Supply
12910 Pet Care (except Veterinary) Services
12920 Photofinishing
12930 Parking Lots & Garages
12990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations
13000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

EXHIBIT 8

Business Rules

(*any changes to business rules will be sent out via the "QuickAlerts" communication system)*

1120/1120S BUSINESS RULES FOR TAX YEAR 2004
Version 2004v3.0

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-002	**If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then Schedule PH (Form 1120) must be attached.**	Missing Document	Reject	1120
F1120-003	**If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then no more than one Form 851 must be attached.**	Multiple Documents	Reject	1120
F1120-004	**If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then Form 851 must be attached**	Missing Document	Reject	1120
F1120-010	**If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.**	Data Mismatch	Reject	1120
F1120-017	**If Form 1120, Schedule J, Line 6a has a non-zero value, then one or more Forms 1118 must be attached.**	Missing Document	Reject	1120
F1120-018	**When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is greater than Line 32h[TotalPayments], then Line 31 plus(+) Line 33 minus(-) Line 32h must equal Line 34[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.**	Math Error	Reject	1120
F1120-027	**If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 4797 must be attached.**	Missing Document	Reject	1120
F1120-030	**When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than Line 32h[TotalPayments], then Line 32h minus (-) [Line 31 plus(+) Line 33] must equal Line 35[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.**	Math Error	Reject	1120
F1120-031	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then Form 5884 must be attached.**	Missing Document	Reject	1120
F1120-032	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then no more than one Form 5884 must be attached.**	Multiple Documents	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-033	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then Form 6478 must be attached.**	Missing Document	Reject	1120
F1120-034	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then no more than one Form 6478 must be attached.**	Multiple Documents	Reject	1120
F1120-035	**If Form 1120, Schedule J, Line 6e has a non-zero value, then Form 8827 must be attached**	Missing Document	Reject	1120
F1120-042	**If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800".**	Missing Document	Reject	1120
F1120-044	**If Form 1120, Line 20 has a non-zero value, then one or more Forms 4562 must be attached.**	Missing Document	Reject	1120
F1120-049	**If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached.**	Missing Document	Reject	1120
F1120-058	**If Form 1120, Schedule J, Line 4 has a non-zero value, then Form 4626 must be attached.**	Missing Document	Reject	1120
F1120-059	**If Form 1120, Schedule J, Line 4 has a non-zero value, then no more than one Form 4626 must be attached.**	Multiple Documents	Reject	1120
F1120-060	**Form 1120, Schedule J, Line 4 must equal Form 4626, Line 14.**	Data Mismatch	Reject	1120
F1120-061	**If Form 1120, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.**	Missing Document	Reject	1120
F1120-063	**Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14**	Data Mismatch	Reject	1120
F1120-064	**If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached.**	Missing Document	Reject	1120
F1120-065	**If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".**	Missing Document	Reject	1120
F1120-066	**If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255" .**	Multiple Documents	Reject	1120
F1120-067	**If Form 1120, Line 32g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached.**	Missing Document	Reject	1120
F1120-070	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then Form 6765 must be attached.**	Missing Document	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-071	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then no more than one Form 6765 must be attached.**	Multiple Documents	Reject	1120
F1120-072	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then Form 8586 must be attached.**	Missing Document	Reject	1120
F1120-073	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then no more than one Form 8586 must be attached.**	Multiple Documents	Reject	1120
F1120-074	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then Form 3468 must be attached.**	Missing Document	Reject	1120
F1120-075	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then no more than one Form 3468 must be attached.**	Multiple Documents	Reject	1120
F1120-076	**If Form 1120, Schedule J, Line 9 contains a non-zero value then Schedule PH (Form 1120) must be attached.**	Missing Document	Reject	1120
F1120-078	**If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20.**	Data Mismatch	Reject	1120
F1120-079	**If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Line 11.**	Data Mismatch	Reject	1120
F1120-089	**If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached.**	Missing Document	Reject	1120
F1120-109	**If Form 1120, Schedule K, Line 4, has a choice of 'Yes' indicated, then Name Control and EIN of the Parent - Subsidiary Control Group must be provided.**	Missing Data	Reject	1120
F1120-112	**If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then Form 2220 must be attached.**	Missing Document	Reject	1120
F1120-113	**If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.**	Multiple Documents	Reject	1120
F1120-118	**If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then no more than one Form 4797 must be attached.**	Multiple Documents	Reject	1120
