Internal Revenue Service

TAX YEAR 2010

PART 1

Electronic Return File Specifications for Individual Income Tax Returns

W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
October 1, 2010

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INTRODUCTION

This publication outlines the communications procedures, transmission formats, character sets, validation criteria, and error reject conditions for individual income tax returns filed electronically. The formats for statement records, examples of types of records, and explanations of the Acknowledgement files transmitted to electronic filers are also covered.

The File Specifications (Part 1) must be used in conjunction with the Record Layouts (Part 2) and the corresponding version of the Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, Publication 1345. Software developers and transmitters should use both publications and must transmit test returns from the IRS developed Test Package for Electronic Filers of Individual Income Tax Returns, Publication 1436, which is revised yearly. Tax preparers who use a transmission service will only need Publication 1345.

A list of IRS e-file publications is in Publication 3112, IRS e-file Application and Participation. Publication 1346, Publication 1436 and other IRS e-file publications, including Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, are available on the IRS web site, www.irs.gov. You may call 1-800-829-3676 for additional copies of publications.

Beginning Tax Year 2009 and subsequent, the Publication 1346 will be maintained as a continuous living document incorporating Record Layout and Error Reject Code changes and other revisions or deletions as necessary. Nature of Change pages will be posted on www.irs.gov identifying the revisions or deletions made, when the changes outlined will be implemented and also when they will be merged into the Publication 1346.

HIGHLIGHTS FOR TAX YEAR 2010

New Form(s)/Schedule(s)

Form 5405 Page 2 – *First-Time Homebuyer Credit and Repayment of the Credit*

Form 8941 – *Credit for Small Employer Health Insurance Premiums*

Obsolete Forms for Tax Year 2010

Form 5405 Page 1 – *First-Time Homebuyer Credit and Repayment of the Credit.* For Tax Year 2010, only Page 2 of Form 5405 will be accepted in e-file.

Form 8860 - *Qualified Zone Academy Bond Credit*, is obsolete.

Form 8915 - *Qualified Hurricane Retirement Plan Distributions and Repayments*, is obsolete. Qualified Hurricane Distributions can no longer be made or repaid.

Form 5405, First-Time Homebuyer Credit and Repayment of the Credit

For Tax Year 2010, only Page 2 of Form 5405, (Part III, Disposition or Change in Use of Main Home for Which the Credit Was Claimed) and (Part IV, Repayment of Credit Claimed for 2008 or 2009) will be accepted in e-file.

Taxpayers claiming the first-time homebuyer credit will be required to file a paper Form 5405.

Paid Tax Return Preparers

In accordance with IRS regulations (REG-134235-08), paid tax return preparers must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify themselves in the paid preparer section of the tax return. They no longer have the option to use an SSN in lieu of the PTIN. To facilitate compliance with the new requirement, the IRS has revised the "Preparer's SSN or PTIN" line of various tax forms, including the Form 1040 series.

Beginning Tax Year 2011 (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this

Editorial Changes

All changes made by **October 1, 2010** are noted by a single vertical bar **(|)** in the right margin. Deletions of entire lines are noted by a hyphen followed by a single vertical bar **(-|)**. |

An attempt was made to include as many changes as possible before publication. Any changes made after publication will be posted on www.irs.gov.

Part 2 of Publication 1346 contains the Electronic Returns Record Layouts for Individual Income Tax Returns.

Part 3 of Publication 1346 contains Electronic Transmitted Documents (ETD) File Specifications and Record Layouts.

Comments and Suggestions

Please send any comments or suggestions regarding Sections 1-4 and Section 12 of Part 1 to:

Internal Revenue Service
Federal/State Electronic Filing Program
Betsy Gulick, SE:W:CAS:SP:ES:I, NCFB C5-377
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Please send any comments or suggestions regarding Section 13 of Part 1 to:

Internal Revenue Service
Andra Carroll, SE:W:CAS:SP:ES:I, NCFB C5-355
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Lanham, MD 20706

Please send any comments or suggestions regarding the Publication 1346 (except for Sections 1, 2, 3, 4, 12, and 13) to:

Internal Revenue Service
Teresa Cruz, SE:W:CAS:SP:ES:I, NCFB **C5-376** |
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Please send any comments or suggestions regarding Part 3 to:

Internal Revenue Service
Terri L. Ferguson, SE:W:CAS:SP:ES:I, NCFB C5-371
5000 Ellin Road
Lanham, MD 20706

SECTION 1 – DATA COMMUNICATION

Electronic Filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS), also known as Electronic Management System (EMS) located at the Enterprise Computing Center (ECC) at Memphis, Tennessee and Martinsburg, West Virginia. The following transmission rules apply:

Processing for 1040 e-file in 2011 (Tax Year 2010)
January 2011 – October 2011 Return Transmissions

If Fed/State or State only return and the State return included is for the following state; **OR** **If Online Federal return only** and the taxpayer's address on their Federal return is in the following state:	**Return Processing Center, Site Designator and URL**	**Error Resolution System Correspondence**
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, APO/FPO New York	C – Andover efileD.ems.irs.gov	Andover
North Dakota, South Dakota, Colorado, New Mexico, Texas, Nebraska, Oklahoma, Iowa, Arkansas, Louisiana, Mississippi, Alabama ---------- Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555-EZ, Forms 8833, Forms 8854 or Forms 8891	E – Austin efileD.ems.irs.gov	Austin
Illinois, Minnesota, Wisconsin, Michigan, Indiana, Ohio, West Virginia, Missouri, Kansas	F – Kansas City efileC.ems.irs.gov	Kansas City
Florida, Tennessee, Kentucky, North Carolina, South Carolina, Georgia, APO/FPO Miami	G – Philadelphia efileD.ems.irs.gov	Kansas City
California, Alaska, Arizona, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming APO/FPO San Francisco	H – Fresno efileC.ems.irs.gov	Fresno
If Federal return only and the first two digits of the ERO's Electronic Filing Identification Number(EFIN) are:		
01,02,03,04,05,06,11,12,13,14,16,20,22,23,24,25, 26,27,51,52,54,78	C – Andover efileD.ems.irs.gov	Andover
42,45,46,47,63,64,66,70,71,72,73,74,75,76,79,84, 85,80,98	E – Austin efileD.ems.irs.gov	Austin
15,31,34,35,36,37,38,39,40,41,43,48,55	F – Kansas City efileC.ems.irs.gov	Kansas City
50,56,57,58,59,60,61,62,65,67,69	G – Philadelphia efileD.ems.irs.gov	Kansas City
30,33,68,77,81,82,83,86,87,88,91,92,93,94,95,96, 99	H – Fresno efileC.ems.irs.gov	Fresno

efileA is used for Test returns that are processed at ECC-MTB
efileD is used for Production returns that are processed at ECC-MTB
efileB is used for Test returns that are processed at ECC-MEM
efileC is used for Production returns that are processed at ECC-MEM

All Forms 8453 will be mailed to Austin

SECTION 1 - DATA COMMUNICATION

After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines at the ECC located at Martinsburg. All inquiries regarding transmission, rejects, problems, and PATS should be directed to ANSPC, or AUSPC as appropriate, by calling the toll-free *e*-Help Desk number at 1-866-255-0654. All inquiries regarding PATS should be directed to ANSPC and AUSPC as appropriate, by calling the toll-free *e*-Help Desk number.

NOTE: Transmitters who elect to use high-speed lines or expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at either the ECC located at **Martinsburg WV or Memphis, TN.** They must arrange to lease and install the lines and purchase modems or routers at both ends. See Appendix C - Digital Service Information.

NOTE: Transmitters who wish to file through their Internet Service Provider (ISP) must acquire *e*-file software that incorporates Secure Socket Layer (SSL) with a telnet/s protocol and the interface to the IRS gateway to the FEPS. See Appendix C - Internet Service information.

NOTE: The FEPS uses a menu driven interface. The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. It is recommended that Internet transmitters should file no more than 500 returns per transmission in case the session terminates prior to completion. If fewer than 500 returns are to be transmitted, it is recommended these returns be filed not more than once per drain. (See processing schedule on www.irs.gov)

Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); **if fewer** than 10,000 returns, the IRS recommends filing once per drain. Peak filing occurs around the "drain" times, which are **listed on** the *e*-file professional page at www.irs.gov.

(859) 292-0137 - **not** a toll-free call)

To assist transmitters in scripting automated logins and transmissions, see Appendix F.

NOTE: Please note that additional text has been added throughout which incorporates information retrieved from the Trading Partners Users Manual.

SECTION 1 – DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

1. FILE TRANSFER PROTOCOLS CHARACTER CODE AND FILE COMPRESSION

a. File Transfer Protocols
(1) FTP (with special permission – see note above)
(2) XMODEM-1K
(3) YMODEM-Batch
(4) ZMODEM

Transmitters may use any telecommunications software that is compatible with the above file transfer protocols.

b. Character Codes
American Standard Code for Information Interchange (ASCII)

c. File Compression
COMPRESS
GZIP (Freeware available from www.gzip.org)

NOTE: IRS does not support WINZIP or PKZIP.

2. TRADING PARTNER/TRANSMITTER INTERFACE (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case. **The delete key (if the TP's terminal emulation software sends X'7F') or simultaneously entering the Control ("Ctrl") and Backspace keys** may be used to correct a mistake while entering the login identification and password, (OSI interface). After successful login, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("Ctrl") and "h" keys), (EFSI interface). All responses may be in upper or lower case EXCEPT the **login identification and password**, which are case-sensitive and must be entered with the exact case as it appears in the letter with your password and in the Transmitters Profile Data Base (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the **colon and blank** (": ").

3. TRANSMITTER PROFILE DATA BASE (TPDB)

The Transmitter Profile Data Base (TPDB) keeps track of the sequence number for the ETIN to date. The sequence number is in the Acknowledgement Reference File Name on the FEPS. The Acknowledgement Reference File Name is composed of MMDDnnnn. The 4-digit sequence number represents the number of the transmissions to date for that ETIN. The Acknowledgement Reference File Name as well as ETIN, Julian Day and 2-digit sequence number for the Julian Day, and FEPS-assigned Global Transaction Key (GTX Key) are linked to your Acknowledgement files and can be searched by the e-Help Desk Staff Assistors to research the status of a transmission.

SECTION 1 – DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

4. ASYNCHRONOUS COMMUNICATIONS TRANSMITTER INTERFACE

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the carriage return <cr> character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "**m**" keys. This alerts the Operating System to transmit an ASCII login prompt.

NOTE: Turn off call waiting (*70) before logging onto the FEPS to avoid aborted sessions. **(Check with your phone company to verify use of *70 to disable call waiting)**.

5. EXAMPLES

In the examples below, boldface text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "**<cr>**", followed by line feed "**<lf>**" after receipt of a "**<cr>**" from the transmitter.

6. SUSPENDED TRANSMITTER

A suspended transmitter will be allowed to log into EMS to continue to receive Acknowledgements, but will not be allowed to transmit. See Section 1-Data Communication .01.**11**.a.

7. VIRUS DETECTION PROCEDURES FOR E-FILED TRANSMISSIONS FOR TRADING PARTNERS

a. The Front-End Processing System (FEPS) will scan every transmission.

b. If a virus is detected, FEPS will quarantine the file and immediately put a transmission Suspend Indicator on the Trading Partner (TP)'s profile.

c. While online, the TP (transmitter) will see "SUSPENDED", but will be permitted to pick up Acknowledgement Files.

d. The FEPS will create a Communications Error Message in a Communications Error Acknowledgement File, which will be in XML format, with the message VIRUS DETECTED and the name of the virus.

e. The next time the TP logs in, the TP will receive this ACK file, but will not be able to transmit. The TP can continue to pick up all ACK Files.

f. TP must remove infected data and call the appropriate e-Help Desk (e-HD) at 1-866-225-0654 (toll free) when ready to re-transmit.

g. The e-HD will remove the Suspend Indicator so that the TP can re-transmit the file and begin transmitting new files.

h. If another virus is detected, everything above will happen again.

8. LOGON VALIDATION SPECIFICATIONS

a. Transmission Inactivity

Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by the long-distance carrier for an inactive open line.

b. Changing File Transfer Protocol Indicator (FTP)

The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, Z-modem is assigned as a default protocol. A Trading Partner can choose menu Item 3 to change protocol.

c. Changing File Compression

The FEPS assigns by default no compression on the file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu Item 4. See Exhibit 4-11.

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE

The following discussion describes how a Trading Partner (TP) who files Forms 1040 and ETDs will interact with the FEPS. The figures are formatted for a word processing document and do not necessarily display the exact spacing that is used by the FEPS.

Note: Password rules can be found in Appendix G.

The following discussion describes how a TP logs on to the system. When a TP connects to EMS, the "Authorized Use" banner shown in Exhibit 3-1 is displayed.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc.& no rights to
privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of all
activities. There is no right to privacy in this system. Unauthorized
use of this system is prohibited and subject to criminal and civil
penalties.
```

Exhibit 3-1 Authorized Use Banner

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

The TP is then prompted for his/her login id and password as shown in Exhibit 3-2. (Note: Not only is the password not displayed, but also there is no indication of how many characters the TP has typed).

```
login: xxxxxxxx
Password:
```

Exhibit 3-2 Login and Password Prompts

a. Successful Login – No Password Change Required

If the TP correctly enters his/her EMS Login ID and password, there are several possible next steps:

- The TP may be asked to register his/her Shared Secrets as described in Section 9d.
- The TP may be asked to change his/her password as described in Section 9e.
- The official use banner and TP Main Menu may be displayed as described in Section 9h, if there are more than seven days until the TP's password expires.
- The log on process may continue as described next in this section if the TP's password expires in seven days or less.

b. Successful Login Password Change Required

If the TP's password will expire in seven days or less, then the message shown in Exhibit 3-3 is displayed and processing continues. (**Note**: "N" is replaced by the number of days remaining until the password must be changed.) Once the password has expired (90 days after the last password change) the TP must change his/her password as described in Section 9e.

```
Password must be changed in N day(s).
```

Exhibit 3-3 Password Change in N Days

c. Unsuccessful Logon

After each unsuccessful login attempt due to the TP entering an incorrect EMS Login ID or password, the system displays the message shown in Exhibit 3-4.

```
Login incorrect
```

Exhibit 3-4 Login Incorrect Message

After three consecutive unsuccessful login attempts, the TP is disconnected. After three consecutive unsuccessful attempts with a correct EMS Login ID and an incorrect password (in one or more sessions), the TP's account is disabled. After the next log on attempt, the TP may then use his/her Shared Secrets to re-enable the account and reset his/her password as described in Section 9f.

If the TP's account has been disabled prior to the TP's current session, the processing will continue as described in Section 9f. This would happen after a TP's account has been inactive for 45 days on a **PY2011** system or the TP previously failed to provide the correct password in his/her last three consecutive attempts.

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

d. Registration of Shared Secrets

There are times when a TP correctly supplies his/her EMS Login ID and password, and then is required to register his/her Shared Secrets before proceeding. These include:

- The TP is a new user and the TP logs in to the system for the first time.
- The TP is an active **PY2010** user and logs in to the system for the first time during the **PY2011** filing season.
- The password was reset by the EMS System Administrator upon request from the TP.

Initially, the TP is prompted to register his/her Shared Secrets (ETIN, EFIN, zip code, phone number, and secret phrase). The TP is prompted to enter the Electronic Transmitter Identification Number (ETIN) as shown in Exhibit 3-5.

```
Enter your ETIN:
```

Exhibit 3-5 Shared Secret ETIN Prompt

If the TP enters an ETIN that is not five digits, the message shown in Exhibit 3-6 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

```
Invalid ETIN: must be 5 digits.
```

Exhibit 3-6 ETIN Must Be 5 Digits Message

If the TP enters a 5-digit ETIN that does not match the ETIN assigned to the EMS Login ID entered at the login prompt, the message shown in Exhibit 3-7 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

```
Invalid ETIN.
```

Exhibit 3-7 Invalid ETIN Message

After successfully entering the ETIN, the TP is prompted to enter the TP's Electronic Filer Identification Number (EFIN) as shown in Exhibit 3-8.

```
Enter your EFIN associated with this ETIN:
```

Exhibit 3-8 Shared Secret EFIN Prompt

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

If the TP enters an EFIN that is not six digits, the message shown in Exhibit 3-9 is displayed, and then the TP is prompted again as shown in Exhibit 3-8 to enter his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the TP is disconnected.

```
Invalid EFIN: must be 6 digits.
```

Exhibit 3-9 Invalid EFIN Message

After successfully entering the EFIN, the TP is prompted to enter his/her zip code as shown in Exhibit 3-10.

```
Enter your zip code:
```

Exhibit 3-10 Shared Secret Zip Code Prompt

If the TP enters a zip code that is not five digits, the message shown in Exhibit 3-11 is displayed, and then the TP is prompted again as shown in Exhibit 3-10 to enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code, the TP is disconnected.

```
Invalid zip code: must be 5 digits.
```

Exhibit 3-11 Invalid Zip Code Message

After successfully entering the zip code, the TP is prompted to enter his/her phone number as shown in Exhibit 3-12.

```
Enter your phone number:
```

Exhibit 3-12 Shared Secret Phone Number Prompt

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 3-13 is displayed, and then the TP is prompted again as shown in Exhibit 3-12 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the TP is disconnected.

```
Invalid phone number: must be 10 digits.
```

Exhibit 3-13 Invalid Phone Number Message

After successfully entering the phone number, the TP is prompted to enter his/her case-insensitive secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 3-14. (**Note:** Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

```
Enter your secret phrase:
Re-enter your secret phrase:
```

Exhibit 3-14 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 3-15 is displayed. The TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. If this is the third unsuccessful attempt to enter the secret phrase, the TP is disconnected.

```
Secret phrases don't match.
```

Exhibit 3-15 Unmatched Secret Phrase Message

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 3-16 is displayed, and then the TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

```
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.
```

Exhibit 3-16 Invalid Secret Phrase Message

If the TP's responses have met the rules for Shared Secrets, the Shared Secrets are stored and the message shown in Exhibit 3-17 is displayed. After the TP successfully enters his/her Shared Secrets, processing continues as described in Section 9e. with prompting the TP to enter his/her new password if one of the following conditions exist:

- The TP is a new user and the TP logs in to the system for the first time.
- The password was reset by the EMS System Administrator upon request from the TP.
- The TP's password has expired.

Otherwise, if the TP is an existing user and successfully registers his/her Shared Secrets, Main Menu processing continues as described in Section 9h.

```
Registration of Shared Secrets Successful.
```

Exhibit 3-17 Shared Secrets Successfully Changed Message

(**Note**: The TP will be able to use the new Shared Secrets to reset his/her password, if necessary, at either EMS processing center.)

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 3-18 is displayed and the TP is disconnected.

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

```
Shared Secrets not changed. Another session is trying to change them.
```

Exhibit 3-18 Another Login Session Changing Shared Secrets Message

If a system error occurs during the registration of Shared Secrets, the Shared Secrets may or may not have been stored. The message shown in Exhibit 3—19 is displayed and the TP's session is terminated. If the Shared Secrets were not stored, the TP is prompted for them during his/her next log on session.

```
System error.
```

Exhibit 3-19 System Error Message

e. Changing Password

A TP is required to change his/her password before proceeding to the Main Menu when one of the following conditions occurs:

- The TP's current password has expired after 90 days.
- The TP successfully completed registration of Shared Secrets after the TP's password was reset by the EMS System Administrator.
- The new TP successfully completed registration of Shared Secrets.
- The TP did not successfully change his/her password when required during his/her previous log on session.
- The TP's account was disabled and the TP used his/her Shared Secrets to authenticate and re-enable the TP's account.

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Exhibit
3-20.

```
Enter new password:
Re-enter new password:
```

Exhibit 3-20 New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 3-21 is displayed. (**Note**: Password rules can be found in Appendix G.) The TP will subsequently use the new password to log on to either EMS processing center. Main Menu processing then continues as described in Section 9h.

```
Password changed.
```

Exhibit 3-21 Password Change Confirmation

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed and the TP is prompted again as shown in Exhibit 3-20 to enter his/her password. A TP is given three tries to change his/her password.

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 3-22 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, the TP is prompted for his/her new password as shown in Exhibit 3-20. If this is the third unsuccessful attempt, the TP is disconnected.

```
New passwords don't match.
```

Exhibit 3-22 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Exhibit 3-25 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, the TP is prompted for his/her new password as previously shown in Exhibit 3-22. If this is the third unsuccessful attempt, the TP is disconnected.

```
Password rule(s) have not been met.
```

Exhibit 3-23 Password Rule Violation Message

If the TP has concurrent sessions, only one session can change the password. If the TP attempts to log on to a second session, while the first session is actively changing the password, the message shown in Exhibit 3-24 is displayed and the TP is disconnected.

```
Login failed.  Another session is trying to change the password.
```

Exhibit 3-24 Another Login Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Exhibit 3-25 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

```
System error.
```

Exhibit 3-25 System Error Message

(**Note:** A successful password change is also synchronized between processing years.)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued) |

f. Re-Enabling Account Using Shared Secrets

If a TP's account is disabled after 45 days of inactivity on a **PY2010** | system or the TP failed to provide a valid password in three consecutive attempts, the TP is given the opportunity to enter his/her Shared Secrets to re-enable his/her account as shown in Exhibit 3-26. If the TP calls the IRS e-Help Desk before the TP tries to use his/her Shared Secrets, and requests that his/her account be re-enabled, the TP may be directed to re-enable his/her account on the system by entering the TP's Shared Secrets.

```
This account is currently disabled.
Do you wish to re-enable your account? Y/[N]:
```

Exhibit 3-26 Re-enable a Disabled Account Prompt

If the TP enters anything other than "Y" or "y," the TP's session is disconnected. If the TP responds to the prompt affirmatively, the TP is prompted to authenticate his/her account by entering the TP's previously entered Shared Secrets as shown in Exhibit 3-27.

```
Enter your ETIN:
Enter your EFIN associated with this ETIN:
Enter your zip code:
Enter your phone number:
Enter your secret phrase:
```

Exhibit 3-27 Shared Secrets Prompts

After the TP successfully enters his/her previously entered Shared Secrets, the TP is prompted to enter his/her new password as described in Section 9e.

However, if the TP enters incorrect answers to any of the Shared Secrets prompts in Exhibit 3-27, the message shown in Exhibit 3-28 is displayed, and the system prompts the TP again for his/her Shared Secrets as shown in Exhibit 3-27. If this is the third consecutive unsuccessful attempt (in one or more sessions) to enter the TP's Shared Secrets, the TP is disconnected, the account is locked, and the TP will not be able to log on again.

```
Invalid Shared Secrets.
```

Exhibit 3-28 Invalid Shared Secrets Message

If the TP attempts to log on after his/her account has been disabled and the TP unsuccessfully entered the Shared Secrets three times, the message shown in Exhibit 3-29 is displayed and the TP is disconnected. (**Note:** After the TP's account is locked, there is no prompt asking the TP whether the TP wishes to re-enable account.) If this happens, the TP should contact the IRS e-Help Desk to request that his/her account be unlocked.

```
This account is locked.
Please contact the IRS e-Help Desk for assistance.
```

Exhibit 3-29 Locked Account Message

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

g. EMS Unavailable

If the EMS application is not available when the TP attempts to log in, one of two messages is displayed after the login and password prompts. If EMS is unavailable because of scheduled down time, the message shown in Exhibit 3-30 is displayed and the TP is disconnected.

```
EFS is currently unavailable.  Additional information may be available on
IRS quick alerts.
```

Exhibit 3-30 EFS Unavailable Message

If the EMS application is unavailable for unscheduled reasons or the maximum number of concurrent sessions has been reached, the message shown in Exhibit 3-31 is displayed and the TP is disconnected.

```
   EFS is busy.  Wait at least 10 minutes, then retry.
```

Exhibit 3-31 EFS Busy Message

h. EMS Main Menu Processing

Once the TP has successfully completed the login process (including registering Shared Secrets and/or changing his/her password, if necessary), the "last login" message is displayed as shown in Exhibit 3-32.

```
   Last login: Tue Sep 4 10:39:31 from computer name
```

Exhibit 3-32 Last Login Message

The "Official Use" banner shown in Exhibit 3-33 is then displayed.

```
      ---------------------------------------------------------
            F O R   O F F I C I A L   U S E   O N L Y

                     #    #####    ####
                     #    #    #  #
                     #    #    #   ####
                     #    #####        #
                     #    #   #   #    #
                     #    #    #   ####

                  U.S. GOVT. computer

            F O R   O F F I C I A L   U S E   O N L Y
      ---------------------------------------------------------
```

Exhibit 3-33 "Official Use" Banner

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

Next, the Main Menu is displayed as shown in Exhibit 3-34.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 3-34 Main Menu

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

From the Main Menu, the non-State TP can now choose to end the session, receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, reset acknowledgment file(s), or Change Shared Secrets. Whenever the TP completes options 2 through 6, option 8, or option 9, the TP is automatically returned to the Main Menu screen. If a non-State TP selects option 7, the message shown in Exhibit 3-35 is displayed along with the Main Menu. If the non-State TP selects option 7 three times, the TP is disconnected.

```
MAIN MENU

 1) Logoff
 2) Receive/Send File(s)
 3) Change File Transfer Protocol [FTP]
 4) Change Compression Method [NONE]
 5) Request Transmission Status Report
 6) Change Password
 7) Shown State Return Menu (available for State use only)
 8) Reset Acknowledgment File(s)
 9) Change Shared Secrets

Enter your choice: 7

Invalid option. For State use only.

MAIN MENU

 1) Logoff
 2) Receive/Send File(s)
 3) Change File Transfer Protocol [ZMODEM]
 4) Change Compression Method [NONE]
 5) Request Transmission Status Report
 6) Change Password
 7) Show State Return Menu (available for State use only)
 8) Reset Acknowledgment File(s)
 9) Change Shared Secrets

Enter your choice:
```

Exhibit 3-35 Initial Main Menu for State TP

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

From the Main Menu, the State TP can now choose to end the session, receive acknowledgment files and transmit a state ACK file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, request the State Return Menu to perform the State functions described in Section 9, or reset acknowledgment file(s), or Change Shared Secrets. Whenever the TP completes options 2 through 9, the State TP is automatically returned to the Main Menu screen.

If any TP enters a character that is not one of the listed number choices, i.e., is not 1-8, then an invalid menu selection message along with the Main Menu is displayed. An example is provided in Exhibit 3-36. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)
     9) Change Shared Secrets

Enter your choice:  0


Invalid menu selection.  Try again.

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)
     9) Change Shared Secrets


Enter your choice:
```

Exhibit 3-36 Invalid Main Menu Selection

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

For all TPs, the current file transfer protocol is displayed in brackets next to the "Change File Transfer Protocol" menu item. Likewise, the TP's current compression method is displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocols and compression method values are identified in Section 4 where the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

It should be noted that a TP's initial compression method is "NONE." Since EMS does not auto-sense compressed files, a TP must select a compression method before submitting compressed files. If the TP has selected a compression method, his/her acknowledgment files and Transmission Status Report are compressed and returned using the selected compression method.

At any prompt, if the TP does not respond in 60 seconds the following message is displayed: "DISCONNECTING FROM EFS." and the TP is disconnected.

10. CHANGING SETTINGS

a. Changing the Transmission Protocol

This section explains how to change the TP's communication protocol and compression settings.

To change the transmission protocol, the TP chooses "Change File Transfer Protocol" as shown in Exhibit 4-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  3
```

Exhibit 4-1 Choosing Change File Transfer Protocol

When the TP chooses "Change File Transfer Protocol," the menu shown depends on whether or not the TP has been approved to use the FTP protocol (see Appendix C for FTP usage). If the TP cannot use the FTP protocol, the menu shown in Exhibit 4-2 is displayed. Brackets frame the TP's current file transfer protocol. The TP's initial setting is "ZMODEM."

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH

Enter your choice:
```

Exhibit 4-2 Initial File Transfer Protocol Menu Display without FTP

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

If the TP has been approved to use the FTP protocol, he/she must provide certain configuration information to the IRS before being able to use FTP. Once the TP's FTP configuration information has been added to the EMS system, then the menu shown in Exhibit 4-3 is displayed.

```
                 FILE TRANSFER PROTOCOLS MENU

             1) Return to MAIN MENU
             2) [ZMODEM]
             3) XMODEM-1K
             4) YMODEM BATCH
             5) FTP

           Enter your choice:
```

Exhibit 4-3 Initial File Transfer Protocol Menu Display with FTP

The TP can change the protocol or return to the Main Menu. Exhibit 4-4 demonstrates the TP changing his/her file transfer protocol to FTP.

```
           FILE TRANSFER PROTOCOLS MENU

           1) Return to MAIN MENU
           2) [ZMODEM]
           3) XMODEM-1K
           4) YMODEM BATCH
           5) FTP

      Enter your choice: 5
```

Exhibit 4-4 Changing File Transfer Protocol to FTP

After the TP selects a protocol, the Main Menu is redisplayed with the selected protocol in brackets as shown in Exhibit 4-5. This protocol setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

```
           MAIN MENU

           1) Logoff
           2) Receive/Send File(s)
           3) Change File Transfer Protocol [FTP]
           4) Change Compression Method [NONE]
           5) Request Transmission Status Report
           6) Change Password
           7) Show State Return Menu (available for State use only
           8) Reset Acknowledgment File(s)
           9) Change Shared Secrets

      Enter your choice:
```

Exhibit 4-5 Redisplay of Main Menu after Protocol Change

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

While in the File Transfer Protocols Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 4-6).

```
                FILE TRANSFER PROTOCOLS MENU

                1) Return to MAIN MENU
                2) [ZMODEM]
                3) XMODEM-1K
                4) YMODEM BATCH
                5) FTP

          Enter your choice:  0
```

Exhibit 4-6 Invalid File Transfer Protocol Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu is displayed as shown in Exhibit 4-7. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
          Invalid menu selection.  Try again.

                FILE TRANSFER PROTOCOLS MENU

                1) Return to MAIN MENU
                2) [ZMODEM]
                3) XMODEM-1K
                4) YMODEM BATCH
                5) FTP

          Enter your choice:
```

Exhibit 4-7. Invalid File Transfer Protocol Menu Selection Error Message

10. CHANGING SETTINGS (continued)

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen protocol in brackets (Exhibit 4-8).

```
MAIN MENU

1.  Logoff
2.  Receive/Send File(s)
3.  Change File Transfer Protocol [FTP]
4.  Change Compression Method [NONE]
5.  Request Transmission Status Report
6.  Change Password
7.  Show State Return Menu (available for State use only)
8.  Reset Acknowledgment File(s)
9.  Change Shared Secrets

Enter your choice:
```

Exhibit 4-8 Redisplay of Main Menu after Protocol Change

The TP can choose any menu item to continue or choose Logoff to end the session.

b. Changing the Compression Method

To change the compression method, the TP chooses "Change Compression Method" from the Main Menu as shown in Exhibit 4-9.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  4
```

Exhibit 4-9 Choosing "Change Compression Method"

The File Compression Methods Menu is displayed as shown in Exhibit 4-10. Brackets frame the current compression method.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:
```

Exhibit 4-10 Initial File Compression Methods Menu Display

.01 IRS Front-end Processing Subsystem (FEPS) continued

Note: The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility). If the TP chooses 3) GZIP or 4) COMPRESS and sends a file that was compressed using PKZIP file format 2.04g, EMS is able to decompress the file. EMS Ack files that are returned to the TPs are named based on the compression method chosen. For example, a TP sends in a file named abc.zip compressed with PKZIP 9 and chooses option 3) GZIP. The Ack file returned will have the extension beginning with .GZ. See Exhibit A-1 in Appendix A for the complete list of possible Ack file names. PKZIP and WINZIP will then decompress these files successfully. PKZIP 9 and WINZIP 9 were both successfully tested with EMS. EMS does not support the use of PKZIP's new encryption capabilities because of the "key management" issue.

The TP can change his/her compression method or return to the Main Menu. Exhibit 4-11 demonstrates the TP changing his/her compression method to gzip.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS


Enter your choice:  3
```

Exhibit 4-11 Changing Compression Method to GZIP

After the TP chooses a compression method, the Main Menu is redisplayed with the selected method framed by brackets as shown in Exhibit 4-12. This compression method setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting is "None." Before using compression, the TP must select a method from the File Compression Methods Menu. (If, after choosing the compression method, the TP sends a file and EMS fails to decompress it, the file is rejected and an error acknowledgment is sent to the TP. Refer to Appendix B for the format of this error acknowledgment).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 4-12 Main Menu Display After Change Compression Method Menu

.01 IRS Front-end Processing Subsystem (FEPS) continued

While in the File Compression Methods Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 4-13).

```
        FILE COMPRESSION METHODS MENU

        1) Return to MAIN MENU
        2) [None]
        3) GZIP
        4) COMPRESS

   Enter your choice:  5
```

Exhibit 4-13 Invalid File Compression Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Compression Methods Menu is displayed as shown in Exhibit 4-14. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
   Invalid menu selection.  Try again.

        FILE COMPRESSION METHODS MENU

        1) Return to MAIN MENU
        2) None
        3) [GZIP]
        4) COMPRESS

   Enter your choice:
```

Exhibit 4-14 Invalid File Compression Methods Menu Selection Response

After the TP chooses a valid option from the File Compression Methods Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen compression method in brackets (Exhibit 4-15).

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [FTP]
        4) Change Compression Method [GZIP]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

    Enter your choice:
```

Exhibit 4-15 Main Menu Display After Change Compression Method Menu

The TP can now choose any menu item to continue or choose Logoff to end the session.

.01 IRS Front-end Processing Subsystem (FEPS) continued

11. RECEIVING ACKNOWLEDGMENTS

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing "Receive/Send File(s)." This section discusses receiving acknowledgment files.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  2
```

Exhibit 5-1 Choosing Receive/Send File(s)

When the TP chooses the "Receive/Send File(s)" menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Exhibit 5-2 is displayed and processing continues as discussed in Section 6. This allows TPs to submit files even if there are no acknowledgment files waiting for delivery.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

Exhibit 5-2 Zero Acknowledgment File Display

If there are acknowledgment files, the text shown in Exhibit 5-3 is displayed. The message shows the number of acknowledgment files waiting for delivery to the TP. All acknowledgment files waiting for delivery to the TP are delivered before the TP can submit a file. The count of acknowledgment files is updated every time the TP selects item 2) Receive/Send File(s), from the Main Menu. Additional acknowledgment files that were generated during the session are reflected in this count.

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y or y
```

Exhibit 5-3 One or More Acknowledgment Files Display

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 5-1 is redisplayed. If the TP fails to respond affirmatively three consecutive times he/she is disconnected.

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in Exhibit 5-4 is displayed. For FTP, the message shown in Exhibit 5-5 is displayed. The file transfer begins after the appropriate notice.

```
EFS ready for modem download.
```

Exhibit 5-4 Modem Download Notice

```
Putting File(s) by FTP.
```

Exhibit 5-5 FTP "Putting Files" Notice

All acknowledgment files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Appendix A for a description of acknowledgment file names).

If the TP interface software detects that the transmission did not complete successfully, the message in Exhibit 5-6 is displayed followed by the Main Menu (Exhibit 5-1). If this happens three times in a row, the TP will be disconnected.

```
Error transmitting Acknowledgement File(s).
```

Exhibit 5-6 Acknowledgment File Transmission Error Message

If the TP interface software does not detect an error, the message shown in Exhibit 5-7 is displayed.

```
Acknowledgement File(s) transmission complete.
```

Exhibit 5-7 Acknowledgement File Transmission Complete Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. Suspended Transmitter Message

Next, the TP is asked if he/she wants to send a file. Section 12 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message "SUSPENDED TRANSMITTER/ETIN" is displayed, and the TP is disconnected from EMS (Exhibit 5-8).

```
SUSPENDED TRANSMITTER/ETIN.
Disconnecting from EFS.
```

Exhibit 5-8 Suspended TP Message

A suspended transmitter is allowed to log on to the EMS to continue to receive Acknowledgements but not allowed to transmit. Suspension occurs for the following reasons:

- Submission of a file with a virus (refer to Appendix B)
- Submission of a file with an XML threat (refer to Appendix B)
- Suspension by tax examiner for procedural reasons

Should this occur, the TP must contact the IRS e-Help Desk to request removal of the suspended status.

