

Modernized e-File (MeF) Guide for Software Developers And Transmitters

Tax Year 2008



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Change Page for Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters

Section in Rev 10/2008	Changes made from Revision 04/16/2008 (TY2007) to 10/02/2008 (TY 2008)
All	All references to tax year 2007 and processing year 2008 are updated to tax year 2008 and processing year 2009
All	Updated links to irs.gov MeF Web pages
1 Introduction	Added Publications 4557 and 4600 and MeF Submission Composition Guide, MeF State and Trading Partners ICD, Excise Tax Supplement and Automated Enrollment External User Guide for reference
1.2 Communications	Removed Contact List Table. Added information identifying e-help Desk as first point of contact for assistance in certain areas.
1.2.1 IRS Website	Added section on MeF web pages on irs.gov
1.2.2 Communication Vehicles	Removed reference to e-mail distribution lists. Quick alerts will be used to communicate updates on MeF business return information and updates.
1.3 General Information about MeF	Created new section which includes: explanation on what tax years MeF accepts; timeframe for routine maintenance window; guidance on filing short period returns; links to irs.gov for businesses required to e-file; information on VIN for Form 2290
1.4 Highlights	Updated section with tax year 2008, processing year 2009 information
1.6 Accepted Forms and Schedules	Added list of form types MeF accepts
1.7 Amended Returns and Superseding Returns	Expanded section on information required for corporate amended returns
1.8 Exclusions to Electronic Filing	Created subsections for each form family. Earliest tax period accepted (if on MeF platform for that year) updated to December 2006.
1.8.2 Form 7004 Exclusions	Removed Forms 8924, 990-C, 1120-A and 1120 (Subchapter T).
2.1 MeF XML Structure	Updated link to MeF Submission Composition Guide to MeF Publications page
2.1.2 Submission Size	Created new subsection for submission size
2.1.5 Repeating Group	Added Figure 2-1, Complex Type Identified for Repeating Group
2.1.8 Optional Choice...with Required Fields	Added new section to illustrate that the e-file type determines which entries are required after a choice is made between two options
2.1.9 General Information paragraph	Updated information regarding the General Dependency Description
2.2 Binary Attachments	Moved binary attachment information to separate section
2.2.1 Attach a PDF file	Added information on new business rule developed to reject a return with non-ASCII characters in the title of the PDF file
2.2.3 A Sample non-XML document...	Added Form 2553 to table identifying PDF attachment names validated by business rules
2.3 through 2.5.2	Created new subsection for information on Forms 8865, 4466 and special signatures for other forms and attachments
2.6.1 General Explanation Attachment	Added information on Schedule O (Form 990) which replaces the General Explanation attachment for TY2008 and later for Forms 990.
2.4 Version Control...	Updated timeline in publishing XML schemas and business rules
2.9.2 General Information about Version Numbers	Created subsection for general information; added Figure 2-19 that identifies returnVersion; removed bullet stating business rule version number dictates the schemas for which the business rules are enforced; expanded information on active validating schema version
2.9.5 Example of Schema Versioning	Updated example of schema versioning
2.10 MeF XML Schema File Structures	Added information on business rules subset for 1120 and 1120S returns

