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**Internal Revenue Service**  
Submission Processing

**Publication 5078**  
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## **Modernized e-File (MeF) Test Package**

<b>Form 720</b>	Quarterly Federal Excise Tax Return
<b>Form 940</b>	Employer's Annual Federal Unemployment (FUTA) Tax Return
<b>Form 940PR</b>	Planilla Para La Declaracion Federal Anual Del Patrono de la Contribucion Federal Para El Desempleo (FUTA)
<b>Form 941</b>	Employer's Quarterly Federal Tax Return
<b>Form 941PR</b>	Planilla para la Declaracion Federal TRIMESTRAL del Patrono
<b>Form 941-SS</b>	Employer's Quarterly Federal Tax Return - American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands
<b>Form 943</b>	Employer's Annual Tax Return for Agricultural Employees
<b>Form 943PR</b>	Planilla para la Declaracion Anual de la Contribucion Federal del Patrono de Empleados Agricolas
<b>Form 944</b>	Employer's Annual Federal Tax Return
<b>Form 945</b>	Annual Return of Withheld Federal Income Tax
<b>Form 990</b>	Return of Organization Exempt From Income Tax
<b>Form 990-EZ</b>	Short Form Return of Organization Exempt From Income Tax
<b>Form 990-N</b>	Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required to file Form 990 or Form 990EZ
<b>Form 990-PF</b>	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
<b>Form 1041</b>	U.S. Income Tax Return for Estates and Trusts
<b>Form 1065</b>	U.S. Return of Partnership Income
<b>Form 1065-B</b>	U.S. Return of Income for Electing Large Partnerships
<b>Form 1120</b>	U.S. Corporation Income Tax Return
<b>Form 1120S</b>	U.S. Income Tax Return for S Corporation
<b>Form 1120-F</b>	U.S. Income Tax Return of a Foreign Corporation
<b>Form 1120-POL</b>	U.S. Income Tax Return for Certain Political Organizations
<b>Form 2290</b>	Heavy Highway Vehicle Use Tax Return
<b>Form 7004</b>	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
<b>Form 8849</b>	Claim for Refund of Excise Taxes
<b>Form 8868</b>	Application for Extension of Time To File an Exempt Organization Return

## **2013 Assurance Testing System (ATS)**



Department of the Treasury  
**Internal Revenue Service**  
[www.irs.gov](http://www.irs.gov)

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## **PART 1 INTRODUCTION AND GENERAL INFORMATION**

Publication 5078, *Modernized e-File (MeF) Test Package* contains general and program specific testing information for use in completing the Assurance Testing System (ATS) process. The Assurance Testing System tests software and electronic transmissions before software developers, K-1 Aggregators, transmitters and Large Taxpayers are accepted into the MeF program.

### **1.1 WHAT'S NEW?**

#### **1.1.1 Publications**

The following Modernized e-File Test Packages are now obsolete:

- Publication 4162, *Modernized e-File Test Package for Forms 1120/1120-S/1120-F/7004*
- Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings*
- Publication 4505, *Modernized e-File Test Package for Forms 1065/1065-B*
- Publication 4594, *Modernized e-File Test Package for Forms 2290, 8849 & 720*

Testing information for Corporation, Partnership, Excise and Tax Exempt returns has been consolidated into Publication 5078, *Modernized e-File Test Package*.

Testing Information for Individual Income Tax Returns is located in Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*.

#### **1.1.2 New Forms**

MeF will begin processing Forms 94X and 1041 returns in January 2014 for the following tax years/processing years:

<b>Form</b>	<b>Tax Year</b>	<b>Processing Year</b>	<b>Return Type</b>
1041	TY2013	PY2014	Annual
94X	TY2013	PY2014	Quarter 4 (Due 1/31/2014)
94X	TY2013	PY2014	Annual
94X	TY2014	PY2014	Quarters 1, 2, & 3

Testing information for Quarterly Federal Tax Filings and Estates and Trusts has been added to Publication 5078, *Modernized e-File Test Package*.