.01 IRS Front-end Processing Subsystem (FEPS) continued

12. SENDING FILES

This section describes the process of transmitting files to EMS. It details the messages and prompts for TPs registered as transmitters.

After the receive acknowledgement process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 6-1.

a. Starting the Send Process

After the receive acknowledgements process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 6-1.

```
Do you want to send a file? Y/[N]: Y or y
```

Exhibit 6-1 Send Tax Return File Prompt

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 6-1 is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem, or Xmodem, he/she is prompted to start the file transfer as shown in Exhibit 6-2. SECTION 1 – DATA COMMUNICATION

```
Enter an upload command to your modem program now.
```

Exhibit 6-2 Modem Upload Prompt

If the TP is using the FTP protocol, he/she is prompted to supply a file name as shown in Exhibit 6-3. After supplying the file name the TP is notified that the FTP transfer is beginning. This notice is also shown in Exhibit 6-3.

```
Enter the LOCAL name of the file you are sending from
your system: myfile

Getting file by FTP.
```

Exhibit 6-3 FTP File Name Prompt

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the filename prompt in Exhibit 6-3 with only a carriage return (<CR>), then the notice shown in Exhibit 6-4 is displayed. If the TP responds with only a <CR> three times in a row, the TP is disconnected.

```
Invalid file name.

Enter the LOCAL name of the file you are sending from
your system: <CR>
```

Exhibit 6-4 Invalid File Name Message

Once the TP has been notified that the file transfer is beginning (Exhibit 6-2 or 6-3), the TP has 60 seconds to begin his/her file transfer. If the EMS does not receive at least part of the TP's file within 60 seconds, the TP is disconnected.

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 6-5 is displayed followed by the Main Menu. If this happens three consecutive times, the TP is disconnected.

```
Error receiving file.  You must send it again.
```

Exhibit 6-5 Transmission Receipt Error Message

If the TP Interface software does not detect an error, the transmission confirmation message shown in Exhibit 6-6 is displayed followed by the Main Menu (Exhibit 6-7). If the TP hangs up without receiving the confirmation message, there is no guarantee that the EMS will process the file(s).

The transmission confirmation message contains the Global Transmission Key (GTX Key) and the ACK File Reference Name. The GTX Key is the unique identifier assigned by the EMS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The ACK File Reference Name is used when constructing the name of the acknowledgment file delivered to the TP. (See Appendix A for a description of the GTX Key and its relationship to the ACK File Reference Name.)

```
Transmission file has been received with the following GTX Key:

      U2010 1020123423.1700                10200001
```

Exhibit 6-6 Transmission Confirmation Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

The Main Menu is displayed again as shown in Exhibit 6-7. The TP can choose a menu item to continue or Logoff to end the session.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 6-7 Main Menu Display

.01 IRS Front-end Processing Subsystem (FEPS) continued

13. REQUEST TRANSMISSION STATUS REPORT

A Transmission Status Report may be requested from the Main Menu shown in Exhibit 7-1. Examples of Transmission Status Reports are contained in Appendix D. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. For State TPs the report also shows the status of all state acknowledgments that have been received and redirected to other TPs since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in a Hypertext Markup Language (HTML) format file that is suitable for offline viewing with a Web browser (or other product which recognizes HTML format).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  5
```

Exhibit 7-1 Choosing Request Transmission Status Report

When the TP chooses the "Request Transmission Status Report" menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 7-2 is displayed. For FTP, the message shown in Exhibit 7-3 is displayed. The file transfer will begin after the appropriate message.

```
EFS ready for Report download.
```

Exhibit 7-2 Modem Download Message

```
Putting Report by FTP.
```

Exhibit 7-3 FTP "Putting Report File" Message

If the TP has selected compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 7-4 is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

```
Error transmitting Report File.
```

Exhibit 7-4 Report File Transmission Error Message

If the TP Interface software does not detect an error, the message shown in Exhibit 7-5 is displayed.

```
Report File transmission complete.
```

Exhibit 7-5 Report File Transmission Complete Message

After the file transfer has completed, the Main Menu is redisplayed.

TPs can make only one report request per session. If the TP tries to request a report again, the message shown in Exhibit 7-6 is displayed followed by the Main Menu. If this happens three times in a session, the TP is disconnected.

```
Only one Report request allowed.
```

Exhibit 7-6 Report Request Error

.01 IRS Front-end Processing Subsystem (FEPS) continued

14. CHANGING PASSWORD

TPs are responsible for maintaining their passwords. When a TP changes his/her password at one EMS processing center, it will be propagated to the other EMS processing center. Therefore, a TP should only execute the change password procedures once per new password.

To change his/her password, the TP chooses "Change Password" as shown in Exhibit 8-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  6
```

Exhibit 8-1 Choosing "Change Password"

The TP is then prompted to enter his/her current password and to enter his/her new password twice as shown in Exhibit 8-2. Not only will the passwords not be displayed, but also there will be no indication of how many characters the TP has typed. The new password must meet the rules described in Appendix G.

```
Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit 8-2 Current and New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 8-3 is displayed. The TP will now use the new password to log into any EMS processing center. The Main Menu is then redisplayed as shown in Exhibit 8-4.

```
Password changed.
```

Exhibit 8-3 Password Change Confirmation

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 8-4 Redisplay of Main Menu

If the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given at most three tries per session to change his/her password.

If the TP incorrectly enters his/her current password, the password is not changed and the message shown in Exhibit 8-5 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
Incorrect current password.
```

Exhibit 8-5 Incorrect Current Password Message

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 8-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
New passwords don't match.
```

Exhibit 8-6 Unmatched New Passwords Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a new password that does not meet the rules identified in Appendix G, then the password is not changed and the message shown in Exhibit 8-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as shown in Exhibit 8-4.

```
Password rule(s) have not been met.
```

Exhibit 8-7 Password Rule Violation Message

If it has been less than seven days since the last time the TP changed his/her password, he/she is prompted for his/her current and new passwords as shown in Exhibit 8-2, the password is not changed and the message shown in Exhibit 8-8 is displayed. The TP is then returned to the Main Menu as previously shown in Exhibit 8-4. If it has been less than seven days and the TP needs to change his/her password, he/she should contact the IRS e-Help Desk.

```
Less than 7 days from last change. Password not changed.
```

Exhibit 8-8 Less Than 7 Days Message

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Exhibit 8-9 is displayed to the other session(s). After this message is displayed, the TP is returned to the Main Menu as previously shown in Exhibit 8-4.

```
Password not changed. Another session is trying to change the
password.
```

Exhibit 8-9 Another Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The messages shown in Exhibit 8-10 are displayed and the TP's session is terminated. The TP may need to try both his/her current and new passwords on his/her next login.

```
System error.

DISCONNECTING FROM EFS.
```

Exhibit 8-10 System Error and Disconnecting Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can only choose the "Change Password" menu item once during a session. If the TP chooses the "Change Password" menu item more than once, the message shown in Exhibit 8-11 is displayed immediately. If this happens three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 8-4.

Note: The TP will not go through the password prompts for this scenario.

```
Can only choose Change Password once.
```

Exhibit 8-11 Change Password Once Message

Except in the case of a system error the Main Menu is displayed as previously shown in Exhibit 8-4 after the TP completes the change password process whether or not he/she was successful.

15. EXECUTING THE STATE RETURN MENU

The State TP chooses "Show State Return Menu" (available for State use only) to retrieve state return data, reset state return files, or to generate a "State Files to Download Report".

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 9-1 Choosing "Show State Return Menu"

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. State Return Menu

When the State TP chooses "Show State Return Menu (available for State use only)" from the Main Menu, the State Return Menu shown in Exhibit 9-2 is displayed.

```
STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-2 State Return Menu

If the State TP enters a character that is not one of the listed number choices, then an invalid menu selection message along with the State Return Menu is displayed as shown in Exhibit 9-3. If the State TP fails to make a valid selection from the State Return Menu in three attempts, the State TP is disconnected.

```
Invalid menu selection.  Try again.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-3 Invalid Menu Selection Message

After the State TP completes tasks on the State Return Menu and chooses "Return to MAIN MENU," the Main Menu is redisplayed (Exhibit 9-1). The State TP can continue selecting menu options or choose "Logoff" from the Main Menu to end the session.

.01 IRS Front-end Processing Subsystem (FEPS) continued

b. Resetting A State File

When the State TP chooses "Reset State File" from the State Return Menu, the State TP is asked to enter the state file sequence number as shown in Exhibit 9-4.

```
Enter State File sequence number or press Enter to return to menu:
```

Exhibit 9-4 Reset State File Prompt

If the State TP depresses "Enter" without entering a state file sequence number, the State TP is returned to the State Return Menu (Exhibit 9-2). If the State TP enters a non-numeric entry, the State TP is returned to the State Return Menu after being informed of an invalid file sequence number entry as shown in Exhibit 9-5. If the State TP fails to enter a valid state file sequence number in three attempts, the State TP is disconnected.

```
Invalid file sequence number.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-5 Invalid File Sequence Number Message

If the State TP enters a valid state sequence number and the state file is successfully reset so that the state can download the file, a reset message is displayed that contains the state filename as shown in Exhibit 9-6.

```
Flag reset to allow downloading of requested State File
<filename>.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-6 State File Reset Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If an error is detected when trying to reset the state file, one of the following messages is displayed followed by the State Return Menu as shown in (Exhibits 9-7, 9-8, 9-9, or 9-10):

```
Unable to locate requested State File <filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-7 Unable to Locate State File Message

```
System indicates requested State File <filename> has not been
sent. State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-8 State File not Sent Message

```
System indicates requested State File <filename> is in use.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-9 State File in Use Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
Unable to locate information for requested State File
<filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-10 Unable to Locate State File Information Message

If the State TP encounters errors three consecutive times when trying to reset the state file, the State TP is disconnected.

If the State TP reaches the limit for the number of state files that can be reset in one State Return Menu session (ten is the limit), and the State TP selects "Reset State File" from the State Return Menu, the message shown in Exhibit 9-11 is displayed followed by the State Return Menu. If the State TP selects "Reset State File" three times after the state file reset limit, the State TP is disconnected.

```
Only ten State Files can be reset in one session.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-11 Ten State Files Reset Limit Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

c. Requesting a State File to Download Report

When the State TP chooses "Request State Files to Download Report" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-12 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
No State Files to download. No Report is available.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-12 No State Files to Download Report Message

When the State TP chooses "Request State Files to Download Report" from the State Return Menu, and there are state files to download, the State Files Download Report is transmitted to the State TP using the current default file transfer protocol and the compression method settings displayed on the Main Menu. A message notifying the State TP that the report transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-12 is displayed. For FTP, the message shown in Exhibit 9-14 is displayed. The file transfer will begin after the appropriate notice.

```
Beginning Report download.
```

Exhibit 9-13 Modem Download Report Notice

```
Putting Report by FTP.
```

Exhibit 9-14 FTP Download Report Notice

If the State TP is using GZIP compression, the file will be named MMDDhhmm_SRS.gz. If the State TP is using COMPRESS compression, the file will be named MMDDhhmm_SRS.Z. If the State TP is not using compression, the file will be named MMDDhhmm_SRS.txt.

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the report file transmission did not complete successfully, the message shown in Exhibit 9-15 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
Error transmitting Report File.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-15 Error Transmitting Report File Message

If the report file is transmitted successfully, the message shown in Exhibit 9-16 is displayed followed by the State Return Menu.

```
Report File transmission complete.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-16 Report File Transmission Complete Message

The State TP can make only one State File to Download report request per State Return Menu session. If the State TP tries to request a report again, the message shown in Exhibit 9-17 is displayed followed by the State Return Menu. If this happens three times in a State Return Menu session, the State TP is disconnected.

```
Only one Report request allowed.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-17 One Report Request Allowed Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

Exhibit 9-18 shows an example of the State Files to Download Report.

State Files to Download Report

Run Date: 2008-05-15 12:23:50
Location: Enterprise Computing Center at Memphis

FILE NAME	DATE/TIME LOADED	TEST	NUMBER RETURNS	COMPRESSED FILE SIZE
ga274.gz	2008-05-14 13:35:50	N	3000	1971147
ga275.gz	2008-05-14 13:35:50	N	3000	1960644
ga276.gz	2008-05-14 13:35:50	N	2035	1092342
ga277.gz	2008-05-14 13:46:09	N	726	224754

Exhibit 9-18 State Files to Download Report Example

d. Receiving State Return Files

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-19 is displayed followed by the State Return Menu.

```
No State Files to download.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-19 No State Files to Download Message

If the State TP chooses "Receive State Return File(s)" three times in a row and no state return files are available, the State TP is disconnected.

.01 IRS Front-end Processing Subsystem (FEPS) continued

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and there are State data files that have not been sent to the State TP, they will be transmitted as separate files to the State TP. The state files are transmitted to the State TP using the current default file transfer protocol displayed on the Main Menu. The state return files sent to the State TP will continue to be in GZIP compressed format. The compression setting from the Main Menu is ignored for the transmission of state return files. A message notifying the State TP that the state file(s) transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-20 is displayed. For FTP, the message shown in 9-21 is displayed. The state file transfer will begin after the appropriate notice.

```
EFS ready for modem download.
```

Exhibit 9-20 Modem Download Notice

```
Putting File(s) by FTP.
```

Exhibit 9-21 FTP "Putting File(s)" Download Notice

When the retrieval of state return data file(s) is successfully completed, the message shown in Exhibit 9-22 is displayed before the State TP is returned to the State Return Menu.

```
STATE DATA TRANSMISSION COMPLETE
Weekday Month Day  HH:MM:SS Time zone Year

     STATE RETURN MENU

       1) Return to MAIN MENU
       2) Reset State File
       3) Request State Files to Download Report
       4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-22 State Data Transmission Complete Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If there are errors during the transmission of the last file, or the State TP aborts the transmission, the communications line is disconnected after the messages shown in Exhibit 9-23 are displayed.

```
STATE DATA TRANSMISSION ERRORS
Weekday Month Day  HH:MM:SS Time zone Year

DISCONNECTING FROM EFS.
```

Exhibit 9-23 State Data Transmission Errors Message

16. RESETTING ACKNOWLEDGMENT FILE(S)

This section describes how the TP can reset positive or negative acknowledgments using either a GTX Key or an ACK File Reference Name. After resetting the acknowledgment file(s), the TP can receive the acknowledgment file(s) by choosing "Receive/Send File(s)" as described in Section 5. To reset acknowledgment file(s), the TP chooses "Reset Acknowledgment File(s)" as shown in Exhibit 10-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  8
```

Exhibit 10-1 Choosing "Reset Acknowledgment File(s)"

When the TP chooses the "Reset Acknowledgment File(s)" menu item from the Main Menu, the Reset Acknowledgment File(s) Menu shown in Exhibit 10-2 is displayed.

```
RESET ACKNOWLEDGMENT FILE(S) MENU

1) Return to MAIN MENU
2) GTXKEY
3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-2 Reset Acknowledgment File(s) Menu

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can choose to reset an acknowledgment file by GTX Key or ACK File Reference Name regardless of the submission file format type. If the TP enters a character that is not one of the listed number choices, then the invalid menu selection message, along with the Reset Acknowledgment File(s) Menu, is displayed as shown in Exhibit 10-3. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection.  Try again.

     RESET ACKNOWLEDGMENT FILE(S) MENU

     1) Return to MAIN MENU
     2) GTXKEY
     3) ACK File Reference Name

 Enter your choice:
```

Exhibit 10-3 Invalid Menu Selection Message

When the TP chooses "GTXKEY" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the GTXKEY as shown in Exhibit 10-4.

```
Enter GTXKEY (SYYYYMMDDhhmmss.nnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-4 Prompt for GTXKEY

When the TP chooses "ACK File Reference Name" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the ACK File Reference Name as shown in Exhibit 10-5. |

```
Enter ACK File Reference Name(MMDDnnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-5 Prompt for ACK File Reference Name

If the TP does not supply any data and just presses Enter to either of the above two prompts, then the Reset Acknowledgment File(s) Menu is redisplayed. If the TP supplies the ACK identification data and the data is not in the correct format for the selected criteria, the message as shown in Exhibit 10-6 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
                ACK identification data not in correct format.

          RESET ACKNOWLEDGMENT FILE(S) MENU

          1) Return to MAIN MENU
          2) GTXKEY
          3) ACK File Reference Name

      Enter your choice:
```

Exhibit 10-6 Incorrect Format Message

If the ACK identification data (GTXKEY or ACK File Reference Name) is correctly formatted but no information can be found, then the message as shown in Exhibit 10-7 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
                Requested ACK not found.
      Please contact the IRS e-Help Desk for assistance.

          RESET ACKNOWLEDGMENT FILE(S) MENU

          1) Return to MAIN MENU
          2) GTXKEY
          3) ACK File Reference Name

      Enter your choice:
```

Exhibit 10-7 Requested ACK Not Found Message

If the TP enters a valid GTXKEY or ACK File Reference Name, the acknowledgment is reset and the message as shown in Exhibit 10-8 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the message and the menu, so the TP will be able to see what he/she entered.

```
      Acknowledgment successfully reset.

          RESET ACKNOWLEDGMENT FILE(S) MENU

          1) Return to MAIN MENU
          2) GTXKEY
          3) ACK File Reference Name

      Enter your choice:
```

Exhibit 10-8 ACK Successfully Reset Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a GTXKEY or ACK File Reference Name for a file that is not processed, the message as shown in Exhibit 10-9 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
Cannot reset Acknowledgment; file has not been processed yet.

     RESET ACKNOWLEDGMENT FILE(S) MENU

     1) Return to MAIN MENU
     2) GTXKEY
     3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-9 File Not Yet Processed Message

If a TP requests to reset an acknowledgment using the ACK File Reference Name and multiple records are found (this might occur during a disaster recovery situation), then the Acknowledgment is not reset and the message as shown in Exhibit 10-10 along with the Reset Acknowledgment File(s) menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
Cannot reset Acknowledgment; more than 1 Acknowledgment qualifies;
use GTXKEY.

     RESET ACKNOWLEDGMENT FILE(S) MENU

     1) Return to MAIN MENU
     2) GTXKEY
     3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-10 Use GTXKEY Message

If the TP in three attempts fails to reset the acknowledgment by entering incorrectly formatted ACK identification data, pressing Enter without any ACK identification data, entering ACK identification data that is not found, incorrectly formatted, or cannot be reset, the TP is disconnected. If the TP chooses the Reset Acknowledgment File(s) option from the Main Menu and then immediately chooses to return to the Main Menu three times, the TP is disconnected.

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can reset up to ten acknowledgments in a session. If the TP attempts to reset an eleventh acknowledgment, the message as shown in Exhibit 10-11 along with the MAIN Menu is displayed. If the TP attempts to reset an eleventh acknowledgment three times, the TP is disconnected.

```
Only ten Acknowledgments can be reset in one session.

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)
     9) Change Shared Secrets

Enter your choice:
```

Exhibit 10-11 Ten ACK File Limit Message

17. Changing Shared Secrets

This section describes how the TP can change his/her Shared Secrets after successfully logging on to the system. To change Shared Secrets, the TP chooses “Change Shared Secrets” as shown in Exhibit 11-1.

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)
     9) Change Shared Secrets

Enter your choice:  9
```

Exhibit 11-1 Choosing "Shared Secrets"

When the TP chooses the “Change Shared Secrets” menu item from the Main Menu, the TP is prompted to enter the EFIN, zip code, phone number, and secret phrase for the Shared Secrets. The TP is prompted to enter the EFIN as shown in Exhibit 11-2.

```
Enter your EFIN associated with this ETIN:
```

Exhibit 11-2 Shared Secret EFIN Prompt

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters an EFIN that is not six digits, the message shown in Exhibit 11-3 is displayed, and then the TP is prompted again as shown in Exhibit 11-2 to enter his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Invalid EFIN: must be 6 digits.
```

Exhibit 11-3 Invalid EFIN Message

After successfully entering the EFIN, the TP is prompted to enter his/her zip code as shown in Exhibit 11-4.

```
Enter your zip code:
```

Exhibit 11-4 Shared Secret Zip Code Prompt

If the TP enters a zip code that is not five digits, the message shown in Exhibit 11-5 is displayed, and then the TP is prompted again as shown in Exhibit 11-4 to enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code, the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Invalid zip code: must be 5 digits.
```

Exhibit 11-5 Invalid Zip Code Message

After successfully entering the zip code, the TP is prompted to enter his/her phone number as shown in Exhibit 11-6.

```
Enter your phone number:
```

Exhibit 11-6 Shared Secret Phone Number Prompt

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 11-7 is displayed, and then the TP is prompted again as shown in Exhibit 11-6 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Invalid phone number: must be 10 digits.
```

Exhibit 11-7 Invalid Phone Number Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

After successfully entering the phone number, the TP is prompted to enter his/her secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 11-8. (Note: Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

```
Enter your secret phrase:
Re-enter your secret phrase:
```

Exhibit 11-8 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 11-9 is displayed. The TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase.

```
Secret phrases don't match.
```

Exhibit 11-9 Unmatched Secret Phrase Message

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 11-10 is displayed, and then the TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

```
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.
```

Exhibit 11-10 Invalid Secret Phrase Message

If this is the third unsuccessful attempt to enter the secret phrase, the Main Menu is displayed as previously shown in Exhibit 11-1. If the TP's responses meet the rules for Shared Secrets, the Shared Secrets are changed and the message shown in Exhibit 11-11 is displayed. The Main Menu is then redisplayed as shown in Exhibit 11-1.

```
Registration of Shared Secrets Successful.
```

Exhibit 11-11 Shared Secrets Successfully Changed Message

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 11-12 is displayed and then the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Shared Secrets not changed. Another session is trying to change them.
```

Exhibit 11-12 Another Login Session Changing Shared Secrets Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If a system error occurs during the changing of Shared Secrets, the Shared Secrets may or may not be changed. The messages shown in Exhibit 11-13 are displayed and the TP's session is terminated. The TP should choose "Change Shared Secrets" from the Main Menu on his/her next log on and re-enter the Shared Secrets.

```
System error.

DISCONNECTING FROM EFS.
```

Exhibit 11-13 System Error Message

The TP can only choose the "Change Shared Secrets" menu item once during a session. If the TP chooses the "Change Shared Secrets" menu item more than once, the message shown in Exhibit 11-14 is displayed immediately. If the TP chooses the "Change Shared Secrets" menu item three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 11-1. (Note: The TP will not go through the Shared Secrets prompts for this scenario.)

```
Can only choose Change Shared Secrets once.
```

Exhibit 11-14 Change Shared Secrets Once Message

Except in the cases of a system error or the TP selecting the "Change Shared Secrets" menu item three times, the Main Menu is displayed as previously shown in Exhibit 11-1 after the TP completes the change Shared Secrets process whether or not he/she was successful.

18. LOGGING OFF THE SYSTEM

To end his/her session, TP chooses "Logoff" from the Main Menu Exhibit 12-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use
   only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets
10) Enter your choice:  1
```

Exhibit 12-1 Choosing Logoff

The TP Interface software performs any necessary cleanup activities, records statistical information, and then displays the message shown in Exhibit 12-2. The TP should not hang up before receiving the disconnect message. If he/she does hang up prematurely, EMS may not complete its cleanup activities. This could result in the TP receiving his/her acknowledgment files again in the next login session or having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

Exhibit 12-2 End of TP Session Message

19. TRADING PARTNER SESSIONS EXAMPLES

This section provides a complete example of the TP sessions. Exhibit 13-1 illustrates when the TP logs in, receives acknowledgement files, submits a tax return file, and terminates the session.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights
to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of all
activities. There is no right to privacy in this system. Unauthorized use
of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
Last login: Tue Sep  4 10:39:31 from computer name

          -------------------------------------------------------
                F O R   O F F I C I A L   U S E   O N L Y

                           #    #####    ####
                           #    #    #  #
                           #    #    #   ####
                           #    #####        #
                           #    #   #   #    #
                           #    #    #   ####

                        U.S. GOVT. computer

                F O R   O F F I C I A L   U S E   O N L Y
          -------------------------------------------------------

          MAIN MENU

          1) Logoff
          2) Receive/Send File(s)
          3) Change File Transfer Protocol [ZMODEM]
          4) Change Compression Method [NONE]
          5) Request Transmission Status Report
          6) Change Password
          7) Show State Return Menu (available for State use only)
          8) Reset Acknowledgment File(s)

          9) Change Shared Secrets


      Enter your choice:  2
```

Exhibit 13-1 TP Session to Select Receive/Send File(s)

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

S20041020123423.1700                  10200001

                MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)

     9) Change Shared Secrets

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 13-1 TP Session to Pick Up Acknowledgments and Transmit a Tax Return File

APPENDIX A

GTX Key and Acknowledgment File Name Formats

APPENDIX A

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX Key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The GTX Key identifies the system (site identifier) that received the transmission and that will provide the transmission's acknowledgment. The site identifiers are:

D Test system at Enterprise Computing Center at Memphis, TN (ECC-MEM)
E Test system at Enterprise Computing Center at Martinsburg, WV (ECC-MTB)
T Production system at ECC-MEM
U Production system at ECC-MTB

When the Individual Master File (IMF) Participants Acceptance Testing (PATS) begins, the assigned site identifier will either be 'D' or 'E' for test transmissions. When Production filing begins, the assigned site identifier will either be 'T' or 'U' for production transmissions.

The format of the ACK File Reference Name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the EMS. The ACK File Reference Name is used to generate the acknowledgment file name.

The acknowledgment file can be positive or negative. If the acknowledgment filename ends with ".NAK", then the EMS detected an error in the file submitted by the TP and processing of the file was discontinued.

Based on the TP compression settings, the EMS acknowledgment files will be named as described in Exhibit A-1. Any version of PKZIP or WINZIP that supports the PKZIP 2.04g file format, will successfully decompress ACK files compressed with GZIP or COMPRESS. (Also see the Note on page 25 after Exhibit 4-10.)

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
94X – XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065, 112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/1041/ETD Proprietary (TRANA/TRANB/RECAP			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK for Trading Partner	MMDDnnnn.Sss (Note 4)	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 Ack File Names

GTX Key and Acknowledgment File Name Formats continued

Note 1: MM = month
DD = day
nnnn = 4 digit sequence number

MMDD is taken from the GTX Key
nnnn is a 4-digit sequence number generated by the EMS at the time the TP submitted his/her file.

Note 2: GZIP preserves the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

Note 3: Compress does not preserve the uncompressed ACK file name.

If a TP submits a file that is given the GTX Key "**U2010**1020154710.0800", the first four digits of the ACK File Reference Name would be "1020". The next four digits would be a sequence number generated by the EMS, e.g., "0001". The ACK File Reference Name would then be "10200001". An EMS error acknowledgment file would be named "10200001.NAK". An acknowledgment from the Unisys system would be named "10200001.ACK". If the acknowledgment file is compressed with gzip it will be named "10200001.GZ". If the acknowledgment file is compressed with Unix compress it will be named "10200001.Z".

Note 4: For State Ack files that are redirected to a TP ETIN, the ack file will have the file extension "Sss" where "ss" is the standard postal abbreviation published in IRS Publication 1346 "Standard Postal Service State Abbreviations and Zip Codes." For example, the file extension "SMD" will be used for an ack file from the state of Maryland. If the State Ack file contains a code that does not appear in Pub 1346, then "ss" will be replaced with "XX". In this case, the file extension would be "SXX".

Note 5: The acknowledgment file names shown in this appendix use upper case letters. These are the names as they appear on EMS. Some file transfer protocols and/or some operating systems may translate the names into lower case.

APPENDIX B

XML Error Acknowledgment Format

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

EMS checks all incoming files for viruses. If a virus is detected, EMS returns an error acknowledgment to the TP in XML format. If EMS detects a virus, the TP is placed in suspended status. Should this occur, the TP must contact the IRS e-Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when a virus is detected in the transmission. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
	<AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
	<TransmissionStatus>R</TransmissionStatus>
	<Errors errorCount="1">
		<Error errorId="1">
			<ErrorCategory>Unsupported</ErrorCategory>
			<ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
			THIS FILE]]></ErrorMessage>
			<RuleNumber>T0000-009</RuleNumber>
			<Severity>Reject and Stop</Severity>
		</Error>
	</Errors>
	<GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED XML THREATS

EMS checks incoming XML files for XML threats. If an XML threat is detected, EMS returns an error acknowledgment to the TP in XML format. The error acknowledgment contains a description of the XML threat. For certain detected threats, the TP is suspended. Should this occur, it will be reflected in the error acknowledgment and the TP must contact the IRS e-Help Desk to request removal of the suspended status.

Two examples follow showing the format for the error acknowledgments that are returned to the TP when an XML threat is detected in the transmission. The first example is an error acknowledgment when the TP is not suspended and the second example is an error acknowledgment when the TP is suspended. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key, a timestamp, and the XML threat. These values vary for each returned acknowledgment. The remainder of the message is constant.

Detected XML Threat – TP is not suspended

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was rejected
because it contained an XML threat
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
	<AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
	<TransmissionStatus>R</TransmissionStatus>
	<Errors errorCount="1">
		<Error errorId="1">
			<ErrorCategory>Unsupported</ErrorCategory>
			<ErrorMessage><!CDATA[AN XML THREAT WAS DETECTED IN
			THIS FILE]]></ErrorMessage>
			<RuleNumber>T0000-009</RuleNumber>
			<Severity>Reject and Stop</Severity>
		</Error>
	</Errors>
	<GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

Detected XML Threat – TP is suspended

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was rejected
because it contained an XML threat
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
	<AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
	<TransmissionStatus>R</TransmissionStatus>
	<Errors errorCount="1">
		<Error errorId="1">
			<ErrorCategory>Unsupported</ErrorCategory>
			<ErrorMessage><!CDATA[AN XML THREAT WAS
			DETECTED IN THIS FILE (threat description). YOUR ACCOUNT
			HAS BEEN SUSPENDED.]]></ErrorMessage>
			<RuleNumber>T0000-011</RuleNumber>
			<Severity>Reject and Stop</Severity>
		</Error>
	</Errors>
	<GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DECOMPRESSION FAILURES

If the TP has established a profile that uses one of the supported compression methods, then EMS will decompress the file before processing it. If there is a problem and the file fails to decompress, then the TP will receive the error acknowledgment shown below. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it failed to decompress
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage>EMS received your file, but could not process
                     it.  Please check your file and re-transmit.</ErrorMessage>
                     <RuleNumber>T0000-010</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey> T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR INVALID FILE FORMATS

EMS will not process Forms 94x return transmissions that are in the EDI and Proprietary (MGT) formats. If the TP submits a file that EMS cannot recognize as IRS proprietary, combined state ACK or XML format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was rejected
because it is not in acceptable format
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage>Transmission file not in acceptable
                       format</ErrorMessage>
                     <RuleNumber>T0000-500</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
      </Errors>
      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR FORMAT NOT VALID FOR TRANSMITTER

If the TP submits a file in an EMS-recognized format but the TP is not registered to send forms in the submitted format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the format of the submitted file, the GTX Key and a timestamp. These values vary for each returned acknowledgment. "<format>" is replaced by either "Proprietary" or "XML". The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file XYYYYMMDDHHSS.NNNN was rejected
because <format> format not valid for transmitter
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage> Transmission file in <format> format not
                      valid for transmitter</ErrorMessage>
                     <RuleNumber>T0000-501</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
      </Errors>
      <GTXKey>XYYYYMMDDHHMMSS.NNNN</GTXKey>
</TransmissionAcknowledgement>
```

APPENDIX C

EMS Communications and Encryption

APPENDIX C

TABLE OF CONTENTS

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C.3	TELNET OPTIONS
C.4	ZMODEM OPTIONS

EMS COMMUNICATIONS AND ENCRYPTION

EMS can accept tax returns and tax documents via a non-Web-based Internet solution or via dedicated leased lines as described below. Since December 2005, IRS-provided analog and ISDN lines were removed. However, it may be possible for a TP to use ISDN if he/she provides his/her own equipment.

C.1 Internet Service

To use the Internet service, a TP accesses EMS via his/her own Internet Service Provider (ISP) and does not need to have a static IP address. **However, the TP must use Secure Socket Layer (SSL) with Telnet/S layered on top of it.** His/her Telnet/SSL software must conform to the relevant standards:

RFC 854 – Telnet Protocol Specification
SSL 3.0 Specification (http://wp.netscape.com/eng/ssl3)
TLS 1.0 Specifications (http://www.ietf.org/rfc/rfc2246.txt)

The TP can use one of the following encryption standards, listed in order of priority, using SSL and Telnet/S:

AES 256-bit (FIPS-197)
AES 128-bit (FIPS-197)
TDES 168-bit (FIPS-197)
RC4 128-bit

When the TP connects over the Internet, the IRS system will automatically negotiate the encryption standard so that the highest prioritized standard that is available is used.

The Telnet/SSL traffic must be transmitted to EMS on **Transmission Control** Protocol (TCP) Port 992. The TP may need to configure his/her firewall(s) to allow this traffic to pass through. **This has been the most common cause of failure to connect to EMS through the Internet.** For security reasons, most businesses routinely block traffic on ports not commonly used for security reasons. The TP connects to EMS using one of the following fully qualified Domain Name Service (DNS) names.

efileA.ems.irs.gov efileB.ems.irs.gov efileC.ems.irs.gov efileD.ems.irs.gov

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and production transmissions for processing are found on www.irs.gov.

If the TP's software allows him/her to establish concurrent sessions to the same computing center, the TP may submit files over multiple concurrent sessions. However, only one session can retrieve acknowledgment files. TPs should note that FTP is not available as a file transfer protocol when using the Internet service.

EMS Communications and Encryption continued

Configuring Terminal Emulation Software

A TP may need to provide the following information when he/she is configuring their terminal emulation software.

- **Terminal Name.** Should be something meaningful to the TP. This information is not transmitted to EMS.
- **Terminal Type.** Select a member of the Virtual Terminal (VT) family (e.g., VT100 or VT220).
- **SSL Version.** SSL3. In many terminal emulation packages this is a pull-down menu beside the Destination or Host Name and is not labeled. TLS-1 defaults since it is the latest SSL version but SSL-3 must be chosen.
- **Port 992.** This port number is often filled in automatically by the terminal emulation software if Telnet/SSL is chosen.
- **Destination or Host Name.** One of the fully qualified names listed previously.
- **Destination Host Type.** Unix.
- **User Certificate Mode.** No user certificate is required. However, EMS accepts any certificate from the TP. If the TP wants to send a certificate it can be self-generated.
- **Host Certificate.** EMS sends an Entrust certificate, which the terminal emulation software must accept.
- **Certificate Viewing.** If the TP wants to see the certificates being exchanged and the terminal emulation software supports certificate viewing, then this feature should be turned on.
- **Operating System (OS).** If your terminal emulation software asks for an OS, it is asking about the Trading Partner's system, not the EMS system. Enter the local system parameters upon which the terminal emulation software will be running.
- **Data Characters.** Please specify eight bit data characters if your terminal emulation software does not default to it.

The IRS has tested several terminal emulation software packages supporting Telnet-SSL Many commercial and open-source packages can also be used as long as they support the Telnet specification RFC 854 and the SSL 3.0 specification. TPs are encouraged to research and evaluate different terminal emulation software packages, which can often be evaluated for free, to verify the connectivity parameters outlined above. **Additional guidance is given in C.3 and C.4**

EMS Communications and Encryption continued

C.2 Dedicated/Leased Line Service

Use of dedicated/leased line services requires authorization from the IRS. Please contact Donald J. Wolff at 816-291-9729, email donald.j.wolff@irs.gov.

All dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the dedicated/leased line service, is responsible for choosing, procuring, and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the **National Institute of Standards and Technology (**NIST**)** website at http://csrc.nist.gov/cryptval/. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer /supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics. Dedicated/leased line filers must be FIPS 140-x compliant and must send to the IRS annually a NIST certificate for the device they use, which would use Advanced Encryption Standard (AES) or Triple Data Encryption Standard (TDES).

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the dedicated/leased line service.

The following paragraphs describe the hardware and software necessary to use the digital communication service.

C.2.1 Dedicated/Leased Lines

For a TP to connect over a dedicated line he/she must purchase the circuit. Once the TP's request for **dedicated/leased line** service is approved, the IRS provides him/her with IP addressing and routing information.

C.2.2 Communication Services

Connection to the EMS system using the digital communications services provides the TP with a Transmission Control Protocol/Internet Protocol (TCP/IP) interface. To use this service the TP must have the following:

- A system that supports the TCP/IP protocols.
- The ability to make a Telnet connection from his/her system to an EMS host.
- If the TP plans on using Secure File Transfer Protocol (FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.
- A pair of routers capable of supporting communication over the digital circuit procured by the TP.

EMS Communications and Encryption continued

Once the TP establishes a connection using EMS dedicated/leased line services the following capabilities are available.

- Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.

- Backup protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. However, TPs may need to reconfigure their routers and their communication servers if they have not initially configured them to communicate with the backup system as well as the primary system.

- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to "get" return files and "put" acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the "#" hash mark is displayed for every 1,024 bytes of data transferred.

- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP. See Sections C.3 and C.4 for more details.

- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

C.3 Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all eight bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet –8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, pressing the Control Key and the "j" generates this character. As an alternative to the "telnet -8" option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

Most versions of Telnet have a sequence of characters (called an Escape Sequence) that, when encountered by the Telnet program, interrupts the Telnet session. Unless hidden by the TPs terminal emulation software, the TP normally sees a message displaying the Escape Sequence when the Telnet connection is first started. Although it is possible for the TP to have a successful session when an Escape Sequence exists, at some point a file transfer may abort based on its size or the data in the file. For this reason it is recommended that the Escape Sequence be disabled, if possible. The TP should check his/her Telnet documentation to determine how to do this.

EMS Communications and Encryption continued

C.4 Zmodem Options

The most common file transfer software used over the Telnet Session is Zmodem. The package consists of the "sz" command for sending files and the "rz" command for receiving files. As with the Telnet session options described in Section C.3, there are options that may need to be invoked to achieve a successful file transfer. In addition, it is important to note that these options are not necessarily mutually exclusive from the Telnet options. It may be that having a specific Zmodem option set might mean that a Telnet option does not need to be invoked. It is recommended that TPs explore the Zmodem options first. These options are available if the TP is experiencing problems:

- **Zmodem Escape Control Characters**. This option, usually "-e", will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the "sz" and "rz" commands. Other versions have the -e option available only on the "rz".

- **Zmodem Binary**. This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.

- **Zmodem Timeout Values**. Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases this value should be acceptable. However, the TP should never set these values to wait forever.

- **Zmodem buffer timeout**. There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.

- **Zmodem sliding window**. If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.

- **Zmodem Debugging**. When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.

- **Crash Recovery**. EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

APPENDIX D

Examples of Transmission Status Reports (Browser and Text Displays)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS

This section shows the following examples of a Transmission Status Report:

- Exhibit D-1 Browser View of State Transmission Report (When No Data is Available)
- Exhibit D-2 Text View of State Transmission Report (When No Data is Available)
- Exhibit D-3 Browser View of State Transmission Report
- Exhibit D-4 Text View of State Transmission Report
- Exhibit D-5 Excel Spreadsheet View of State Transmission Report
- Exhibit D-6 Browser View of TP Transmission Report

The Transmission Status Report is returned to the TP within a file that is suitable for display with a Web browser. The file can also be imported into newer versions of Excel as an Excel spreadsheet. The file name is MMDDhhmm_rpt.html where MM=month, DD=day, hh=hour, and mm=minute. If the TP had previously requested Unix file compression, the file name would be MMDDhhmm_rpt.html.Z. If the TP has previously selected GZIP compression, the file name would be MMDDhhmm_rpt.html.GZ. Some file transfer protocols or operating systems may translate the "Z" or "GZ" to lowercase "z" or "gz." The ACK Reference File Name column on the State and TP Transmission Reports corresponds to the uncompressed ACK File Name described in Appendix A.

ECC-MEM State Transmission Report for ETIN: 05003
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
No data available for reporting period							

Exhibit D-1 Browser View of State Transmission Report (When No Data is Available)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Text for Exhibit D-1 is displayed in HTML format

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
     PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
     "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
/>
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 05003 &mdash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 05003.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 05003
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
         
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
```

Exhibit D-2 Text View of State Transmission Report (When No Data is Available)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
          <th abbr="date of transmission status">
            Status Date
          </th>
          <th abbr="time of transmission status">
            Status Time
          </th>
        </tr>
      </thead>
      <tbody valign="top">
        <tr>
          <td colspan="8" align="center" abbr="empty report">
            <big>
              <em>
                No data available for reporting period
              </em>
            </big>
          </td>
        </tr>
      </tbody>
    </table>
  </body>
</html>
```

Exhibit D-2 Text View of State Transmission Report (When No Data is Available) (A)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	2004-03-04	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	2004-03-05	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	2004-03-05	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	2004-03-05	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	2004-03-05	12:16

Exhibit D-3 Browser View of State Transmission Report

TRANSMISSION STATUS DEFINITIONS

State Transmission Report

Waiting State Delivery	The acknowledgment for a State Transmission is available for the state to pick up.
Received by State	The acknowledgment for a State Transmission has been received by the state.
In Progress	The State Transmission file was received by EMS and is being processed.
Waiting TP Delivery	The acknowledgment is available for the TP to pick up.
Received by TP	The acknowledgment has been received by the TP.

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Text for Exhibit D-3 is displayed in HTML format.

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
     PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
     "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
/>
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 88888 &mdash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 88888.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 88888
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
         
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
          <th abbr="date of transmission status">
            Status Date
          </th>
          <th abbr="time of transmission status">
            Status Time
          </th>
        </tr>
      </thead>
```

Exhibit D-4 Text View of State Transmission Report

EXAMPLES OF TRANSMISSION STATUS REPORTS continued


```
      <tbody valign="top">
        <tr>
          <td abbr="T20040304100001.7700">
            T20040304100001.7700
          </td>
          <td align="right" abbr="">

          </td>
          <td abbr="">

          </td>
          <td abbr="03040010.ACK">
            03040010.ACK
          </td>
          <td nowrap="nowrap" abbr="Waiting State Delivery">
            Waiting State Delivery
          </td>
          <td align="center" abbr="T">
            T
          </td>
          <td abbr="2004-03-04">
            2004-03-04
          </td>
          <td align="right" abbr="10:20">
            10:20
          </td>
        </tr>
        <tr>
          <td abbr="T20040304100001.7700">
            T20040304100001.7700
          </td>
          <td align="right" abbr="99998">
            99998
          </td>
          <td abbr="T20040304100214.1000">
            T20040304100214.1000
          </td>
          <td abbr="03040001.SMD">
            03040001.SMD
          </td>
          <td nowrap="nowrap" abbr="Waiting TP Delivery">
            Waiting TP Delivery
          </td>
          <td align="center" abbr="T">
            T
          </td>
          <td abbr="2004-03-04">
            2004-03-04
          </td>
          <td align="right" abbr="10:05">
            10:05
          </td>
        </tr>
        <tr>
          <td abbr="T20040304100001.7700">
            T20040304100001.7700
          </td>
          <td align="right" abbr="99999">
            99999
          </td>
          <td abbr="T20040304100315.7700">
```


Exhibit D-4 Text View of State Transmission Report (A)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued


```
          T20040304100315.7700
        </td>
        <td abbr="03040110.SMD">
          03040110.SMD
        </td>
        <td nowrap="nowrap" abbr="Waiting TP Delivery">
          Waiting TP Delivery
        </td>
        <td align="center" abbr="T">
          T
        </td>
        <td abbr="2004-03-04">
          2004-03-04
        </td>
        <td align="right" abbr="10:05">
          10:05
        </td>
      </tr>
      <tr>
        <td abbr="T20040305120011.0001">
          T20040305120011.0001
        </td>
        <td align="right" abbr="">

        </td>
        <td abbr="">

        </td>
        <td abbr="03050211.ACK">
          03050211.ACK
        </td>
        <td nowrap="nowrap" abbr="Received by State">
          Received by State
        </td>
        <td align="center" abbr="P">
          P
        </td>
        <td abbr="2004-03-05">
          2004-03-05
        </td>
        <td align="right" abbr="20:00">
          20:00
        </td>
      </tr>
      <tr>
        <td abbr="T20040305120011.0001">
          T20040305120011.0001
        </td>
        <td align="right" abbr="99992">
          99992
        </td>
        <td abbr="T20040305120400.0000">
          T20040305120400.0000
        </td>
        <td abbr="03050112.SMD">
          03050112.SMD
        </td>
        <td nowrap="nowrap" abbr="Waiting TP Delivery">
          Waiting TP Delivery
        </td>
        <td align="center" abbr="P">
          P
        </td>
```


Exhibit D-4 Text View of State Transmission Report (B)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued


```
          <td abbr="2004-03-05">
            2004-03-05
          </td>
          <td align="right" abbr="20:00">
            20:00
          </td>
        </tr>
        <tr>
          <td abbr="T20040305120011.0001">
            T20040305120011.0001
          </td>
          <td align="right" abbr="99999">
            99999
          </td>
          <td abbr="T20040305120301.0001">
            T20040305120301.0001
          </td>
          <td abbr="03050111.SMD">
            03050111.SMD
          </td>
          <td nowrap="nowrap" abbr="Received by TP">
            Received by TP
          </td>
          <td align="center" abbr="P">
            P
          </td>
          <td abbr="2004-03-05">
            2004-03-05
          </td>
          <td align="right" abbr="20:00">
            20:00
          </td>
        </tr>
        <tr>
          <td abbr="T20040305121524.8800">
            T20040305121524.8800
          </td>
          <td align="right" abbr="">

          </td>
          <td abbr="">

          </td>
          <td abbr="03051200.NAK">
            03051200.NAK
          </td>
          <td nowrap="nowrap" abbr="Waiting State Delivery">
            Waiting State Delivery
          </td>
          <td align="center" abbr="P">
            P
          </td>
          <td abbr="2004-03-05">
            2004-03-05
          </td>
          <td align="right" abbr="12:16">
            12:16
          </td>
        </tr>
      </tbody>
    </table>
  </body>
</html>
```


Exhibit D-4 Text View of State Transmission Report (C)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	3/4/2004	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	3/5/2004	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	3/5/2004	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	3/5/2004	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	3/5/2004	12:16

Exhibit D-5 Excel Spreadsheet View of State Transmission Report

TP Transmission Report for ETIN: 39969
2005-04-08 00:00 - 2005-04-13 14:55

Transmission File Name	ACK Reference File Name	Transmission Status	Form Type	T/P	Status Date	Status Time
D20050411113022.9042		In Progress			11-APR-05	
D20050411120355.1354		In Progress			11-APR-05	
D20050411123423.9804		In Progress			11-APR-05	
D20050411145414.0042	04110004.NAK	Received by TP			11-APR-05	
D20050411153307.0985	04110005.ACK	Received by TP	1040	T	12-APR-05	
D20050413141423.5857	04130008.ACK	Received by TP	1040	T	13-APR-05	

Exhibit D-6 Browser View of TP Transmission Report

TRANSMISSION STATUS DEFINITIONS

TP Transmission Status Report

Waiting TP Delivery	The acknowledgment is available for the TP to pick up.
Received by TP	The acknowledgment has been received by the TP.
In Progress	EMS has received and is processing the file.

APPENDIX E

Guidelines for Trading Partners Using EMS

APPENDIX E

GUIDELINES FOR TRADING PARTNERS USING EMS

While the following information is provided primarily for those who use scripts to control interaction with EMS, it is also useful for individuals who login and conduct their sessions "manually."

1. Use ***pattern matching, not timers***, to control the flow of scripts. Scripts should be able to handle all messages and prompts from EMS, not just the main "retrieve acknowledgment" and "submit a file" paths. See Appendix F for an example of a script that is entirely controlled by simple pattern-matching.

2. If it is absolutely necessary to use a timer when waiting for a message or prompt, then the timer value should not be less than 100 seconds. EMS always sends a response within 100 seconds (worst case) after the last user-interaction (EMS prompt or user response). The timer in the script should function only as a "fail-safe" device in case of unanticipated system behavior.

3. Log off using the "Logoff" menu option on the main menu, instead of simply hanging up. Do not hang up until the "DISCONNECTING FROM EFS" message has been received. This is true for both scripted and human interaction with EMS.

4. When a message is received indicating that EMS is unavailable, don't try again immediately. Wait at least 10 minutes.

5. Do not login repeatedly when there is no work to do (i.e., no files to submit or acknowledgments to pick up). In most cases, EMS provides a negative acknowledgment within 10 minutes of submission if the file is not accepted for further processing. If EMS has not provided a negative acknowledgment within 35 minutes, the file, except in rare circumstances, has been forwarded to the appropriate tax-return-processing system. For 94X files, which are forwarded immediately to the tax-return-processing system, acknowledgements are available shortly after that system has processed each file. For files that are batched and "drained" at published times, acknowledgments from the tax-return-processing system will not be available for hours.

6. If a TP has multiple concurrent sessions at the same physical site using the same Login ID, only one session will retrieve acknowledgments.

APPENDIX F

Example Script to Pick Up Acks and Send a File

APPENDIX F

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

The following example is meant to illustrate how a script can communicate with EMS using only pattern-matching to control logic flow. The example is for reference only, and is not intended for actual use by trading partners.

This particular script is written in "expect", designed for a Unix operating system, and takes advantage of expect's ability to specify a set of strings and events to be watched for if there is a failure to match the string that is anticipated. It also assumes that files are to be sent and received using the FTP protocol. A script that instead used the Zmodem protocol, for example, would differ noticeably in those parts of the script that accomplish the actual sending and receiving of files.

Most "expect" commands and syntax appearing in the script are reasonably intuitive, at least for the limited purposes of illustration for which this script is intended. But it is worth mentioning that the command "send" directs output to the telnet session, while the command "send_user" directs output to "standard output", which is assumed to be directed to a local log file. Lines beginning with "#" are comments.

```
#!/opt/sfw/bin/expect  -f $1 $2 $3 $4 $5 $6

#Assign command-line parameters to local variables for convenience.
set log_id  [lrange $argv 0 0]
set passwd  [lrange $argv 1 1]
set hostid  [lrange $argv 2 2]
set retfil  [lrange $argv 3 3]
set prtocl  [lrange $argv 4 4]
set compid  [lrange $argv 5 5]


# Slow down "typing" of replies to allow for modem turnaround delays.
set send_slow {1 .1}

# Start a C-shell in which to run telnet
spawn /usr/bin/csh

# Specify set of "secondary" strings/events to be watched for if anticipated match
fails.
# These messages and events could occur at any time during processing.
#   message: "EFS is down"
#   message: "DISCONNECTING FROM EFS"
#   event:   eof (telnet session was terminated for any reason, e.g., EMS
disconnects)
expect_after {

-exact "     EFS is busy. Wait at least 10 minutes, then retry." {
            send_user "got the EFS BUSY message (abort) \n"
            exit }

-exact "     EFS is currently unavailable.  Additional information may be available
on IRS quick alerts. " {
            send_user "got the EFS UNAVAILABLE message (abort) \n"
            exit }

-exact "EFS DISCONNECTINg FROM EFS" {
            send_user "got the DISCONNECTING message (abort) \n"
            exit }

      eof   {
            send_user "tp_client disconnected (abort) \n"
            exit }
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
}

# When C-shell prompt appears,
#   Start a telnet session to the designated computer (hostid)
#   Exit the C-shell when the telnet session exits (even if that
#   occurs before the script runs to completion)
expect -exact "% "
sleep .1
send -s -- "telnet $hostid; exit\r"

# When login prompt from EMS is received, send username (log_id).
expect -exact "login: "
sleep .2
send -s -- "$log_id\r"

#When password prompt from EMS is received, send password (passwd)
expect -exact "Password:"
sleep .2
send -s -- "$passwd\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 3 (Change File Transfer Protocol)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "3\r"

#When FILE TRANSFERS PROTOTCOL MENU choice-prompt from EMS is received,
#send protocol to use (prtocl)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$prtocl\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 4 (Change Compression Method)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "4\r"

#When COMPRESSION METHODS MENU choice-prompt from EMS is received,
#send compression to use (compid)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$compid\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 2 (Receive/Send File(s))
expect -exact "    Enter your choice: "
sleep .2
send -s -- "2\r"
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#If there are acks to pick up, EMS will prompt for the TP to receive them.
#If not, or after they have been picked up, EMS will prompt to allow sending a
file.
#The logic below handles both possibilities.
#If there are files to pick up, the logic responds "y" to receive them.
#After they are received, it responds "y" to the prompt for sending a file,
#then responds with the local filename to be sent, because this script assumes
#that the FTP protocol is being used.
#If there are not any files to pick up, the logic responds "y" to the prompt for
sending #a file, then responds with the local filename to be sent, because this
script assumes
#that the FTP protocol is being used.
expect {
-exact  "    Are you ready to receive files? Y/\[N\]: " {
               sleep .2
               send -s -- "y\r"
               expect -exact  "    Do you want to send a file? Y/\[N\]: "
               sleep .2
               send -s -- "y\r"
               expect -exact "    are sending from your system: "
               sleep .2
               send -s -- "$retfil\r"
               }

-exact  "    Do you want to send a file? Y/\[N\]: " {
               sleep .2
               send -s -- "y\r"
               expect -exact "    are sending from your system: "
               sleep .2
               send -s -- "$retfil\r"
               }
}


#The send_user command writes a message into the TP's local log file
send_user "after send file looking for choice \n "


#When MAIN MENU choice-prompt from EMS is received, send 1 (Logoff).
#After "DISCONNECTING FROM EFS" message is received from EMS, send exit command to
telnet
expect {
expect -exact "    Enter your choice: " {
               sleep .2
               send -s -- "1\r"
               send_user "answered 1 to choice\n"
               expect -exact "DISCONNECTING FROM EFS"
               send_user "got normal disconnect message \n"
               exit
               }
}

#Exit from the script
exit
```

APPENDIX G

EMS Password Rules

APPENDIX G

EMS Password Rules

A trading partner's password must conform to the following rules.

1. Passwords must be 8 characters long.

2. Passwords must contain:

   a. at least one uppercase alphabetic character,
   b. at least one lowercase alphabetic character and
   c. at least one numeric or special character.

3. Allowable special characters are:

Exclamation Point	!	Less Than Sign	<
Pound Sign	#	Equal Sign	=
Dollar Sign	$	Greater Than Sign	>
Percent Sign	%	Question Mark	?
Ampersand	&	At Sign	@
Left Parenthesis	(	Left Square Bracket	[
Right Parenthesis	)	Right Square Bracket	}
Asterisk	*	Underscore	_
Plus Sign	+	Right Curly Brace	{
Comma	,	Left Curly Brace	}
Hyphen	-	Vertical Bar	|
Period	.	Tilde	~
Slash	/		
Colon	:		
Semi-colon	;		

4. Passwords must not contain:

   a. the login ID
   b. reverse shift of the login ID
   c. circular shift of the login ID
   d. different upper/lower case version of the login ID

5. A new password must differ by at least three characters from the current password.

6. A new password must not match any password (the last five) in the TP's EMS-maintained password history.

7. Passwords shall expire after 90 days.

8. Passwords cannot be changed within the first 7 days of the last password change.

APPENDIX H

EMS Screen Shot

APPENDIX H

EMS SCREEN SHOTS

The following represents sample screen shots for logging on to EMS, registering shared secrets, and changing the password. For more explanation refer to the exhibit referenced in Section 3 Logging On To the System.

The screen shot in Exhibit H-1 represents Scenario 3 of Exhibit 3-1, and Exhibit 3-5, when there are "n" amount of days left before the password expires.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Password must be changed in 5 day(s).
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
         -------------------------------------------------------
               F O R   O F F I C I A L   U S E   O N L Y

                          #    #####    ####
                          #    #    #  #
                          #    #    #   ####
                          #    #####        #
                          #    #   #   #    #
                          #    #    #   ####

                       U.S. GOVT. computer

               F O R   O F F I C I A L   U S E   O N L Y
         -------------------------------------------------------


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

    Enter your choice:
```

Exhibit H-1 Password Change in N Days

EMS Password Screen Shot continued

In the event that the password has expired, a password change is required. The screen shot in Exhibit H-2 represents Scenario 4 of Exhibit 3-1, and Exhibit 3-23 when the password change is successful.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password changed.
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
          -------------------------------------------------------
                F O R   O F F I C I A L   U S E   O N L Y

                           #    #####    ####
                           #    #    #  #
                           #    #    #   ####
                           #    #####        #
                           #    #   #   #    #
                           #    #    #   ####

                        U.S. GOVT. computer

                F O R   O F F I C I A L   U S E   O N L Y
          -------------------------------------------------------


         MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]
         5) Request Transmission Status Report
         6) Change Password
         7) Show State Return Menu (available for State use only)
         8) Reset Acknowledgment File(s)
         9) Change Shared Secret

    Enter your choice:
```

Exhibit H-2 Password Change Confirmation

EMS Password Screen Shot continued

The screen shot in Exhibit H-3 represents Scenario 4 of Exhibit 3-1 and Exhibit 3-24 when the new password and the re-entered password do not match. After three (3) consecutive unsuccessful attempts the connection is terminated.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
New passwords don't match.
Enter new password:
Re-enter new password:
New passwords don't match.
Enter new password:
Re-enter new password:
New passwords don't match.
```

Exhibit H-3 Unmatched New Passwords Message

This screen shot represents Exhibit 3-7 when the password does not satisfy password rule requirements.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENTT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password rule(s) have not been met.
Enter new password:
Re-enter new password
```

Exhibit H-4 Password Rule Violation Message

EMS Password Screen Shot continued

The screen shot in Exhibit H-5 represents Scenario 4 of Exhibit 3-1, and Exhibit 3-26 attempting to change the password when another session is changing the password.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login failed. Another session is trying to change the password.
```

Exhibit H-5 Another Login Session Changing Password Message

The screen shot in Exhibit H-6 represents Exhibit 3-27 when there is a system error.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
System error.
```

Exhibit H-6 System Error Message

EMS Password Screen Shot continued

The screen shot in Exhibit H-7 represents Exhibit 3-6 when an EMS Login ID and incorrect password are entered. After three (3) consecutive unsuccessful attempts the account is disabled.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login incorrect

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login incorrect

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login incorrect
```

Exhibit H-7 Login Incorrect Message

EMS Screen Shot continued

The screen shot in Exhibit H-8 represents Scenarios 1, 5, or 9 of Exhibit 3-1 when the Trading Partner (who is new, who has an expired password, or who has an account that was unlocked by an EMS SA) successfully logs in, registers shared secrets, changes password, and accesses the Main Menu.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
          -------------------------------------------------------
                 F O R   O F F I C I A L   U S E   O N L Y

                            #    #####    ####
                            #    #    #  #
                            #    #    #   ####
                            #    #####        #
                            #    #   #    #    #
                            #    #    #   ####

                         U.S. Government computer

                 F O R   O F F I C I A L   U S E   O N L Y
          -------------------------------------------------------


         MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]
         5) Request Transmission Status Report
         6) Change Password
         7) Show State Return Menu (available for State use only)
         8) Reset Acknowledgment File(s)
         9) Change Shared Secrets

    Enter your choice:
```

Exhibit H-8 Registration of Shared Secrets and Change Password

EMS Screen Shot continued

The screen shot in Exhibit H-9 represents Scenario 2 of Exhibit 3-1 when the Trading Partner successfully logs in to the PY2011 system for the first time, registers shared secrets, and accesses the Main Menu.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
          -------------------------------------------------------
                 F O R   O F F I C I A L   U S E   O N L Y

                            #    #####    ####
                            #    #    #  #
                            #    #    #   ####
                            #    #####        #
                            #    #   #    #    #
                            #    #    #   ####

                        U.S. Government computer

                 F O R   O F F I C I A L   U S E   O N L Y
          -------------------------------------------------------


         MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]
         5) Request Transmission Status Report
         6) Change Password
         7) Show State Return Menu (available for State use only)
         8) Reset Acknowledgment File(s)
         9) Change Shared Secrets

    Enter your choice:
```

Exhibit H-9 Registration of Shared Secrets

EMS Screen Shot continued

The screen shot in Exhibit H-10 represents Scenarios 6 and 7 of Exhibit 3-1, when a Trading Partner's account is disabled (after 45 days of inactivity or 3 consecutive login attempts with an invalid password). The TP re-enables the account by successfully logging in, authenticating account by entering previously registered shared secrets, changing password, and then accesses the Main Menu.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
This account is currently disabled.

Do you wish to re-enable your account? Y/[N]: Y
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
          -------------------------------------------

-------------------------------------------------------
                F O R   O F F I C I A L   U S E   O N L Y

                           #    #####    ####
                           #    #    #  #
                           #    #    #   ####
                           #    #####        #
                           #    #   #   #    #
                           #    #    #   ####

                        U.S. Government computer

                F O R   O F F I C I A L   U S E   O N L Y
          -------------------------------------------------------


         MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]
         5) Request Transmission Status Report
         6) Change Password
         7) Show State Return Menu (available for State use only)
         8) Reset Acknowledgment File(s)
         9) Change Shared Secrets

    Enter your choice:
```

Exhibit H-10 Re-enable Disabled Account

EMS Screen Shot continued

The screen shot in Exhibit H-11 represents Scenario 8 of Exhibit 3-1, and Exhibit 3-31 when the TP's account is locked.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.

login: xxxxxxxx
Password:
This account is locked.
Please contact the IRS e-Help Desk for assistance.
```

Exhibit H-11 Account is Locked Message

The screen shot in Exhibit H-12 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-32 when the system is unavailable.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
EFS is currently unavailable.  Additional information may be available on IRS quick alerts.
```

Exhibit H-12 EFS Unavailable Message

The screen shot in Exhibit H-13 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-33 when the system is busy (the maximum number of concurrent sessions has been reached).

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
EFS is busy.  Wait at least 10 minutes, then retry.
```

Exhibit H-13 EFS Busy Message

EMS Screen Shot continued

The screen shot in Exhibit H-14 shows the different validation error messages that may occur when trying to register Shared Secrets.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring,
capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 12345
Invalid ETIN.
Enter your ETIN: 123456
Invalid ETIN: must be 5 digits.
Enter your ETIN: 00255
Enter your EFIN associated with this ETIN: 1234567
Invalid EFIN: must be 6 digits.
Enter your EFIN associated with this ETIN: 654321
Enter your zip code: 22
Invalid zip code: must be 5 digits.
Enter your zip code: 22102
Enter your phone number: 12345678901
Invalid phone number: must be 10 digits.
Enter your phone number: 8005551212
Enter your secret phrase:
Re-enter your secret phrase:
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.
Enter your secret phrase:
Re-enter your secret phrase:
Secret phrases don't match.
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
          -------------------------------------------------------
                 F O R   O F F I C I A L   U S E   O N L Y

                            #    #####    ####
                            #    #    #  #
                            #    #    #   ####
                            #    #####        #
                            #    #   #   #    #
                            #    #    #   ####

                         U.S. Government computer

                 F O R   O F F I C I A L   U S E   O N L Y
          -------------------------------------------------------


         MAIN MENU
```

Exhibit H-14 Registering Shared Secrets Validation Error Messages

EMS Screen Shot continued

The screen shot in Exhibit H-15 represents Exhibit 3-30 when a TP fails to supply correct shared secrets to re-enable his/her disabled account. After three consecutive tries the TP account is locked.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring,
capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.

login: xxxxxxxx
Password:
This account is currently disabled.
Do you wish to re-enable your account? Y/[N]: Y
Enter your ETIN: 12345
Enter your EFIN: 223456
Enter your zip code: 22345
Enter your phone number: 1134567890
Enter your secret phrase:
Invalid Shared Secrets.
Enter your ETIN: a
Enter your EFIN: 123456
Enter your zip code: 11111
Enter your phone number: 0987654321
Enter your secret phrase:
Invalid shared secrets.
Enter your ETIN: 00253
Enter your EFIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Invalid shared secrets.
```

Exhibit H-15 Unsuccessful Re-enabling of Disabled Account

EMS Screen Shot continued

The screen shot in Exhibit H-16 represents Exhibit 3-21 when there is a system error when trying to register shared secrets.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
System error.
```

Exhibit H-16 System Error Message

The screen shot in Exhibit H-17 represents Exhibit 3-20 when another session is concurrently changing the shared secrets.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00258
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 22043
Enter your phone number: 7035551212
Enter your secret phrase:
Re-enter your secret phrase:
Shared Secrets not changed. Another session is trying to change them.
```

Exhibit H-17 Another Session Changing Shared Secrets Message

EMS Screen Shot continued

The following eight exhibits represent sample screen shots for the password change functionality. For more explanation refer to the exhibit referenced in Section 8 Changing Password of this manual.

The screen shot in Exhibit H-18 represents Exhibit 8-3, when the password change is successful.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 6

   Enter current password:
   Enter new password:
   Re-enter new password:

   Password changed.


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Changed Shared Secrets

   Enter your choice:
```

Exhibit H-18 Password Change Confirmation

EMS Password Screen Shot continued

The screen shot in Exhibit H-19 represents Exhibit 8-5, when an incorrect current password is entered.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 6

   Enter current password:
   Enter new password:
   Re-enter new password:

   Incorrect current password.

   Enter current password:
   Enter new password:
   Re-enter new password:
```

Exhibit H-19 Incorrect Current Password Message

The screen shot in Exhibit H-20 represents Exhibit 8-6, when the new password and the re-entered password do not match.

```
  MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secret

   Enter your choice: 6

   Enter current password:
   Enter new password:
   Re-enter new password:

   New passwords don't match.

   Enter current password:
   Enter new password:
   Re-enter new password:
```

Exhibit H-20 Unmatched New Passwords Message

EMS Password Screen Shot continued

The screen shot in Exhibit H-21 represents Exhibit 8-7, when the password does not satisfy password rule requirements.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 6

   Enter current password:
   Enter new password:
   Re-enter new password:

   Password rule(s) have not been met.

   Enter current password:
   Enter new password:
   Re-enter new password:
```

Exhibit H-21 Password Rule Violation Message

EMS Password Screen Shot continued

The screen shot in Exhibit H-22 represents Exhibit 8-8, when an attempt is made to change the password within 7 days from the last successful password change.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 6

   Enter current password:
   Enter new password:
   Re-enter new password:

   Less than 7 days from last change. Password not changed.


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice:
```

Exhibit H-22 Less Than 7 Days Message

EMS Password Screen Shot continued

The screen shot in Exhibit H-23 represents Exhibit 8-9, attempting to change the password when another session is changing the password.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

    Enter your choice: 6

    Enter current password:
    Enter new password:
    Re-enter new password:

    Password not changed. Another session is trying to change the password.
```

Exhibit H-23 Another Session Changing Password Message

The screen shot in Exhibit H-24 represents Exhibit 8-10, when a system error occurs during the change password process.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [GZIP]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

    Enter your choice: 6

    Enter current password:
    Enter new password:
    Re-enter new password:

    System error.


    DISCONNECTING FROM EFS
```

Exhibit H-24 System Error and Disconnecting Message

EMS Screen Shot continued

The screen shot in Exhibit H-25 represents Exhibit 8-11, when a user attempts to change their password more than once in a single session.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 6

   Can only choose Change Password once.

        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice:
```

Exhibit H-25 Change Password Once Message

EMS Screen Shot continued

The following six exhibits represent sample screen shots for the Change Shared Secrets functionality from the Main Menu. For more explanation refer to Section 11 Changing Shared Secrets.

The screen shot in Exhibit H-26 represents Exhibit 11-11, when the Change Shared Secrets option is successful.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 9

   Enter your EFIN associated with this ETIN: 123456
   Enter your zip code: 12345
   Enter your phone number: 1234567890
   Enter your secret phrase:
   Re-enter your secret phrase:

   Registration of Shared Secrets Successful.

        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice:
```

Exhibit H-26 Successful Change of Shared Secrets from Main Menu

EMS Screen Shot continued

The screen shot in Exhibit H-27 shows the different validation error messages that may occur when changing Shared Secrets from the Main Menu.

```
        MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [COMPRESS]
         5) Request Transmission Status Report
         6) Change Password
         7) Show State Return Menu (available for State use only)
         8) Reset Acknowledgment File(s)
         9) Change Shared Secrets

   Enter your choice: 9

   Enter your EFIN associated with this ETIN: 12345

   Invalid EFIN: must be 6 digits.

   Enter your EFIN associated with this ETIN: 123456
   Enter your zip code: 1

   Invalid zip code: must be 5 digits.

   Enter your zip code: 12345
   Enter your phone number: 2

   Invalid phone number: must be 10 digits.

   Enter your phone number: 1234567890
   Enter your secret phrase:
   Re-enter your secret phrase:

   Secret phrases don't match.

   Enter your secret phrase:
   Re-enter your secret phrase:

   Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.

   Enter your secret phrase:
   Re-enter your secret phrase:

   Registration of Shared Secrets Successful.


        MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]
         5) Request Transmission Status Report
         6) Change Password
         7) Show State Return Menu (available for State use only)
         8) Reset Acknowledgment File(s)
         9) Change Shared Secrets

   Enter your choice:
```

Exhibit H-27 Shared Secrets Validation Error Messages from Main Menu

EMS Screen Shot continued

The screen shot in Exhibit H-28 shows that the Main Menu displays after the TP incorrectly enters a shared secret (EFIN in example below) three times.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 9

   Enter your EFIN associated with this ETIN: 1abcd

   Invalid EFIN: must be 6 digits.

   Enter your EFIN associated with this ETIN: 1234567

   Invalid EFIN: must be 6 digits.

   Enter your EFIN associated with this ETIN: 1

   Invalid EFIN: must be 6 digits.


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 1


   DISCONNECTING FROM EFS
```

Exhibit H-28 Three Incorrect Entries of a Shared Secret

EMS Screen Shot continued

The screen shot in Exhibit H-29 represents Exhibit 11-12, when another session is concurrently changing the shared secrets.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 9

   Enter your EFIN associated with this ETIN: 123456
   Enter your zip code: 22043
   Enter your phone number: 7035551212
   Enter your secret phrase:
   Re-enter your secret phrase:

   Shared Secrets not changed. Another session is trying to change them.


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice:
```

Exhibit H-29 Concurrent Sessions Changing Shared Secrets

EMS Screen Shot continued

The screen shot in Exhibit H-30 represents Exhibit 11-13, when a system error occurs when trying to change shared secrets.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 9

   Enter your EFIN associated with this ETIN: 123456
   Enter your zip code: 12345
   Enter your phone number: 1234567890
   Enter your secret phrase:
   Re-enter your secret phrase:

   System error.


   DISCONNECTING FROM EFS
```

Exhibit H-30 System Error when Changing Shared Secrets

EMS Screen Shot continued

The screen shot in Exhibit H-31 represents Exhibit 11-14, when a user selects option 9) Change Shared Secrets, more than once in a single session.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 9

   Enter your EFIN associated with this ETIN: 123456
   Enter your zip code: 12345
   Enter your phone number: 1234567890
   Enter your secret phrase:
   Re-enter your secret phrase:

   Registration of Shared Secrets Successful.


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice: 9


   Can only choose Change Shared Secrets once.

        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

   Enter your choice:
```

Exhibit H-31 Change Shared Secrets Once Message

APPENDIX I

Communication Error Messages

APPENDIX I

COMMUNICATIONS ERROR MESSAGES

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem (FEPS) in a Communications Error Acknowledgement File, upon detection of a transmission validation error.