2.10.3 Exempt Organizations...Schema Files Structures	Updated exempt organization schema file structure figure and explanation based on redesign for TY2008
3.1 through 3.4	Created sections to better identify information on Fed/State linked returns; Fed/State unlinked returns; workflow for corporate and partnership state returns; exempt organization Fed/State program
4.1 Transmitting Through Application to Application	Created subsections for security directives; created separate sections for registration for A2A credentials, strong authentication, and certificate management; updated all references to passwords to indicate that passwords will not be available for A2A transmissions beginning Jan 2009
4.1.5 Transmitting through MeF A2A	Added Get Submission Reconciliation List to table
4.1.6 Password Management	Moved information on password management to end of section; this section is only applicable through December 2008
4.2.1 Applying to Submit Returns through the Internet	Corrected information in Registration section to state if the confirmation process is not completed within 28 days of the letter date, then the password expires. The password can be reset using Forgotten Password or PIN option (which then generates a new confirmation code)
4.2.2 Accessing and Logging into MeF IFA	Screenshots updated
4.2.3 Submitting a Transmission File	Created subsection for submitting transmission file; updated screenshots
4.2.4 MeF IFA Error Conditions...	Created subsection for error conditions; updated screenshots
4.3 Detecting Viruses in MeF Transmissions	Removed section on EMS and renumbered
5.1 Business Rules	Updated example for Incorrect Data under #3; added Form 8868 to Not On Time explanation under #3; added Alert under #4
5.2 Validating Transmission File	Removed e-file attachment schema (this information can be found in each form's schema package); updated table illustrating Transmission Validation Business Rules
5.3.1 Schema Validation	Updated table illustrating Schema Validation Business Rules (all rules can be found on irs.gov with each form's schema package)
5.3.2 Return Validation Business Rules	Updated table illustrating Return Validation Business Rules (all rules can be found on irs.gov with each form's schema package)
5.4 Generating Acknowledgement Files	Updated Figure 5-6 Return Acknowledgement Schema
6.1 Retrieving the Acknowledgement through IFA	Screenshots updated throughout section; error conditions separated into separate subsection; added subsection screenshots/information for retrieving production and/or test 2290 Schedule 1s; added note to all retrieve submission screens; created subsection for viewing list of states in Fed/State program
7 Payments	Added note that Forms 720 and 2290 are to be paid when the return is filed; added address for sending in paper checks for entities that do not bank in the United States; removed IRS payment schema figure (can be found in each form's schema package); updated both business rules tables; removed Credit Card information. The credit card bulk requirements can be found on irs.gov at http://www.irs.gov/efile/article/0..id=118575.00.html
9 Electronic Signature Specifications	Added Jurat for Forms 2290, 720 and 8849; updated Jurat language on Perjury Statement for all other forms to reflect TY2008; renamed Jurat for partnership's signature to "Signature of General Partner or Limited Liability Company Member Manager"
10 Form 7004	Updated title of Form 7004
10.1 Types of Returns...	Added information on Forms with new 5 month automatic extension

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1 Introduction

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

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

- Publication 3112, *IRS e-file Application and Participation*, contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all *e-file* programs.
- Publication 4162, *Modernized e-File Test Package for Forms 1120/1120-F/1120S/7004*, contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of 1120/1120-F/1120S. This publication also contains the instructions and test case scenarios for Form 7004, *Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns*.
- Publication 4163, *Modernized e-File Information for Authorized IRS e-file Providers for Business Returns*, contains specific information applicable to Forms 1120, 1120-F, 1120S, 1065, 1065-B, 7004, 990, 990-EZ, 990-N, 990-PF, 1120-POL, and 8868 *e-file* programs.
- Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings*, contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of Forms 990, 990-EZ, 990-N, 990-PF, 1120-POL, and 8868.
- Publication 4505, *Modernized e-File Test Package for Forms 1065/1065-B*, contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of Forms 1065/1065-B.
- Publication 4557, *Safeguarding Taxpayer Data: A Guide for Your Business*, provides information on federal and state information security laws and regulations, as well as industry standards and best practices.
- Publication 4600, *Safeguarding Taxpayer Information: Quick Reference Guide for Business*, is a new tri-fold brochure that summarizes and introduces Publication 4557. Businesses can use the brochure as an information security awareness and marketing tool.
- Publication 4594, *Modernized e-File Test Package for Forms 720, 2290 and 8849*, contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of Forms 720, 2249 and 8849.

The following guides/documents provide additional guidance for e-filing through MeF.

- MeF Submission Composition Guide – Modernized e-File System, provides guidance to the IRS trading partners (Software Developers, Originators, and Transmitters) on how to compose submissions and transmission files that are sent to the IRS for processing by the MeF.
- MeF State and Trading Partners Interface Control Document (ICD), describes the interaction between MeF and the State and Trading Partners through the Internet Filing Application (IFA) and Application-to-Application (A2A) platforms.
- MeF State and Trading Partners Interface Control Document (ICD) Excise Tax Supplement, provides additional information regarding excise tax forms and the interaction between MeF and State and Trading Partners through IFA and A2A.
- Automated Enrollment External User Guide, describes the User Interface (UI) for the Automated Enrollment (AE) application. The AE application provides authorized delegated users the ability to enroll and update Application System IDs (ASID) using the Registered User Portal (RUP)

MeF publications can be found on irs.gov at
<http://www.irs.gov/efile/article/0,,id=171946,00.html>.