F1120-119	**If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then one Form 3800 must be attached.**	Missing Document	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-120	**If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then only one Form 3800 must be attached.**	Multiple Documents	Reject	1120
F1120-122	**There can be no more than one Form 3468 attached to Form 1120.**	Multiple Documents	Reject	1120
F1120-123	**There can be no more than one Form 4255 attached to Form 1120.**	Multiple Documents	Reject	1120
F1120-124	**There can be no more than one Form 4797 attached to Form 1120.**	Multiple Documents	Reject	1120
F1120-125	**There can be no more than one Form 5884 attached to Form 1120.**	Multiple Documents	Reject	1120
F1120-126	**There can be no more than one Form 6478 attached to Form 1120.**	Multiple Documents	Reject	1120
F1120-127	**There can be no more than one Form 6765 attached to Form 1120.**	Multiple Documents	Reject	1120
F1120-128	**There can be no more than one Form 8271 attached to Form 1120**	Multiple Documents	Reject	1120
F1120-129	**There can be no more than one Form 8586 attached to Form 1120.**	Multiple Documents	Reject	1120
F1120-149	**If Form 1120, Schedule K Line 7 has a choice of 'Yes' indicated, then Line 7b must have a value.**	Missing Data	Reject	1120
F1120-154	**Form 1120, Line 33 must equal Form 2220, Line 36.**	Data Mismatch	Reject	1120
F1120-171	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then Form 8830 must be attached.**	Missing Document	Reject	1120
F1120-172	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then no more than one Form 8830 must be attached.**	Multiple Documents	Reject	1120
F1120-173	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then Form 8826 must be attached.**	Missing Document	Reject	1120
F1120-174	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then no more than one Form 8826 must be attached.**	Multiple Documents	Reject	1120
F1120-175	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then Form 8835 must be attached.**	Missing Document	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-176	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then no more than one Form 8835 must be attached**	Multiple Documents	Reject	1120
F1120-177	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then Form 8844 must be attached**	Missing Document	Reject	1120
F1120-178	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then no more than one Form 8844 must be attached.**	Multiple Documents	Reject	1120
F1120-179	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then Form 8845 must be attached.**	Missing Document	Reject	1120
F1120-180	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then no more than one Form 8845 must be attached.**	Multiple Documents	Reject	1120
F1120-181	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then Form 8846 must be attached.**	Missing Document	Reject	1120
F1120-182	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then no more than one Form 8846 must be attached.**	Multiple Documents	Reject	1120
F1120-183	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then Form 8820 must be attached.**	Missing Document	Reject	1120
F1120-184	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then no more than one Form 8820 must be attached.**	Multiple Documents	Reject	1120
F1120-185	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then Form 8847 must be attached.**	Missing Document	Reject	1120
F1120-186	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then no more than one Form 8847 must be attached.**	Multiple Documents	Reject	1120
F1120-187	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then Form 8861 must be attached.**	Missing Document	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-188	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then no more than one Form 8861 must be attached.**	Multiple Documents	Reject	1120
F1120-189	**If Form 1120, Schedule J, Line 10 "Other Taxes Amount" has a non-zero value and Schedule J, Line 10 checkbox "Form 8697" is checked, then Form 8697 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8697".**	Missing Document	Reject	1120
F1120-190	**If Form 1120, Schedule J, Line 6f has a non-zero value, then Form 8860 must be attached.**	Missing Document	Reject	1120
F1120-191	**If Form 1120, Schedule J, Line 6f has a non-zero value, then no more than one Form 8860 must be attached.**	Multiple Documents	Reject	1120
F1120-192	**If Form 1120, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.**	Missing Document	Reject	1120
F1120-194	**If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked then Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit".**	Missing Document	Reject	1120
F1120-195	**If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked, then no more than one Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit".**	Multiple Documents	Reject	1120
F1120-197	**If Form 1120, Schedule J, Line 6b has a non-zero value, then Form 5735 must be attached.**	Missing Document	Reject	1120
F1120-198	**If Form 1120, Line 32f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f, dotted line does not have the value "BACKUP WITHHOLDING" ("backupWithholdingIndcator" does not contain the value of " BACKUP WITHHOLDING "), then Form 2439 must be attached.**	Missing Document	Reject	1120
F1120-199	**If Form 1120, Line 32f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f, dotted line does not have the value " BACKUP WITHHOLDING " ("backupWithholdingIndcator" does not contain the value of "BACKUP WITHHOLDING"), then Form 1120, line 32f must equal the total of all Forms 2439, line 2**	Data Mismatch	Reject	1120