1. **"A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"** -- The FEPS (Front-End Processing System has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

Below is the format for the error Acknowledgement that is returned to the TP when a virus is detected in the transmission. All TP's receive the XML format Acknowledgement, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content Description contains a plain English description of the problem and an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned Acknowledgement. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100
was rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
      <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00
            </AcknowledgementTimestamp>
      <TransmissionStatus>R</TransmissionStatus>
      <Errors errorCount="1">
            <Error errorId="1">
                  <ErrorCategory>Unsupported</ErrorCategory>
                  <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
                  THIS FILE]]></ErrorMessage>
                  <RuleNumber>T0000-009</RuleNumber>
                  <Severity>Reject and Stop</Severity>
            </Error>
      </Errors>
      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

2. **"ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED"** -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements "inner envelopes" does not match the count in Field 0030 of the "outer envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only.*

3. **"ADDITIONAL TAX DATA AFTER RECAP"** -- The FEPS will reject the entire transmission when data exists after the RECAP record.

4. **"EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY" --** The FEPS will reject the entire transmission if the FEPS is unresponsive.

5. **"EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS"** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.

Communication Error Messages continued

6. **"ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID"** -- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile Data Base. ***Applicable to State Acknowledgement Transmissions Only.***

7. **"EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."** -- This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.

8. **"FIRST RECORD WITHIN INNER ENVELOPE MUST BE ACK KEY AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if there is no ACK key record as the first record within an inner envelope. ***Applicable to State Acknowledgement Transmissions Only.***

9. **"INVALID DCN VALUE DETECTED WITHIN ACK KEY RECORD AT RECORD <n>"** -- The return DCN in Field 0090 of the Ack Key record is not present and the first two digits are not zeros. Applicable to State Acknowledgement Transmissions Only.

10. **"INVALID ETIN MISMATCH IN INNER TRANA RECORD AND ACK KEY RECORD AT RECORD <n>"**-- The ETIN in Field 0060 of the inner TRANA record does not match the ETIN in the first five digits of Field 0030 of the Ack Key record. Applicable to State Acknowledgement Transmissions Only.

11. **"INVALID FORM FORMAT BEGINNING AT RECORD n"** -- **For ETD transmissions**, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record.

12. **"INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"** -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.

13. **"INVALID FORM TYPE IN INNER ENVELOPE FOR THIS EMS PROCESSING SITE AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission when the FEPS is not processing for the ELF site that is in the Site Designator in the Inner TRANA record. *Applicable to State Acknowledgement Transmissions Only.*

14. **"INVALID INNER ENVELOPE FORMAT AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if any of the following conditions are not met for the contents of the inner envelopes:

    a) each record begins with a 4 digit byte count = 0120
    b) the byte count is followed by the 4 asterisk record sentinel
    c) the record type is ACK or ACKR
    d) the last character is a #, based on the byte count in the first four digits. ***Applicable to State Acknowledgement Transmissions Only.***

15. **"INVALID INNER ENVELOPE PRODUCTION-TEST CODE. P=PRODUCTION, T=TEST AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if the production test code field in the TRANA record does not equal P or T. ***Applicable to State Acknowledgement Transmissions Only.***

Communication Error Messages continued

16. **"INVALID INNER ENVELOPE TRANA (TRANB or RECAP): WRONG LENGTH OR EMBEDDED # AT RECORD nnnnnn"** -- If any of the following conditions exist in an inner envelope:

    a) TRANA record is not equal to 120 bytes in length or contains an embedded pound sign.
    b) TRANB record is not equal to 120 bytes in length or contains an embedded pound sign.
    c) RECAP record is not equal to 120 bytes in length or contains an embedded pound sign. The FEPS shall generate an error ACK File. ***Applicable to State Acknowledgement Transmissions Only.***

17. **"INVALID JULIAN DAY IN THE TRANA RECORD"** -- The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day. ***Not Applicable to State Acknowledgement Transmissions***.

18. **"INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN" F=KANSAS CITY, G=PHILADELPHIA, H=FRESNO"** -- **EMS** will reject the entire transmission when the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the alphabetic codes, OR when the actual processing site or alternate site code does not agree with the Site Designator in the TRANA record.

19. **"INVALID PRODUCTION-TEST CODE - P = PRODUCTION, T = TEST"** -- **EMS** will reject the entire transmission when Test/Production indicator in column 117 of the TRANA record does not equal "T" or "P".

20. **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** -- **EMS** will reject the entire transmission when the byte count of the last record is **not equal to** 120 and the terminus character (#) agrees with the byte count.

21. **"INVALID RECORD FORMAT IN RECORD NUMBER XXX"** -- **EMS** will reject the entire transmission when the number of bytes in a record that the Trading Partner indicates does not equal the number counted by the FEPS, **starting with the TRANA record**. The byte count begins with the 4-digit byte count followed by the 4 asterisks (****) in the record sentinel, the data, followed by the record terminus.

22. **"INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"-- EMS** will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.

23. **"INVALID TAX RETURN FORMAT BEGINNING AT RECORD n"** -- **EMS** will reject the entire transmission Error Ack message after the first occurrence of this validation error. For return transmissions, the FEPS will validate that every return begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered, no further validation will take place after this first error is encountered.

24. **"INVALID TOTAL ACK KEY COUNT IN ACK FOR ETIN NNNNN" -- EMS** will reject the entire transmission if the number of Total Ack Key records in an "inner envelope", does not match the number in Field 0030 of an "inner envelope" RECAP record. ***Applicable to State Acknowledgement Transmissions Only.***

Communication Error Messages continued

25. **"INVALID TOTAL ACKR COUNT IN INNER ENVELOPE RECAP AT RECORD nnnnnn."** -- **EMS** will reject the entire transmission if the number of "ACKR" records in an "inner envelope", does not match the number in Field 0100 of an "inner envelope" RECAP record. ***Applicable to State Acknowledgement Transmissions Only.***

26. **"INVALID TOTAL FORM COUNT IN RECAP"** -- **EMS** will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.

27. **"INVALID TOTAL RETURN COUNT IN RECAP RECORD" -- EMS** will reject the entire transmission and generate this Error ACK message when the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.

28. **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** -- **EMS** will reject the entire transmission when the byte count of the first record is less than 120 and the end-of-record indicator (#) agrees with the byte count.

29. **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** -- **EMS** will reject the entire transmission when the byte count of the second record is less than 120 and the terminus character (#) agrees with the byte count.

30. **"INVALID TRANSMISSION TYPE CODE" -- EMS** will reject the entire transmission when the Trading Partner's transmission type code specified in column 118 of the TRANA record is not valid. Valid codes must equal one of the following codes:

" " (blank)	= regular 1040 Electronic Filing
"D"	= ETD
"N"	= ETD Online
"O"	= Online Filing
"Z"	= State Acknowledgement

31. **"THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT"** -- **EMS** will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.

32. **"MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn"** -- **EMS** will reject the entire transmission if more than one TRANA record or TRANB record exists in the same inner envelope. ***Applicable to State Acknowledgement Transmissions Only.***

33. **"MULTIPLE TRANA/TRANB RECORDS DETECTED"** -- **EMS** will reject the entire transmission when multiple TRANA or TRANB or RECAP records are found within a file. ***Not Applicable to State Acknowledgement Transmissions.***

34. **"NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION" -- EMS** will reject the entire transmission if the number of inner envelope counted is zero (0), a communications error ack will be generated and returned to the State transmitter. ***Applicable to State Acknowledgement Transmissions Only.***

35. **"NO FORMS WITHIN THE TRANSMISSION"** -- **EMS** will reject the entire transmission when there are no ETD forms within a transmission.

Communication Error Messages continued

36. **"NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn" -- EMS** will reject the entire transmission if the first record in the inner envelope is not a correctly formatted TRANA record as follows:

    a) byte count and end of record indicator(#) do not agree or
    b) record sentinel **** is not present or
    c) TRANA is not in columns 9-14 or
    d) byte count is > 120 characters or is not numeric or
    e) CR or LF imbedded within the record.
    Applicable to State Acknowledgement Transmissions Only.

37. **"NO INNER ENVELOPE TRANB RECORD RECEIVED AT RECORD nnnn" --** If the second record in the inner envelope is not a correctly formatted TRANB record as follows:

    a) byte count and end of record indicator(#) do not agree or
    b) record sentinel **** is not present or
    c) TRANB is not in columns 9-14 or
    d) byte count is > 120 characters or is not numeric or
    e) CR or LF imbedded within the record.
    Applicable to State Acknowledgement Transmissions Only.

38. **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM"** – EMS will reject the entire transmission when the last record byte count and the end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "RECAP" is not in columns 9-14, or byte count is > 120 characters or is not numeric, or <CR> or <LF> is embedded within the record.

39. **"NO RETURNS WITHIN THE TRANSMISSION"** -- EMS will reject the entire transmission when there are no returns within a transmission.

40. **"NO TRANA RECORD RECEIVED"** -- EM**S** will reject the transmission when the first record byte count and end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "TRANA" is not in columns 9-14, or byte count is >120 characters or is not **numeric, or <CR> or <LF> is imbedded within the record**.

41. **"NO TRANB RECORD RECEIVED"** -- **EMS** will reject the entire transmission when the second record byte count and end-of-record indicator (#)do **not agree, or record sentinel (****) is not present, or "TRANB" is** not in columns 9-14, or byte count is >120 characters or is not numeric, or <CR> or <LF> is imbedded within the record.

42. **"NON-MATCHING ETIN IN INNER ENVELOPE RECAP AT RECORD nnnnnn" -- EMS** will reject the entire transmission if an inner RECAP record is detected with an ETIN that does not match the ETIN in the inner envelope TRANA record. ***Applicable to State Acknowledgement Transmissions Only.***

Communication Error Messages continued

43. **"PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"** --- **EMS** will reject the entire transmission when the Production/Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile. ***Not applicable to inner TRANA of State Acknowledgement Transmission.***

44. **"RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUM RECORD" – EMS** will reject the entire transmission when the SUM record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.

45. **"RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUMETD RECORD" – EMS** will reject the entire transmission when the SUMETD record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.

46. **"THE T/P INDICATOR FOR INNER ENVELOPE AT RECORD nnnnnn MUST BE T for TEST" --** EMS will reject the entire transmission when the state transmitter is in test mode, if the T/P indicator (Field 0160) of an 'inner envelope' TRANA record is not 'T'. ***Applicable to State Acknowledgement Transmissions Only.***

47. **"TRANSMITTER NOT VALID FOR TRANSMISSION TYPE"** --- EMS will reject the entire transmission when the Trading Partner profile in the TPDB does not allow the Transmission Type specified in column 118 of the TRANA record.

APPENDIX J

Acronym List

APPENDIX J

ACRONYM LIST

ACK	Acknowledgment
AES	Advanced Encryption Standard
DCN	Declaration Control Number
DES	Data Encryption Standard
DNS	Domain Name Service
ECC-MEM	Enterprise Computing Center at Memphis, TN
ECC-MTB	Enterprise Computing Center at Martinsburg, WV
EFS	Electronic Filing System
EIN	Employer Identification Number
EMS	Electronic Management System
ETA	Electronic Tax Administration
EFIN	Electronic Filer Identification Number
ETIN	Electronic Transmitter Identification Number
IMF	Individual Master File
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
GTX	Global Transaction Key
HTML	Hypertext Markup Language
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
LF	Line Feed
MeF	Modernized E-File
PATS	Participants Acceptance Testing
NAK	Negative Acknowledgment (or error acknowledgment)
NIST	National Institute of Standards and Technology
OS	Operating System
PIN	Personal Identification Number
PY	Processing Year
RC4	Rivest Cipher 4
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer

SECTION 2 – TRANSMISSION FILE FORMAT

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.

2. A transmission session will normally consist of three parts:

   a. First, the communications link must be established using acceptable protocol.

   b. Next, the transmitter will receive the Acknowledgement transmission containing information about the previous transmission session, if an Acknowledgement file exists.

   c. Then, the return record transmission may commence. The return record transmission will consist of 1) a series of logical records, beginning with the TRANA record, 2) some number of logical return records, and 3) a RECAP Record.

3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).

4. Two four-byte fields (the Record Control Information) must precede each record within a transmission. The first four-byte field is a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).

5. Every record must have the Record Terminus Character (#) as its last significant byte.

   Note: Provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., CR or LF may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. The tax return records should follow these records.

.01 General Description continued

7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and ends with the Record Terminus Character (#).

8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.

9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Part 2 Record Layouts. See Section 2 for file formats.

10. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, including the Form Payment, Authentication, Preparer Note, Election Explanation and Regulatory Explanation records, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record. See Section 8 for Statement Record information.

11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:

    Form 1040/1040A/1040EZ/1040-SS (PR) Page 1
    Form 1040/1040A Page 2
    Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form
    Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form
    (Forms W-2, W-2G, 1099-R, and 499R-2/W-2PR should precede other forms, and Form Payment should follow other forms)
    FEC/PENSION Record
    Authentication Record
    Statement Records
    Preparer Notes
    Election Explanations
    Regulatory Explanations
    State Records
    Summary Record

12. Schedule, Form, Statement, Preparer Note, Election Explanation and Regulatory Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return). All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.

13. The file should be unlabeled (no standard header or trailer records).

14. Each file must contain only complete returns.

.01 General Description continued

15. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.

16. The first logical record of a tax return (i.e., Page 1 of the Form 1040/1040A/1040EZ/1040-SS (PR)) will contain the Record Control Information and Tax Return Record Identification (ID) Group, followed by the Return Sequence Number (RSN) and the Declaration Control Number (DCN). The Record ID Group includes the Record ID, Return Type, Page Number, Taxpayer Identification Number, and Tax Period.

    a. The Return Sequence Number (RSN) is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:

       (1) Electronic Transmitter Identification Number (ETIN) of the transmitter (5 numeric characters)
       (2) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
       (3) Julian Day of Transmission (3 numeric characters)
       (4) Transmission Sequence Number for the given Julian Day (2 numeric characters (00-99))
       (5) Sequence Number assigned to the return (4 numeric characters (0000-9999)

    b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer that originated the electronic submission of the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:

       (1) Always "00" (2 numeric characters)
       (2) Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
       (3) Batch Number (3 numeric characters (000-999))
       (4) Serial Number (2 numeric characters (00-99))
       (5) Year Digit (1 numeric character)

       NOTE: When using variable format, begin bracketing field numbers on Page 1 of the tax return beginning with the RSN [0007].

SECTION 2 – TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

See Section 5 for requirements related to specific field descriptions and types of characters.

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Part 2 Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. An "F" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA) indicates fixed-length option.

When the fixed length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Fixed Format

(1) Left-justify the field with trailing blanks.

(2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part 2 Record Layouts. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

b. Numeric Fields - Fixed Format

(1) Unsigned numeric fields: Right-justify with leading zeros.

(2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the Sign. A blank (" ") indicates a gain and a minus sign ("-") indicates a loss.

(3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

a. Preparer Note, Election Explanation and Regulatory Explanation Records

If less than 4,000 characters of data is present for one of these records, it is permissible to enter the Terminus Character immediately following the last significant character when filing in fixed format. If you choose to do this, be sure to adjust the byte count accordingly.

.02 Fixed and Variable Length Options continued

2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. Indicate the variable length option by entering a "V" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Variable Format

(1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.

(2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part 2 Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

(1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following: Date fields, Ratio (percentage) fields, Business Code field of Schedules C/C-EZ; Agricultural Activity Code field of Schedule F; Two-digit value of the Post of Duty field of Forms 2555/2555EZ; "Type of Use" fields of Form 4136.

(2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign ("-") must be entered in the last position of the signed numeric field.

(3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

.02 Fixed and Variable Length Options continued

c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1040/1040A/1040EZ/1040-SS (PR)), Schedule, and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. The Record Control Information is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "["and"]" The Field Sequence Number is a 4-position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three positions must be present. For example, you can use [0010] of [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:
nnnn****RECORD ID GROUP [1st field sequence number]DATA…[next field sequence number]DATA...# ("nnnn" is the record byte count)

NOTE: THE FOLLOWING THREE CHARACTERS "**[**" , "**]**", and "**#**" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

d. Preparer Note, Election Explanation and Regulatory Explanation Records

If fewer than 4000 characters of data are present for one of these records, the terminus character can be entered immediately following the last significant character.

e. State Records - Variable Format

See Section 12 for file format specifications for Federal/State Electronic Filing.

f. Statement and Summary Records - Variable Format

All data fields of the Statement and Summary Records must be formatted as fixed length fields. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part 2 Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

See Section 8 for Statement Record information.

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats

a. Tax Form Record (Form 1040) - Variable Format

```
---------1--------2--------3-------4-------5----------6
0444****RET   1040  PG01 111001111  200012  [007]509280136201
0001[008]00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[130]3[140]CORAL DIVER[160]X[167]1[360]01[37
5]20302[600]20302[750]20302#0176****RET   1040  PG02 111001
111 200012 [770]20302[789]2500[800]17802[810]1950[820]15852
[1030]2511[1130]2511[1160]4401[1250]4401[1260]1890[1270]129
0[1280]600[1323]SWIMMER#
```

b. Tax Form Record (Form 1040EZ) - Variable Format

```
---------1--------2--------3-------4-------5----------6
0263****RET  1040Z PG01 111001111  200012  [007]509280136201
0001[008] 00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[375]20302[750]20302[820]15852[1160]4401[126
0]1890[1270]1290[1280]600[1323]SWIMMER#
```

c. Schedule Record - Fixed Format

```
---------1--------2--------3-------4-------5----------6
0308****SCH CZ1040  PG01 111001111 0000001DEEP C DIVERbbbbb
bbbbbbbbbbbbbbbbbb111001111BAKERYbbbbbbbbbbbbbb000612FLOWER
BAKERYbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb987654321555 BOTANIC
AL BLVDbbbbbbbbbbbbbbbbbbGARDEN CITY NJ 07011bbbbbbbbbbX0000
0012000 00000002000 00000010000 1212199600100000000000000X
X X X #
```

d. Schedule Record - Variable Format

```
---------1--------2--------3-------4-------5----------6
0183****SCH  A1040  PG01 222002222 0000001[090]2900[100]797
[130]PERSONAL PROPERTY[135]800[140]800[150]4497[160]14000[2
90]1000[350]400[360]14000[380]3500[395]600[410]4100[520]229
97#
```

e. Form Record - Fixed Format

```
---------1--------2--------3-------4-------5----------6
0118****FRM   3903  PG01 111001111 0000001bbbbbbbbbbbbb0000
0010000 00000000000 00000010000 00000006000 00000004000 #
```

f. Form Record - Variable Format

```
---------1--------2------3-------4--------5----------6
0082****FRM   3903  PG01 222002222 0000001[040]10000[044]10
000[052]6000[180]4000#
```

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats continued

g. STCGL/LTCGL – Variable Format

Form 1040 return with a 1040 Schedule D form and 2 occurrences of Form 8865 with the first 3 pages. (Maximum STCGL = 15,000 per this example. Maximum LTCGL = 15,000 per this example.)

```
12345678911234567892123456789312345678941234567895123456789612345678971234 56
         0         0         0         0         0         0         0
0250****RET   1040  PG01 007018865 200212 [0007]…..
0173****RET   1040  PG02 007018865 200212 [0770]25000…..
0253****FRM   W-2   PG01 007018865 0000001[0040]871234567…..
0117****STCGL SCH  DPG01 007018865 0000001 0000001ANY COMPANY
123100000000100+00000000390+00000003450+#
0117****STCGL SCH  DPG01 007018865 0000001 0000002
123100000000100+00000000090+00000000450-#
0117****STCGL SCH  DPG01 007018865 0000001 0000003ONLY COMPANY
123100000000100+00000000090+00000000060+#
"      "             "      "             "      "
0175****SCH  D1040  PG01 007018865 0000001[0020]STCGL……
0117****STCGL 8865  PG01 007018865 00000010000001               200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865  PG01 007018865 00000010000002               200201012002
123100000000100+00000000090+00000000010+#
"      "             "      "             "      "
0129****LTCGL 8865  PG01 007018865 00000010000001               200201012002
123100000000050+00000000040+00000000010+            #
"      "             "      "             "      "
0129****LTCGL 8865  PG01 007018865 00000010004973               200201012002
123100000000050+00000000040+00000000010+            #
0129****LTCGL 8865  PG01 007018865 00000010004974               200201012002
123100000000050+00000000040+00000000010+            #
"      "             "      "             "      "
0098****FRM   8865  PG01 007018865 0000001[0006]200201……
0095****FRM   8865  PG02 007018865 0000001[1040]X…..
0129****FRM   8865  PG03 007018865 0000001[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0117****STCGL 8865  PG01 007018865 0000002 0000001              200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865  PG01 007018865 0000002 0000002              200201012002
123100000000100+00000000090+00000000010+#
"      "             "      "             "      "
0129****LTCGL 8865  PG01 007018865 0000002 0000001              200201012002
123100000000050+00000000040+00000000010+            #
0129****LTCGL 8865  PG01 007018865 0000002 0000002              200201012002
123100000000050+00000000040+00000000010+            #
"      "             "      "             "      "
0098****FRM   8865  PG01 007018865 0000002[0006]200201…..
0095****FRM   8865  PG02 007018865 0000002[1040]X…..
0129****FRM   8865  PG03 007018865 0000002[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0244****SUM              007018865        ANY CO
 169999      01002301000000000000000004000000000000654307869000000999.27.3
0.277                12345678
       #
```

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.

2. If the entire transmission is rejected by the Unisys programs, the ACK File will contain the following:

   a. The original transmitter records (TRANA and TRANB).

   b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing a maximum of 15 transmission reject errors related to this transmission.

   c. The Acknowledgement Recap Record (ACK Recap Record) with Fields 0070 through 0120 zero-filled.

3. If the transmission is accepted, the ACK File will contain the following:

   a. The original TRANA and TRANB sent by the transmitter with Field 0180 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU Designator.

   b. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.

   c. Next, the Acknowledgement Recap Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.

   d. And finally, the FEPS-generated Acknowledgement File Name containing the GTX Key (Field 0140 in the ACK Recap Record).

4. The Acknowledgement of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 96 ACK Error Records for a rejected return.

   a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet Acknowledgement format.

   b. If present, each ACK Error Record will contain data defining the Error Form Record Type, Error Form Record Number, the Error Form Occurrence for multiple occurrences of schedules or forms, the Error Field Sequence Number, and the Error Reject Code describing the specific error encountered.

.01 Acknowledgement File Components continued

5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return and will be processed in the same manner as a return originally submitted on a paper document. This does not imply that the return will pass all IRS validity checks or post to the IRS Master File without delays.

6. The "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.

7. The "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.

8. The "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.

9. The "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.

10. The "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.

11. The "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.

12. The "B" in the Debt Code of the ACK Key Record indicates that a debt was found on both the FMS and IRS files for this return.

13. The "F" in the Debt Code of the ACK Key Record indicates that a debt was found on the FMS File for this return.

14. An "I" in the Debt Code of the ACK Key Record indicates that a debt was found on the IRS File for this return.

15. The "N in the Debt Code of the ACK Key Record indicates that no debt was found on either the FMS or IRS Files.

16. The "1" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Practitioner PIN method.

17. The "2" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Practitioner.

18. The "3" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Online.

.01 Acknowledgement File Components continued

19. The "4" in the PIN Presence Indicator field means that a State-Only return was filed.

    NOTE: Taxpayer PIN cannot be used with State-Only returns.

20. A "(blank)" in the PIN Presence Indicator means that a return with a PIN was rejected.

21. The "R" in the Reserved IP Address Code field of the ACK Key Record indicates that a reserved IP address is present for this return.

22. Up to 96 ACK Error Record(s) may be furnished to the electronic filer, one for each four-position Error Reject Code. Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "0999".

23. The Error Reject Codes and references to validation criteria related to the error conditions are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the e-help Desk at the applicable Submission Processing Center for assistance.

24. The "E" in the Acceptance Code field of an ACK Key Record indicates that this return has rejected previously with either ERC 501 and/or 504 and that this subsequent submission still has some invalid data. A math notice error will be sent to the taxpayer advising of any changes made to the return as a result of this exception processing. These returns will be processed in 4 to 6 weeks from the date of acceptance. DO NOT RESUBMIT THE TAX RETURN or FILE ON PAPER.

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "ACKbbb"
0005	Reserved IP Address Code		1	"R" = Reserved or Blank
0015	Filler		1	Blank
0020	Taxpayer Identification Number		9	N (Primary SSN)
0030	Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return(4)
0040	Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return
0050	Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected "E" = Exception Processing
0060	Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record continued

Field No.	Identification	Form Ref.	Length	Field Description
0065	PIN Presence Indicator		1	"1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "4" = State-Only PIN, NOT Required Blank = Rejected Return
0070	EFT Code		1	Blank
0080	Date Accepted		8	DT Format = YYYYMMDD
0090	Return DCN		14	N
0100	Number of Error Records		2	N Range 00-96
0110	FOUO RET SEQ NUM		12	Reserved
0112	State DD Ind		1	Reserved
0115	Payment Acknowledgement Literal		15	"PYMNT RQST **RECD**" or blank
0117	Date of Birth Validity Code		1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler		2	blank
0119	State-Only Code		2	"SO"
0120	Debt Code		1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or blank
0130	State Packet Code		2	blank or valid state code
	Record Terminus Character		1	Value "#"

.02 Acknowledgement File Record Layouts continued

2. ACK ERR Record - Acknowledgement File Error Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "ACKRbb"
0010	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 01-96
0040	Error Form Record ID		6	AN
0050	Error Form Record Type		6	AN
0060	Error Form Page Number		5	"PG00b" (page number is "00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence		7	N (0000001-0000050)
0080	Error Field Sequence Number		4	N
0090	Error Reject Code		4	N (nnnn) (Refer to Attachment 1)
0100	Filler		55	blank
	Record Terminus Character		1	Value "#"

.02 Acknowledgement File Record Layouts continued

3. ACK ERR Record - Acknowledgement File Error Record
(For STCGL/LTCGL ONLY)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "ACKRbb"
0010	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 01-96
0040	Error Form Record ID		6	STCGL, LTCGL
0050	Error Form Record Type		6	Sch D, 8865-1, 8865-2, 8865-3, 8865-4, 8865-5
0060	Error Form Page Number		5	"PG00b" (page number is 00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence		7	N (0000001-0005000)
0080	Error Field Sequence Number		4	N
0090	Error Reject Code		4	N (nnnn)(Refer to Attachment 1)
0100	Filler		55	blank
	Record Terminus Character		1	Value "#"

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT Count		6	N
0030	Total Return Count		6	N, Range = (000001 999999)
0040	Electronic Transmitter Identification Number (ETIN)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Sequence		2	N
0070	Total Accepted Returns		6	IRS USE ONLY
0080	Total Duplicated Returns		6	IRS USE ONLY
0090	Total Rejected Returns		6	IRS USE ONLY
0100	Total Duplicated EFT		6	IRS USE ONLY
0110	IRS Computed EFT Count		6	IRS USE ONLY
0120	IRS Computed Return Count		6	IRS USE ONLY
0130	Total State-Only Return Count		6	N Range = (000001 999999)
0135	Total Accepted State-Only Returns		6	N Range = (000001 999999)
0137	Filler		5	Blank
0140	Acknowledgement File Name (GTX Key)		20	AN
	Record Terminus Character		1	Value "#"

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record continued

NOTE: Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0110 and 0120 are computed by IRS.

Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0070, 0080, 0090, 0100, 0110, 0120, and 0140 are computed by IRS.

.03 Examples of ACK Records

1. Example of Accepted Refund Return:

```
---------1---------2---------3---------4---------5---------6--------7--------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER’SAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbE#0120****TRANBb1234567893131bDEMOCRATbRDbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38110bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#
0120****ACKbbbbb4444444441999900032010695000000000365+A000Yb020120010072999900694 1
000000000000680bbbbbbbbbbbbbbbbbbbbNbb#0120****RECAPbbbbbbbbb00007000067199990003
2010000350000000000320000000000007000067bbbbbbbbbbbbbbbbbT20011125101553.0100#
```

2. Example of Rejected Refund Return:

```
---------1---------2---------3----------4--------5---------6--------7--------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbE#0120****TRANBb1234567893131bDEMOCRATbRDbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#01
20****ACKbbbbb4444444441999900032010696000000000326+R000bb020120010072999900695102
0000000000690bbbbbbbbbbbbbbbbbbbbbb#0120****ACKRbb444444444bbbbbbb01FRMbbb1116bbP
G00b000001400000030bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120*
***ACKRbb444444444bbbbbbb02FRMbbb1116bbPG00b000000000000045bbbbbbbbbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbb00000700006719999000320100
0035000000000032000000000007000067bbbbbbbbbbbbbbbbbT20011123111015.0200#
```

3. Example of Rejected Transmission:

```
---------1---------2---------3----------4--------5---------6--------7--------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbA#0120****TRANBb1234567893131bDEMOCRATbRDbbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#012
0****ACKbbbbb0000000000000000000000000000000000000000T000000000000000000000000000010
000000000000000000000000000000000000#0120****ACKRbb000000000bbbbbbbb84000000000000
000000000000000000000000000000000000000000000000000000000000000000000000000#0120***
*RECAPbbbbbbbbb00000700006719999000320100000000000000000000000000000007000067bbbbbb
bbbbbbbbbbbT20010110200001.0100#
```

Note: If more than one transmission reject code is applicable, the additional reject codes will be placed in Field 0100. The maximum number of 15 transmission reject codes can be present.

4. Example of Accepted Refund Return with State Packet Attached:

```
---------1---------2---------3---------4---------5---------6---------7---------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER’SAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbB#0120****TRANBb1234567893131bDEMOCRATbRDbbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38110bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#
0120****ACKbbbbb4444444441999900032010695000000000365+A000Yb020120010072999900694 1
000000000000680bbbbbbbbbbbbbbbbbbbbNSC#0120****RECAPbbbbbbbbb00007000067199990003
2010000350000000000320000000000007000067bbbbbbbbbbbbbbbbbT20010110200101.0700#
```

.04 How to Batch and Match Returns with Acknowledgement Files

1. File Names

The following information is provided to filers who may not be aware of how to batch their returns and match them up later with Acknowledgement Files. Because filers request to "re-hang" Acknowledgement Files so frequently, it may be that their software is not reading and storing properly the ACK File Name(s) that appear within the ACK File Transmission. **The ACK File Name is generated by the Front-End Processing Subsystem (FEPS) as a 20 byte GTX Key and passed onto the UNISYS with the return file.** After UNISYS processing, this ACK File Name is returned with the ACK file in the RECAP record. When the ACK file is returned to the Transmitter, it is renamed to a DOS 8.3 byte format called the ACK Reference File Name with an extension. The name contains the same month and day from the GTX Key, a 4 digit sequence number assigned by the FEPS for that transmission, followed by the extension. See Figure 34 for an explanation of the extension.

How to Batch Returns

Returns are to be transmitted, using the following specifications from the latest version of the Electronic Return File Specifications and Record Layouts.

a. In Part **2**, Section 1, the record layout for the TRANA, the first record in any transmission, indicates where the return file batch information is to be entered.

b. In Field 0060, the 5 digit ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) assigned by the IRS, is entered. This is followed by TRANSMITTER'S USE CODE, 2 digits of the transmitter's choice to specify the type of returns (some transmitters use this field to identify which office or branch it belongs to or if it is a RAL return, etc.). It can also be left blank or zero filled.

c. In Field 0070, the 3 digit JULIAN DAY (001-365) follows. Field 0080 is composed of 2 digit TRANSMISSION SEQUENCE NO (00-99) for the above Julian Day.

d. In Part **2**, Section 2, the record layout for the TAX RETURN RECORD for page 1 of either the Form 1040, 1040A, or 1040EZ, indicates where the RETURN SEQUENCE NUMBER is entered, which is used for each return within the batch identified in the TRANA record above.

e. Field 0007, the 16 digit RETURN SEQUENCE NUMBER (RSN), is composed of the following sub-fields:

a.	ETIN of Transmitter	5n	= Field 0060 of the TRANA
b.	TRANSMITTER'S USE FIELD	2n	= Field 0060 of the TRANA
c.	JULIAN DAY OF TRANSMISSION	3n	= Field 0070 of the TRANA
d.	TRANSMISSION SEQUENCE NUMBER	2n	= Field 0080 of the TRANA (00-99)
e.	SEQUENCE NO. OF EACH RETURN	4n	= 0000-9999

NOTE: Dedicated leased line filers can file a maximum of 10,000 returns.

.04 How to Batch and Match Returns with Acknowledgement Files continued

In Field 0008, the 14 digit DECLARATION CONTROL NUMBER (DCN), is composed of the following sub-fields:

a. Always 00	2n	= 00
b. EFIN of ERO	6n	= (Assigned to ERO by IRS)
c. Batch Number of EROs returns	3n	= 000-999
d. Serial Number of return in batch	2n	= 00-99
e. Year	1n	= (ending digit of tax year)

g. In Part 2, the record layout appears for the RECAP record, which ends a transmission.

h. Field 0040, the ETIN and TRANSMITTER'S USE CODE must equal the same one in Field 0060 of the TRANA.

i. In Field 0050, the JULIAN DAY must equal the JULIAN DAY in Field 0070 of the TRANA.

j. In Field 0060, the TRANSMISSION SEQUENCE NUMBER must equal Field 0080 of the TRANA.

2. Assignment of File Name by FEPS

a. After transmitting a file, the system indicates that it was successfully received with the message: **"Transmission file has been received with the following GTX Key:**

Syyymmddhhmmss.xxxx mmddnnnn

The Global Transaction (GTX) key is a series of unique numbers identifying the system that received it and day/time information. After the GTX key, the system generates a unique file name for the transmission that will be used as part of the Acknowledgement Reference File Name returned to the transmitter. The GTX Key is placed in field 0140 of the Acknowledgement File ACK RECAP Record. Transmissions and Acknowledgements can be matched using the 20 character GTX Key, the ETIN, and/or the ACK Reference File Name.

b. The Acknowledgement Reference File Name consists of the 4-digit numerical representation of the transmission month and day (MMDD) followed by a 4-digit sequence number for the transmissions received to date for that transmitter (0000-9999). The Acknowledgement Reference File Name will be part of the file name returned to the transmitter.

See Appendix A for more information on the ACK File Reference Name.

CAUTION: After receiving transmission 9,999, the system begins to number again with 0000 or the next available sequence number after 0000. Therefore, if large transmitters do not pick up ACK files within a few days, they may see this number repeated and not be able to identify which batch is which, or their software may overwrite a previous ACK file in their directory on their PC.

CAUTION: If more than 100 batches per ETIN in a day are filed, the transmitter should request another ETIN.

.04 How to Batch and Match Returns with Acknowledgement Files continued

3. Receiving, Locating, Storing, and Matching ACK Files

   a. In Part 1, Section 3.01, the Acknowledgement File format appears. It is composed of the original TRANA and TRANB received from the Transmitter, followed by the ACK KEY Record, ACK ERR Record(s) as applicable, and the ACK RECAP record.

   b. In Part 1, Section 2.02, the ACK KEY RECORD is outlined.

      (1) Field 0030 contains the RETURN SEQUENCE NUMBER (RSN) as submitted by the Transmitter in Field 0007 of page 1, 1040, 1040A, 1040EZ, 1040-SS (PR).

      (2) Field 0090 contains the return Declaration Control Number (DCN), as submitted by the Transmitter in Field 0000, page 1, 1040, 1040A, or 1040EZ, 1040-SS (PR).

   c. In Part 1, Section 2.02, the ACK RECAP is outlined.