#### **1.1.3 Scenarios**

All 2013 ATS scenarios are now available on [IRS.gov](http://IRS.gov) and are no longer contained within the Test Package.

#### **1.1.4 Employer Identification Numbers (EINs)**

Beginning in November, ATS will have a new process for all EINs used in ATS testing. All EINs for business ATS scenarios will begin with "00." New Business Rule R0000-XXX will be implemented in the ATS environment to reject any business submission without a Filer EIN beginning with "00" in the Return Header. There will be no predetermined name controls. In order to accommodate the expanded range of EINs for business submission testing, the TIN/name control Business Rules will be disabled in ATS.

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## **PART 2    ATS INFORMATION APPLICABLE TO ALL FORM TYPES**

### **2.1    WHO MUST TEST?**

#### **2.1.1    e-file Application and Participation**

Prior to testing, all software developers and transmitters must obtain an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the e-file application process. If a software developer intends to transmit, they must register as both a software developer and transmitter.

Refer to Publication 3112, *IRS e-file Application and Participation*, and IRS.gov e-services - Online Tools for Tax Professionals for Online Application procedures.

Transmitters are required to register the system(s) that will be used to conduct business with MeF to obtain a System ID. If a transmitter and/or system(s) are not registered, the transmitter cannot access MeF for Fed/State processing.

#### **2.1.2    Software Developers**

Software developers are required to complete Assurance Testing using the applicable scenarios available on IRS.gov to be accepted into the electronic filing program each filing season.

Software developers are issued a test ETIN by the IRS to be used for software testing. This ETIN is in permanent Test status to allow year round testing.

#### **2.1.3    K-1 Aggregators**

K-1 Aggregators are required to complete Assurance Testing using the applicable scenarios available on IRS.gov to be accepted into the electronic filing program each filing season.

#### **2.1.4    Transmitters**

Transmitters are required to complete communication testing to transmit electronic returns to the IRS the first year only. They do NOT need to perform a communications test each year.

Transmitters are issued an ETIN by the IRS to be used for communications testing. The ETIN remains in Test status until the transmitter passes the required communication testing and then the ETIN is moved to Production status. The transmitter may request a test ETIN which can be used to continue testing once the original ETIN has been moved to Production status.

The ETIN assigned in the application process must be included in each message. The transmission status (Test or Production) of the ETIN used to transmit must match the Test/Production Indicator in the Message Header or the submission will be rejected.

If the IRS e-file application is not revised to indicate that Modernized e-File (MeF) Internet XML transmission method will be used to transmit, and/or the appropriate MeF form types are not checked, the ETIN will be invalid and any submissions will be rejected.

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### **2.1.5 Large Taxpayers**

Large Taxpayers are required to complete a communications test the first year only. They do NOT need to perform a communications test each year. Refer to Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns* for general information on Large Taxpayers.

## **2.2 WHAT IS TESTED?**

All ATS scenarios are available at [IRS.gov](http://IRS.gov). Scenarios provide information necessary to prepare selected forms and schedules. Test returns include a limited number of forms and schedules. It is not possible to represent all possible conditions in these tests. Once a software developer has passed the tests, the IRS encourages continued testing of any supported forms that are not included in the scenarios.

Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return be run against a parser prior to transmission. IRS processing consists of two steps; schema validation through a parser and business rule validation.

Use a separate Software ID and perform ATS testing for each online software package

**Caution:** To protect confidential tax and other sensitive information, do not use actual taxpayer information in the testing environment.

### **2.2.1 Scenarios by Form Type**

The 2013 Assurance Testing System (ATS) consists of the following scenarios for each form type.

<b>Form Type</b>	<b>Number of Scenarios</b>
720	3
2290	3
8849	6
94X	13
990	3
990-EZ	2
990-N	4
990-PF	3
1120-POL	2
8868	4
1041	6
1065	5
1065-B	3
K-1 Aggregators	2
1120	3
1120S	3
1120-F	1
7004	4

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### **2.2.2 IP Address**

The IP Address is located in the ReturnHeader schema.