F1120-200	**If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8611" is checked, then Form 8611 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8611".**	Missing Document	Reject	1120
F1120-201	**If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8866" is checked, then Form 8866 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8866".**	Missing Document	Reject	1120
F1120-202	**If Form 1120, Schedule K Line 6 has a choice of 'Yes' indicated, then Form 5452 must be attached.**	Missing Document	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-206	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then Form 8881 must be attached.**	Missing Document	Reject	1120
F1120-207	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then no more than one Form 8881 must be attached.**	Multiple Documents	Reject	1120
F1120-208	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then Form 8882 must be attached.**	Missing Document	Reject	1120
F1120-209	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then no more than one Form 8882 must be attached.**	Multiple Documents	Reject	1120
F1120-210	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8884" ("otherFormsAttachedIndicator" has the value "8884") and no other value, then Form 8884 must be attached.**	Missing Document	Reject	1120
F1120-211	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8884" ("otherFormsAttachedIndicator" has the value "8884") and no other value, then no more than one Form 8884 must be attached.**	Multiple Documents	Reject	1120
F1120-212	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then Form 8874 must be attached.**	Missing Document	Reject	1120
F1120-213	**If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then no more than one Form 8874 must be attached.**	Multiple Documents	Reject	1120
F1120-214	**If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	1120, 1120S
F1120-215	**If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	1120, 1120S
F1120-216	**If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	1120, 1120S
F1120-217	**If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	1120, 1120S
F1120-218	**There may be no more than one binary attachment titled "Form 1120-L" present in the return.**	Multiple Documents	Reject	1120
F1120-219	**If Form 1120, Schedule K, Line 13 does not have a choice of "Yes" indicated, then Form 1120, Schedule L, Line 15d must have a value.**	Missing Data	Reject	1120
F1120-221	**If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-2, Line 8 must have a value.**	Missing Data	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-222	**If a "Protective Statement" is attached to the tax return, then one or more Forms 8621 must be attached to the return.**	Missing Document	Reject	1120, 1120S
F1120-226	**If Form 1120, Schedule J, Line 1 checkbox is checked, then Form 1120, Schedule J, Line 2a(1), Line 2a(2) and Line 2a(3) must have a value.**	Missing Data	Reject	1120
F1120-227	**If Form 1120, Schedule J, Line 2a(1) or Line 2a(2) or Line 2a(3) has a value, then Form 1120, Schedule J, Line 1 checkbox must be checked.**	Missing Data	Reject	1120
F1120-228	**If Schedule PH (Form 1120) is present in the return, then Form 1120, Checkbox A2 "Personal Holding Company" must be checked.**	Missing Data	Reject	1120
F1120-229	**EIN and Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as the Filer's EIN and Name Control in the Return Header.**	Incorrect Data	Reject	1120
F1120-230	**If Form 1120, Item A4, checkbox "Schedule M-3 required" is checked, then Schedule M-3 (Form 1120), must be attached.**	Missing Document	Reject	1120
F1120-231	**If Form 1120, Schedule J, Line 6f must equal Form 8860, Line 9.**	Data Mismatch	Reject	1120
F1120-232	**If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then a Parent Return and a Subsidiary Return (for each Subsidiary Corporation listed on Form 851) must be provided.**	Missing Document	Reject	1120
F1120-233	**If Form 1120, Item D "Total Assets" is greater than or equal to 10,000,000(10 Million), then Schedule M-3(Form 1120) must be present in the return.**	Missing Document	Reject	1120
F1120-234	**If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120) is not present in the return, then Form 1120, Schedule M-1, Line 10 must have a value.**	Missing Data	Reject	1120
F1120-235	**If Form 1120, Item E(1), checkbox "Initial Return" is not checked, then the period between "Tax Period Beginning Date" and "Tax Period Ending Date" in the Return Header must not be less than twleve months.**	Incorrect Data	Reject	1120
F1120-236	**If Form 1120, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120, Line 9 must equal Form 4797, Line 17.**	Data Mismatch	Reject	1120
F1120S-001	**Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8.**	Data Mismatch	Reject	1120S
F1120S-002	**If Form 1120S, Line 4, "Net gain(loss)" has a non-zero value and dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached.**	Missing Document	Reject	1120S
F1120S-010	**If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached**	Missing Document	Reject	1120S
F1120S-013	**If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached**	Missing Document	Reject	1120S
F1120S-014	**If Form 1120S, Line 23c has a non-zero value, then no more than one Form 4136 must be attached**	Multiple Documents	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-015	**If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then Form 4255 must be attached to Form 1120S, Line 22c**	Missing Document	Reject	1120S