1.1 Modernized e-File (MeF)

In tax year 2008/processing year 2009, the IRS is improving the security of returns transmitted through the Application-to-Application (A2A) process. Passwords will no longer be used for A2A transmissions; certificates are required. Section 4.1, Transmitting Through MeF Application-to-Application (A2A) of this publication provides more information on this topic.

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

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

This publication and its updates or revisions are available at www.irs.gov.

1.2 Communications

IRS worked in partnership with many MeF stakeholders to develop the information contained within this publication. Your continued cooperation is requested.

On occasion, you may need to contact IRS regarding e-filing issues, including MeF topics. The e-help Desk has been designated as the first point of contact for e-filing issues. Software Developers, Transmitters, EROs, Accounting Firms, and Large Taxpayers should contact the e-help Desk at 1-866-255-0654 for assistance in the following areas:

- IRS e-file application
- ATS or Communication Testing
- Transmission issues
- Strong authentication for A2A
- Rejects
- Technical questions on schemas or business rules

If the e-help Desk is unable to answer the question at the time of the call, the inquiry will be forwarded to the appropriate area for a response. By streamlining this process through the e-help Desk, IRS expects to better monitor the inquiries to ensure a timely response.

Note: If you have any questions, suggestions or comments regarding Exempt Organization Forms 990/990-EZ, 990-N, 990-PF, 1120-POL and 8868, please contact us at:

TEGE-EO-efile@irs.gov, or by mail at:

IRS – Tiwana Holland
SE:T:BSP 6N1
1111 Constitution Avenue, NW
Washington, DC 20224

1.2.1 IRS Web site

MeF uses [irs.gov](http://www.irs.gov) to communicate information about the program. The Modernized e-File (MeF) Program Information page, located at <http://www.irs.gov/efile/content/0,,id=171945,00.html>, provides links to:

- Information on what forms can be filed through MeF
- MeF Program Overview
- Current User Guides and Publications
- Schemas and Business Rules
- List of MeF e-file Providers
- MeF Stylesheets
- Internet Filing information
- MeF Systems Status

If you encounter an issue or limitation that prevents a return from being e-filed through MeF, please contact the e-help Desk at 1-866-255-0654. MeF will then work on making the appropriate corrections. Until the corrections can be implemented, MeF will develop “workarounds”, which is guidance on what temporary changes are needed so the return can be e-filed. Workarounds are posted by tax year under the “Known e-file Issues and Solutions” heading in the following [irs.gov](http://www.irs.gov) links:

- Corporations: <http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>
- Partnerships: <http://www.irs.gov/businesses/small/article/0,,id=165162,00.html>

If you encounter an issue e-filing through MeF and the solution is not posted to the Web pages shown above, please contact the e-help Desk at 1-866-255-0654.

1.2.2 Communication Vehicles

MeF uses Quick Alerts to distribute information and updates to MeF stakeholders. Quick Alerts is a FREE Web based mass messaging system created for Authorized IRS e-file Providers, which includes Software Developers, Transmitters and Electronic Return Originators (EROs). The Quick Alerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via e-mail. After subscribing, Authorized IRS e-file Providers can receive communications 24 hours a day, 7 days a week, regarding processing delays, IRS e-file program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at www.Envoyprofiles.com/quickalerts or through the links provided on the “Tax Professionals” page at www.irs.gov. The subject line of a Quick Alert will identify the targeted audience (such as Software Developers and Transmitters, and/or Electronic Return Originators) and the targeted group (Individual e-file or Business e-file).

1.3 General Information about MeF

1.3.1 Current and prior 2 tax years are accepted

When a new tax form type is added to the MeF platform, tax returns will be accepted for the first processing year only. For example:

Forms 1120-F and 990-N were added in processing year 2008 for Tax Year (TY) 2007. MeF will only accept TY2007 returns for Forms 1120-F and 990-N in processing year 2008.