Use the following IP Address in the scenarios:

- 112.112.112 or
- Any IP Address that meets the correct schema format.

## **2.3 WHEN TO TEST**

Software developers should notify the e-Help Desk toll-free at **1 (866) 255-0654** when ready to test. An e-Help Desk assistor will assist with all preparations needed to begin testing, including the assignment of a Software ID to submit returns.

**Note:** Software developers need a new Software ID for each tax year and each tax package they support.

## **2.4 WHY TEST?**

The purpose of testing prior to live processing is to ensure that:

- IRS can receive and process the electronic returns.
- Returns have fewer validation and math errors.
- Transmitters use the correct format and IRS MeF electronic filing specifications.
- Transmitters can retrieve responses from MeF, including acknowledgement files, state returns and state status records.
- Filers understand and are familiar with the mechanics of electronic filing.

The IRS strongly recommends that software developers use the ATS system to retest when there are any new schema changes.

## **2.5 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

The IRS does not require that software provide for all forms or schedules, or for all occurrences of a particular form or schedule.

### **2.5.1 Questionnaire**

Software developers must contact the e-Help Desk toll-free at **1 (866) 255-0654** to:

- Complete and submit a questionnaire indicating software limitations prior to testing.
- Update the questionnaire when modifying software limitations to support additional forms that were not included in the initial testing.

### **2.5.2 Submitting and Correcting Tests**

Software developers must test the complete form with no field limitations except for the number of occurrences. In addition, testing must be passed on a new tax type form not included in initial testing before moving them into production.

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For example, if Forms 1120 and 1120S were initially tested and now an additional Form 1120-F is supported, Form 1120-F must be tested and approved before submitting live versions of the form.

Software developers may transmit as many test returns as necessary until all scenarios are accepted. All Business Rule rejects must be corrected to pass ATS testing.

### **2.5.3 Final Transmissions**

Once all scenarios have been accepted and passed ATS testing, software developers are required to transmit scenarios in two separate, same-day transmissions to test the ability of the software to increment the Transmission ID number that appears in the SOAP Header. Because not all software developers may be developing all form types, scenarios may be grouped in any manner, as long as there is a minimum of two scenarios in each transmission.

## **2.6 COMMUNICATIONS TEST FOR THE E-FILE SYSTEM**

Transmitters must use accepted software to prepare and transmit returns and must complete a one-time error free communications test. Transmitters who pass the communications test and want to continue testing must request a test ETIN. Further communications testing is not required when adding additional forms. Software developers who will not transmit, are not required to perform a communications test.

### **2.6.1 Transmitting Returns**

IRS allows two means of transmission for MeF:

- Internet Filing Application (IFA)
- Application to Application (A2A)

Transmitters must perform communications testing using the same Application used to transmit returns.

- When transmitting returns through IFA, perform the communications test through IFA.
- When transmitting returns through A2A, perform the communications test through A2A.
- When transmitting returns through both portals, perform communications tests through both systems.

## **2.7 USING YOUR OWN TEST DATA**

All forms included in each schema package are available for testing in ATS. Software developers are not limited to testing only the forms provided in the scenarios. The IRS strongly recommends that software developers use the ATS system to test all supported forms prior to the filing season.

After passing ATS testing, software developers may test with their own data using the same password and ETIN. Transmitters can continue to use the same password, but will need to get a new test ETIN to continue testing, because the IRS moves the original ETIN to Production status once the communications test is passed. Call the e-Help Desk toll-free at **1 (866) 255-0654** to obtain a new Test ETIN.

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Use the same taxpayer entity information that is provided in the scenarios on IRS.gov for independent tests.

The scenarios on IRS.gov have the most current draft forms and schedules available. Late legislation could affect the content of these scenarios and related schemas.