F1120S-016	**If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then no more than one Form 4255 must be attached to Form 1120S, Line 22c**	Multiple Documents	Reject	1120S
F1120S-017	**Form 1120S, Line 23c must equal Form 4136, Line 10**	Data Mismatch	Reject	1120S
F1120S-018	**When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23d[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.**	Math Error	Reject	1120S
F1120S-019	**When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23d[TotalPayments], then Line 23d minus(-) [Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.**	Math Error	Reject	1120S
F1120S-020	**If Form 1120S, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.**	Missing Document	Reject	1120S
F1120S-021	**If Form 1120S, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.**	Multiple Documents	Reject	1120S
F1120S-033	**If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached.**	Missing Document	Reject	1120S
F1120S-034	**If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.**	Multiple Documents	Reject	1120S
F1120S-037	**If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "FORM 4684" (form4684Indicator does not contain "FORM 4684"), then Form 4797 must be attached.**	Missing Document	Reject	1120S
F1120S-038	**If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "FORM 4684" (form4684Indicator does not contain "FORM 4684"), then no more than one Form 4797 must be attached.**	Multiple Documents	Reject	1120S
F1120S-114	**There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item G.**	Missing Document	Reject	1120S
F1120S-115	**There can be no more than one Form 3468 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-116	**There can be no more than one Form 4255 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-117	**There can be no more than one Form 4797 attached to Form 1120S.**	Multiple Documents	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-118	**There can be no more than one Form 5884 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-119	**There can be no more than one Form 6478 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-120	**There can be no more than one Form 6765 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-121	**There can be no more than one Form 8271 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-122	**There can be no more than one Form 8586 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-123	**There can be no more than one Form 8825 attached to Form 1120S.**	Multiple Documents	Reject	1120S
F1120S-139	**Form 1120S, Line 24 must equal Form 2220, Line 36.**	Data Mismatch	Reject	1120S
F1120S-161	**If Form 1120S, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.**	Missing Document	Reject	1120S
F1120S-162	**If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8866" ("fromForm8866Indicator" has the value "FROM FORM 8866"), then Form 8866 must be attached.**	Missing Document	Reject	1120S
F1120S-179	**If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8697" ("fromForm8697Indicator" has the value "FROM FORM 8697"), then Form 8697 must be attached.**	Missing Document	Reject	1120S
F1120S-184	**If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule L, Line 15d must have a value.**	Missing Data	Reject	1120S
F1120S-185	**If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule M-1, Line 8 must have a value.**	Missing Data	Reject	1120S
F1120S-189	**If Form 1120S, Item F(1), checkbox "Initial Return" is not checked, then the period between "Tax Period Beginning Date" and "Tax Period Ending Date" in the Return Header must not be less than twleve months.**	Incorrect Data	Reject	1120S
F1120S-190	**Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 21.**	Data Mismatch	Reject	1120S
F1120S-191	**If Form 1120S, Schedule K, Line 13c has a non-zero value, then Form 3468 must be attached.**	Missing Document	Reject	1120S
F1120S-192	**If Form 1120S, Schedule K, Line 13c has a non-zero value, then no more than one Form 3468 must be attached.**	Multiple Documents	Reject	1120S
F1120S-193	**If Form 1120S, Schedule K, Line 11 has a non-zero value then one or more Form 4562 must be attached.**	Missing Document	Reject	1120S
F1120S-194	**If Form 1120S, Schedule K, Line 13(f) has a non-zero value, then no more than one Form 6478 must be attached.**	Multiple Documents	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-195	**If Form 1120S, Schedule K, Line 12e, dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684")then one or more Form 4684 must be attached.**	Missing Document	Reject	1120S
F1120S-196	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: F8834, 5884, 8861, 6765, 8830, 8826, 8835, 8844, 8845, 8846, 8820, 8874, 8847, 8881, 8882, 8884, 8860, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], and "Itemized Other Credit Schedule" [ItemizedOtherCreditsSchedule].**	Missing Document	Reject	1120S
F1120S-197	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then there must be zero or one Form 5884 attached.**	Multiple Documents	Reject	1120S
F1120S-198	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then there must be zero or one Form 6765 attached.**	Multiple Documents	Reject	1120S
F1120S-199	**If Form 1120S, Schedule K, Line 13(a) and Line 13(b) have a non-zero value, then no more than one Form 8586 must be attached to either Line 13(a) or 13(b) but not both.**	Multiple Documents	Reject	1120S
F1120S-200	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8834 must be attached.**	Multiple Documents	Reject	1120S
F1120S-201	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8861 must be attached.**	Multiple Documents	Reject	1120S
F1120S-202	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8826 must be attached.**	Multiple Documents	Reject	1120S