The second year that a new form is accepted, MeF will accept two tax years: the current tax year and the first tax year the form was accepted on the MeF platform. For example:

In processing year 2009, MeF will accept TY2007 and TY2008 returns for Forms 1120-F and 990-N.

As subsequent tax years are added to the system, MeF will accept the current year and two prior tax years. For example:

In processing year 2009, MeF will accept Form 1120 returns for TY2008, TY2007 and TY2006.

1.3.2 Transmission timeframe affected by routine maintenance

There is a routine maintenance window generally scheduled from 1:00 am to 7:00 am, Eastern Standard Time on Sundays that may result in intermittent down time for transmitters. Work scheduled during this window will generally not be communicated to the software developers. For more information about system status and possible delays, refer to the Modernized e-File Status page on irs.gov at: <http://www.irs.gov/efile/article/0,,id=168537,00.html>

1.3.3 Short period returns for partnerships or corporations

MeF accepts short period returns for partnerships or corporations. There are situations where a taxpayer may need to file a short period return before their software is ready for the next tax year. For instance, at the beginning of calendar year 2008, a taxpayer may need to file a short period TY2008 return with Tax Period Beginning Date 01/01/2008 and Tax Period Ending Date 01/31/2008. This return should be filed on TY2008 software but the TY2008 software has not been developed yet. In this case, the taxpayer may use TY2007 software.

When a taxpayer needs to file a short period return, ensure that the tax year in the Return Manifest and Return Header reflect the tax year of the schemas being used. Enter the actual beginning and ending date of the short period return. For example, the short period return described above will be e-filed using the TY2007 software and include these entries:

- “2007” for the tax year in the Return Manifest
- “2007” for the tax year in the Return Header
- “01/01/2008” for the Tax Period Beginning Date
- “01/31/2008” for the Tax Period Ending Date

When a short period return is being filed, in some cases the regulations require the taxpayer to attach Form 1128 or an explanation why the short period return is being filed. If you use the Form 1128, attach it to the top level of the return as a PDF file and describe it as “Form 1128 for Short Period Return.” If an explanation is required, it may be submitted in the General Dependency XML document or in a PDF file. Provide the regulatory citation and explanation in a General Dependency with the Description "Short Period Return Explanation" or in a PDF file with the Description "Short Period Return Explanation."

1.3.4 Guidance for corporations, partnerships and exempt organizations required to e-file.

The IRS developed special guidance to assist corporations, partnerships and exempt organizations with the transition from filing a paper return to electronic filing. This guidance applies to corporations and exempt organizations required to e-file under final regulations (T.D. 9363, 12-03-2007). The directions to e-file are provided by tax year. Use TY2008 *Directions to e-file* when filing a TY2008 return. Fiscal year filers submitting TY2007 returns on TY2007 schemas may use TY2007 *Directions to e-file*. Corporations, partnerships and exempt organizations required to e-file should review this information available on irs.gov at the following links:

- For corporations the link is:
<http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>
- For partnerships the link is:
<http://www.irs.gov/businesses/small/article/0,,id=165162,00.html>
- For exempt organizations the link is:
<http://www.irs.gov/efile/article/0,,id=108211,00.html>

1.3.5 VIN (Vehicle Identification Number) for Form 2290

IRS has developed a VIN (Vehicle Identification Number) data store, which collects VIN data from Form 2290. Where the taxpayer has indicated consent, the VIN data will be shared with state registration agencies to verify that the Heavy Vehicle Use Tax (HVUT) obligation was paid for a vehicle. The implementation for sharing the VIN data store is scheduled for summer 2009.

1.4 Highlights for tax year 2008, Processing Year 2009

1.4.1 General Items

The following forms are no longer accepted through the Modernized e-File system:

- Form 8271
- Form 5884-A

The extension period for Forms 1065, 1041 and 8804 has been shortened from 6 months to 5 months. The Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns has been revised with this update.

1.4.2 New Functionality and Forms

- IRS released a redesigned Form 990, Return of Organization Exempt from Income Tax, for tax year 2008. The basic structure of the new 2008 Form 990 consists of an 11-page core form and 16 schedules. The core form must be completed by each Form 990 filer. The 16 schedules are designed to be completed only by filers whose type of organization and nature of activities require reporting of certain information.