      (1) Field 0040 contains the ETIN plus TRANSMITTER'S USE CODE as in the original transmitter's RECAP.

      (2) Field 0050 contains the JULIAN DAY OF TRANSMISSION as in the original transmitter's RECAP.

      (3) Field 0060 contains the TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY in Field 0050, as in the original transmitter's RECAP.

      (4) Field 0140 contains the ACKNOWLEDGEMENT FILE NAME, which was generated by the FEPS in the "Transmission file has been received with the following GTX Key" message. (Software developers/transmitters must program to wait for this message and should store the File Name for comparison with the ACK File transmission when received.)

   d. In summary, the transmitter and ERO have numerous ways of matching up their batches of return files they transmitted with the ACK files they receive.

.04 How to Batch and Match Returns with Acknowledgement Files

e. CAUTION:

(1) Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character (ASCII – "cntl d"). If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.

(2) **If using ZMODEM, Acknowledgement Files are sent as separate files within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files.** Filer's software should read for the "zfile" and "eof" and store the file under the IRS File Name in the directory for each ACK File within the ACK transmission. The Front-End Processing System is set to overwrite when sending ACK Files.

(3) Sometimes transmitters will use a different protocol if they are having problems with one. **Transmitter's software must be flexible to handle the above rules when various file transfer protocols might be used in order to parse their individual ACK files properly for correct storage in their directories.** Otherwise, transmitters may not realize they have received more than one ACK file and store multiples under one of the ACK File Names.

f. ETD Batching and Matching

The ETD batching and Acknowledgement File processing follow the same patterns as 1040 returns.

SECTION 4 – TYPES OF RECORDS

.01 Transmitter Records

See Part 2 Record Layouts for the exact formats of the Trans Record "A" (TRANA), Trans Record "B" (TRANB), and RECAP Record.

1. TRANA and TRANB Records*

   The first two records of a transmitted file are the Transmitter Records TRANA and TRANB. These records contain data entered by the transmitter. (The "transmitter" is defined as the firm transmitting directly to the IRS.)

2. RECAP Record

   The RECAP Record follows the Tax Return Records and is the final record of a transmitted file. The RECAP Record provides balancing counts for the tax returns contained in the transmitted file.

.02 Tax Return Records

See Part 2 Record Layouts for the exact formats of individual records listed below. All records within a tax return should appear in the order listed in Part **2**, Record Layouts or in the order of the Attachment Sequence Number preprinted on the corresponding paper form. (Refer to Section 2.01, Item 11)

All "total" fields must have a significant entry when there are amounts leading to the total. Any "total" field that has a significant entry must have at least one significant amount leading to that total. Otherwise, processing of the tax return will be delayed to resolve the discrepancy.

1. Tax Form Record

   Each tax return must begin with the Tax Form Record, which consists of Form 1040 Page 1 and Form 1040 Page 2, or Form 1040A Page 1 and Form 1040A Page 2, or Form 1040EZ Page 1 or Form 1040-SS (PR) Page 1 and Form 1040-SS (PR) Page 2.

   Form 1040-SS (PR) - Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).

   [Form 1040-PR, Planilla para la Declaracion de la Contribucion Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Credito Tributario Adicional por Hijos para Residentes Bona fide de Puerto Rico]

   The Form 1040-SS and Form 1040-PR are English- and Spanish-language versions of the same form requiring only one Record Layout format in COBOL. Both the English and Spanish versions of the paper documents are available for use by the filing public in Puerto Rico. We are presently electronically accepting an abbreviated Page 1 and the first three lines of Page 2, to process refund-only claims for Additional Child Tax Credit from bona fide residents of Puerto Rico. The requirements for *e*-file reflect the instructions for the paper submission of the form to claim Additional Child Tax Credit, exclusively.

   While there are two language variations for the forms, the single electronic record must always be transmitted as TYPE "1040SS." Any attempt to portray the submission as "1040PR" will cause it to be rejected.

   To accommodate those Spanish-speaking filers who in the future would wish to possibly obtain a copy of a prior-year Form 1040-SS (PR) return, an option is installed at Sequence 0009 in the Record Layout labeled "1040-SS (PR) Literal." The selection of the possible "SS" or "PR" values would determine whether an English- or Spanish-language facsimile would subsequently be returned to them for their request at such future date. Any vendor may therefore distribute a software product presented to the client in Spanish to include the option for this preference.

.02 Tax Return Records continued

Form 1040-SS (PR) (**continued**) **-** Concurrently, the designations for the relationships of the Qualifying Children are also provided in the list in the associated Field Description of the programming for either English or Spanish entries.

Another essential cautionary note is that the terms "nino" for "son," and "nina" for "daughter," are spelled in Spanish with a tilde ("~") over the second "n" in either word. However, any electronic submission must never contain the tilde ("~") over the second "n" that exists in the correctly spelled Spanish representation of these terms, because of the potential for unpredictable results to the transmission.

2. Schedule and Form Records

Some schedules and forms consist of multiple pages. Each page of a multiple-page schedule or form is a separate record within the tax return.

Multiple occurrences of certain schedules and forms are permitted. Refer to Attachment 11 for a list of the maximum number of schedules and forms permitted in an electronically filed tax return. When there are multiple occurrences of schedules or forms, the Page Number must be sequential within the Form/Schedule Occurrence Number of the schedule or within the Form Occurrence Number of a form.

a. Instructions for Multiple Occurrences of Schedules C and C-EZ:

Schedule C and Schedule C-EZ are separate schedule types. The Form/Schedule Occurrence Number in the Record ID must be incremented starting with "0000001" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer and one Schedule C-EZ for the secondary taxpayer, the first Schedule C will contain "0000001" in the Form/Schedule Occurrence Number, the second Schedule C will contain "0000002" in the Form/Schedule Occurrence Number, etc. The Form/Schedule Occurrence Number for the Schedule C-EZ will contain "0000001". If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C plus the number of Schedules C-EZ cannot exceed a total of eight. When eight Schedules C are transmitted, no Schedule C-EZ can be transmitted. When a Schedule C-EZ is transmitted for a taxpayer, no Schedule C can be transmitted for the same taxpayer.

b. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

3. 499R-2/W-2PR Record

The entry for the amount of withheld Social Security and Medicare taxes on Page 2, Part II, Line 2 of the paper Form 1040-SS (PR) includes the instruction to attach copies of Forms 499R-2/W-2PR, the single-form WITHHOLDING STATEMENT from Hacienda, the Treasury Department of the Commonwealth of Puerto Rico. An electronic 499R-2/W-2PR RECORD is therefore provided to *e*-file Form 1040-SS (PR), for compliance with this requirement.

All amounts of withheld Social Security and Medicare taxes on all 499R-2/W-2PR RECORDS and possible Forms W-2 present must reconcile to the total amount of withheld Social Security and Medicare taxes on Page 2, Part II, Line 2 of the Form 1040-SS (PR).

.02 Tax Return Records continued

4. Foreign Employer Compensation/Pension Record

The Foreign Employer Compensation/Pension Record is required information to support entries to Line 7, Forms 1040 and 1040A, and Line 1, Form 1040EZ, for compensation received from non-U.S. employers who do not have EIN's nor issue Forms W-2. The FEC/PENSION RECORD must be completed when the Foreign Employer Compensation Literal (SEQ 0378) of the Tax Form indicates "FEC". The total of Foreign Employer Compensation Amount(s) (SEQ 0220)of the FEC/ PENSION RECORD(s) is reported in the Foreign Employer Compensation Total (SEQ 0379), of Forms 1040, 1040A, and 1040EZ.

In addition, the Foreign Employer Compensation/Pension Record is required information to support entries to Line 16a and 16b of Form 1040 and Line 12a and 12b of Form 1040A, for pensions received from non-U.S. employers who do not have EINs nor issue Forms 1099-R. The FEC/Pension Record must be completed when the Foreign Employer Pension Literal (SEQ 0488) of the Tax Form indicates "FEP". The total of Taxable Foreign Pension Amount(s) (SEQ 0240) of the FEC/ PENSION RECORD(s) is reported in the Taxable Foreign Pensions Amount (SEQ 0490) of the Form 1040 and 1040A. The total of ALL taxable pensions is reported in the Taxable Pensions Amount Including Foreign (SEQ 0495) of the Form 1040 and 1040A.

The appropriate address fields, U.S. or Foreign, must be completed on the Foreign Employer Compensation/Pension Record to identify the location at which the wage/pension-recipient resided when the services for the Foreign Employer were performed. If the services for the Foreign Employer were performed in the U.S., enter alphabetic "US" (not shown in the Country Code Table) for the Country Code (SEQ 0130).

A maximum of 10 FEC/PENSION RECORDS are permitted.

5. Authentication Record

The Authentication (ATH) Record is used when the taxpayer(s) is filing an Online return and/or electing to use the Self-Select or Practitioner PIN (Personal Identification Number) for *e*-file signature option. Only one Authentication Record is permitted per tax return.

6. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.

.02 Tax Return Records continued

7. STCGL/LTCGL Records

"STCGL" is the Short Term Capital Gain or Loss Record and "LTCGL" is the Long Term Capital Gain or Loss Record. Each record is considered a separate transaction. These transaction records are used when there is a need to transmit five or more transactions with an electronically filed return. (Use the Schedule D to report four or less for short term and long term transactions.) Each Schedule D and/or F8865 occurrence may have up to 5000 transaction records (i.e.,5000 short term and 5000 long term). The "STCGL" and/or "LTCGL" transaction record must be transmitted prior to the parent form (i.e., Sch. D or 8865). The "STCGL" can be submitted without the "LTCGL" and vice versa. When the "STCGL" or "LTCGL" transaction record is present, then "STCGL" or "LTCGL" record CANNOT be blank. All "STCGL" and/or "LTCGL" transaction records must be in the appropriate numerical order based on occurrence number within subpart occurrence and each set must start with "0000001".

8. Preparer Note, Election Explanation and Regulatory Explanation Records

a. Preparer Note (NTE) records can be used by the paid preparer, electronic return originator or taxpayer to provide additional, voluntary information related to the tax return but not required to be attached to it.

b. Election Explanation (ELC) records are used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose. The specific "election" must be cited followed by any explanatory or supporting information required. Multiple elections can be combined on one page record; separate page records can be used for each applicable election; and/or, multiple page records can be used for one election. The maximum number of ELC page records is 20. Enter the terminus character (#) after the last significant character in each ELC page record.

Examples of Election Explanation statements:

(1) Mark-to-Market Election

To make the mark-to-market election for the current tax year, you must file a statement by the due date of the tax return without regard to extensions. This statement should be attached to either your current year individual income tax return or a request for an extension of time to file that return. The statement must include the following information.

- That you are making an election under Section 475(f) of the Internal Revenue Code.
- The first tax year for which the election is effective.
- The trade or business for which you are making the election.

(2) Net Operating Loss (NOL) Carryback Period

You can choose not to carry back your NOL. If you make this choice, then you can use your NOL only in the 20-year carry forward period. (This choice means you also choose not to carry back any alternative tax NOL.)

To make this choice, attach a statement to your original return filed by the due date (including extensions) for the NOL year. This statement must show that you are choosing to waive the Carry back period under Section 172(b)(3) of the Internal Revenue Code.

.02 Tax Return Records continued

(3) Electing to ratably accrue

If you use an accrual method, you can elect to accrue real estate tax related to a definite period ratably over that period.

Example. John Smith is a calendar year taxpayer who uses an accrual method. His real estate taxes for the real property tax year, July 1, 2006 to June 30, 2007, are $1,200. July 1 is the assessment and lien date.

If John elects to ratably accrue the taxes, $600 will accrue in 2006 ($1,200 x 6/12, July 1 – December 31) and the balance will accrue in 2007.

Separate elections. You can elect to ratably accrue the taxes for each separate trade or business and for non-business activities if you account for them separately. Once you elect to ratably accrue real estate taxes, you must use that method unless you get permission from the IRS to change. See Form 3115.

Making the election. If you elect to ratably accrue the taxes for the first year in which you incur real estate taxes, attach a statement to your income tax return for that year. The statement should show all of the following items.

- The trades or businesses to which the election applies and the accounting method or methods used.
- The period to which the taxes relate.
- The computation of the real estate tax deduction for that first year.

(4) Start-up costs election statement

If you elect to amortize your start-up costs, attach a separate statement that contains the following information.

- A description of the business to which the start-up cost relate.
- A description of each start-up cost incurred.
- The month your active business began (or was acquired).
- The number of months in your amortization period which is generally 180 months.

(5) Election to reduce basis under Section 362(e)(2)(C)

The transferor and transferee in certain Section 351 transactions can make a joint election under Section 362(e)(2)(C) to limit the transferor's basis in the stock received instead of the transferee's basis in the transferred property. The transferor and transferee may make the election by attaching the statement as provided in Notice 2005-70, 2005-41 I.R.B. 694, to their tax returns filed by the due date (including extensions) for the tax year in which the transaction occurred. Once made, the election is irrevocable. See Section 362(e)(2)(C) and Notice 2005-70.

.02 Tax Return Records continued

c. Regulatory Explanation (REG) records are similar to Election Explanation records and are used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose. The specific "regulation" must be cited followed by any explanatory or supporting information required. Multiple regulatory explanations can be combined on one page record; separate page records can be used for each applicable regulation cited; and/or, multiple page records can be used for one regulatory explanation. The maximum number of REG page records is 20. Enter the terminus character (#) after the last significant character in each REG page record.

Example of Regulatory Explanation statement:

(1) **Transfers to a corporation controlled by the transferor**
If a person receives stock of a corporation in exchange for property, and no gain or loss is recognized under Section 351, the person (transferor) and the transferee must each attach to their tax returns the statements required by Temporary Regulations Section 1.351-3-T.

9. State Records

State Records include the Generic Record "STbbbb0001bb" and the Unformatted Record "STbbbb0002bb". There can be only one Generic Record for each return. There can be up to nine Unformatted Records for each return. The Generic Record must be present and must precede any other State Record.

See Section 12 for specifications and examples of the State Records.

10. Summary Record

The Summary Record is the final record for each tax return. This record contains electronic filer identification data, the counts for Form, Schedule, Authentication, Statement, Preparer Note, Election Explanation, and Regulatory Explanation Records included in the return, and the paper document indicators. (A value of "1" in a paper document indicator field indicates that the paper document specified is a part of the return and has been attached to the Form 8453). It also contains the Electronic Postmark fields, the IP (Internet Protocol) fields and the Software Identification fields.

The IP Protocol Fields are defined as follows:

IP Address (SEQ 0190) – The IP address of the originating computer from which an Online return was submitted

IP E-mail Address (SEQ 0195) – Taxpayer's email address (Not a required field)

IP Date (SEQ 0200) – The original date the taxpayer submitted a tax return through Online Filing via the Internet

IP Time (SEQ 0210) – The original time the taxpayer submitted a tax return through Online Filing via the Internet

IP Time Zone (SEQ 0215) – The time zone of the taxpayer who submitted a tax return through Online Filing via the Internet

IP Routing Transmit Number (SEQ 0217) Not a required field – Refund Anticipation Loan; Routing Transmit Number of a financial institution

IP Depositor Account Number (SEQ 0219) Not a required field – Taxpayer's bank account information to which a Direct Deposit refund is routed.

SECTION 5 TYPES OF CHARACTERS

This section identifies the types of characters that are valid for an electronically filed return. Although characters other than these may be entered by a taxpayer on the paper form, the invalid characters are not key entered to the electronically filed return.

THE FOLLOWING THREE CHARACTERS "**[**" , "**]**", and "**#**" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. The left ([) and right (]) brackets are used to enclose Field Sequence Numbers. The Pound Sign (#) (Record Terminus Character) is used to indicate the End of Record.

.01 Allowable Characters

1. **Alpha (A)**

   Upper case alpha characters only: A - Z

   Literal values - Enter exact character string from the Field Description in Part 2 Record Layouts.

2. **Numeric (N)**

   Numeric characters only: 0 - 9

   a. **MONEY AMOUNT** (N) (Signed Numeric) -

      Enter whole dollar amounts (do not enter cents).

      (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates a loss.

          Non-significant - Zero-fill the field, reserving the right-most position for the sign.

      (2) Variable format: Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

          Non-significant - Omit the field.

.01 Allowable Characters continued

b. **RATIO** (R) (percentage) - Left-justify and zero-fill for both fixed and variable formats. DO NOT ENTER A DECIMAL POINT. Other than the exception listed below, ratio fields contain six numeric characters with the decimal point assumed to be between the left-most and the second left-most positions. If less than 100%, precede with a zero.

Examples: 25.32% = 025320, 105% = 105000

(1) EXCEPTION: "Rate" fields on Form 4136 equal six numeric characters. The decimal point is assumed to precede the left-most position. Transmit all six positions, left-justified and zero-filled.

Examples: Rate .183 = 183000
Rate .03967 = 039670
Rate .17 = 170000

c. **EIN** (Employer ID Number) (N), e.g., if no EIN is present on Schedule C or Schedule F - for fixed format, blanks should be entered; for variable format, the field should be omitted.

d. **ZIP CODE** (N) should be left-justified. For fixed format, if there are only five Zip Code characters, the seven remaining positions can be either blank-filled or zero-filled. For variable format, if there are only five Zip Code characters, transmit the five numeric characters.

e. **DATE** (DT) - M = Month, D = Day, Y = Year (YYYY, YYYYMM, YYYYMMDD); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part 2 Record Layouts, then the Field Description will specify the required date format.

f. **OTHER UNSIGNED NUMERIC FIELDS** (N)

(1) Fixed format: Enter the numeric characters, right-justified and zero-filled.

Non-significant - Blank-fill (unless otherwise specified in the Record Layout for that field).

.01 Allowable Characters continued

(2) Variable format: For most unsigned numeric fields other than ratio, EIN, Zip Code, and date fields, leading zeros may be dropped.

Leading zeros cannot be dropped from the Business Code field of Schedules C/C-EZ nor from the Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of "Type of Use" fields of Form 4136.

Non-significant - Omit the field.

3. Alphanumeric (AN)

Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below.

Literal values - Enter exact character string from Field Description in Part 2 Record Layouts.

Non-significant - For fixed format, blank-fill; for variable format, omit the field.

a. Special Characters - Only the following are permitted in certain cases: Ampersand (&); blank ( ), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).

b. Special Symbols and their hexadecimal conversion characters for ASCII are below:

Symbol	ASCII Hex	Symbol	ASCII Hex
[	5B	-	2D
]	5D	&	26
#	23	/	2F
<	3C	%	25

SECTION 5 TYPES OF CHARACTERS

.02 Special Cases for Special Characters

1. Form 1040

   Name Line 1: A - Z; ampersand (&); blank ( ); hyphen (-); and less-than (<).

   Name Line 2: A - Z; 0 - 9; ampersand (&); blank ( ); hyphen (-); percent (%) for "in care of" address; and slash (/).

   Street Address: A - Z; 0 - 9; blank ( ); hyphen (-); and slash (/).

   City: At least three characters must be entered; A - Z; blank ( ); APO/**DPO/**FPO - Refer to Attachment 4.

   State: A - Z - Refer to Attachment 3.

   Dependent Names: A - Z; blank ( ); and hyphen (-). **A space cannot precede or follow the hyphen (-).**

2. Form 5329

   Name of Person Subject to Penalty Tax: A - Z; blank ( ); hyphen (-); and less-than (<).

3. Form 8606

   Nondeductible IRA Name: A - Z; blank ( ); hyphen (-); and less-than (<).

4. Forms W-2/W-2G/1099-R/499R-2/W-2PR

   Employer Name: A - Z; 0 - 9; ampersand (&); comma (,); hyphen (-); plus (+); and slash (/).

   City/State/Zip: A - Z; 0 - 9; comma (,); and hyphen (-).

5. Foreign Employer/Payer Address on Forms W-2/W-2G/1099-R

   Employer/Payer State: Period (.).

6. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2G/1099R

   Employee/Recipient/Winner State: Enter Period (.).

7. Other Schedules/Forms with Similar Fields

   Follow character set instructions for fields that most resemble those listed above.

8. Summary Record

   IP Address: 0-9, A-F, period (.), colon (:), or blank ().

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.01 Refund Delay Conditions

The following conditions may delay the refund and/or change the refund amount.

1. Taxpayer owes back taxes, either individual or business (refund offset).

2. Taxpayer owes delinquent child support (refund offset).

3. Taxpayer has certain delinquent federal debit, such as student loans, etc. (refund offset).

4. The last name and social security number of the primary taxpayer must be the same as on last year's return or the return will be delayed at least one week for re-matching. It is **strongly** suggested that you use the name as it appears on the mailing label of the tax package.

5. The Estimated Tax payments reported on the return do not match the Estimated Tax payments recorded on the IRS Master File. This generally occurs when:

   a. The spouse made separate Estimated Tax payments and filed a joint return, or vice versa; or

   b. The return was filed before the last Estimated Tax payment was credited to the account.

6. The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter.

7. The taxpayer is claiming a blatantly unallowable deduction.

8. The taxpayer is considered to be a first-time filer. A first-time filer is defined as an taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.

9. Form 8379 Injured Spouse Allocation is attached.

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.02 Optional Social Security Number Validation against Label

Preparers may wish to make a computer check on the validity of the Social Security Numbers of those taxpayers who have IRS preprinted mailing labels to prevent data entry errors that would result in delayed refunds. The two alpha characters that appear on the IRS label are check digits that can be used to verify the SSN. Use the following formula to validate the transcription of the SSN when the taxpayer presents an IRS mailing label:

1. Generate the high order check digit by multiplying the specific digits by the appropriate weight multiple.

Digit of the SSN	Times	Weight Multiple
1st position (high order)	X	+1
2nd position	X	+2
3rd position	X	-4
4th position	X	+1
5th position	X	+2
6th position	X	-4
7th position	X	+1
8th position	X	+2
9th position	X	-4

4. Add the products to an accumulator. If the net result of the accumulation is within the range of 0 through -22, select the alphabetical equivalent from the alphabetic table below. If the net result is outside the range of the table, check the sign of the accumulation.

   If the sign is plus, subtract 23 from the result; if the sign is minus, add 23 to the result. Repeat this until the result is within the range of the table and select the alphabetic equivalent from the table for the high order position of the check digit.

.02 Optional Social Security Number Validation against Label continued

3. Generate the low order position of the check digit by multiplying the specific digits by the appropriate weight multiple.

Digit of the SSN	Times	Weight Multiple
1st position (low order)	X	+1
2nd position	X	-3
3rd position	X	+1
4th position	X	-3
5th position	X	+1
6th position	X	-3
7th position	X	+1
8th position	X	-3
9th position	X	+1

4. Add the products to an accumulator and repeat the calculation in "2" above to arrive at the low order position of the check digit.

5. Alphabetic Table

0 = A	-8 = K	-16 = T
-1 = B	-9 = L	-17 = U
-2 = C	-10 = N	-18 = V
-3 = D	-11 = O	-19 = W
-4 = F	-12 = P	-20 = X
-5 = H	-13 = Q	-21 = Y
-6 = I	-14 = R	-22 = Z
-7 = J	-15 = S	

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.03 SSN Validation

Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

.04 Optional Validation of Routing Transit Number (RTN)

Verify the validity of the Routing Transit Number by computing the check digit, which is the ninth digit of the RTN. There may be instances in which the RTN is valid in format and equal to an actual number used by a financial institution, but is not yet on the Financial Management Organization Master File (FOMF). In these cases, the tax return would be rejected.

The steps are as follows:

1. Multiply each of the first eight digits of the RTN by the appropriate multiplier (the first digit multiplied by 3, the second by 7, the third by 1, the fourth by 3, the fifth by 7, the sixth by 1, the seventh by 3, and the eighth by 7).

2. Add all the products.

3. Subtract the sum of all the products from the next multiple of ten.

4. The remainder is the check digit, which must be equal to the ninth digit of the RTN.

   Note: If the sum of the products is evenly divisible by 10, the check digit is zero (0).

5. Example:

   If 120139013 were the RTN, verify the check digit as follows:

   a. Multiply each of the first eight digits, 12013901, by 37137137 respectively:

Routing Transit Number	1	2	0	1	3	9	0	1
Constant Multiplier	X3	X7	X1	X3	X7	X1	X3	X7
	3	14	0	3	21	9	0	7

   b. Add the products: 3 + 14 + 0 + 3 + 21 + 9 + 0 + 7 = 57

   c. Subtract the sum of all the products from the next multiple of ten: 60 - 57 = 3

   d. The remainder is the check digit: 3

   e. If the check digit does not equal the ninth digit of the RTN, verify that the first eight digits of the RTN were correctly entered from the source document and re-compute if appropriate.

      Note: If the check digit does not match, the refund cannot be directly deposited.

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

The instructions in sub-sections 7.01 through 7.04 must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic filers' programs as consistency tests and in the data entry instructions.

The Primary SSN, Primary Name Control, State Abbreviation, and Zip Code should be key verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records or by undeliverable refund checks.

.01 Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 0050) of Form 1040/1040A/1040EZ/1040-SS (PR) must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The first left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

   Spouse's Name Control (SEQ 0055) of Form 1040/1040A/1040EZ/1040-SS (PR), Dependent Name Control (SEQ 0172, 0182, 0192, 0202, 0212) of Form 1040/1040A, Qualifying Child Name Control (SEQ 0007, 0077) of Schedule EIC, Parent Name Control (SEQ 0045) of Form 8615, and Child Name Control (SEQ 0015) of Form 8814 must meet the same criteria.

   The hyphen (-) is the only special character allowed in the IMF Name Control.

   Note: The taxpayer names shown below are fictitious. They were constructed by random selection to appear realistic. Any resemblance to actual names is purely coincidental.

Individual Name	Name Control	General Rule
a. John Brown	BROW	
Mary Smith & John Jones	SMIT	
Ralph Teak	TEAK	a. The Name Control generally consists of the first four characters of the primary taxpayer's last name.
Dorothy Willow	WILL	
Joe McCedar	MCCE	
Joe McCarty	MCCA	
Torn MacDouglas	MACD	
Joseph MacTitus	MACT	
John Hardy, Minor	HARD	
April May Jordan	JORD	
b. John Lea-Smith	LEA-	
Thomas A. El-Oak	EL-O	b. The hyphen (-) is the only special character allowed in the Individual Name Control.
Rana Al-Smadi	AL-S	
John O'Neil	ONEI	
Ann O'Spruce	OSPR	
Mark D'Magnolia	DMAG	NOTE: When a taxpayer's last name contains an apostrophe (`), ignore/disregard the apostrophe when establishing the Name Control.
John O'Willow	OWIL	
c. Dannette B	B	c. The Name Control may contain less than four characters (if applicable).
James P. Ai	AI	
John A. Fir	FIR	
John Ao, Sr.	AO	
John En, Sr.	EN	NOTE: The first character must be an alpha. Use blanks (when appropriate) to fill in the remaining positions.

.01 Name Controls for Individual Tax Returns continued

Individual Name	Name Control	General Rule
d. Daniel P. Di Almond Mary J. Van Elm Susan L. Von Birch Aya Abu Sham Donald Vander Oak Otto Von Hickory Nabil Al Feyez Amr El Bayoumi	DIAL VANE VONB ABUS VAND VONH ALFE ELBA	d. Taxpayer names such as "Van", "Von", "Vander", "Al", "El", "Abu" and "Di" are considered part of the Individual Name Control. NOTE: See the "Asian-Pacific Names" section for exceptions to this rule.
e. Janet C. Redbud Laurel Dee (Plum) Birch Mary Johnson Garcia	LAUR BIRC GARC	e. When two last names are shown for an individual, derive the name control from the second last name of the primary taxpayer.
f. Joan Hickory-Hawthorn Dale Redwood-Cedar John Lea-Wren	HICK REDW LEA-	f. When two last names for an individual are connected by a hyphen, derive the Individual Name Control from the first last name.
g. Dell Ash & Linda Birch Trey & Joan Eucalyptus Linda Birch & Dell Ash Mary Smith & Mike Best	ASH EUCA BIRC SMIT	g. On a joint return, whether the taxpayers use the same or different last names, derive the Individual Name Control from the PRIMARY taxpayer's last name. NOTE: The PRIMARY taxpayer is the taxpayer listed first on the tax return.

2. Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in Hispanic names. Consider the mother's maiden name as part of the surname for Name Control purposes.

Examples:

Individual Name	Name Control	General Rule
a. Abdullah Allar-Sid Jose Alvarado Nogales Juan de la Rosa Y Obregon Pedro Paz-Ayala Donald Vander Neut Otto Von Wodtke John Smith Gonzalez Maria Acevedo Smith John Garcia Garza Hernandez Elena del Valle Eduardo de la Rosa Pablo De Martinez Miguel de Torres Juanita de la Fuente B.A. De Rodriguez M.D. de Garcia	ALLA ALVA DELA PAZ- VAND VONW GONZ SMIT GARZ DELV DELA DEMA DETO DELA DERO DEGA	a. When "del," "de," or "de la" appear with a Hispanic name, include it as part of the Individual Name Control.

.01 Name Controls for Individual Tax Returns continued

Individual Name	Name Control	General Rule
b. Juan Garza Morales Maria Lopez y Moreno Sylvia Juarez de Garcia	GARZ LOPE JUAR	b. When two Hispanic last names are shown for an individual, derive the Name Control from first last name. NOTE: This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Controls.

3. Below are examples of Asian-Pacific last names and the derivative Name Control. Some Indo-Chinese names have only two characters.

Individual Name	Name Control	General Rule
a. Binh To La	LA	a. Some Asian-Pacific last names
b. Nam Quoc Tran & Thuy Thanh Vo	TRAN	b. Asian Pacific females rarely change their last names due to marriage.
c. Dang Van Le Nhat Thi Pham	LE PHAM	c. When "Van" (male) or "Thi" (female) appears with an Asian-Pacific name, do not include it as part of the name control.
d. Kim Van Nguyen & Thi Tran	NGUY	d. The name "Nguyen" is a common last name used by both male and female Asian-Pacific taxpayers.
e. Kwan, Kim Van & Yue Le	KWAN	e. The last name may appear first on the name line. NOTE: On the signature line, the last name often appears first.
f. Yen-Yin Chiu Jin-Zhang Qui	CHIU QUI	f. Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's last name hyphenated.

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

4. Below are examples of Name Control for Native Americans:

Individual Name	Name Control	General Rule
a. Earline Old Person	OLDP	a. Native American surnames may contain several words.
Spike Big Horn	BIGH	
Spike Bighorn	BIGH	
Mary Between Lodges	BETW	
Gail George Moonface	GEOR	
Night & James Lou Mary Her Many Horses	HERM	NOTE: Begin the Name Control with the first word of the surname (unless the taxpayer is already established with a different name control that agrees with the name control from the Social Security Administration (SSA)).

5. Below are examples of Name Controls for Estates:

Individual Name	Name Control	General Rule
a. Frank Walnut, Estate Alan Beech, Exec.	WALN	a. The Name Control is the first four characters of the individual's last name.
Estate of Jan Popular	POPU	
Jane J. Maple Estate	MAPL	NOTE: The decedent's name may be followed by Estate on the name line.

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.02 Name Line 1 Format

1. Name Line 1 (SEQ 0060) of Form 1040/1040A/1040EZ/1040-SS (PR) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name.

2. **The hyphen (-) and less-than sign (<) cannot be preceded by or followed by a space.**

3. **The ampersand (&) must be followed by a space then alpha.**

4. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

5. Numeric characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III).

6. When a suffix such as "JR" or "III" is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

   Titles such as "M.D." or "Ph. D.", which are not part of a **given** name, may be omitted.

7. Name Line 1 CANNOT CONTAIN MORE THAN 35 CHARACTERS.

   If information in Name Line 1 exceeds 35 characters, truncate using the following priority:

   a. Substitute the initial for the second given name.

   b. Omit the second initial of the secondary taxpayer, if necessary.

   c. Omit the second initial of the primary taxpayer, if necessary.

   d. Substitute initials for the secondary taxpayer's given name.

   e. Substitute initials for the primary taxpayer's given name.

.02 Name Line 1 Format continued

8. Enter taxpayer names as follows:

   a. For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix.

   b. For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).

   c. For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

Examples:*	Enter as:
John C. (Brown), III	JOHN C<BROWN<III
John M. (Brown), M.D.	JOHN M<BROWN
Henry A. (Carter)	HENRY A<CARTER
Frank N. (De Porta)	FRANK N<DE PORTA
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES
Florence E. (Jones) MD	FLORENCE E<JONES
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR
James R. (O'Donnell)	JAMES R<ODONNELL
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT
John A. (Smith), III & Ann Smith, M.D.	JOHN A & ANN<SMITH<III
John A. and Jane B. (Smith)	
JOHN A & JANE B<SMITH	

   d. For other than Joint Return and deceased taxpayer: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD or John A<Doe<JR DECD).

   e. For a Joint Return with the same last name and Primary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B<Doe or John A DECD & Jane B<Doe<JR).

   f. For a Joint Return with the same last name and Secondary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A & Jane B DECD<Doe or John A & Jane B DECD<Doe<SR).

.02 Name Line 1 Format continued

g. For a Joint Return with different last names and either the Primary OR the Secondary taxpayer is deceased: Enter the Literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith or John A<Doe<III DECD & Jane B Smith; John A<Doe<& Jane B Smith DECD or John A<Doe<JR & Jane B Smith DECD).

h. For a Joint Return with the same last name and both taxpayers are deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B DECD<Doe or John A DECD & Jane B DECD<Doe<JR).

i. For a Joint Return with different last name and both taxpayers are deceased: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith DECD or John A<Doe<SR DECD & J B Smith DECD).

* Parentheses indicate the last name of the taxpayer with Primary SSN.

.03 Street Address Format

1. The Street Address (SEQ 0080) of Form 1040/1040A/1040EZ/**1040-SS (PR)** contains the house number and street, route number, post office box, or box number. Enter college, building, or post office branch as the address if no other mailing address is given. If there is no address information, the literal "NONE" must be entered in the Street Address field.

2. Do not use the "#" symbol, "No.", or "Number" as a prefix to an apartment, house, P.O. Box, or route.

3. Always add "ST", "ND", "RD", "TH" to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

4. Enter one-half as 1/2 (no spaces).

5. Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, STS, etc.

6. Replace a period with a space.

7. For military overseas addresses, enter the letters "APO" or "FPO" in the first three left-most positions of the City field. Refer to Attachment 4 for list of valid APO/FPO City/State/Zip Codes.

8. Words may be abbreviated unless the word is a proper name. Refer to Attachment 2 for list of acceptable abbreviations.

Examples:	Enter as:
3 Ave.	3RD AVE
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
South Court Street	S COURT ST
Third Street	THIRD ST

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.04 Name Line 2 Format

Name Line 2 (SEQ 0070) of Form 1040/1040A/1040EZ/1040-SS (PR) is used for a street address that requires two lines or for an "in care of" address **(e.g. on decedent returns)**. Caution should be used to ensure personal information (i.e. Social Security Number, occupation) is not erroneously entered in the Name Line 2 field.

Example 1:	Mr. John Jones In care of Alice B. Smith 801 Brown St.	
Enter As:	JOHN JONES % ALICE B SMITH 801 BROWN ST	(Primary First Name, Primary Last Name) (Name Line 2) (Street Address)
Example 2:	**Mr. John Jones DECD** **In care of Alice B. Smith Exec** **801 Brown St.**	
Enter As:	**JOHN JONES DECD** **% ALICE B SMITH Exec.** **801 BROWN ST**	**(Primary First Name, Primary Last Name)** **(Name Line 2)** **(Street Address)**

If two addresses are present, enter the actual mailing address in the Street Address field. Enter the post office box in the Street Address field only if the post office does not deliver mail to the street address. The remaining address should be entered in the Name Line 2 field. Do not enter a post office box in the Name Line 2 field.