F1120S-203	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8835 must be attached.**	Multiple Documents	Reject	1120S
F1120S-204	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8844 must be attached.**	Multiple Documents	Reject	1120S
F1120S-205	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8845 must be attached.**	Multiple Documents	Reject	1120S
F1120S-206	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8846 must be attached.**	Multiple Documents	Reject	1120S
F1120S-207	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8820 must be attached.**	Multiple Documents	Reject	1120S
F1120S-208	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8874 must be attached.**	Multiple Documents	Reject	1120S
F1120S-209	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8847 must be attached.**	Multiple Documents	Reject	1120S
F1120S-210	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8830 must be attached.**	Multiple Documents	Reject	1120S
F1120S-211	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8881 must be attached.**	Multiple Documents	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-212	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8882 must be attached.**	Multiple Documents	Reject	1120S
F1120S-213	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8860 must be attached.**	Multiple Documents	Reject	1120S
F1120S-214	**If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8884 must be attached.**	Multiple Documents	Reject	1120S
F3800-003	**If Form 3800, Part 1, Line 1a has a non-zero value, then Form 3468 must be attached to Form 1120.**	Missing Document	Reject	1120
F3800-004	**If Form 3800, Part 1, Line 1a has a non-zero value, then no more than one Form 3468 must be attached to Form 1120.**	Multiple Documents	Reject	1120
F3800-007	**If Form 3800, Part 1, Line 1b has a non-zero value, then Form 5884 must be attached to Form 1120.**	Missing Document	Reject	1120
F3800-009	**If Form 3800, Part 1, Line 1b has a non-zero value, then no more than one Form 5884 must be attached to Form 1120.**	Multiple Documents	Reject	1120
F3800-010	**If Form 3800, Part 1, Line 1d has a non-zero value, then Form 6478 must be attached to Form 1120.**	Missing Document	Reject	1120
F3800-011	**If Form 3800, Part 1, Line 1d has a non-zero value, then no more than one Form 6478 must be attached to Form 1120.**	Multiple Documents	Reject	1120
F3800-012	**If Form 3800, Part 1, Line 1e has a non-zero value, then Form 6765 must be attached to Form 1120.**	Missing Document	Reject	1120
F3800-013	**If Form 3800, Part 1, Line 1e has a non-zero value, then no more than one Form 6765 must be attached to Form 1120**	Multiple Documents	Reject	1120
F3800-014	**If Form 3800, Part 1, Line 1f has a non-zero value, then Form 8586 must be attached to Form 1120.**	Missing Document	Reject	1120
F3800-015	**If Form 3800, Part 1, Line 1f has a non-zero value, then no more than one Form 8586 must be attached to Form 1120.**	Multiple Documents	Reject	1120
F3800-019	**If Form 3800, Part 1, Line 1n, has a non-zero value, then Form 8881 must be attached to the return.**	Missing Document	Reject	1120
F3800-020	**If Form 3800, Part 1, Line 1n, has a non-zero value, then no more than one Form 8881 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-021	**If Form 3800, Part 1, Line 1m, has a non-zero value, then Form 8874 must be attached to the return.**	Missing Document	Reject	1120
F3800-022	**If Form 3800, Part 1, Line 1m, has a non-zero value, then no more than one Form 8874 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-023	**If Form 3800, Part 1, Line 1g has a non-zero value, then Form 8830 must be attached to the return.**	Missing Document	Reject	1120
F3800-024	**If Form 3800, Part 1, Line 1g has a non-zero value, then no more than one Form 8830 must be attached to the return.**	Multiple Documents	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F3800-025	**If Form 3800, Part 1, Line 1h has a non-zero value, then Form 8826 must be attached to the return.**	Missing Document	Reject	1120
F3800-026	**If Form 3800, Part 1, Line 1h has a non-zero value, then no more than one Form 8826 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-027	**If Form 3800, Part 1, Line 1i has a non-zero value, then Form 8835 must be attached to the return.**	Missing Document	Reject	1120
F3800-028	**If Form 3800, Part 1, Line 1i has a non-zero value, then no more than one Form 8835 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-029	**If Form 3800, Part 1, Line 1j has a non-zero value, then Form 8845 must be attached to the return.**	Missing Document	Reject	1120
F3800-030	**If Form 3800, Part 1, Line 1j has a non-zero value, then no more than one Form 8845 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-031	**If Form 3800, Part 1, Line 1k has a non-zero value, then Form 8846 must be attached to the return.**	Missing Document	Reject	1120
F3800-032	**If Form 3800, Part 1, Line 1k has a non-zero value, then no more than one Form 8846 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-033	**If Form 3800, Part 1, Line 1l has a non-zero value, then Form 8820 must be attached to the return.**	Missing Document	Reject	1120
F3800-034	**If Form 3800, Part 1, Line 1l has a non-zero value, then no more than one Form 8820 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-035	**If Form 3800, Part 1, Line 1p has a non-zero value, then Form 8847 must be attached to the return.**	Missing Document	Reject	1120
F3800-036	**If Form 3800, Part 1, Line 1p has a non-zero value, then no more than one Form 8847 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-037	**If Form 3800, Part 1, Line 1c, has a non-zero value, then Form 8861 must be attached to the return.**	Missing Document	Reject	1120