## **2.8 FEDERAL/STATE TESTING FOR FORMS 1120/1120S, 1065/1065-B and 1041**

There is not a separate testing program for State ATS. Full ATS for both transmitters and states will be available on November 4, 2013. Contact each state for scenarios for state returns. Transmitters should test federal scenarios before attempting to test state scenarios.

- Transmit Federal and State returns through A2A or IFA.
- Retrieve state returns through A2A.

Participating states will allow filers to transmit state submissions as either “linked” or “unlinked.” With a “linked” submission, the associated IRS return must have been filed and accepted by the IRS at the same time or before the state portion of the transmission will be forwarded on to the participating state. With an “unlinked” (sometimes referred to as “state stand alone”) submission, the state return or other document is forwarded to the participating state regardless of whether or not a federal return has been filed and accepted. Each participating state sets its own requirements for when to use a “linked” or “unlinked” submission.

It is the responsibility of each state to determine whether or not software testing is passed. Each state’s requirements and procedures may be found on their web site. For further information on state testing procedures, please contact the participating state office.

## **2.9 XML RESOURCES**

Below are resources that relate to XML schemas, software tools and parsers. The IRS does not endorse any product and these resources are provided for information only. Any third party parser toolkit can be utilized.

- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [Altova XMLSpy XML Editor](#)
- [Apache Xerces Parser Toolkit](#)
- [Microsoft Core XML Services](#)

## **2.10 FORMATTING THE ENTITIES**

The business entities presented in scenarios are shown as in common usage, with commas and periods. Refer to Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters* for information on XML e-file Types for proper formatting of business name lines and addresses. No commas or periods are allowed.

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**Example:**

Test Scenario:

Help For All, Inc.  
31 Any Street  
Anytown, MD 20901

XML Format:

Help For All Inc (BusinessNameLine1Type)  
31 Any St (StreetAddressType)  
Anytown (CityType)  
MD (StateType)  
20901 (ZipCodeType)

## **2.11 LIMITATIONS OF THE ATS SYSTEM**

The MeF Assurance Testing System cannot handle stress or load testing. The configurations are similar to the MeF Production system. When testing in the ATS environment, the same response time is slower than the Production environment. This is true for extremely large return(s) in one-transmission or concurrent transmissions.

## **2.12 STRONG AUTHENTICATION**

Refer to Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters* for information on strong authentication.

## **2.13 PASSWORDS**

Refer to Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters* for information on passwords.

## **2.14 SIGNATURE REQUIREMENTS**

Refer to Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters* for information on electronic signatures.

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## **PART 3    ATS INFORMATION FOR SPECIFIC FORM TYPES**

### **3.1    CORPORATION RETURNS – FORMS 1120, 1120-F, 1120S**

- Software developers supporting clients that may file Forms 1120L and 1120PC as subsidiaries must develop their own scenarios including these forms and submit them for testing.
- The e-Help Desk assistants do not review Forms 1120L and 1120PC but will ensure that the return is accepted and pass all validations.

#### **3.1.1    Special Instructions for Consolidated Corporate Returns**

MeF requires tax preparation software approved for electronic filing to use IRS forms for reporting data for each subsidiary return.

- The consolidated return tax preparation software approved for electronic filing must allow taxpayers to create a separate “stacked return” for the parent and each subsidiary return.
- The tax preparation software must allow taxpayers to report Eliminations and Adjustments as a separate “stacked return.”
- The tax preparation software may also allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires all subsidiary data to be:
  - formatted,
  - transmitted and,
  - viewed by IRS as “stacked returns”

MeF requires supporting data to be included in tax preparation software (see example provided below) or attached as scanned PDF files.

- IRS reviews all of the forms and instructions attached to the corporate forms and identifies every instance where taxpayers are required to attach supporting data.
- IRS provides structured formats to software developers or provides instructions to enter supporting data as PDF files (in instances where IRS has not defined a format).