Example 3:	Mr. John Jones 80 Erie Street Apartment 5 Great Lakes Resort	
Enter As:	JOHN JONES GREAT LAKES RESORT 80 ERIE ST APT 5	(Primary First Name, Primary Last Name) (Name Line 2) (Street Address)
Example 4:	Mr. John Jones 1 Lost Way P.O. Box 1502	
Enter As:	JOHN JONES 1 LOST WAY PO BOX 1502	(Primary First Name, Primary Last Name) (Name Line 2) (Street Address)
Example 5:	Mr. John Jones P.O. Box 150 State University	
Enter As:	JOHN JONES STATE UNIVERSITY PO BOX 150	(Primary First Name, Primary Last Name) (Name Line 2) (Street Address)

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

1. Individuals (Sole Proprietorships)

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

Name Control Underlined	Name Control
Arthur P. Aspen	ASPE
Jane & Mark Hemlock The Sunshine Cafe	HEML
John and Mary Redwood	REDW

2. Estates

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

Name Control Underlined	Name Control
Estate of Jay Gold	GOLD
Homer J. Maroon Estate	MARO
Frank White Estate Alan Baker Exec.	WHIT

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

3. Partnerships

Determine the Name Control using the following order of selection:

a. Derive the Name Control for partnership entities from the trade or business name of the partnership. Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

Name Control Underlined	Name Control
Alabaster Group B.J Fuschia, M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The Green Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. Howard Azure Development Co.	HOWA
W.P Plum & H.N. Lavender dba P & L Pump Co.	P&LP
Rose Restaurant	ROSE
The Blues	THEB
Violet Drywall Finishers William Wheat, Gen. Ptr	VIOL

b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

Name Control Underlined	Name Control
Burgundy, Olive & Cobalt, Ptrs.	BURG
Bob Orange & Carol Black	ORAN
G.H. Orchid et al Ptrs.	ORCH
A.B., C.D., & E.F. Turquoise	TURQ

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

4. Corporations

a. Use the first four significant characters of the corporation name.

Examples:

Name Control Underlined	Name Control
11th Street Inc.	11TH
Falcon Field Plow Inc.	FALC
J.R. Oriole Inc.	JROR
P & P Company	P&PC
Purple Martin Ltd.	PURP
RS Corporation	RSCO
Whippoorwill Homeowners Assn.	WHIP
Y-Z Drive Co.	Y-ZD
ZZZ Club	ZZZC

b. When determining a corporate Name Control, omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

Name Control Underlined	Name Control
The Meadowlark Co.	MEAD
The Swan	THES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

c. If an individual name contains the following abbreviations, use corporate Name Control rules.

SC - Small Corporation
PA - Professional Association
PC - Professional Corporation
PS - Professional Service

Examples:

Name Control Underlined	Name Control
Carl Sandpiper M.D.P.A.	CARL
John Waxwing PA	JOHN
Sam Sparrow SC	SAMS

d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

Name Control Underlined	Name Control
The Joseph Eagle Foundation	JOSE
Kathryn Canary Memorial Fdn.	KATH

e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

Name Control Underlined	Name Control
City of Fort Hulsache Board of Commissioners	CITY
House Assn. Of Beta XI Chapter of Omicron Delta Kappa	HOUS
Rho Alpha Chapter Epsilon Alpha Tau Fraternity	RHOA
Waxwing County Employees Association	WAXW

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

5. Trusts and Fiduciaries

Derive the Name Control from the name of the trust, using the following order of selection:

a. For individuals, use the first four characters of the last name.

Examples:

Name Control Underlined	Name Control
Richard L. Aster Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W Margaret Balsam Cynthia Ivy & Laura Iris	BALS
Donald C. Begonia Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan Periwinkle Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

b. For corporations, use the first four characters of the corporate name.

Examples:

Name Control Underlined	Name Control
Daisy Corp. Employee Benefit Trust	DAIS
Marigold Association Charitable Lead Trust	MARI
Morningglory Church Endowment Trust John J. Waxbean, Trustee	MORN

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

Name Control Underlined	Name Control
GNMA Pool No. 00100B	100G
ABCD Trust No. 001036, Lotusbank TTEE	1036
Trust No. 12190, FBO Margaret Lily	1219
0020, GNMA POOL	20GN

d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

Name Control Underlined	Name Control
Testamentary Trust Edward Bluebell TTEE	BLUE
Trust FBO The Cherryblossom Society	CHER
Trust FBO Eugene Eucalyptus	EUCA
Michael Tulip Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

6. Other Organizations

a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

Name Control Underlined	Name Control
Parent Teachers Association of San Francisco	PTAC
Parent Teachers Association Congress of Georgia	PTAG

b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

Name Control Underlined	Name Control
A.I.S.D	AISD
R.S.V.P. Post No.245	RSVP

c. The Name Control is the first four characters of the national title.

Examples:

Name Control Underlined	Name Control
Local 210 International Canary Assn.	INTE
Laborers Union, AFL-CIO	LABO
Post 3120, Veterans of Space Wars of U.S. Dept. of Georgia	VETE

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

Name Control Underlined	Name Control
Barbara J. Zinnia ZZ Grain Inc.	ZZGR

e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

Name Control Underlined	Name Control
St. Bernard's Methodist Church Bldg. Fund	STBE
Diocese of Kansas City St. Rose's Hospital	STRO
St. Silver's Church Diocese of Larkspur	STSI

.06 Foreign Employer/Payer Address on Forms W-2/W-2G/1099-R

1. Employer/Payer Name Line 2: Foreign Street Address - If none, enter "NONE".

   Employer/Payer Address: Foreign city, province or postal code.

   Employer/Payer City: Foreign country name. Do not abbreviate the country name.

   Employer/Payer State: Period (.).

2. Employee, Recipient/Winners with Foreign Address on Form W-2/ W-2G/1099-R

   Employee/Recipient/Winner Street Address: Foreign Street Address. If none, enter "NONE".

   Employee/Recipient/Winner Address Continuation: Foreign city, province or postal code

   Employee/Recipient/Winner City: Foreign Country Name. Do not abbreviate country name unless absolutely necessary.

   Employee/Recipient/Winner State: Enter Period (.).

SECTION 8 – STATEMENT RECORDS

.01 General Information

Statement Records are transmitted as part of the tax return and can only be used when the Field Description in the Record Layouts contains "STMbnn". Statement Records follow the Tax Form, Schedules, Forms and Authentication Records and precede the Preparer Note, Election Explanation, Regulatory Explanation, State and Summary Records.

The record layouts for Form 5471, Form 5713 and especially Form 8865 and associated schedules contain statement references identified as "Global". These statement fields are usually found at the end of the data for a page of the form, right before the Record Terminus character. These statements are to be used to enter any data for statements/attachments that are referenced on the form or in the form instructions but do not have their own separate "Statement" field within the record layout.

See Section 10.02 for Error Reject Codes pertaining to Statement Records.

See Part 2 Record Layouts for the fields that can contain "STMbnn" and to determine how the data fields should be formatted.

See Part 2 Record Layouts Section 5 for the Statement Record Layout.

.02 Types of Statement Records

There are two types of Statement Records:

1. **Optional Statement Records** are used only when there are not enough occurrences in the Record Layouts for all the occurrences of a field needed for a particular schedule or form. An optional Statement Record must contain at least four Statement Lines. Fields that can contain a reference to an optional Statement Record are identified in the Record Layouts by an asterisk (*) before the Field Sequence Number. Related fields, which are identified by a plus sign (+), must be included in the Statement Record.

   Example:
   A taxpayer files Schedule A to claim a deduction for three types of other taxes paid, but the Record Layout for Line 8 of Schedule A only allows for one occurrence of "Other Taxes Type" (SEQ *0130) and "Other Taxes Amount" (SEQ +0135). A statement reference is entered in the field "Other Taxes Type" (SEQ *0130) of Schedule A, and each Statement Line (03-05) of the corresponding Statement Record will contain the type and amount for each of the other taxes paid.

2. **Required Statement Records** are used only when a statement of explanation is necessary. A required Statement Record must contain at least three Statement Lines and the second line must be blank. Fields that can contain a reference to a required Statement Record are identified in the Record Layouts by an at-sign (@) before the Field Sequence Number. Unlike optional statement fields, which can contain either data or a statement reference, required statement fields can contain a statement reference only.

.02 Types of Statement Records continued

Example:

A taxpayer files Schedule A to claim a deduction for interest paid on a mortgage by the taxpayer and another person, but the Form 1098 was received by the other person. The taxpayer is required to provide the name and address of the other person. A statement reference is entered in the field "Form 1098 Name/Address" (SEQ @0165) of Schedule A, and the name and address are entered in Statement Line 03 of the corresponding Statement Record.

.03 Statement Record Format

1. Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID Group (Fields 0000 through 0006), Statement Data (Field 0010) and the Record Terminus Character. Each line is a fixed-sized record of 123 bytes whether transmitting in fixed or variable format. Delimiters "[" and "]" are not used on statement records.

2. Each statement line of the Statement Record contains the 80-character Statement Data.

   When the total length of the related fields is less than 80 characters, the line must be blank-filled to equal the length of 80 characters.

   When the total length of the related fields exceeds the 80-character length of the Statement Data (Field 6) of the Statement Record, the information must be provided in two parts. The second part is actually a separate "continuation" Statement Record, which requires a separate statement reference and statement number. Fields that can contain a reference to continuation statement record are identified by an asterisk and a plus sign (*+) before the Field Sequence Number.

3. The individual data fields of Statement Records are not keyed to Field Sequence Numbers. Therefore, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

4. Each Statement Reference on the tax return must have a corresponding Statement Record.

5. The total number of Statement Records cannot exceed the total number of Statement References entered in the tax return.

.03 Statement Record Format continued

6. A maximum of 30 Statement References can be entered in a tax return.

7. A Statement Record can contain a maximum of two pages. The first page can contain a maximum of 50 lines. The second page can contain a maximum of 49 lines. There is an absolute limit of 99 statement lines permitted for each tax return.

   When the second page of a Statement Record is used, data fields are entered on the first line (LN51) of Page 02 in the same format used for lines 03 - 50 of Page 01.

   Note: If desired, the line numbering for Page 02 can begin with "LN01", instead of "LN51"; however, do not enter titles and column headings in the first two lines of Page 02, regardless of the line numbering style used.

8. The Statement Reference and the corresponding Statement Record contain a Statement Number, which can equal any number from 01 to 99. The Statement Reference Numbers on the tax return must be in ascending numerical sequence and must be referenced in the same order as the transmission sequence of the schedules and forms. A Statement Number cannot be used more than once.

   Note: Although Statement Numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.

9. The first line of the first page of a statement record (PG01 LN01) will contain a literal description (title) of the statement record. It is recommended that the name and page of the schedule or form precede any other descriptive information entered on this line (e.g., "SCHEDULE B PAGE 1 Schedule B Interest Income").

10. An optional statement record must contain at least four lines. The second line of the first page of an optional statement record (PG01, LN02) contains the column headings from the schedule or form (e.g., "ST PROP DESCRIP", "DATE.."), with the headings spaced as they would appear on the printed form).

11. Each subsequent line of an optional statement record (LN03 to LN99) contains the related data fields in the format in which they appear in the record layouts. It is imperative that the data fields are entered in the statement record with the exact length and format defined in the record layouts.

12. A required statement record must contain at least three lines. The second line of a required statement record (LN02) must be blank.

13. Each subsequent line of a required statement record is used as needed for a narrative statement of explanation or to supply any additional information required.

.04 Examples of Optional Statement Records

1. Optional Statement Record - Page 01 and Page 02 (Fixed or Variable Format)

   The following example includes Page 01 and Page 02 of a Statement Record for Schedule B. The Statement Reference Number "STM 01" is entered in the field "Interest Payer 1" (*SEQ 0030) of Schedule B.

   Page 01 Line 01:

```
---------1---------2---------3---------4---------5---------6
0123****STM 01      PG01 333003333 LN01   bbbbbbbbbbbbbbbbbb
SCHEDULE B INTEREST INCOMEbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 01 of Page 01 contains the name (and page number if present) of the schedule or form and a title describing the information contained in the statement record. Blanks may be placed before the text in Line 01 to "center" the title.

   Page 01 Line 02:

```
---------1---------2---------3---------4---------5---------6
0123****STM 01      PG01 333003333 LN02   bbbbbbbbbbbbbbbbbb
INTEREST PAYERbbbbbbbbbbbbbbbbbbbbAMOUNTbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 02 of Page 01 contains column titles (headers) for an Optional Statement Record. The spacing of the column titles is determined by the filer, allowing for easy readability.

   Page 01 Line 03:

```
---------1---------2---------3---------4---------5---------6

0123****STM 01      PG01 333003333 LN03   FIRST NATIONAL BAN
Kbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000350 bbbbbbbbbbbbbbb
bb#
```

   Line 03 is the first line containing data for individual fields. The data fields are entered in the statement lines as they would be entered on the schedule or form. In this example, the first data field is alphanumeric with a length of 50 characters. The information for this field equals 19 characters, including embedded blanks, so the remaining 31 characters are blank-filled.

   The next data field is a signed numeric field with a length of 12 characters. A money amount field must contain 11 numeric characters followed by a blank for a positive amount, or by a minus sign for a loss. In this example, the value of the money amount is 350, so the entry is right-justified and zero-filled with eight zeros, allowing for a blank in the 12th position.

   The total of the maximum lengths of the two data fields in this example equals 62 characters (50 + 12). The length of the Statement Data must equal 80 characters, so 18 blanks follow the last character of the second data field.

.04 Examples of Optional Statement Records continued

Page 01 Line 04:

```
---------1---------2---------3---------4---------5---------6
0123****STM 01      PG01 333003333 LN04   LOTS OF MONEY MARK
ETbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000200 bbbbbbbbbbbbbbb
bb#
```

Lines 04 - 50 of Page 01 are used to report additional interest.

Page 01 Line 50:

```
---------1---------2---------3---------4---------5---------6

0123****STM 01      PG01 333003333 LN50   CREDIT UNIONbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000004800 bbbbbbbbbbbbbbb
bb#
```

In this example, interest has been received from more than 48 payers, so Page 02 of the same Statement Record will be used.

Page 02 Line 51:

```
---------1---------2---------3---------4---------5---------6

0123****STM 01      PG02 333003333 LN51   FORTY NINE SAVINGS
 AND LOANbbbbbbbbbbbbbbbbbbbbbbb00000006000 bbbbbbbbbbbbbbb
bb#
```

Data fields are entered on the first line (LN51) of Page 02 in the format used for lines 03 - 50 of Page 01. Although "LN51" is used as the number of the first line of Page 02 in this example, the line numbering for Page 02 can begin with "LN01", if desired. In either case, do not enter titles and column headings in the first two lines of Page 02.

Lines 51 - 99 (or 01 - 49) of Page 02 are used as needed.

.04 Examples of Optional Statement Records continued

2. Optional Statement Record (Fixed or Variable Format)

The following is an example of the first part of a two-part Statement Record for Schedule E Page 2 Part III. The second part is actually a separate Statement Record with its own Statement Reference Number, but is referred to as a "continuation" Statement Record.

For the first part of the Statement Record in this example, the Statement Reference Number "STM 02" is entered in the field "Estate/Trust Name A" (*SEQ 1790) of Schedule E.

Line 01:

```
---------1---------2---------3---------4---------5---------6
0123****STM 02      PG01 444004444 LN01   SCHEDULE E PAGE 2
PART IIIbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
---------1---------2---------3---------4---------5---------6
0123****STM 02      PG01 444004444 LN02   COLUMN Abbbbbbbbbb
bbbbbbbbbbbbbbbbbbbb
```

.04 Examples of Optional Statement Records continued

3. Optional Statement Record - Continuation Statement (Fixed or Variable Format)

   For the Continuation Statement Record in this example, the Statement Reference Number "STM 03" is entered in the field "Passive F8582 Loss" (*+SEQ 1807) of Schedule E.

   Line 01:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN01   SCHEDULE E PAGE 2
PART III CONTINUATIONbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 02:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN02   COLUMN C    COLUMN
 D    COLUMN E    COLUMN F    bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Lines 03-06 contain data in Column D only; Columns C, E, and F must be zero-filled.

   Line 03:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN03   00000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 04:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN04   00000000000 000000
00500 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 05:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN05   00000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 06:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN06   00000000000 000000
03000 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

SECTION 8 – FORMATS FOR STATEMENT RECORDS

.05 Reporting Money Amount Fields and Totals

The following "total" fields on the tax form, schedules, and forms should reflect the total of the money amount fields reported on the related Statement Record. If a Statement Record is not present, the applicable money amount should be entered in the specific field and repeated in the "total" field.

Schedule/Form	SEQ #	Identification
Form 1040 Page 1	0590	Total Other Income
	0697	Total Alimony Paid
	0735	Total Other Adjustments
Form 1040 Page 2	1136	F8882 Literal
Schedule A	0140	Total Other Taxes Amount
	0410	Total Unreimbursed Employee Business Expense Amount
	0435	Total Other Expenses
	0495	Total Other Expenses
Schedule B	0025	Total Seller Financed Mortgage Amount
Form 6198	0040	Total Other Gain/Loss

SECTION 9 - VALIDATION – TRANSMISSION RECORDS

Balance Due Returns and Refund Returns can be included in the same transmission.

If any of the following reject conditions exist in a Transmission Record, the entire transmission will be rejected.

For a detailed description of Error Reject Codes, see Publication 1346 Attachment 1.

.01 General Transmission Reject Conditions

ERC 0805, 0823, 0825

.02 TRANS Record A (TRANA) Reject Conditions

ERC 0439, 0824

.03 RECAP Record Reject Conditions

ERC 0830, 0831, 0832, 0840

SECTION 10 - VALIDATION - TAX RETURN

.01 General Reject Conditions

For a detailed description of Error Reject Codes, see Publication 1346 Attachment 1.

ERC 0001, 0010, 0014, 0030, 0033, 0034, 0035, 0044, 0045, 0500, 0501, 0502, 0503, 0504, 0505, 0506, 0507, 0508, 0509, 0510, 0511, 0512, 0513, 0514, 0515, 0516, 0517, 0520, 0521, 0524, 0525, 0526, 0527, 0528, 0600, 0999

.02 Statement Record Reject Conditions

ERC 0005, 0050, 0051, 0052, 0053

.03 Tax Return Record Identification (Record ID) Reject Conditions

ERC 0003, 0028, 0029, 0031, 0032, 0060, 0061, 0062, 0064, 0529

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines

In general, the amount on the Tax Form (Form 1040 and Form 1040A) must equal the amount carried from the following schedules and forms. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

Field on the Tax Form:				Field from the Schedule or Form:		
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0076:	0380	Taxable Interest	=	Sch B/	0290	Taxable Interest
0077:	0394	Total Ordinary Dividends	=	Sch B/	0525	Total Ordinary Dividends
0099:	0440	Business Income/Loss	=	Sch C	0710	Net Profit (Loss)
						plus
				Sch C-EZ	0710	Net Profit
0078:	0450	Capital Gain/Loss	=	Sch D	2400	Combined Net Gain/Loss
						or
					2540	Allowable Loss
0081:	0470	Other Gain/Loss	=	4797	1030	Redetermined Gain/Loss
0079:	0510	Rent/Royalty/Part/ Estates/Trusts Inc	=	Sch E	1150	Total Income or Loss
						or
					2010	Total Supplemental Income (Loss)
0140:	0520	Farm Income	=	Sch F	0680	Net Farm Profit or Loss
0457:	0577	Housing/Foreign Earned Income Exclusion Amount	=	2555	1260	Max. Housing and Foreign Earned Inc. Exclusions
						plus
				2555EZ	1260	Max. of Foreign Earned Inc. Exclusion
0080:	0637	Current Year Moving Expenses	=	3903	0180	Moving Exp Deduction
0195:	0640	Self-Employed Deduction Schedule SE	=	Sch SE	0165	Deduction for 1/2 of Self Employment Tax
0459:	0721	Other Adjustment Amount	=	2555	1310	Total Housing Deduction
0082:	0789	Total Itemized or Standard Deduction	=	Sch A	0520	Total Deductions
0392:	0820	Taxable Income	=	Sch J	0010	Taxable Income
0251:	0820	Taxable Income	=	8615	0100	Child Taxable Income
0261:	0857	Form 8814 Amount	=	8814	0295	Form 8814 Tax
0252:	0915	Tax (Form 1040)	=	8615	0290	Form 8615 Tax
		or				
	0860	Tax (Form 1040A)				

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:				Field from the Schedule or Form:		
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0110	0915	Tax	=	Sch J	0220	Subtract Line 21 from Line 17
0083:	0925	Credit for Child & Dependent Care	=	2441	0339	Credit for Child & Dependent Care
0084:	0930	Credit for Elderly or Disabled **(Form 1040A)**	=	Sch R	0290	Credit
0087:	0918	Alternative Minimum Tax	=	6251	0400	Alternative Minimum Tax
0492:	**0988**	**Residential Energy Credits**	**=**	**5695**	**0345**	**Add Lines 11 and 27**
0086:	1040	Self Employment Tax	=	Sch SE	0160	Self-Employment Tax
0115:	1080	Unreported Social Security Medicare Tax	=	4137	0300	F1040 Social Security Medicare Tax on Tips
						plus
			=	**8919**	**0390**	**F1040 Social Security Medicare Tax on Wages**
0112:	1100	Tax on Retirement Plans	=	5329	0078	Additional Tax on Early Distributions
						plus
					0091	Additional Tax on Certain Distr from Educ Accts
						plus
					0160	Excess Contributions Tax on Traditional IRA
						plus
					0280	Excess Contributions Tax on Roth IRA
						plus
					0570	Excess Contribution Tax on Ed IRA
						plus
					0660	Excess Contributions Tax on MSA
						plus
					0750	Excess Contributions Tax on HSA
						plus
					0850	Tax on Excess Accumulations

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:				Field from the Schedule or Form:		
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0221:	1105	Advanced EIC Payments **(Form 1040A)**	=	W-2	0200	Advance EIC Payment
0236:	**1109**	**Fm W-2, Sch H & Fm 5405 Total**	=	Sch H	0140	Total Taxes Less Advance EIC Payments
						plus
					0240	FUTA Tax
						plus
			=	W-2	0200	Advance EIC Payment
						plus
			=	**5405**	**0150**	**Repayment Amount**
1136:	1175	Making Work **Pay Credit**	=	Sch M	0230	Making Work **Pay Credit**
0374:	**1187**	**Additional Child Tax Credit**	**=**	**8812**	**0140**	**Additional Child Tax Credit**
0902:	1189	**American Opportunity** Credit	=	8863	0540	Refundable American Opportunity Credit
						-
						-
0420:	**1200**	**Credit for Federal Tax on Fuels**	**=**	**4136**	**4360**	**Total Income Tax Credit Amount**
0426:	1210	Other Payments	=	2439	0230	Tax Paid by Regulated Investment Company
						plus
						-
						-
						-
			=	8885	0250	Health Coverage Tax Credit
						plus
			=	8801	0279	Current Year Refundable Credit
0136:	1300	ES Penalty Amount	=	2210	0245	Underpayment Penalty/ Short Method
						or
					0671	Total Underpayment Penalty
						or
			=	2210F	0180	Underpayment Penalty/ Farmers Fisherman

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

In general, the amounts on the following schedules and forms must be equal. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

ERC	Sch/Frm	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0170:	Sch A	0390	Casualty/Theft Loss	=	4684	0451	Line 17 from Line 16
0280:	Sch B	0289	Excludable Savings Bond Interest	=	8815	0290	Excludable Savings Bond Interest
0186:	Sch C	0703	Total of Home Business Expense	=	8829	0450	Schedule C Allowable Expenses
0180: 0184:	Sch E	1991	Net Farm Rental Income/Loss	=	4835	0610 0630	Net Farm Rent Profit and/or Net Farm Rent (Loss)
0171:	4797	0440	Gain/Loss for Entire Year (Form 4684 Sec B Gain)	=	4684	1120	Loss Equal to or Smaller than Gain
0251:	8615	0100	Child Taxable Income	=	1040/ 1040A	0820	Taxable Income

SECTION 11 – VALIDATION – SPECIFIC SCHEDULES AND FORMS

The first eight sub-sections of Section 11 contain Error Reject Codes pertaining to the tax form, organized as follows:

11.01 Tax Form - Forms 1040, 1040A, 1040EZ and 1040-SS (PR)
11.02 Forms 1040, 1040A and 1040EZ
11.03 Direct Deposit Information - Forms 1040, 1040A, and 1040EZ
11.04 Forms 1040 and 1040A only
11.05 Form 1040 only
11.06 Form 1040A only
11.07 Form 1040EZ only
11.08 Form 1040-SS (PR)

The remaining four sub-sections include Error Reject Codes for the following:

11.09 Specific Schedules
11.10 Specific Forms
11.11 Short Term Capital Gain/Loss (STCGL) and Long Term Capital Gain/Loss (LTCGL)
11.12 Authentication Record
11.13 State Records
11.14 Summary Record

For a detailed description of Error Reject Codes, see Publication 1346, Attachment 1.

.01 Tax Form - Form 1040, Form 1040A, Form 1040EZ and Form 1040-SS (PR)

ERC 0004, 0006, 0007, **0013,** 0016, 0019, 0020, 0021, 0022, 0023, 0024, 0071, 0105, 0126, 0233, 0234, 0299, 0531, 0532, 0610, 0611, 0612, 0613, 0614, 0615, 0767, 0770, 1014, 1119, 1156

.02 Form 1040, Form 1040A, and Form 1040EZ

ERC 0063, 0072, 0075, 0103, 0104, **0108, 0109,** 0146, 0192, **0204, 0295, 0300, 0303,** 0409, 0417, 0418, 0600, 0606, 0614, **0617,** 0709, **0769,** 1015, 1016, 1019, **1025, 1026,** 1032, 1033, 1034, 1035, 1037, 1038, 1048, 1049, 1051, 1068 1125, 1131, 1137, 1240

.03 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ

ERC 0019, 0105, 0233, 0234, **1111,** 1119

.04 Form 1040 and Form 1040A

ERC 0008, 0011, 0012, 0037, 0041, 0043, 0065, 0066, 0067, 0068, 0069, 0070, 0073, 0076, 0077, 0083, 0088, **0096,** 0111, 0114, 0116, 0121, 0127, 0128, 0129, 0130, 0131, 0134, 0136, 0138, 0158, 0164, 0177, 0188, 0191, 0198, 0200, **0243,** 0252, 0281, 0370, 0372, 0373, 0374, 0382, 0384, 0386, 0388, 0389, 0423, 0424, 0448, 0533, **0541,** 0544, 0563, 0902, 0967, 1057, 1058, **1130,** 1136, **1139,** 1215

.05 Form 1040

ERC 0002, **0013,** 0079, 0080, 0081, 0082, 0086, 0087, 0089, 0097, 0099, 0110, 0112, 0115, **0120,** 0132, 0135, 0140, 0145, 0150, 0175, 0176, 0178, 0189, 0196, 0236, 0245, **0246, 0247, 0259,** 0260, 0263, **0268,** 0270, 0277, 0287, 0353, 0354, 0360, 0361, 0362, 0364, 0420, 0426, 0428, 0454, 0456, 0457, 0458, 0459, 0486, **0492,** 0494, 0495, 0656, 0663, 0666, 0717, **0718,** 0721, 0722, 0778, 0779, 0790, 0791, 0900, 0901, 0903, 1071, **1074,** 1087, **1088,** 1094, 1124, 1230

.06 Form 1040A

ERC 0038, 0084, 0119, **0221**

.07 Form 1040EZ

ERC 0039, 0159, 0160, 0162, 0194, 1127, 1133, **1138**

.08 Form 1040-SS (PR)

0001, 0008, 0069, 0531, 0533, 0544, 0563, 0615, 1246, 1247, 1248, 1249, 1250, 1251, 1252, 1253, 1254, 1255

.09 Error Reject Codes for Schedules

1. Schedule A

ERC 0015, 0113, **0170,** 0173, **174,** 0197

2. Schedule B

ERC 0280

3. Schedule C

ERC **0092,** 0098, 0100, 0117, 0149, 0183, 0185, 0187

4. Schedule C-EZ

ERC 0036, **0092, 0185,** 0240, 0241, 0242

5. Schedule D

ERC 0078

6. Schedule E

ERC 0102, 0106, 0184, 0286

7. Schedule EIC

ERC 0201, 0202, 0203, 0205, 0206, 0207, 0216, 0217, 0218, 0222, 0476, 0501, 0506, 0534, 0535

8. Schedule F

ERC 0141, 0142, 0143, 0182

9. Schedule H

ERC 0208, 0209, 0210, 0211, 0212, 0213, 0214, 0215, 0219, 0220, 0223, 0224, 0225, 0226, 0227, 0228, 0229, 0235, 0238

10. Schedule J

ERC 0390, 0391, 0392, 0393

11. Schedule L

ERC 1052, 1053, 1054, 1056

12. Schedule M

ERC 1126, 1130, 1132,

13. Schedule R

ERC 0085, 0133, 0163

14. Schedule SE

ERC 0046, 0047, 0107, 0195, 0199

SECTION 11 – VALIDATION – SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms

1. **Form T**

   ERC **0985,** 0986, 0987, 0988

2. **Form W-2**

   ERC 0122, 0123, 0139, 0289, 0290, 0291, 0295, 0616

3. **Form W-2G**

   ERC 0124, 0290, 0292, 0294, 0616

4. **499R-2/W-2PR Record**

   Only Field Format validations apply.

5. **Foreign Employer Compensation/Pension Record**

   ERC 0411, 0412, 0413, 0414, 0415, 0423, 0424

6. **Form 970**

   Only Field Format validations apply.

7. **Form 982**

   ERC 0782, 0783, 0784

8. **Form 1098C**

   ERC 0375

9. **Form 1099-R**

   ERC 0125, 0290, 0293, 0616

10. **Form 1116**

    ERC 0230, 0231, 0232, 0971, 0972, 0973, 0974, 0975, 0977

11. **Form 1310**

    ERC 0518, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009, 1010, 1011, 1012, 1013, 1017, 1018, 1036

12. **Form 2106 and Form 2106-EZ**

    ERC 0048, 0049, 0237

13. **Form 2120**

    ERC 0702, 0703, 0706, 0707, 0708

14. **Form 2210 and Form 2210F**

    ERC 0147, 0148

.10 Error Reject Codes for Forms continued

15. Form 2439

ERC 0785, 0786

16. Form 2441

ERC 0074, 0090, 0093, 0095, 0137, **0239,** 0296, 0297, 0298, 0914 |

17. Form 2555 and Form 2555EZ

ERC 0406, 0452, 0453, 0455, 0460, 0461, 0462, 0463, 0464, 0465, 0466, 0467, 0468, 0469, 0470, 0471, 0472, 0473**, 0474, 0475, 0477, 0478** |

18. Form 3468

ERC 0723, 0727, 0728

19. Form 3800

ERC 0725, 0730, **0731, 0738,** 0739, 0740, 0741, 0742, 0743, 1170, 1172, 1173 |

20. Form 3903

Only Field Format validations apply.

21. Form 4136

ERC 0421, 0422, 1400, 1401, 1402, 1403, 1404, 1405, 1406, 1407, 1408, 1409, 1410, 1411, 1412, 1413, 1414, 1415, 1416, 1417, 1418, 1419, 1420, 1421, 1422, 1425, 1429, 1430, 1431, 1432, 1433, 1434, 1435, 1436, 1437, 1438, 1439, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1453, 1454, 1455, 1456, 1457, **1458, 1459, 1460,** 1461, 1462, 1465, 1466, 1467, 1468, 1470, 1473, 1474, 1475, 1476, 1477, 1478, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1489, 1490, 1491, 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499 |

22. Form 4137

ERC 0017, 0054, 0059

23. Form 4255

Only Field Format validations apply.

24. Form 4562

ERC 1105, 1106, 1107

25. Form 4563

ERC 0406, 0496, 0615

26. Form 4684

ERC 1120**, 1121** |

.10 Error Reject Codes for Forms continued

27. Form 4797

ERC 0171, 0667

28. Form 4835

ERC 0180, 0181

29. Form 4952

ERC 0101

30. Form 4970

ERC 0277

31. Form 4972

ERC 0271, 0272, 0275, 0276, 0279

32. Form 5074

ERC 0406, 0615

33. Form 5329

ERC 0018, 0057, 0058, 0118

34. Form 5405 Page 2

ERC **0546, 1192, 1193, 1194, 1195, 1196, 1197**

35. Form 5471

ERC 0632, 0633

36. Schedule J (Form 5471)

Only Field Format validations apply.

37. Schedule M (Form 5471)

Only Field Format validations apply.

38. Schedule O Form 5471)

Only Field Format validations apply.

39. Form 5695

0479, 0489, 0497, 0498

40. Form 5713

Only Field Format validations apply.

.10 Error Reject Codes for Forms continued

41. Schedule A (Form 5713)

Only Field Format validations apply.

42. Schedule B (Form 5713)

Only Field Format validations apply.

43. Schedule C (Form 5713)

Only Field Format validations apply.

44. Form 5884

Only Field Format validations apply.

45. Form 6198

Only Field Format validations apply.

46. Form 6251

ERC 0930

47. Form 6252

ERC 0094

48. Form 6478

ERC 0745

49. Form 6765

0673, 0747, 0748

50. Form 6781

ERC 0700, 0701

51. Form 8082

ERC 0711, 0712, 0713

52. Form 8275

Only Field Format validations apply.

53. Form 8275-R

Only Field Format validations apply.

54. Form 8283

ERC 0908, 0909, 0910, 0911, 0912, 0913

.10 Error Reject Codes for Forms continued

55. Form 8379

ERC 0619, 0620, 0621, 0622, 0624, 0625, 0626, 0627, 0628, 0629, 0630, 0631

56. Form 8396

Only Field Format validations apply.

57. Form 8582

Only Field Format validations apply.

58. Form 8582-CR

ERC 0435, 0436, 0437

59. Form 8586

ERC 0653, 0654

60. Form 8594

ERC 1050

61. Form 8606

ERC 0055, 0056, 0449, 0450, 0451

62. Form 8609-A

ERC 0915, 0916

63. Form 8611

Only Field Format validations apply.

64. Form 8615

ERC 0006, 0251, 0253, 0255, 0256, 0257, 0258

65. Form 8621

ERC 0768, 0771, 0772, 0773, 0775, 0776, 0777

66. Form 8689

ERC 0406, 0615

67. Form 8697

ERC 0519, 0714, 0715, 0716

.10 Error Reject Codes for Forms continued

68. Form 8801

ERC 0656

69. Form 8812

Only Field Format validations apply.

70. Form 8814

ERC 0006, 0261, 0262, 0264, 0265, 0266, 0267

71. Form 8815

ERC 0282, 0283

72. Form 8820

Only Field Format validations apply.

73. Form 8824

Only Field Format validations apply.

74. Form 8826

ERC 0751, 0752

75. Form 8828

ERC 0288

76. Form 8829

ERC 0186, 0193

77. Form 8833

ERC 0406, 0615

-|

78. Form 8845

Only Field Format validations apply.

79. Form 8846

Only Field Format validations apply.

-|

.10 Error Reject Codes for Forms continued

80. Form 8853

ERC 0350, 0351, 0352, 0358, 0359, 0363 |

81. Form 8859

Only Field Format validations apply.

-|

82. Form 8862

ERC 0602, 1303, 1305

83. Form 8863

ERC **0378,** 0379, 0380, 0381, 0383, 0385, 0387, 0512, 0528 |

84. Form 8864

Only Field Format validations apply.

85. Form 8865

ERC 0636, 0637, 0638, 0639, 0640, 0641, 0642, 0643, 0644, 0646, 0647, 0648, 0655, 0661, 0662

86. Schedule K-1 (Form 8865)

Only Field Format validations apply.

87. Schedule O (Form 8865)

Only Field Format validations apply.

88. Schedule P (Form 8865)

Only Field Format validations apply.