F3800-038	**If Form 3800, Part 1, Line 1c, has a non-zero value, then no more than one Form 8861 must be attached to the return.**	Multiple Documents	Reject	1120
F3800-039	**If Form 3800, Part 1, Line 1o, has a non-zero value, then Form 8882 must be attached to the return.**	Missing Document	Reject	1120
F3800-040	**If Form 3800, Part 1, Line 1o, has a non-zero value, then no more than one Form 8882 must be attached to the return.**	Multiple Documents	Reject	1120
F4797-004	**If Form 4797, Line 9 (g) has a non-zero value, then Schedule D(Form 1120), Line 7 must equal Form 4797, Line 9 (g).**	Data Mismatch	Reject	1120
F5471-001	**If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.**	Missing Data	Reject	1120, 1120S
F5471-002	**If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF

Rule Number	Rule Text	Error Category	Severity	Tax Type
F5471-003	**If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-005	**If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-010	**If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-014	**If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-026	**If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-029	**If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-030	**If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-031	**If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-032	**If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
F5471-033	**If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.**	Missing Document	Reject	1120, 1120S, 990, 990EZ, 990PF
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).**	Incorrect Data	Reject	1120, 1120S
F6765-002	**If Form 6765, Line 9 has a value, the value must be greater than or equal to 0 (zero) and less than or equal to 16% (0.16000).**	Incorrect Data	Reject	1120, 1120S
F6781-020	**If Form 6781 is attached to the return, then Form 6781, Line 7c must not have a value.**	Incorrect Data	Reject	1120S
F6781-021	**If Form 6781 is attached to the return, then Form 6781, Line 8c must not have a value.**	Incorrect Data	Reject	1120S
F6781-022	**If Form 6781 is attached to the return, then Form 6781, Line 9c must not have a value.**	Incorrect Data	Reject	1120S
F851-005	**The EIN of the Subsidiary Corporation in Form 851 must not equal all nines.**	Incorrect Data	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F851-006	**For each Subsidiary Corporation in Form 851, Part I, the EIN of the Subsidiary ("CorporationEIN" of "SubsidiaryCorporationInfo") must not be the same as the EIN of the Filer (Common Parent Corporation) in the Return Header.**	Incorrect Data	Reject	1120
F8586-004	**If Form 8586, Line 4 has a non-zero value, then one or more Forms 8609 must be attached to the return.**	Missing Document	Reject	1120, 1120S
F8586-005	**If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609 must be attached to the return.**	Incorrect Data	Reject	1120, 1120S
F8609-004	**The number of Form 8609 must match the number of Schedule A (Form 8609) in the return.**	Data Mismatch	Reject	1120, 1120S
F8824-005	**If Form 8824 is present, and any one of the lines 1 through 6 has a value, then a choice of 'Yes' or 'No' must be indicated on Line 7.**	Missing Data	Reject	1120, 1120S
F8825-001	**If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.**	Missing Data	Reject	1120S
F8865-003	**If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value.**	Missing Data	Reject	1120, 1120S
F8865-010	**Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", " 2", " 3", or "4" must be checked**	Missing Data	Reject	1120, 1120S
F8865-011	**If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached**	Missing Document	Reject	1120S
F8865-012	**If Form 8865, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.**	Multiple Documents	Reject	1120S
F8865-028	**If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.**	Missing Data	Reject	1120, 1120S
F8865-029	**If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached.**	Missing Document	Reject	1120, 1120S
F8865-030	**If Form 8865, Schedule B, Line 5 has a non-zero value, then no more than one Schedule F (Form 1040) must be attached.**	Multiple Documents	Reject	1120, 1120S
F8865-089	**There can be no more than one Form 3468 attached to Form 8865.**	Multiple Documents	Reject	1120, 1120S
F8865-090	**There can be no more than one Form 4255 attached to Form 8865.**	Multiple Documents	Reject	1120, 1120S
F8865-091	**There can be no more than one Form 4797 attached to Form 8865..**	Multiple Documents	Reject	1120, 1120S
F8865-092	**There can be no more than one Form 5884 attached to Form 8865.**	Multiple Documents	Reject	1120, 1120S
F8865-093	**There can be no more than one Form 6478 attached to Form 8865.**	Multiple Documents	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-094	**There can be no more than one Form 6765 attached to Form 8865.**	Multiple Documents	Reject	1120, 1120S
F8865-095	**There can be no more than one Form 8271 attached to Form 8865.**	Multiple Documents	Reject	1120, 1120S
F8865-096	**There can be no more than one Form 8586 attached to Form 8865.**	Multiple Documents	Reject	1120, 1120S
F8865-097	**There can be no more than one Form 8825 attached to Form 8865.**	Multiple Documents	Reject	1120S
F8865-149	**If Form 8865, Schedule K, Line 10 contains a non-zero value, then no more than one Form 4797 may be attached.**	Multiple Documents	Reject	1120, 1120S
F8865-150	**If Form 8865, Schedule K, Line 15c has a non-zero value, then Form 3468 must be attached.**	Missing Document	Reject	1120, 1120S