The new Schedule O, Supplemental Information to Form 990, allows organizations to supplement information reported elsewhere on the return or provide additional information, similar to the “General Explanation Attachment” used for 2007 and prior returns.

Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, will be retained in its present form. However, some of the new schedules implemented for the redesigned Form 990 will be used for the Form 990-EZ.

- As of January 1, 2009, passwords can no longer be used for A2A filing. To support strong authentication for MeF A2A Web services, the IRS is installing certificate-based authentication technology. The new authentication system will affect authentication for all A2A Web services. More information is found in this Publication under Strong Authentication in Section 4.1.1 and Section 4.1.3.
- The Superseding Return checkbox was added to schemas for:
 - partnership returns (Form 1065/1065-B) for tax year 2007, effective June 2, 2008
 - Form 1120-F for tax year 2008
- XML schemas were developed and issued for the following forms that can be e-filed through the MeF system. The Return Data for each parent form (1120, 1120-F, 1120S, 1065, 990, 720, etc) will list these forms if they are applicable:
 - Schedule B (Form 1120), Additional Information for Schedule M-3 filers
 - Schedule C (Form 1065), Additional Information for Schedule M-3 filers
 - Schedule V (Form 1120-F), List of Vessels or Aircraft, Operators and Owners

1.5 Return Due Dates Tables

The return due date and extended due date tables for TY2008 for each MeF form can be found on irs.gov at: <http://www.irs.gov/efile/article/0,,id=171946,00.html>

1.6 Accepted Forms and Schedules

MeF accepts the following form types:

- Corporations (Forms 1120, 1120-F and 1120S)
- Exempt Organizations (Forms 990, 990-EZ, 990-N, 990-PF, and 1120-POL)
- Partnerships (Forms 1065 and 1065-B)
- Excise Tax (Forms 720, 2290 and 8849)
- Extensions (Forms 7004 and 8868)

The list of TY2008 Forms and Schedules for each form can be found on irs.gov at:

<http://www.irs.gov/efile/article/0,,id=187136,00.html>

The directions to e-file are provided by tax year. Select the appropriate tax type (Corporations, Exempt Organizations, Partnerships, Excise Tax, or Extensions (Form 7004). Use TY2008 directions to e-file when filing a TY2008 return.

1.7 Amended Returns and Superseding Returns

The MeF system processes both superseding and amended returns. A **superseded return** is a subsequent return **filed within the filing period (including extensions)**. An **amended return** is a subsequent return **filed after the expiration of the filing period (including extensions)**.

IRS has issued final regulations (T.D. 9363) requiring electronic filing of corporate returns (1120 and 1120S) and exempt organization returns (990 series). Beginning with TY2006 returns, **both amended and superseding returns are required to be e-filed** if the taxpayer is required to file electronically, unless a taxpayer has received an approved waiver to file that particular return in paper. Section 1224 of the Taxpayer Relief Act of 1997 provides the e-filing requirements for partnership returns.

Note: For TY2008, corporate amended returns with carryback claims may be e-filed as long as the carryback claim box is checked. TY2006 and TY2007 corporate amended returns with carryback claims are exempt from the e-file requirement and should be filed using the existing paper process.

1.7.1 Superseding Returns

The superseding return designation is available for Forms 1120, 1120S, 1065 and 1065-B. This designation is available for Form 1120-F beginning in TY2008.

The superseding return designation is not available for Forms 990, 990-EZ, 990-PF, 1120-POL, and 2290. The amended return box must be checked for any subsequent Forms 990, 990-EZ, 990-PF or 1120-POL returns to be accepted.

1.7.2 Amended Corporate Returns Forms 1120, 1120-F and 1120S

MeF can accept amended returns for Forms 1120-F for tax years 2007 and forward.