89. Form 8866

ERC 0607

90. Form 8873

ERC 0950, 0951, 0952, 0953, 0954, 0955, 0956, 0957

91. Form 8874

Only Field Format validations apply.

92. Form 8880

ERC 0165, 0166

.10 Error Reject Codes for Forms continued

93. Form 8881

ERC 0764

94. Form 8882

Only Field Format validations apply.

95. Form 8885

ERC 1070, 1072, 1073, 1075, 1076

96. Form 8886

Only Field Format validations apply.

97. Form 8888

ERC **1102,** 1109, 1110, 1112, 1113, 1114, 1115, 1116, 1117, 1118**, 1141, 1142, 1143, 1144, 1145, 1146**

98. Form 8889

ERC 1085

99. Form 8891

ERC 0406, 0615, 1200, 1201, 1202, 1203, 1204, 1205

100. Form 8896

Only Field Format validations apply.

101. Form 8900

Only Field Format validations apply.

102. Form 8903

Only Field Format validations apply.

103. Form 8906

Only Field Format validations apply.

104. Form 8907

Only Field Format validations apply.

105. Form 8908

Only Field Format validations apply.

.10 Error Reject Codes for Forms continued

106. Form 8909

Only Field Format validations apply.

107. Form 8910

ERC 1271, **1274**

108. Form 8911

Only Field Format validations apply.

109. Form 8912

Only Field Format validations apply.

110. Form 8917

ERC 0038, 0967, **0968,** 0989, 0990, 0991, 0992, 0993, 0994, 0995, 0996, 0997, 0998

111. Form 8919

ERC **1228,** 1229, 1231, 1232, 1233

112. Form 8930

ERC 1234, 1235,

113. Form 8941
ERC 0733, 0734, 0735, 0736

114. Form 9465

ERC 0167, 0168, 0172, 0710, 1291, 1292, 1293, 1294

115. Form Payment

The literal "PAYMENT REQUEST RECD" (SEQ 0115) in the Acknowledgement file will indicate a valid payment record on an accepted return.

ERC 0010, 0394, 0395, 0396, 0397, 0398, 0690, 0691, 0692, 0693, 0709

116. Allocation Record

ERC 1095

.11 Error Reject Codes for Authentication Record

ERC **0522, 0523,** 0664, 0670, 0671, 0672, 0674, 0675, 0676, 0679, 0680, 0681, 0682,0683, 0689, 0694, 0695, 0696, 0697, 0698, 0699, 1150, 1151, 1155,1262, 1263, 1264, 1265, 1327, 1328, 1329, 1330, 1332

.12 Error Reject Codes for Short Term Capital Gain/Loss (STCGL) and Long Term Capital Gain/Loss (LTCGL)

ERC 1060, 1061, 1062

.13 Error Reject Codes for State Records

ERC 0009, 0042, 0399, 0400, 0401, 0402, 0403, 0404, 0405, 0407, 0408, 0410, 0419, 0430

.14 Error Reject Codes for Summary Record

ERC 0027, 0151, 0152, 0153, 0154, 0155, 0156, 0157, **0179,** 0416, 0438, 0441, 0490, 0491, 0493, 0685, 0686, 0687, 0688, 1046, 1063, 1064, 1096, 1261

SECTION 12 – FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.01 General Description

Federal/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both federal and state income tax returns through the IRS Electronic Filing System. This effort represents one of the Service's programs in support of burden reduction for the tax preparation community and the taxpayers they represent.

The IRS will function strictly as a "data conduit" for electronic state returns. The term "data conduit" defines a strictly controlled process to receive, temporarily store, and then provide correctly formatted state data to the state tax administration agency.

1. State-Only Filing

Any Federal/State *e*-file participant has the option of participating in State-Only *e*-filing. Taxpayers will have the choice of filing a State Return without the standard Form 1040 attached for the following instances:

- Previously rejected state *e*-file return
- State return input separately from Federal return
- Part-year resident state return
- Multiple state returns for one taxpayer
- Non-resident state returns
- Married filing separately with state, but filing jointly with Federal return

2. Federal/State *e*-file Returns with Foreign Addresses

IRS *e*-file accepts Federal/State *e*-file returns with Foreign Addresses, including the U.S. possessions of Puerto Rico. These returns will be processed at the Austin Submission Processing Center.

Note: Puerto Rico is not considered foreign addresses. Please use the domestic address fields for these returns. However, they are processed at the Austin Submission Processing Center.

3. State Acknowledgements

The Internal Revenue Service provides State Acknowledgement service on its Front End Processing System known as EMS (Electronic Management System). Participating Federal States can transmit their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

.02 Federal/State Filing - Participating States

Thirty-seven states and the District of Columbia will participate in the **2010** Federal/State *e*-file Program.

Each state will issue its own publications to detail the state's software specifications and testing requirements. Software developers will need to contact the appropriate state to obtain electronic filing publications. An updated roster of state coordinators is available on www.irs.gov.

SECTION 12 – FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.03 Data Communications

All *e*-file returns will be transmitted to two transmission centers, Martinsburg Submission Processing Center (ECC-MTB) and Tennessee Computing Center (ECC-MEM). The data communications procedures described in Section 1 will be the same for transmitting Federal/State electronic returns as for transmitting federal electronic returns.

The following chart reflects the 38 participating Federal/States. Two states were realigned. Kansas and Missouri will be processed at Kansas City Submission Processing Center. Federal/State electronic returns are to be transmitted based on the following state home service center relationship.

Home Service Center	Transmit Site	States Supported
Andover	ECC-MTB*	CT DC DE MD NJ NY PA RI VA VT
Austin	ECC-MTB	AR AL CO IA LA MS ND NE NM OK
Kansas City	ECC-MEM**	IL IN KS MI MO OH WI WV
Fresno	ECC-MEM	AZ HI ID MT OR UT
Philadelphia	ECC-MTB	GA KY NC SC

IRS will reject Federal/State returns that are not submitted to the correct home service center. The correct home Submission Processing Center is always the center supporting the state of the taxpayer's residence. In other words, if it is a Federal/State electronic return, always transmit it to the home Submission Processing Center that supports the state. For federal returns only, the ERO should always transmit to supporting home service center. For online federal returns, transmission should be based on taxpayer's address.

* ECC-MTB represents Martinsburg, West Virginia
** ECC-MEM represents Memphis, Tennessee

04. Record Format General Description

The fifth series of federal records (after return, schedule, forms, and statement records) are the electronic state records. There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state return packet. The IRS record layouts for the generic and unformatted records are specified in the Part 2 Record Layouts.

The state records should be formatted following IRS and state specifications. All the tax information that the state requires is included in the state packet. The IRS does not augment the state packet in any way. The state records are considered logical records and all the specifications provided in Section 2 apply except for the following:

1. The counts entered in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) of the Summary Record must include a count for each state packet.

2. Increase the counts in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) by "1" for each state packet, whether there are one or ten records in the state packet. The IRS will reject the return if these counts are not accurate.

.05 File Format General Description

The Federal/State electronic filing process requires that participating electronic filers comply with the following file specifications:

1. A state packet cannot be filed without the associated federal return. The IRS will not accept more than one state packet per electronic return. The state packet can be associated with a federal refund, zero-balance or balance due return.

2. The state packet must be placed after the federal statement records and before the preparer notes record. Any other order will cause return rejection.

.06 File Format Fixed and Variable Length Options

Electronic filers can transmit Federal/State returns using the fixed or variable length options described in Section 2. State records transmitted to IRS using the variable format option are expanded by IRS into fixed format before the records are provided to the state. Some states require copies of the federal return within the unformatted state records. Since IRS expands these records to fixed format before they are provided to the state, in order for states to receive a "variable" format within the fixed format the following specifications apply to state records:

1. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:

   ****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.

2. State records must not contain the following data characters: "[" "]" "#" "*" within the state's variable format. These are reserved by the IRS for use as delimiters.

3. The following delimiters must be used to transmit the unformatted state records as variable to the state:

   "{" instead of "[" and
   "}" instead of "]" and
   "$" instead of "#" and
   "!" instead of "*".

   The hexadecimal representations of these characters are:

Symbol	ASCII Hex	Symbol	ASCII Hex
[	5B	}	7B
]	5D	}	7D
#	23	$	24
*	2A	!	21

4. The IRS Record Layouts for generic and unformatted records contain the only valid Field Sequence Numbers for IRS processing. Any Sequence Number transmitted that is not listed, or any Sequence Number transmitted that duplicates a prior Sequence Number will cause rejection.

.07 Types of Characters

The character specifications provided in Section 5 for ALPHA, NUMERIC, and ALPHANUMERIC apply to state records. The section "Special Cases for Special Characters" does not apply to state records. For example, each state may have requirements which are different from IRS requirements for formatting the taxpayer's name and address.

.08 Validation of State-Only Returns

1. State-Only return data will contain a Form 1040, Page 1 record, state return packet, and a Summary record. The State Abbreviation of the Form 1040 (SEQ 0087) must contain the value "SO", indicating that: (1) State-Only return data is attached, (2) State-Only processing will be performed, and (3) Form 1040, Page 2 and foreign 1040 processing will be bypassed.

2. The State-Only return should always be transmitted to the Center that supports that particular state. State-Only returns with Foreign addresses will be processed at Austin Submission Processing Center.

5. If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097). If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.

6. The Primary SSN of the State-Only 1040 record (SEQ 0010) must equal the SSN of the attached State generic record and the Taxpayer Identification Number of the Summary record (SEQ 0002).

7. The Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of State-Only 1040 record must match data from the IRS Master File.

6. The Secondary SSN (SEQ 0030) and Secondary Name Control (SEQ 0055) of State-Only 1040 record must match data from the IRS Master File.

7. The RECAP Record will contain a new count for the total number of State-Only returns (SEQ 0130).

.09 Validation of Federal/State *e*-file returns with Foreign addresses

1. Addresses from the U.S. possessions will be formatted as U.S. addresses. Addresses from the foreign countries will be formatted using new foreign country address fields.

2. All returns with a foreign address will be transmitted at the Austin Submission Processing Center.

3. The following IRS Error Reject Code is used exclusively for errors in the Foreign State return packet.

   0419 STATE RECORD

   State Record – If Address Indicator (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

   If Address Indicator (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).

   0430 STATE RECORD

   State Record – If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR" or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Austin.

.10 Acknowledgement File for Federal/State-Only Transmissions

Each file of electronic returns transmitted by an electronic filer will normally be acknowledged within forty-eight hours of receipt and, if the Federal/State return is accepted, the state packet will be available to the State Agency from the Internal Revenue Service for retrieval within twenty-four hours of IRS Acknowledgement.

The ACK Key Record received by the transmitters will contain a State Packet Code. This code indicates whether a state packet was filed in conjunction with the accepted or rejected federal return. IRS acceptance of the federal return and receipt of the state packet **does not imply state Acknowledgement or acceptance of the state tax return**.

The State Packet Code in the ACK Key Record will be blank if there is no state packet associated with the federal return, or will consist of the two character state abbreviation contained in the State Code field of the generic record. This is the only field in the ACK Key Record that is changed due to the presence of a state return packet. The Expected Refund or Balance Due field, the Duplicate Code field, and EFT Code field refer only to the federal return.

The state records are identified in the ACK Error Record by the Form Record Id Type ("STbbbb"),and Form Number ("0001bb" or "0002bb") Page Number and Form/Schedule Number.

Once a state packet is available for state retrieval, filers need to contact the respective state to resolve taxpayer problems. Error resolution for state returns is the responsibility of the state tax administration agency. The IRS will purge state packets thirty days from IRS **acknowledgement** of federal return acceptance. Electronic filers must contact the states to obtain state Acknowledgement of state return receipt.

.11 State Acknowledgement File Transmitted by State Agencies to EMS

The Internal Revenue Service provides State Acknowledgement service on its Front End Processing System, known as EMS (Electronic Management System). Participating Federal States can send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

There will be a new state abbreviation code in the State Acknowledgement Reference File Name extension. For example: "SSC", the first "S" represents state acknowledgement and the last two letters "SC" represent the state abbreviation code for South Carolina.

NOTE: "Transmitter" in the outer envelope refers to the state (the state is a transmitter sending state ACKS to the IRS). "Transmitter" in the inner envelope refers to the tax return transmitter, the recipient of the State Acknowledgements.

1. The State will transmit state tax return acknowledgements in the IRS 120 byte format. The State Acknowledgements must be able to interface with EMS as outlined in Publication 1346 Part 1, Section 1, Data Communications.

2. The State will transmit Acknowledgement files to EMS with an outer TRANA, an outer TRANB, at least one inner TRANA, at least one inner TRANB, and at least one ACK Key Record, at least one inner RECAP, and an outer RECAP Record. It may contain zero or multiple ACK Error Records, The ACK Error Records can only be present when there is an accompanying ACK Key Record.

.11 State Acknowledgement File Transmitted by State Agencies to EMS continued

3. The Acknowledgement file transmission may consist of Acknowledgement files for multiple Trading Partners.

4. Field 0170 of the TRANA Record must be "Z" equal State Acknowledgement file.

5. If the transmission is successful, the state will receive a message, "Transmission file has been received with the following GTX Key:_____".

6. EMS will read and process the ETIN in Field 0060 of the "inner envelope" of the TRANA Record and place the Acknowledgement File in "Transmitters" outbound mailbox.

7. The Trading Partner will receive all acknowledgements that are in status Waiting TP Delivery when the Trading Partner receives acknowledgements, whether the source is Federal or State.

8. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up.

9. Transmitters must contact the State regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgement. See Section 12.19 of Publication 1346 for the State Agency contacts.

10. Transmitters/Trading Partners (TPs) should download, at least every five days, the Transmission Status Report to be sure they have received all of their ACK Files. If they are missing an ACK file and have the GTX key, they can call the IRS e-help to re-hang it. If they do not obtain the report; they need to call the State Help Desk to obtain the GTX key for a specific return's ACK file and then call IRS to re-hang the specific file.

11. The State must download the State Transmission Report, at least every five days, and store every state and individual TP's GTX Key from the report and associate it with each Social Security Number. When a TP inquires about an ACK File for a specific return, the State Help Desk can give them the TP's GTX Key to be used when the TP calls IRS e-help to re-hang an ACK File.

11a. Processing and Validations of State Acknowledgement (Outer Envelope)

Note: Lower case "b" = blank

Outer TRANA:
- Byte Count must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be TRANAb (all caps)
- Field 0040 Processing Site
- Field 0060 (ETIN) must be valid in TPDS and must match ETIN in logon
- Field 0160 (Production-Test Code) must match T/P code in Transmitters profile data base
- Field 0170 (Transmission Type Code) must be a "Z" = State ACK
- Record Terminus Character must be a "#" sign

Note: Validation for Julian Day is not a requirement for States

Outer TRANB:
- Byte Count must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Outer RECAP:
- Byte Count must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total Inner TRANA Count) must equal number of TRANA records in the (Inner Envelopes)
- Field 0040 ETIN must = TRANA ETIN Field 0060
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate)
- Record Terminus Character must be a "#" sign

11b. Processing and Validations of State Acknowledgement (Inner Envelope Format)

Inner TRANA:
- Byte Count must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be TRANAb (all caps)
- Field 0040 (Processing Site) must match valid processing site
- Field 0060 (ETIN) must match valid TP ETIN in Transmitter Profile Data Base
- Field 0160 (Production-Test Code) must be P or T; if Outer = T, then Inner must equal "T"
- Field 0170 (Transmission Type Code) must be "Z" = State Acknowledgement
- Record Terminus Character must be a "#" sign

Inner TRANB:
- Byte Count must be 120 bytes
- Start of Record Sentinel "****"
- Record ID must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Inner ACK KEY:
- Byte Count must be 120 bytes
- Record Sentinel "****"
- Record ID Field must be ACKbbb (all caps)
- Field 0130 (State Packet Code) must be a valid 2 ltr state code
- Record Terminus Character must be a "#" sign

Inner ACK Error is Optional:
- Byte Count must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be ACKRbb (all caps)
- Record Terminus Character must be a "#" sign

Inner RECAP:
- Byte Count must be 120 bytes
- Record Sentinel "****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total ACK Key Count) must equal number of ACK Key Records
- Field 0040 (ETIN) must match Inner TRANA Field 0060 ETIN
- Field 0100 (Total ACK Error Count) must equal number of ACK Error Records
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate) Record Terminus Character must be a "#" sign

.12 Transmission Status Report

A Transmission Status Report is available for States to download that will show the status of the Acknowledgement files when selected from the main menu. The State Report will show the "outer envelope" GTX Key of original State transmission, ETIN for each Acknowledgement file in the "inner envelope" GTX key assigned to trading partner's acknowledgement, and current status of each Acknowledgement.

The Trading Partner's report shows the status of their transmissions and acknowledgements.

The reports will show the last 5 calendar days of transactions for successfully processed files, showing what was picked up and not picked up by Trading Partners. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up. Transmissions that are rejected will not be included in the report. If no data is available, you will receive a message, "No Data Available."

See Section 1 – Data Communications for more information about the Transmission Report.

.13 State ACK Record - Outer Envelope TRANA

1. Transmission Information Record – A

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "TRANAb" [Req'd & V]
0010	Employer Identification Number of Transmitter [state] EIN		9	N [Req'd, not V]
0020	Transmitter [state] Name		35	AN [Req'd, not V]
0030	Type Transmitter		16	Blank or "Preparer's Agent" [Opt]
0040	Processing Site		1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno (See Processing Site Chart in Section 1) [Req'd & V]
0050	Transmission Date		8	YYYYMMDD [Req'd, not V]
0060	Electronic Transmitter [state] Identification Number [ETIN]		7	N [ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0070	Julian Day		3	N [Req'd, not V]

.13 State ACK Record - Outer Envelope TRANA continued

1. Transmission Information Record – A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0080	Transmission Sequence for Julian Day in [0070]		2	N Values = 00-99 [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter [state] EFIN		6	N [Req'd, not V]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd, V"]
0170	Transmission Type Code		1	"Z" = State Acknowledgement State Use Only [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.13 State ACK Record - Outer Envelope TRANB

2. Transmission Information Record – B

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"TRANBb" [Req'd & V]
0010	EIN of Transmitter [state]		9	N [Req'd, not V]
0020	Transmitter's Address		35	AN or Blank [Opt]
0030	Transmitter's City, State, Zip Code		35	AN or Blank [Opt]
0040	Transmitter's [state] Area Code & Telephone Number		10	N or [Opt]
0050	Filler		16	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.13 State ACK Record - Outer Envelope continued

3. RECAP Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"RECAPb" [Req'd & V]
0010	Filler		8	Blank
0020	Total EFT Count		6	N [Opt]
0030	Total Inner TRANA Count		6	N, Range = [000001-999999] STATE USE ONLY [Req & V]
0040	Electronic Transmitter [state] Identification Number [ETIN]		7	N [includes Transmitter's Use Code First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050	Julian Day of Transmission		3	N [Must be the same as on the TRANA record] [Req'd & V]
0060	Transmission Sequence		2	N [Req'd, not V]
0070	Total Accepted Returns		6	STATE USE ONLY [Opt]
0080	Total Duplicated Returns		6	STATE USE ONLY [Opt]
0090	Total Rejected Returns		6	STATE USE ONLY [Opt]
0100	Total Duplicated EFT		6	STATE USE ONLY [Opt]
0110	IRS Computed EFT Count		6	STATE USE ONLY [Opt]
0120	IRS Computed Return Count		6	STATE USE ONLY [Opt]

.13 State ACK Record - Outer Envelope continued

3. RECAP Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0130	Total State-Only Return Count		6	N, Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns		6	N, Range = (000001-999999) [Opt]
0137	Filler		5	Blank
0140	Acknowledgement File Name [GTX Key]		20	AN (States must send in blank and IRS will populate)
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope TRANA

1. Transmission Information Record – A

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "TRANAb" [Req'd & V]
0010	Employer Identification Number of Transmitter EIN		9	N [Opt]
0020	Transmitter Name		35	AN [Opt]
0030	Type Transmitter		16	Blank [Opt]
0040	Processing Site		1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno (See Processing Site Chart in Section 1) [Req'd & V]
0050	Transmission Date		8	YYYYMMDD [Req'd, not V]
0060	Electronic Transmitter Identification Number [ETIN]		7	N (ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]

.14 State ACK Record – Inner Envelope TRANA continued

1. Transmission Information Record – A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0070	Julian Day		3	N (Zeros only) [Req'd, not V]
0080	Transmission Sequence for Julian Day in [0070]		2	N (Zeros only) [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter EFIN		6	N [Opt, Rec]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd & V]
0170	Transmission Type Code		1	"Z" = State Acknowledgement "State Use Only" [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope TRANB

2. Transmission Information Record – B

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"TRANBb" [Req'd & V]
0010	EIN of Transmitter		9	N [Opt]
0020	Transmitter's Address		35	AN [Opt]
0030	Transmitter's City, State, Zip Code		35	AN [Opt]
0040	Transmitter's Area Code & Telephone Number		10	N [Opt]
0050	Filler		16	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope

3. ACK KEY Record – Acknowledgement File Key Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data **must** be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "ACKbbb" [Req'd & V]
0005	Reserved IP Address Code		1	Blank
0010	EIC Indicator		1	"Y" or Blank [Opt]
0020	Taxpayer Identification Number		9	N [Primary SSN] [Req'd, not V]
0030	Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return (4) State must use RSN in Field 0023 of Generic Record (ETIN must equal Field 0060 of Inner TRANA) [Req'd & V]
0040	Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return [Opt]
0050	Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected "E" = Exception Processing or Blank [Req'd, not V]

.14 State ACK Record – Inner Envelope continued

3. ACK KEY Record – Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0060	Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero [Opt]
0065	PIN Presence Indicator		1	"1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "9" = State PIN Not Relevant Blank = Rejected Return [Rec, Opt]
0070	EFT Code		1	Blank
0080	Date Accepted		8	DT Format = YYYYMMDD [Rec, Opt]
0090	Return DCN		14	N State must use DCN in Field 0020 of Generic Record, first two digits must be zeros [Req'd & V]
0100	Number of Error Records		2	N Range 00-96 [Rec, Opt]
0110	FOUO RET SEQ NUM		13	Blank

.14 State ACK Record – Inner Envelope continued

3. ACK KEY Record – Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0112	STATE DD Ind		1	Blank [Opt]
0115	Payment Acknowledgement Literal		15	"PYMNT RQST RVCD" or blank [Opt]
0117	Date of Birth Validity Code		1	"0" = DOB Validation Not Required "1" = All DOB[s] Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB[s] Mismatch [Opt]
0118	Filler		1	Blank
0119	State-Only Code		2	“SO” or Blank [Opt]
0120	Debt Code		1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or Blank [Opt]
0130	State Packet Code		2	Valid “2 ltr” State Code [Req’d, not V]
	Record Terminus Character		1	Value "#" [Req’d & V]

.14 State ACK Record – Inner Envelope continued

4. ACK ERR Record – Acknowledgement File Error Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "ACKRbb" [Req'd & V]
0010	Taxpayer Identification Number		9	N [Primary SSN] (Must match ACK Key Record) [Req'd, not V]
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 00-96 [Rec, Opt]
0040	Error Form Record ID		6	AN [Opt]
0050	Error Form Record Type		6	AN [Opt]
0060	Error Form Page Number		5	"PG00b" or Blank (page number is "00" (zero) for all IMF ACK ERR records) [Opt]
0070	Error Form Occurrence		7	N [0000001-0000050] or zeros [Opt]
0080	Error Field Sequence Number		4	N or zeros [Opt]
0090	Error Reject Code		4	N (nnnn) or zeros (Refer to Attachment 1) [Req'd, not V]
0100	Filler		55	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope continued

5. Recap Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"RECAPb" [Req'd & V]
0010	Filler		2	Blank
0015	Total Exception Processing		6	N (Rec)
0020	Total EFT Count		6	N [Opt]
0030	Total ACK KEY Count		6	N, Range = (000001-999999) STATE USE ONLY [Req'd & V]
0040	Electronic Transmitter Identification Number [ETIN]		7	N (includes Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050	Julian Day of Transmission		3	N Zeros Only [Opt]
0060	Transmission Sequence		2	N Zeros Only [Opt]
0070	Total Accepted Returns		6	STATE USE ONLY [Opt]
0080	Total Duplicated Returns		6	STATE USE ONLY [Opt]
0090	Total Rejected Returns		6	STATE USE ONLY [Opt]
0100	Total ACK Error Count		6	STATE USE ONLY [Req & V]
0110	IRS Computed EFT Count		6	STATE USE ONLY [Opt]
0120	IRS Computed Return Count		6	STATE USE ONLY [Opt]

.14 State ACK Record – Inner Envelope continued

5. Recap Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0130	Total State-Only Return Count		6	N Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns		6	N Range = (000001-999999) [Opt]
0137	Filler		5	Blank
0140	Acknowledgement File Name [GTX Key]		20	AN (States must send in blank and IRS will populate)
	Record Terminus Character		1	Value "#" [Req'd & V]

.15 Record Format Fixed and Variable Examples

There are three different electronic state records, the "generic", "unformatted" and “State-Only”. A combination of these records make up the state packet.

1. Example of a variable Generic Record:

```
---------1---------2---------3---------4---------5---------6
123456789012345678901234567890123456789012345678901234567890

0276****ST    0001  PG01 123456789 0000001[0010]SC[0020]00570321
000116[0060]JANE TEST  DOE NOW 35 CHARACTERS R[0075]3440
LITTLE RANC H RD    NOW 35 CHAR[085]LADSON  NOW 22 CHAR
AC[0095]SC[0100]294566666666[0110]00018[0150]1[0155]01[0195]411
2[0200]3400[0310]10308V[0525]185[0550]185[0580]185[0650]B#
```

2. Example of a variable Unformatted Record that contains a "variable" federal record:

```
---------1---------2---------3---------4---------5---------6
123456789012345678901234567890123456789012345678901234567890

1004****ST    0002  PG02 123456789 0000001[0010]SC[0020]00570321
117551[0050]0318!!!!FRM   W2   PG01 123456789 0000001{0030}PAT
RICKCHILDS DBA LOW COUNTRY{0040}100 LIBERTY HALL R[00
55]D SUITE 102{0050}GOOSE CREEK SC 29445{0060}400006745{00
70}400002047{0090}400005100{0200}490{0210}36[0060]54{0220}227
{0230}3654{0245}3654{0255}53{0310}DOE   JANETEST {0320}3440
LITTLE RAN[0065]CH RD{0330}LADSON SC 29456{0380}171{0390}
3654{0400}SC{0500}S$02[0070]82[0105]S$#
```

.16 STCAP Record Layout

	Field Identification	Length	Field Description	
	Start-Record-Sentinel	4	A	Value "****".
0000	Record-Name	5	A	Value "STCAP"
0010	Filler	1	AN	Value Blank
0020	Total-Records	10	N	Value numeric
0030	Filler	1	AN	Value Blank
0040	Total-Generic	8	N	Value numeric
0050	Filler	1	AN	Value Blank
0060	Total-Unformatted	8	N	Value numeric
0070	PATS-Indicator	1	A	Value "P" if PATS data Blank if live data
0080	Filler	1	AN	Value Blank
0090	Process Date	8	N	IRS Accept Date {YYYYMMDD}
	EMS-Use-Fields			Reserved for EMS Use
0100	EMS-State-SRIN	5	N	St Retrieval SRIN
0110	Filler	1	A	Value Blank
0120	EMS-Stat*e-file*-Name	12	A	State Abbr. followed by SEQ Number followed by .gz
0130	Filler	6	A	Value Blank
0140	Drain-Total-Returns	8	N	Value numeric
0150	Filler	1	AN	Value Blank
0160	Drain-Tot-Return-Accp	8	N	Value numeric
0170	Filler	1	AN	Value Blank
0180	Drain-Tot-Record-Accp	10	N	Value numeric
0190	Filler	1	AN	Value Blank
0200	Drain-Total-Return-Rej	8	N	Value numeric
0210	Filler	2	AN	Value Blank
0220	EMS-Hash-SSNS	14	N	Numeric
0230	EMS-File-Number	3	N	Numeric
0240	EMS-File-Total	3	N	Numeric
0250	PDATE	8	N	Numeric (yyyymmdd)
0260	PTIME	4	N	Numeric (HHMM)
0270	YR-TO-DATE-COUNT	10	N	Numeric
	Record-Terminus	1	A	Value #

.17 Validation of State Records

Most standard reject conditions for state records are listed in the preceding section. Additionally, filers must follow these specifications or the state record(s) could be rejected.

1. The state packet consists of the state generic record followed by all associated unformatted records for the taxpayer. A maximum of one state generic record, and zero to twenty-five unformatted records can be contained in a packet. Only one state packet is allowed per federal return.

2. A generic record must be present in each state packet. Only one generic record is allowed per state packet. The generic record must precede any unformatted records for that tax return.

3. An unformatted record is not required; however, up to twenty-five unformatted records are allowed per state return packet. If more than twenty-five are present, the entire return is rejected with Error Reject Code 0045.

4. The Header Section in the generic and unformatted records (SEQ 0000 through SEQ 0020) must be present.

5. The Record IDs in both the generic and unformatted records are checked for consistency. If inconsistent, the record is rejected. The Record ID consists of 26 characters, broken down as follows:

Record ID Type	6	(Both Records "STbbbb")
Form Number	6	(Generic Record "0001bb" Unformatted Record "0002bb")
Page Number	5	(Both Records"PG01b")
Taxpayer Identification Number	9	N (Primary SSN)
Filler	1	blank
Form/Schedule Number	7	N (Generic"0000001" Unformatted "0000001 to "0000025")

6. The State Code represents the taxpayer's residence state. The taxpayer's residence state may be different than the state of the taxpayer's address. State return packets are distributed to states based on the state code in the generic record. The state code must be a valid Federal/State Electronic Filing state. Valid states in Tax Year **2010** are:

Alabama.....AL	Kansas.....KS	New York.....NY
Arkansas.....AR	Kentucky.....KY	North Carolina..NC
Arizona.....AZ	Louisiana.....LA	Ohio.....OH
Colorado.....CO	Maryland.....MD	Oklahoma.....OK
Connecticut.....CT	Michigan.....MI	Oregon.....OR
Washington DC...DC	Mississippi.....MS	Pennsylvania....PA
Delaware.....DE	Missouri.....MO	Rhode Island....RI
Hawaii..... ...HI	Montana.....MT	South Carolina..SC
Georgia.....GA		
North Dakota....ND		
Utah.....UT		
Idaho.....ID	Nebraska.....NE	Vermont.....VT
Illinois.....IL	New Jersey.....NJ	Virginia.....VA
Indiana.....IN	New Mexico.....NM	West Virginia...WV
Iowa.....IA		Wisconsin.....WI

The state code must be consistent throughout the generic record and all associated unformatted records for the taxpayer.

.17 Validation of State Records continued

7. The State Direct Deposit/Direct Debit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ. Taxpayers may elect to have the federal and state direct deposit or direct debits in the same account, or they can choose different accounts.

8. If there is an entry in the State Direct Deposit/Direct Debit Section the IRS will verify the state Routing Transit Number (RTN). If the state RTN is not listed on the current Financial Organization Master File (FOMF) an indicator will be set for the state's future use. The return will not be rejected.

9. The following Entity Section fields of the generic record must be significant or the returns will be rejected by the IRS: Name Line 1 (SEQ 0060), Address Line 1 (SEQ 0075), City (SEQ 0085), State Abbreviation (SEQ 0095), and Zip Code (SEQ 0100).

10. Any entry in the Consistency Section of the Generic Record, must equal the corresponding Federal Tax Form entry. If an entry is significant (i.e., not blank), it will be compared to the federal return. If a Consistency Section entry does not match the corresponding federal entry, the return will be rejected.

    To the extent possible, the Sequence Numbers for Forms 1040, 1040A, and 1040EZ are the same for the equivalent fields. If no Sequence Number is given, the field does not exist for that form.

Generic Record Consistency Section	1040	1040A	1040EZ
	----Sequence Number----		
0150 Federal Filing Status----------	0130	0130	(See note)
0155 Total Federal Exemptions----------	0355	0360	(See note)
0160 Wages, Salaries, Tips----------	0375	0375	0375
0165 Taxable Interest----------	0380	0380	0380
0170 Tax Exempt Interest----------	0385	0385	0385
0175 Dividends----------	0394	0394	
0180 State/Local Income Tax Refund--------	0420		
0185 Taxable Social Security Benefits-----	0557	0557	
0190 Keogh Plan and SEP Deductions--------	0650		
0195 Adjusted Gross Income----------	0750	0750	0750
0200 Standard/Itemized Deductions---------	0789	0789	
0205 Earned Income Credit----------	1180	1180	1180

Note: The Generic Record Federal Filing Status (SEQ 0150) and the Total Federal Exemptions (SEQ 0155) can contain an entry when the corresponding federal form is a Form 1040EZ and IRS will not reject the Federal/State return.

SEQ 0032 of the Generic Record is for IRS Use Only. IRS will populate this field.

.17 Validation of State Records continued

11. The numeric fields (SEQ 0350 - SEQ 0675), if not blank, will be checked for format.

12. The IRS will check the Declaration Control Number (DCN) in the federal Form 1040, 1040A, or 1040EZ against the Declaration Control Number (SEQ 0020) of the Generic and Unformatted Records and reject both the federal and state returns if these are not equal.

13. The IRS will check the Return Sequence Number (RSN) in the federal Form 1040, 1040A, or 1040EZ against the Return Sequence Number (SEQ 0023) of the Generic Record and reject both the federal and state returns if these are not equal.

14. The IRS will check all Federal/State returns for the following fields on Form(s) W-2: If "State Income Tax 1" (SEQ 0400) contains a positive value, then "State Name 1" (SEQ 0370) should contain a Standard Postal State Abbreviation. If "State Income Tax 2" (SEQ 0470) contains a positive value, then "State Name 2" (SEQ 0440) should contain a Standard Postal State Abbreviation. If this is not done, both the federal and state returns will be rejected with Error Reject Code 0405.

15. If the federal return is an online return, the associated state return must also be an online return. IRS will check the Online-State-Return (SEQ 0049) indicator of the state Generic Record. If these do not match, the Federal/State return will be rejected.

16. The following IRS Error Reject Codes are used exclusively for errors in the state return packet:

    0009 RESERVED

    The unformatted state record in fixed format exceeds the maximum length.

    0400 STATE RECORD

    The Generic Record must be present in the state data packet.

    An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

    0401 STATE RECORD - STATE CODE (SEQ 0010)

    The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.

    The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

    Exception: If State Abbreviation (SEQ 0095) of State Only Return equal "AS", "GU", "MP" "PR", or "VI" allow returns to be processed in Austin.

.17 Validation of State Records continued

0402 STATE RECORD - ENTITY SECTION

All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.

0403 STATE RECORD - CONSISTENCY FIELDS

Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

0404 STATE RECORD - DECLARATION CONTROL NUMBER (DCN)

The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.

0405 STATE RECORD - FORM W-2 CHECK

Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440) when there is a significant entry in State Income Tax (SEQ 0400, 0470).

0406 STATE RECORD

A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals “E” Austin and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, and/or Form 8891; an Address Ind (SEQ 0097) of the Tax Form equal to “3”; a State Abbreviation (SEQ 0087) of the Tax Form equal to “AS”, “GU”, “MP”, “PR”, or “VI”.

0407 STATE RECORD - RETURN SEQUENCE NUMBER (RSN)

The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.

0408 STATE RECORD - ONLINE RETURN INDICATOR

When Online-State-Return (SEQ 0049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

IRS has two electronic signature options available for taxpayers to sign their tax returns, the Self-Select PIN and Practitioner PIN methods.