F8865-151	**If Form 8865, Schedule K, Line 15c has a non-zero value, then no more than one Form 3468 must be attached.**	Multiple Documents	Reject	1120, 1120S
F8865-152	**There can be no more than one Form 8586 attached to Form 8865, Schedule K, Line 15a or 15b.**	Multiple Documents	Reject	1120, 1120S
F8865-153	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6478 attached**	Multiple Documents	Reject	1120, 1120S
F8865-154	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6765 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-155	**If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8874, 8881, 8882, 8884, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].**	Missing Document	Reject	1120, 1120S
F8865-156	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 5884 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-157	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8826 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-158	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8830 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-159	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8834 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-160	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8835 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-161	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8844 attached.**	Multiple Documents	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-162	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8845 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-163	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8846 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-164	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8847 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-165	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8861 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-166	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8820 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-167	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8874 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-168	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8881 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-169	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8882 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-170	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8884 attached.**	Multiple Documents	Reject	1120, 1120S
F8865-171	**If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8860 attached.**	Multiple Documents	Reject	1120, 1120S
F8873-001	**If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value.**	Missing Data	Reject	1120, 1120S
F8873-002	**If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7c must have a non-zero value.**	Missing Data	Reject	1120, 1120S
F982-001	**If Form 982, Line 1c is checked and Line 1a, Line 1b and Line 1d are not checked, then Line 10 must have a non-zero value.**	Missing Data	Reject	1120, 1120S
F982-003	**If Form 982, Line 1d is checked, Line 4 must have a non-zero value.**	Missing Data	Reject	1120, 1120S
FPYMT-001	**Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.**	Incorrect Data	Reject	1120, 1120S, 990PF, 1120 POL, 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

Rule Number	Rule Text	Error Category	Severity	Tax Type
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
R0000-002	**The return type must be specified for each return in the return header.**	Missing Data	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-003	**The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.**	Missing Data	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-004	**The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.**	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-007	**For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-008	**Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).**	Incorrect Data	Reject	1120, 1120S, 990PF, 1120 POL, 8868
R0000-014	**SSN of the Preparer in the Return Header cannot be all zeros or all nines.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL
R0000-015	**EIN of the Preparer Firm in the Return Header must not equal all nines.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL
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

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-017	**If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.**	Missing Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL
R0000-018	**The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL
R0000-019	**The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).**	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-020	**If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-021	**The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-022	**If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-023	**If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-024	**If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-026	**If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).**	Missing Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-027	**There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.**	System Error	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
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, 990EZ, 990PF, 1120 POL, 8868
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, 990EZ, 990PF, 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, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-031	**Taxpayer PIN in the Return Header cannot equal all zeros.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 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, 990EZ, 990PF, 1120 POL