Amended returns for Forms 1120, 1120-F and 1120S require at a minimum:

- The corrected Form 1120, 1120-F or 1120S completed in its entirety (pages 1 – 4) with the Amended Return checkbox selected.
- All forms, schedules and attachments that changed or that support changes on the amended Form 1120, 1120-F or 1120S, including any subsidiary returns (if changed) and the information to support those changes.
- For Form 1120, attach to the amended Form 1120:
 - the XML Form 1120X completed through Part I, line 10 or 11, as applicable, and Part II with the line number of each amended item
 - the corrected amount or treatment of the item
 - an explanation of the reasons for each change
- For Form 1120S, attach to the amended Form 1120S the XML document, AmendedReturnChanges, that identifies:
 - the line number of each amended item
 - description of each amended item
 - the amount on the previous return
 - the amount on the amended return
 - an explanation of the reasons for each change
- For Form 1120-F, attach to the amended Form 1120-F the XML document, AmendedReturnChanges, that identifies:
 - the line number of each amended item
 - description of each amended item
 - the amount on the previous return
 - the amount on the amended return
 - an explanation of the reasons for each change

- A signed signature document (Form 8453-C/S/I), as applicable, or use of a Practitioner's Pin.
- Appropriate forms to make a payment, request a refund, or request a credit carryover to another year.

For more information on corporate amended returns, please refer to the following Web page on irs.gov: <http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>

1.7.3 Amended Partnership, Exempt Organizations and Excise Tax Returns

MeF can accept e-filed amended returns for Forms 1065, 1065-B, 990, 990-EZ, 990-PF, 1120-POL for tax year 2006 and forward. MeF can accept e-filed amended returns for Form 2290 for tax year 2007 and forward. The amended return for the Form 720 (Form 720X) must be filed using the existing paper procedures.

MeF can accept multiple Forms 2290 for the same tax period. An amended return for Form 2290 is filed when there is a change to "Additional Tax From Increase in Taxable Gross Weight " or "Suspended Vehicles Exceeding the Mileage Use Limit". When an amended return is filed for Form 2290, the amended return box should be checked.

For additional Partnership information, please refer to the following Web page on irs.gov: <http://www.irs.gov/businesses/small/article/0,,id=170978,00.html>.

1.8 Exclusions to Electronic Filing

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

1.8.1 Forms 1120/1120S Exclusions:

The tax year 2008 Corporate e-File Program does not accept and process the following corporate returns. Therefore, the corporation is excluded from the electronic filing requirement under Temporary Treasury Regulation Section 301.6011-5T unless otherwise noted.

- Returns with tax periods ending prior to December 2006
- Returns covering multiple tax periods
- Bank Holding Company Tax Act - Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Prompt Assessments
- Returns with reasonable cause as related to failing to pay and/or file timely

Corporations who meet the Treasury Decision (T.D.) 9363, 2007-49 Internal Revenue Bulletin [I.R.B.] 1084 criteria are still required to e-file their TY2008 return. In order to comply with the mandatory e-file regulations, corporations must send the explanation of reasonable cause as a separate letter to:

Internal Revenue Service
ARKA Monterrey Park
1973 N. Rulon White Blvd
Mail Stop 6552 (ARKA)
Attn: AM Clerical
Ogden, Utah 84404.

These procedures do not apply to Form 2220, which should be filed as part of the electronic return.

- Returns with pre-computed penalty and interest

Corporations who meet the Treasury Decision (T.D.) 9363, 2007-49 Internal Revenue Bulletin [I.R.B.] 1084 criteria are still required to e-file their TY2008 return. In order to comply with the mandatory e-file regulations, corporations must send the explanation of pre-computed penalty and interest as a separate letter to:

Internal Revenue Service
ARKA Monterrey Park
1973 N. Rulon White Blvd
Mail Stop 6552 (ARKA)
Attn: AM Clerical
Ogden, Utah 84404.

- Requests for overpayments to be applied to another account

Corporations who meet the Treasury Decision (T.D.) 9363, 2007-49 Internal Revenue Bulletin [I.R.B.] 1084 criteria are still required to e-file their TY2008 return. In order to comply with the mandatory e-file regulations, corporations must send the request to apply overpayments as a separate letter to:

Internal Revenue Service
ARKA Monterrey Park
1973 N. Rulon White Blvd
Mail Stop 6552 (ARKA)
Attn: AM Clerical
Ogden, Utah 84404.