When IRS has defined structured formats, software developers are required to use these formats for developing tax preparation software approved by IRS for electronic filing.

- It is the responsibility of software developers to provide appropriate instructions for taxpayers to enter supporting data to meet the IRS guidelines.
- Most software developers will allow taxpayers to import/export data from other sources.
- Software developers should discuss available options with the taxpayer to determine how to prepare supporting data for their electronic return.

When submitting a consolidated return, the software must provide detail for each entity at the entity level and roll data up to the consolidated return. At a minimum, this roll-up information must be provided on any line where the form requires a statement or schedule to be attached (e.g., Form 1120, Line 10, Other Income (attach schedule), Line 26, Other

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Deductions (attach schedule).

However, there are forms and schedules that are transactional or informational in nature and cannot be mathematically consolidated or reported on the consolidated return. The transactional data flows to the consolidated return via a different form or schedule and the informational data attached to the consolidated return.

For example, the Form 6252, Installment Sale Income, results for each transaction flow to the Form 4797, Sales of Business Property and subsequently, the data on the Form 4797 flows to the consolidated return. The Form 8883, Asset Allocation Statement, provides informational data only and does not flow to any other schedule, form or a consolidated return.

Here is an example based on the data provided in ATS Scenario X, which is a consolidated return.

<b>Attachment 1, F1120, line 10, Other Income (ItemizedOtherIncomeSchedule)</b>				
<b>Consolidated Schedules</b>	<b>TOTAL</b>	<b>Hide 'N Seek Foods, Inc.</b>	<b>The Greek Playhouse</b>	<b>Acme Food Corp.</b>
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
<b>TOTAL</b>	<b>50,053,700</b>	<b>-475,221</b>	<b>220,747</b>	<b>50,308,174</b>

The first subsidiary (Hide 'N Seek Foods, Inc) will provide the following data on the *ItemizedOtherIncomeSchedule*:

<b>Corporation Name</b>	<b>Corporation EIN</b>	<b>Other Income Type</b>	<b>Other Income Amount</b>
Hide 'N Seek Foods, Inc.	11-0000002	Sales	208,671
Hide 'N Seek Foods	11-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods	11-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods	11-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	11-0000002	Interco Consulting Fees	1,448,935
Hide 'N Seek Foods	11-0000002	Total	-475,221

The second subsidiary (The Greek Playhouse) would provide the following data on the

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*ItemizedOtherIncomeSchedule:*

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
The Greek Playhouse	11-0000012	Partnership Income/Loss	220,747
The Greek Playhouse	11-0000012	Total	220,747

The third subsidiary (Acme Food Corp) will provide the following data on the *ItemizedOtherIncomeSchedule*:

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Acme Food Corp	11-0000013	Sales	8,770
Acme Food Corp	11-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	11-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp	11-0000013	Miscellaneous Income	-6,792
Acme Food Corp	11-0000013	Total	50,308,174

The consolidated return should have an attachment for Other Income and the following data must be provided in one of the following formats:

Format 1 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a roll-up of the detail for each entity.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods	11-0000002	Sales	208,671
Hide 'N Seek Foods	11-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods	11-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods	11-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	11-0000002	Interco Consulting Fees	1,448,935
The Greek Playhouse	11-0000012	Partnership Income/Loss	220,747
Acme Food Corp	11-0000013	Sales	8,770
Acme Food Corp	11-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	11-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp	11-0000013	Miscellaneous Income	-6,792
Hide 'N Seek Foods, Inc.	11-0000002	Total	50,053,700

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**Note:** Dependencies should be attached at the entity level and also rolled up to the consolidated return.