R0000-033	**The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header**	Data Mismatch	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-034	**If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO"**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868
R0000-035	**The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".**	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868
R0000-036	**If Form 8838 is present in the return, then a binary attachment with title "8838 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8838 Signature Document").**	Missing Document	Reject	1120, 1120S
R0000-037	**"Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004").**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-038	**"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2004 - ("20041231", "20050131" , "20050228" ,"20050331", "20050430" , "20050531", "20050630", "20050731" , "20050831" , "20050930" ,"20051031", "20051130").**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL
R0000-040	**"Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-041	**For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 88600, 96100, 96900.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
R0000-042	**In the Return Header, the period between "Tax Period Beginning Date" and "Tax Period Ending Date" must not be more than twelve months.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-043	**In the Return Header, the "Tax Period Ending Date" must always be the last day of the month.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868
R0000-044	**The CUSIP Number cannot equal all zeros.**	Incorrect Data	Reject	1120, 1120S
R0000-045	**"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131" , "20040229" ,"20040331", "20040430" , "20040531", "20040630", "20040731" , "20040831" , "20040930").**	Incorrect Data	Reject	1120, 1120S
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, 990EZ, 990PF
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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990PF, 1120 POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
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, 990EZ, 990PF, 1120 POL, 7004
SA-F8609-001	**Schedule A (Form 8609) Item C "Building Identification Number" must have a value.**	Missing Data	Reject	1120, 1120S
SF-F1040-003	**If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return.**	Missing Document	Reject	1120, 1120S
SF-F1040-006	**If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return.**	Missing Document	Reject	1120, 1120S
SF-F1040-008	**If Schedule F (Form 1040) is present in the return, Form 8865 must also be present in the return.**	Incorrect Data	Reject	1120, 1120S
SN-F1120-001	**If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached.**	Missing Document	Reject	1120, 1120S
SN-F1120-006	**If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return**	Missing Document	Reject	1120, 1120S
SN-F1120-007	**If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.**	Missing Data	Reject	1120, 1120S
SN-F1120-008	**If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value.**	Missing Data	Reject	1120, 1120S
SN-F1120-009	**If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return.**	Missing Document	Reject	1120, 1120S
SN-F1120-010	**If Schedule N (Form 1120), Line 7c has a non-zero value, then Form 8873 must be attached to the return.**	Missing Document	Reject	1120, 1120S
SN-F1120-011	**If Schedule N (Form 1120), Line 1a, has a choice of 'Yes' indicated, then Form 8858 must be attached.**	Missing Document	Reject	1120, 1120S
SN-F1120-012	**If Schedule N (Form 1120), Line 4b has a non-zero value, then Form 5471 must be attached to the return.**	Missing Document	Reject	1120, 1120S
SPH-F1120-002	**If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 972 must be attached to Schedule PH (Form 1120).**	Missing Document	Reject	1120
SPH-F1120-003	**If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 973 must be attached to Schedule PH (Form 1120).**	Missing Document	Reject	1120
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, 990EZ, 990PF, 1120 POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 1120 POL, 8868, 7004
T0000-007	**The processing site <name> does not accept data in XML format.**	Unsupported	Reject	1120, 1120S, 990, 990EZ, 990PF, 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".**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
T0000-009	**The Transmission File must be free of virus. A virus was found in this file.**	Unsupported	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004
T0000-900	**Transmission cannot be a duplicate of a previously accepted transmission.**	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 1120 POL, 8868, 7004
X0000-005	**The XML data has failed schema validation**	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 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, 990EZ, 990PF, 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/soap/envelope/") and the Envelope element must be qualified with this prefix.**	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 990PF, 1120 POL, 8868, 7004

Rule Number	Rule Text	Error Category	Severity	Tax Type
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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 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, 990EZ, 990PF, 1120 POL, 8868, 7004
X0000-012	**The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 990PF, 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, 990EZ, 990PF, 1120 POL, 8868, 7004