The following 1120 family of forms cannot be filed electronically as a return at the parent level:

- 1120-L Life Insurance Company
- 1120-PC Property and Casualty

Corporations required to e-file who have 1120-L or 1120-PC subsidiary returns should refer to the specific tax year *Directions to e-file* for additional information at:
<http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>.

- 1120-C (formerly 990-C) Farmer's Cooperative Association
- 1120-H Homeowners Association
- 1120-FSC Foreign Sales Corporations
- 1120RIC Regulated Investment Companies
- 1120REIT Real Estate Investment Trust
- 1120-SF Settlement Funds
- 1120ND Nuclear Decommission Trusts
- 1120-IC-DISC Interest Charge Domestic International Sales

Forms 1120-C through 1120-IC-DISC listed above are only required to be e-filed if they are part of a consolidated return filing. If these forms are part of a consolidated return, they should be included in PDF format, named appropriately and attached to the top-return level. If these are stand-alone filings, they must be filed on paper since MeF does not process them at this time.

- 1120X Amended Corporate Return

The Form 1120X cannot be filed as a stand-alone return. It can only be submitted as an attachment to a Form 1120 return.

1.8.2 Form 7004 Exclusions

- Name change applications
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file application timely
- Requests for refunds
- Election to make installment payments for a portion of balance due amount
- Applications requesting extension due to change in accounting period unless prior approval has been applied for from IRS or certain conditions have been met. See Publication 538, Accounting Periods and Methods.
- Applications with Net Operating Loss Carryback - Form 1138 should be sent separately, not with the application.
- Applications attaching a Power of Attorney (POA). POA should be sent separately, not with the application.
- Early filed returns (filed before end of tax period)
- Filing short period extension due to termination of 1120S status
- Extensions for the following forms:
 - Form 706-GS(D)
 - Form 8612
 - Form 8613
 - Form 8725
 - Form 8831
 - Form 8876

1.8.3 Forms 990 & 990-EZ Exclusions

- Returns from organizations not recognized as exempt (application pending, etc.)
- Name change returns
- Returns showing a change in accounting period
- Short period returns (except for short period final returns)
- Early filed returns (filed before end of tax year except for final returns)
- Returns with tax periods ending prior to December 2006

1.8.4 e-Postcard Form 990-N Exclusions

- Returns with tax periods prior to December 2007
- Returns from organizations not recognized as exempt (application for exemption pending, etc.)
- Returns with attachments
- Organizations required to file Form 990, Form 990-EZ, Form 990-PF or Form 1120-POL
- Organizations included in a group return
- Section 509(a)(3) supporting organizations required to file form 990 or form 990-EZ
Note: This filing requirement does not apply to churches, their integrated auxiliaries, and conventions or associations of churches.

1.8.5 Form 990-PF Exclusions

- Returns from organizations not recognized as exempt (application for exemption pending, etc.)
- Returns with tax periods ending prior to December 2006
- Foreign private foundations
- Name change returns
- *Limited* 990-PFs (*Limited* 990-PFs are filed by organizations that originally received advance rulings as public charities but were later determined to be private foundations)
- 507(b)(1)(A) terminations
- Foundations in 60-month terminations

1.8.6 Form 1120-POL Exclusions

- Short period returns (except for short period final returns)
- Name change returns
- Returns with tax periods ending prior to December 2006
- Returns with non-numbered attachments/schedules (unless allowed for an attached form shared with Forms 1120/1120S) for which an IRS format has not been developed

1.8.7 Form 8868 Exclusions

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

1.8.8 Forms 1065/1065-B Exclusions

- Returns with tax periods ending in December 2006 and prior
- Returns granted approved waivers from electronic filing.
- Common Trust Fund Returns
- Returns with name changes (TY2006 only)
- Returns with address changes (TY2006 only)

1.8.9 Excise Tax Forms 720, 2290 and 8849

- Form 2290: no returns will be accepted for tax periods ending prior to July 1, 2007
- Form 720: no returns will be accepted prior to third quarter 2007

2 XML Overview for MeF

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

2.1 MeF XML Structure

Like a paper tax return, an MeF tax return consists of a series of tax forms, schedules, and attachments that can be included for a specific type of tax return (1120, 1120-F, 1120S, 1120-POL, 1065, 1065-B, 990, 990-EZ, 990-N, 990-PF, 720, 2290, or 8849), or extension (7004 or 8868).