Format 2 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a roll-up of the total from each entity.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	11-0000002	Total Other Income	-475,221
The Greek Playhouse	11-0000012	Total Other Income	220,747
Acme Food Corp	11-0000013	Total Other Income	50,308,174
Hide 'N Seek Foods, Inc.	11-0000002	Consolidated Total	50,053,700

**Note:** Dependencies should be attached at the entity level and also rolled up to the consolidated return.

Format 3 - The *ItemizedOtherIncomeSchedule* for the consolidated return contains a total of all subsidiaries by category.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	11-0000002	Sales	217,441
Hide 'N Seek Foods	11-0000002	Exchange Gain/Loss realized	-2,321,468
Hide 'N Seek Foods	11-0000002	Partnership Income/Loss	50,559,438
Hide 'N Seek Foods	11-0000002	Miscellaneous Income	149,354
Hide 'N Seek Foods	11-0000002	Interco Consulting Fees	1,448,935

**Note:** Dependencies should be attached at the entity level and also rolled up to the consolidated return.

### 3.2 PARTNERSHIP RETURNS - FORMS 1065 and 1065-B

### 3.3 EXEMPT ORGANIZATION RETURNS - FORMS 990, 990-EZ, 990-PF, 990-N, and 1120-POL

Although test scenarios for Form 1120-POL may be intermingled with other Exempt Organization forms when testing, a separate Software ID is required for Form 1120-POL. The same Software ID may be used for Forms 990, 990-EZ, 990-N, 990-PF and 8868.

**Publication 5078 is being provided as an early look on IRS.gov July, 2013. The updates for Processing Year 2014 will be included in the final publication to be issued September, 2013.**

### **3.4 EXCISE TAX E-FILE AND COMPLIANCE (ETEC) RETURNS - FORMS 720, 2290 and 8849**

Forms 720 and Form 2290 should be transmitted with two (2) returns in one (1) transmission and one (1) return in the other same-day transmission. Form 8849 should be transmitted with three (3) returns in each same-day transmission.

### **3.5 EMPLOYMENT TAX RETURNS - FORMS 940, 940PR, 941, 941PR, 941-SS, 943, 943PR, 944 and 945**

### **3.6 ESTATE AND TRUST RETURNS - FORMS 1041**

### **3.7 EXTENSIONS - FORMS 7004 and 8868**

Extensions are included in testing under specific form families. Software developers who support extension forms should identify Form 7004 and/or 8868 in the questionnaire as supported forms. Testing for extensions is required once per filing season. For example, software developers who support Forms 1120 and 1065, must complete Form 7004 testing once.

<b>Extension</b>	<b>Form Family</b>
7004	1120 or 1065 or 1041
8868	990 or 1041

#### **3.7.1 Form 7004, *Application for Automatic Extension To File Certain Business Income Tax, Information and Other Returns***

When including Form 7004 test scenarios in testing, include these tests in the second transmission.

#### **3.7.2 Form 8868, *Application for Extension of Time To File an Exempt Organization Return***

For paper submissions: Form 8868 can be filed to extend Forms 4720 filed by individuals using an SSN. Individuals extending Form 4720 should enter Return Code "03" and their SSN.

For e-Filed submissions: Corporations extending Form 4720 should continue to enter Return Code "09" and their EIN.

A signature is not required when filing Form 8868, Part I, unless a payment is attached. A signature and a reason for needing additional time to file on Part II, line 7, are always required when filing Form 8868, Part II.

Please contact the e-Help Desk toll-free at **1 (866) 255-0654** to provide any comments or feedback about this Publication.

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## **PART 4 EXHIBITS**

### **4.1 EXHIBIT 1 - STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES**

Standard Postal Service State Abbreviations and ZIP Codes can be found at the [IRS website](#).

### **4.2 EXHIBIT 2: FOREIGN COUNTRY CODES LISTING**

Foreign Country Codes can be found at the [IRS website](#).

### **4.3 EXHIBIT 3 – 2013 ATS SCENARIOS**

2013 ATS Scenarios are available at the [IRS website](#).

### **4.4 EXHIBIT 4 - VALID EINS AND NAME CONTROLS**

All EINs for business ATS scenarios will begin with “00” to ensure that real EINs are not used.