Questions or comments regarding Section 13 should be sent to:

Internal Revenue Service
Andra Carroll, W:CAS:SP:ES:I, NCFB C5-355
5000 Ellin Road
Lanham, MD 20706
Phone: (202) 283-4832

01. What is the Self-Select PIN Method?

The Self-Select PIN method is one option for taxpayers to use when signing their electronic tax return. The PIN is any five numbers (except ALL zeros) the taxpayer chooses to enter as their electronic signature. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers. If the taxpayer is filing through an Electronic Return Originator (ERO), or using Tax Preparation Software, the taxpayer Date of Birth and Prior Year Adjusted Gross Income (AGI) or Prior Year PIN/Electronic Filing PIN from the original return must also be entered for authentication.

If the prior year information is not available taxpayers may now obtain an Electronic Filing PIN as an alternate authenticator.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing **Form 8879,** IRS e-file Signature Authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

See Questions and Answers for the Self-Select PIN Method at the end of this Section.

02. Taxpayer Eligibility Requirements for the Self-Select PIN Method

The following taxpayers **are eligible** to use this option:

- Taxpayers who are eligible to file Form 1040, 1040A, 1040EZ or 1040-SS (PR) for Tax Year **2010**.
- Taxpayers who did not file for Tax Year **2009**, but have filed previously.
- Taxpayers who are age 16 or older on or before **December 31, 2010**, who have never filed a tax return.
- Primary taxpayers under age 16 who have filed previously.
- Secondary taxpayers under age 16 who have filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. Citizens and resident aliens residing in the U.S. Possessions of the U.S. Virgin Islands, Puerto Rico, American Samoa, Guam and the Commonwealth of the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing a Form 4868 (extension of time to file) or Form 2350 (extension for certain U.S. citizens living aboard).
- Those who are filing on behalf of deceased taxpayers.
- Taxpayers using a tax practitioner and required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return:
    - **Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement**
    - **Form 1098-C**, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgment)
    - **Form 2848**, Power of Attorney and Declaration of Representative (only for an electronic return signed by an agent)
    - **Form 3115**, Application for Change in Accounting Method
    - **Form 3468**, Computation of Investment Credit (if Historic Structure Certificate is required) attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 – Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
    - **Form 4136**, Credit for Federal Tax Paid on Fuels (if certificate and/or reseller statement is required) – attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
    - **Form 5713**, International Boycott Report
    - **Form 8283**, Non-Cash Charitable Contributions, Section A (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
    - **Form 8332**, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement that went into effect after **1985** and before **2010**) (see instructions)

02. Taxpayer Eligibility Requirements for the Self-Select PIN Method

- **Form 8858**, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities
- Form **8864**, *Biodiesel and Renewable Diesel Fuels Credit* attach the certificate for Biodiesel and, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form **8885**, *Health Coverage Tax Credit,* and all required attachments
- **Schedule D-1**, *Continuation Sheet for Schedule D (Form 1040)* (or a statement with the same information), if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

The following taxpayers **are NOT** eligible to participate:

- Primary taxpayers under age 16 who have never filed.
- Secondary taxpayers (spouse) under age 16 who did not file in the immediate prior year.

03. What is the Practitioner PIN method?

The Practitioner PIN method is another electronic signature option for taxpayers to *e*-file using a five digit PIN. The taxpayer chooses any five digits, except ALL zeros, as their PIN signature and must use an Electronic Return Originator (ERO) to *e*-file under this method. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers.

NOTE: The taxpayer's Date of Birth and Prior Year Adjusted Gross Income or Prior Year PIN **or their Electronic Filing PIN** are not required.

The Practitioner PIN method offers another signature option as well for EROs to use in preparing and transmitting Forms 1040, 1040A, 1040EZ, and 1040-SS (PR) to IRS.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization (Form 8879) containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

See Questions and Answers **below** for the Practitioner PIN method.

04. Taxpayer Eligibility Requirements for the Practitioner PIN Method

The following taxpayers are eligible to use this option:

- Taxpayers who are eligible to file Forms 1040, 1040A, 1040EZ or 1040-SS (PR) for Tax Year **2010**.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. citizens and resident aliens residing in the U.S. Possessions of the U.S. Virgin Islands, Puerto Rico, America Samoa, Guam and the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing a Form 4868 (extension of time to file).
- Those who are filing on behalf of deceased taxpayers.

There is no age restriction on who can use the Practitioner PIN method; everyone that's eligible to e-file is eligible to use the Practitioner PIN method.

.05 Data Validation

The following information must be present for the taxpayer when using the Self-Select PIN option for *e*-file:

Primary Taxpayer:

Social Security Number
Name Control
Date of Birth
Prior Year Adjusted Gross Income (AGI)
(prior to any adjustment or change by IRS) or
Prior Year PIN or
Primary Electronic Filing PIN

NOTE: Taxpayers may provide **either** prior year AGI **or prior year** PIN **or Electronic Filing PIN (EFP), or all three. Only one has to match** to be authenticated.

.05 Data Validation continued

Spouse, When Married Filing Jointly:

Spouse Social Security Number
Spouse Name Control
Spouse Date of Birth
Prior Year Adjusted Gross Income (AGI)
(prior to any adjustment or change by IRS) **or**
Prior Year PIN or
Spouse Electronic Filing PIN

NOTE: Taxpayers may provide **either** prior year AGI **or prior year** PIN **or Electronic Filing PIN (EFP), or all three. Only one has to match** to be authenticated.

Special Circumstances:

If taxpayers filed a joint return for Tax Year **2009** and want to file separate **returns for Tax Year 2010, they will each enter the same AGI or their PIN from the 2009 joint return on their separate returns for Tax Year 2010.**

If taxpayers did not file jointly for Tax Year **2009**, they are required to provide their respective AGI amount or PIN.

If a return was not filed for Tax Year **2009**, the taxpayer is required to enter zero "0" in the AGI field. (Prior Year PIN field should be left blank)

If taxpayers filed Form 1040PR for Tax Year **2009**, the taxpayer is required to enter zero "0" in the AGI field. (Prior Year PIN field should be left blank)

Note: Taxpayers who filed their **2009** tax return after **December 13, 2010** are eligible to use the Self-Select PIN for *e*-file. However, these taxpayers will need to submit zeros for their Adjusted Gross Income. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values. The extract creating the eligible Self-Select PIN file is created in December and due to processing constraints, late filers may or may not be included. Late filers can still use the Self-Select PIN.

05. Data Validation continued

Validation of Data:

Date of Birth	An exact match on day, month and year against Social Security Administration records is required for all online returns with or without the Self-Select PIN usage. If a married filing jointly (MFJ) return is filed through a practitioner electronically and taxpayer(s)uses the Self-Select PIN(s) to sign their return, the date of birth for the primary taxpayer and spouse are required. However, their tax return will not reject if the Dates of Birth do not match. The Date of Birth Validity Code (Field 0117) will be present in the Acknowledgement Record. The Date of Birth Validity Code identifies whether validation of the Date of Birth (DOB) is required; and if the DOB is required, whether the DOB matched on the IRS File or not.
Prior Year Adjusted Gross Income	The Prior Year AGI is entered in whole dollar amounts. There will be a one dollar tolerance level.
Prior Year PIN	The Prior Year PIN is the five digit PIN used to sign the return in the previous year.
Electronic Filing PIN	**Five digit PIN generated by IRS to be used as an alternate authenticator when the prior year information is not available. This is a one time use PIN. A new one will be generated each year.**
Primary/Spouse Signature PIN	The Personal Identification Number (PIN) is self-selected or agreed to by the taxpayer. A PIN is required for the primary and secondary taxpayer. PIN is composed of 5 digits. All zeros are not permitted. The spouse can use the same PIN as the primary. The PIN is used on the current year tax return as the taxpayer's signature.
Assignment of Taxpayer PIN	If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS *e*-file signature authorization (Form 8878 or 8879) containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.06 IRS *e*-file Signature Authorizations Form 8878 and 8879

1. Form 8879, IRS *e*-file Signature Authorization, is used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 1040, 1040A, 1040EZ and 1040-SS (PR) income tax returns. Form 8879 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return. Form 8879 is then maintained by the ERO, should not be sent to the IRS.

2. If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

3. The ERO will provide Form 8879 to the taxpayer along with a copy of the completed tax return personally or by U.S. mail, private delivery service, e-mail, Fax Transmission or an Internet web site. Upon review of their tax return, the taxpayer(s) complete Part II of Form 8879 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8879 as instructed on the form.

4. Form 8878, IRS *e*-file Signature Authorization on Application for Extension of Time to File, is used for taxpayers to authorize the ERO to enter the taxpayer's PIN on one of several extension of time to file applications processed through Electronic Transmitted Documents (ETD) programs. Form 8879 procedures above also apply to Form 8878.

5. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN method. A Form 8878 must be completed by all taxpayers who use this method. Note that a signature is only required to authorize the funds withdrawal. There is no signature requirement for the Form 4868 itself. See Part 3 of this publication for additional information on ETD programs.

6. When finalized, Forms 8879 and 8878 and instructions for use with Tax Year **2010** *e*-file will be available at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). Tax Year **2010** forms will be posted on the IRS website as soon as possible; however, they may not be available at the time this document is published.

7. Beginning Tax Year 2005, Forms 8879 and 8878 were revised to include the Electronic Funds Withdrawal (EFW) statement in the Part II. When either of these forms is used a separate EFW statement does not have to be provided to the taxpayer.

8. Exhibits of Forms 8879 and 8878 can be found under www.irs.gov.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.07 Jurat/Disclosure Guidelines

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

2. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).

3. It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D1) is displayed separately and has not been included in samples for Jurat/Disclosure Version A, C or D provided.

4. Online software products must provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.

5. When Form 8879 and 8878 is used, the Electronic Withdrawal statement is provided to the taxpayer in Part II of the form. See Section 13.06.

6. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self-Select PIN(s).

7. The jurat/disclosure text selections are located in Section 13.08 of this document. Samples of the jurat/disclosure versions A, C or D are included in Section 13.09.

8. Certain Decedent returns Forms 1040, 1040A, and 1040EZ are accepted into *e*-file. Text Selection T8 must be included for decedent returns filed with Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers on a jointly filed refund return are deceased, a Form 1310 and selection T8 must be completed for each decedent.

9. Use the guidelines below, and notes on the text selections for jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	**Length**	**Characters**	**Format/Notes**
Dates – (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY *(must convert to YYYYMMDD for record layouts)*
Taxpayer's PIN	Five	All numeric	Cannot be all zeros
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = Self-Selected numeric
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

.07 Jurat/Disclosure Guidelines continued

10. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year **2010** Forms 1040, 1040A, 1040EZ and 1040-SS (PR).

    The codes (e.g. P1,C1,T1) in the third column identify the possible selections for each jurat version.

11. Some text selections are required only when a specific condition exists. The jurat version display pages include a reference to these selections. Complete text is displayed on the page entitled "Special Condition Text Selections". Text for these selections MUST BE included when they apply to the taxpayer's filing situation. For example, include Selection D1 for all returns with an Electronic Funds Withdrawal (EFW), and use Selection T8 for decedent returns when a Form 1310 is attached. **NOTE:** Decedent returns can not be filed on Form 1040-SS (PR).

Tax Year 2010 Jurat Disclosure Codes Form 1040 Series – Forms 1040, 1040A, 1040EZ, 1040-SS (PR)			
Jurat/ Disclosure Code	**Title**	**Required Screen/ Graphic Selections**	**Comments**
A	**Online Self-Select PIN Method Form 1040,A,EZ,SS (PR)**		**Prepared by:** Taxpayer on personal computer **Transmitted by:** Intermediate Service Provider (ISP) or transmitter **Signatures:** Taxpayer(s) signs **with a PIN**
	• Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include… (1040-SS (PR) not applicable)	P1,C1,T1 T8	
	• With electronic funds withdrawal	P1,C1,D1,T1	
C	**Self-Select Method Form 1040, A, EZ, SS (PR)**		**Prepared by:** Preparer/ERO **Transmitted by:** ERO **Signatures:** Taxpayer(s) signs with a PIN ERO – EFIN/PIN
	• Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include… (1040-SS (PR) not applicable)	E1,P1,C1,T1 T8	
	• With electronic funds withdrawal	E1,P1,C1,D1,T1	
D	**Practitioner PIN Method Form 1040,A,EZ,SS (PR)**		**Prepared by:** Preparer/ERO **Transmitted by:** ERO **Signatures:** Taxpayer(s) signs with a PIN Paid Preparer's EFIN/PIN NOTE: Form 8879, IRS *e*-file Signature Authorization, Including Part III, is required. Taxpayer prior year AGI/Taxpayer PIN, and Date of Birth not required.
	• Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include… (1040-SS (PR) not applicable)	E1,P1,C1, T6 T8	
	• With electronic funds withdrawal (See Selection D1 explanations to follow)	E1,P1,C1,T6	
BLANK			Form 8453 is required to submit attachments that cannot be e-filed.

.08 Jurat Language Text Selections

1. This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software.

2. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review.

3. Use the table in .06 above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for Form 1040 series returns.

4. Jurat language and related requirements used only for documents submitted through the Electronically Transmitted Documents (ETD) system are included in Part 3 of this document.

Perjury Statement Selections

Selection P1
Perjury Statement – use this selection when electronically filing Form 1040, 1040A, 1040EZ, or 1040-SS (PR) with Self-Select PIN

Perjury Statement Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Selection P2 (Reserved)

Selection P3 (ETD only) See Part III of this document

.08 Jurat Language Text Selections continued

Consent to Disclosure Selections

A Consent to Disclosure is to be included on the screen for all electronically filed returns and documents.

Selection C1
Consent to Disclosure - use this selection for electronically filed Form 1040 Series returns

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) an indication of any refund offset; c) the reason for any delay in processing or refund; and, d) the date of any refund.

Selection C2 (ETD only) See Part III of this document

ERO Declaration

Selection E1
ERO Declaration and Signature - use this selection and ERO PIN entry when return is transmitted by an Electronic Return Originator (ERO). For use with Self-Select and Practitioner PIN methods.

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

ERO Signature
I am signing this Tax Return by entering my PIN below.

ERO's PIN _ _ _ _ _ _ _ _
(enter EFIN plus 5 Self-Selected numeric)

.08 Jurat Language Text Selections continued

Electronic Funds Withdrawal Consent Selections

Include an Electronic Funds Withdrawal Consent statement only when taxpayer has selected the Electronic Funds Withdrawal option

Selection D1
Electronic Funds Withdrawal Consent for Forms 1040, 1040A, 1040EZ, or 1040-SS (PR) Statement MUST BE included with all Electronic Funds Withdrawal (EFW) returns

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Note: *As was revised for Tax Year 2005, Form 8879 (and 8878) now includes the Electronic Funds Withdrawal (EFW) consent language in Part II of each form. Many Software products are designed to include Form 8879 and 8878 (e.g. as required for Practitioner PIN method returns), if Form 8879 or 8878 is not used for an EFW return or document you must still provide EFW consent language to the taxpayer as above.*

Selection D2 (ETD only) See Part III of t*his document*

Selection D3 (ETD only) See Part III of this document

.08 Jurat Language Text Selections continued

Taxpayer Signature Selections

Selection T1
Use this signature selection when filing a Form 1040, 1040A, 1040EZ, or 1040-SS (PR) **and the Self-Select PIN method will be used to sign the return**

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Primary Taxpayer PIN: _ _ _ _ _ Date:_ _ _ _ _ _ _ _ |
Primary Taxpayer Date of Birth: _ _ _ _ _ _ _ _ |
Primary Taxpayer Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _ _ _ * |
Primary Taxpayer Prior Year PIN _ _ _ _ _* |
Primary Electronic Filing PIN: _ _ _ _ _ * |
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ *
Spouse's Prior Year PIN _ _ _ _ _*
Spouse's Electronic Filing PIN: _ _ _ _ _ * |

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN/Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.** |

Selection T2

Selection T3 (ETD only) See Part III of this document

Selection T4 (ETD only) See Part III of this document

.08 Jurat Language Text Selections continued

Selection T5 (ETD only) See Part III of this document
Reserved – not available for Tax Year 2010

Selection T6
Use this signature selection for returns filed using the Practitioner PIN method. ERO is required to retain Form 8879, IRS e-file Signature Authorization, that has been signed by the taxpayer(s)

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Taxpayer's PIN:_ _ _ _ _ Date_ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Selection T7 (ETD only) See Part III of this document

Selection T8 – Decedent Returns only with Form 1310 attached
Must be included with all Decedent Returns when Form 1310 is attached.

Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on this return, two Forms 1310 are required, and T8 information must be completed for each decedent.

Form 1310 Signature and Verification
Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ _ _ _ _ _ _ _ _
Signature of person claiming refund (35 character limit) Date

Selection T9 (ETD only) See Part III of this document

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.09 *e*-file Jurat/Disclosure Text - Codes A, C or D

Tax Year 2010 Jurat/Disclosure Code A Text
Online Self-Select PIN Form 1040, 1040A, 1040EZ or 1040-SS (PR)

Perjury Statement
Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) an indication of any refund offset; c) the reason for any delay in processing or refund; and, d) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification – Decedent returns with Form 1310 only.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Primary Taxpayer PIN: _ _ _ _ _ Date:_ _ _ _ _ _ _ _
Primary Taxpayer Date of Birth: _ _ _ _ _ _ _ _
Primary Taxpayer Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _ _*
Primary Taxpayer Prior Year PIN _ _ _ _ _*
Primary Electronic Filing PIN:_ _ _ _ _*
Spouse PIN:_ _ _ _ _
Spouse Date of Birth: _ _ _ _ _ _ _ _
Spouse Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _ _*
Spouse Prior Year PIN _ _ _ _ _*
Spouse Electronic Filing PIN:_ _ _ _ _*

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN or the Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

.09 *e*-file Jurat/Disclosure Text – Codes A, C or D continued

Tax Year 2010 Jurat/Disclosure – Code C Text
Self-Select PIN by ERO Form 1040, 1040A, 1040EZ, or 1040-SS (PR)

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

ERO Signature
I am signing this Tax Return by entering my PIN below.

ERO's PIN _ _ _ _ _ _ _ _ _ _
(enter EFIN plus 5 Self-Selected numeric)

Perjury Statement
Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) an indication of any refund offset c) the reason for any delay in processing or refund; and, d) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification – Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Primary Taxpayer PIN: _ _ _ _ _ Date:_ _ _ _ _ _ _ _
Primary Taxpayer Date of Birth: _ _ _ _ _ _ _ _
Primary Taxpayer Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _ _*
Primary Taxpayer Prior Year PIN _ _ _ _ _*
Primary Electronic Filing PIN:_ _ _ _ _*
Spouse PIN:_ _ _ _ _
Spouse Date of Birth: _ _ _ _ _ _ _ _
Spouse Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _ _*
Spouse Prior Year PIN _ _ _ _ _*
Spouse Electronic Filing PIN:_ _ _ _ _*

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN or the Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

.09 *e*-file Jurat/Disclosure Text – Code A, C or D continued

Tax Year 2010 Jurat/Disclosure – Code D Text
Practitioner PIN Method Form 1040, 1040A, 1040EZ, 1040-SS (PR)
Form 8879, IRS *e*-file Signature Authorization required

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

ERO Signature
I am signing this Tax Return by entering my PIN below.

ERO's PIN
(enter EFIN plus 5 Self-Selected numeric)

Perjury Statement
Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) an indication of any refund offset; c) the reason for any delay in processing or refund; and, d) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent – The EFW language is to be included on Form 8879 that is required to be signed by the taxpayer.

Form 1310 Signature and Verification – Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Taxpayer's PIN:_ _ _ _ _ Date: _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _

.09 *e*-file Jurat/Disclosure Text – Code A, C or D continued

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Special Condition Text Selections
Use with Jurat/Disclosure Codes A, C or D
Tax Year 2010

The Special Condition Text Selections below are to be used with Jurat/Disclosure Code A, C or D as appropriate. These statements do not have to be provided to all taxpayers, but they MUST be provided when the Special Condition applies. The jurat language A, C or D displays on the previous pages refer to the text below but do not include the entire text in the display.

Selection D1
Electronic Funds Withdrawal Consent for Forms 1040, 1040A, 1040EZ, and 1040-SS (PR) (Include this statement only with Electronic Funds Withdrawal returns if Form 8879 was not completed).

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

See additional information regarding the electronic funds withdrawal (EFW) consent under the selection D1 explanation in Section 13.08.

Selection T8 – Decedent Returns only with Form 1310 attached
Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on the return, two Forms 1310 are required, and T8 must be completed for each decedent.

Form 1310 Signature and Verification
Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

-

_____ _ _ _ _ _ _ _ _
Signature of person claiming refund (35 character limit) Date

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.10 Validation of Electronic Signatures for *e*-file

The following Error Reject Codes are used for electronic signatures:

NOTE: Error **Reject Code** definitions can be found in Publication 1346, **Part 1,** Attachment 1.

01. General Error Reject Code for Electronic Signature
ERC 0689 and 1150

02. Online PIN Error Reject Codes
ERC 0681, 0682 and 0696

03. Practitioner PIN Error Reject Codes
ERC 0695, 0697, 0698 and 0699

04. Self-Select PIN Error Reject Codes
ERC 0670, 0671 and 0694

05. The following **Error Reject Codes** are valid for Online, Practitioner and Self-Select PIN methods:
ERC 0668, 0669, 0672, 0674, 0675, 0676, 0677, 0678, 0679, 0680, 0683, 0684, 1150**, 1151,** 1155 and **1156**

06. Online and Self-Select PIN Error Reject Codes for Form 1040-SS(PR):
ERC 1262, 1263, 1264 and 1265

07. Practitioner PIN Error Reject Code for Form 1040-SS(PR):
ERC 1332

.11 Frequently Asked Questions for preparing and e-filing your own tax return

Why is my date of birth required with this method?

The Date of Birth is required as part of the authentication process for the taxpayer. It will be matched against Social Security Records. The return will not be rejected if the Date of Birth does not match. However, the Acknowledgement Record will contain the field Date of Birth Validity Code. It will advise you if the dates of birth submitted were valid or mismatched. The following values will be returned:

- "0" = Date of Birth Validation Not Required
- "1" = All Dates of Birth Valid
- "2" = Primary Date of Birth Mismatch
- "3" = Spouse Date of Birth Mismatch
- "4" = Both Dates of Birth Mismatch

How can I get my prior year information if I do not have it?

You may call the IRS toll free number at 1-800-829-1040. If you can provide certain information to the Customer Service Representative (such as your name, SSN, and current address), you may receive the prior year original AGI amount or prior year PIN over the phone or you may request a free transcript. Allow 7 to 10 days to receive the transcript. Be sure to ask for the original AGI.
If your prior year information is unavailable, you may be able to obtain an Electronic Filing PIN.

If my spouse and I are filing jointly, do we both need a PIN?

Yes, each taxpayer must sign using a PIN. You will each choose any five digits, except all zeros, as the electronic signatures.

What happens if I use the same PIN as some one else?

It is acceptable for two taxpayers to choose the same five digit PIN.
The taxpayer's
personal information (Social Security Number, Date of Birth and original Adjusted Gross Income or Prior Year PIN/Electronic Filing PIN from the 2009 tax return) provided to the IRS is used to verify the taxpayer's identity.

My filing status this year is not the same as my filing status last year, what Adjusted Gross Income (AGI) or PIN do I use?

If the change is ***to*** Married Filing Jointly, then you will your individual original total Adjusted Gross Income amount or PIN from their respective 2009 tax returns.
If the change is ***from*** Married Filing Jointly, then you will use the same original total Adjusted Gross Income amount or PIN from the 2009 joint return.

What AGI amount should I use to file jointly this year if I have a different spouse than
last year?

Use the AGI amount or PIN from the joint return filed with the ex-spouse.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

What AGI amount should I use when my spouse earned all the wages?

Both taxpayers on the joint return will use the total AGI amount from the originally filed return. The AGI amount should not be divided between the primary and the spouse.

If the return was filed late, what Prior Year AGI amount should be used?

If the 2009 tax return was not received and processed by the IRS by December 12, 2010, enter "0" (zero) for the AGI amount. If the return is rejected due to mismatch of the Prior Year AGI, resubmit the return using the actual values.

If a 2009 tax return was not filed, what amount should be entered the Prior Year AGI or prior year PIN?

Enter "0" (zero) for the original Prior Year AGI. Do not leave this field blank. However, the Prior Year PIN/Electronic Filing PIN field should be left blank.

Are all taxpayers who file electronically required to pay any balance due electronically?

No. Taxpayers who prefer to pay by check or money order should file Form 1040-V, Payment Voucher.

Can the taxpayer electronically file a joint return if the spouse is unable to sign because he or she is serving in a combat zone, or a qualified hazardous duty area, and the taxpayer does not have a power of attorney or other statement?

If your spouse is unable to sign the return because he or she is serving in a combat zone (such as the Persian Gulf Area, Yugoslavia, or Afghanistan), and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that explains that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, Armed Forces' Tax Guide.

If the returns rejects, where are Error Reject Code explanations located?

The Error Reject Codes can be found in the Publication 1346, Electronic Return File Specification and Record Layouts for Individual Income Tax Return for TY 2010, Part 2, Attachment 1.

If the taxpayer had an ITIN (IRS Individual Taxpayer Identification Number) when they filed their 2009 tax return, but now have a SSN this filing season (TY2010), what Prior Year AGI amount should be used?

If the taxpayer had ITIN when they filed their 2009 tax return, but now have an SSN to file their 2010 tax return, they should use "0" (zero) as the Prior Year AGI amount.

What Prior Year PIN should be used when the return originally rejected and the corrected return was retransmitted with a different PIN?

The PIN from the accepted e-filed return must be used.

.12 Frequently Asked Questions for an Electronic Return Originator

How would my client get a copy of their Prior Year PIN?

EROs will need to provide taxpayers with documentation that has the PIN on it. Tax Preparation software should be capable of providing the taxpayer with a copy of the PIN used in their current tax return so that it will be available for them to use as an authenticator next year. As a suggestion, the PIN can be preprinted on the signature line of the tax return to avoid additional paper generation.

If the prior year information is unavailable, the taxpayer may be able to obtain an Electronic Filing PIN.

What is an ERO EFIN/PIN?

The ERO PIN is the ERO's electronic signature. For consistency, each ERO is encouraged to use the same 11 numbers for their ERO PIN on all returns for this filing season. The first six positions of your ERO PIN must be your EFIN and it must match the EFIN in the DCN. You may select any five digits except all zeros for the next five positions.

Will the ERO EFIN/PIN be acknowledged?

If the ERO EFIN/PIN is not present, the return will reject displaying an error reject code.

What is Form 8879, *IRS e-file Signature Authorization*?

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN Method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer’s personal identification number (PIN) on his or her e-filed individual income tax return.

Where can a copy of Form 8879 be obtained?

Some tax preparation software includes Form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from IRS website, keyword Form 8879. A Spanish version, Form 8879-SP, is also available on the site.

Can the taxpayer give me their PIN verbally to enter in their electronic return?

Yes, a taxpayer can provide their PIN verbally. However, you must receive a completed Form 8879, *IRS e-file Signature Authorization,* from the taxpayer before you submit the return or release it for transmission to the IRS.

Is it acceptable for the ERO to choose the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

Where can I find a list of ERO and taxpayer responsibilities when using the Self-Select PIN Method?

As an ERO, your responsibility is to provide the taxpayer with Form 8879 along with their return for review. You are required to generate or enter the header information, all five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer's PIN in Part II.

Frequently Asked Questions for an Electronic Return Originator – CONTINUED -

What is my responsibility as an ERO using Form 8879 when the taxpayer completed their own return?

As an ERO, your responsibility is to complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer PIN in Part II.

What is my responsibility as an ERO using Form 8879 when another return preparer completed the taxpayer's return?

As an ERO, your responsibility is to identify the paid preparer in the appropriate fields of the electronic return record, regardless of who prepared the return. For example, if a collected return is signed by a paid preparer, the ERO must enter the paid preparer's identifying information in the appropriate portion of the electronic return record. Complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer PIN in Part II. Page 1 and 2 of the tax return should be retained until the end of the calendar year.

Can a preparer enter the taxpayer's PIN on an Application for Extension of Time to File?

Yes. Form 8878, *IRS e-file Signature Authorization for Form 4868 and Form 2350,* is available for taxpayers to authorize the ERO to input their PIN on Forms 4868 and 2350. Form 8878 is included in some software packages. A copy can be obtained from the IRS website, keyword Form 8878. Spanish version, Form 8878-SP, is also available on the website.

Do I have to mail Form 8879 and Form 8878 to the IRS?

Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later.

Is it acceptable for an Electronic Return Originator (ERO) to electronically image and store Form 8879 and Form 8878 and meet the document retention requirement?

Forms 8879 and 8878 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at Internal Revenue Bulletin 1997-13.

Why is a Form 8878 needed for Form 4868 filers if there is no signature requirement on Form 4868?

A Form 8878 is required by Form 4868 filers when they will make an electronic funds withdrawal and they want to authorize the ERO to enter the taxpayer's PIN. Form 8878 is not required for Form 4868 when there is no electronic funds withdrawal.

.13 Practitioner PIN Method Questions and Answers

The Practitioner PIN method does not require the taxpayer to provide their Prior Year AGI amount or Prior Year PIN. When using the Practitioner PIN Method, taxpayers must always appropriately sign a completed signature authorization form. Taxpayers, who use the Practitioner PIN Method and enter their own PINs in the electronic return record after reviewing the completed return, must still appropriately sign the signature authorization form.

Who is eligible to use the Practitioner PIN Method?

The following taxpayers are eligible to use the Practitioner PIN Method:

- Taxpayers who are eligible to file Form 1040, 1040A, 1040EZ or 1040-SS(PR) for Tax Year 2010.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. citizens and resident aliens residing in the American Possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing a Form 4868 (Extension of Time to File).

There is no age restriction on who can use the Practitioner PIN method; everyone is eligible to use the Practitioner PIN method.

What forms or supporting documents must the ERO submit with Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*?

The following forms or supporting documentation must be attached to

Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*:

- Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* (or acceptable documentation/required donor documentation)
- Form 2848, *Power of Attorney and Declaration of Representative* (or POA that states the agent is granted authority to sign the return)
- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Computation of Investment Credit* (if Historic Structure Certificate is required) attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 - Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, *Credit for Federal Tax paid on Fuels* (if certificate and/or reseller statement is required)-attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the seller
- Form 5713, *International Boycott Report*

-CONTINUED-

- Form 8283, *Non-Cash Charitable Contributions, Section A* (if any statement or qualified appraisal is required) or *Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)*
- Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents (or certain pages from a post-1984 decree or agreement, see instructions)*
- Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Entities*
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit* attach the certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, *Health Coverage Tax Credit, and all required attachments*
- Schedule D-1, *Continuation Sheet for Schedule D (Form 1040)* (or a statement with the same information), if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

How long should an ERO retain and make available to the IRS the form 8453?

A copy of the Form 8453 and supporting documents that cannot be electronically transmitted are required to be retained until the end of the calendar year.

How does the Practitioner PIN Method benefit the ERO?

The Practitioner PIN Method offers an additional signature option for EROs to use in preparing and transmitting Form 1040, 1040A, 1040EZ or 1040-SS(PR) to IRS. Neither the Date of Birth nor the Prior Year Adjusted Gross Income amount or Prior Year PIN is needed to use the Practitioner PIN Method.

Where can I find a complete list of EROs and Taxpayer responsibilities when using the Practitioner PIN Method?

Responsibilities are located on page 2 of Form 8879, "*IRS e-file Signature Authorization*".

What is the purpose of Form 8879, "*IRS e-file Signature Authorization*"?

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN Method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

Where can I obtain a copy of Form 8879?

Some tax preparation software includes form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from the IRS website, keyword Form 8879. A Spanish version, Form 8879-SP, is also available on the site.

Practitioner PIN Method Questions and Answers-CONTINUED-

Do I mail Form 8879, *IRS e-file Signature Authorization*, to the IRS?

Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, which ever is later.

Are all taxpayers who file electronically required to pay any balance due electronically?

No. Taxpayers who prefer to pay by check or money order should file Form 1040-V, Payment Voucher. Form 8879, *IRS e-file Signature Authorization*, can not be used to transmit any payments.

Can the taxpayer use the same PIN next year?

Yes, or they may choose a new PIN.

Can two taxpayers select and use the same PIN to sign their return?

It is acceptable for two taxpayers to choose the same five digit PIN. The taxpayer's personal information provided to the IRS is used to verify the taxpayer's identity.

Do both taxpayers filing a joint return need a PIN?

Yes, each taxpayer must sign using a PIN.

Can the taxpayer electronically file a joint return if the spouse is unable to sign because he or she is serving in a combat zone or a hazardous duty area, and the taxpayer does not have a power of attorney or other statement?

If your spouse is unable to sign the return because he or she is serving in a combat zone (such as the Persian Gulf Area, Yugoslavia, or Afghanistan), and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, Armed Forces' Tax Guide.

How do I know the IRS received the taxpayer's PIN?

When you receive your Acknowledgement Record, all accepted returns will have the PIN Presence Indicator. One of the following values will be returned:

- "1" = Practitioner PIN
- "2" = Self-Select PIN by Practitioner Used
- "3" = Self-Select PIN by Online Used
- "4" = State Only. No PIN
- "Blank" = Return Rejected with PIN

Practitioner PIN Method Questions and Answers-CONTINUED-

What is an ERO EFIN/PIN?

The ERO PIN is the ERO's electronic signature. For consistency, each ERO is encouraged to use the same 11 numbers for their PIN on all returns for this filing season. The first 6 positions of your ERO PIN must be your EFIN and it must match the EFIN in the DCN. You may select any 5 digits, except all zeros, for the next five positions.

Where can I find the Error Reject Codes for the Practitioner PIN Method?

The Error Reject Codes can be found in the Publication 1346, "*Electronic Return File Specifications and Record layouts for the Individual Income Tax Returns for TY2010*, Part 1, Attachment 1."

If my client used the Practitioner PIN Method to sign their return, how is an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication submitted?

If your client uses the Practitioner PIN Method to sign their return, and is making an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication, an Election Explanation Record (ELC) must be used if there is no official form designed for the election. Your tax software, however, must support the Election Explanation Record. Practitioners should not attach a copy of the election to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return.

Can the taxpayer verbally provide their PIN to be entered in their electronic record?

Yes, a taxpayer can provide their PIN verbally. However, you must receive a completed Form 8879, *IRS e-file Signature Authorization*, from the taxpayer before you submit the return or release if for transmission to the IRS.

Is it acceptable for the ERO to choose the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

What is the EROs responsibility in using Form 8879 when the taxpayer has completed their own return and just need it transmitted?

As an ERO, your responsibility is to complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also system generate or manually assign the taxpayer PIN in Part II.

Can Form 8879 be used to request an extension of time to file?

No. Form 8879, *IRS e-file Signature Authorization for Form 4868 or Form 2350*, must be completed.

Why is Form 8878 needed for Form 4868 filers if there is no signature requirement on Form 4868?

A Form 8878 is required by Form 4868 filers when they need to make an Electronic funds Withdrawal and they want to authorize the ERO to enter the taxpayers PIN. Form 8878 is not required for Form 4868 when there is no Electronic Funds Withdrawal.

Practitioner PIN Method Questions and Answers-CONTINUED-

Can a preparer enter the taxpayer's PIN on a Application for Extension of Time to File?

Yes. Form 8878, *IRS e-file Signature Authorization for Application for form 4868 and Form 2350*, is available for taxpayers to authorize the ERO to input their PIN on Forms 4868 or 2350. A copy can be obtained from IRS website, keyword 8878. A Spanish version, Form 8878-SP, is also available on the website.

NOTE: The Practitioner PIN Method can not be used when filing Form 2350.

What should I do if my client is unable to return to my office to input his/her PIN on an Application for an Extension of Time to file?

Your client my authorize you to input his/her PIN by completing from 8878. Provide this form to the taxpayer along with a copy of the extension of time to file application for their review. It is not necessary for both taxpayers e-filing a joint extension application to authorize the ERO to enter their taxpayer PIN. See additional instructions on form 8878.