For example, an 1120 return includes the Form 1120 and any attached forms, schedules, or attachments needed to complete the return. A consolidated structure includes the consolidated return, the parent return, and one or more subsidiary returns in addition to their respective forms, attachments, and schedules. A mixed consolidated return provides the structure to file a consolidated return with 1120-L and/or 1120-PC subconsolidations.

For more information on how to compose Submissions, and Transmission Files that are sent to the IRS for processing by the Modernized e-File System, refer to the MeF Submission Composition Guide posted to irs.gov at: <http://www.irs.gov/efile/article/0,,id=171946,00.html>

2.1.1 Schemas

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

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

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

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

2.1.2 Submission Size

It is important to note that the instance of a federal or state submission XML file cannot exceed 2 GB compressed. The maximum size of an individual PDF file attached to the submission is 60 MB uncompressed.

2.1.3 Tag Names

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

Tag names were created using the following conventions:

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

2.1.4 Attributes

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

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

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

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

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

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

- After transmission, IRS XML parser will add:

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

- **documentId attribute:** is an attribute that uniquely identifies the document within the context of the whole return. Tax return preparer's software is responsible for generating a unique id of `IdType` defined in `efileTypes.xsd` for each of the return documents.

Here are some examples:

- <IRS1120 documentId="DOC0001">
- <IRS1120ScheduleD documentId="0020.2225">
- <DualConsolidatedLossesStatement documentId="ABC:002.XY">

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

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

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

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

- After transmission, IRS XML parser will add:

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

2.1.5 Repeating Group

A repeating group is a data element or a group of data elements that can repeat the number of times specified in the maxOccurs attribute. This provides a consistent structure to capture an unlimited amount of requested information. Paper forms are limited by a number of rows defined on the form, and paper filers may need to include attachments to a return to capture all requested information. For example:

Schedule D (Form 1120), Line 1 Short-Term Capital Gains and Losses, allows seven entries on the paper form. A paper filer would need to include an attachment if there are more than seven entries. The corresponding MeF schema allows an unlimited number of entries for this repeating group of elements.

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

The following figures illustrate a repeating group where Form 8621 DistriAndDisposOfStockType is the complex type that defines the content model for the repeating group:

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

Figure 2-1: Complex Type Identified for Repeating Group

```

<!-- Distribution and Disposition of Stock Type -->
<xsd:complexType name="DistriAndDisposOfStockType">
<xsd:sequence>
- <!-- Enter Your Total Distributions from the PFIC During the Current tax year -->
<xsd:element name="TotalPFICDistriDuringCurrentTY" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Enter your total distributions from the PFIC during the current tax year</Description>
<LineNumber>Part IV Line 10a</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!-- Enter the Total Distributions Made by the Company for Each of the 3 Years Preceding the Current tax year-->
<xsd:element name="DistributionsIn3PrecedingTY" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Enter the total distributions made by the company for each of the 3 years preceding the current tax
year</Description>
<LineNumber>Part IV Line 10b</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!-- Divide Line 10b by 3 -->
<xsd:element name="AvgDistribution3PrecedingTY" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Divide Line 10b by 3</Description>
<LineNumber>Part IV Line 10c</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!-- Multiply Line 10c by 125% -->
<xsd:element name="AverageDistri3PreviousTY125Pct" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Multiply Line 10c by 125%</Description>
<LineNumber>Part IV Line 10d</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>

(Note: information for Lines 10e through 11d removed in this example for space purposes only)

- <!-- Subtract Line 11d from Line 11c -->
<xsd:element name="AggregateIncrLessForeignTaxCr" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Subtract Line 11d from Line 11c</Description>
<LineNumber>Part IV Line 11e</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!-- Determine Interest on Each Net Increase in Tax Determined on Line 11e Using the Rates and Methods of Section 6621 -->
<xsd:element name="InterestOnEachNetIncreaseInTax" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Determine interest on each net increase in tax determined on Line 11e using the rates and methods of
Section 6621</Description>
<LineNumber>Part IV Line 11f</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>

```

Figure 2-2: Complex Type Defining Contents of Repeating Group

2.1.6 Choice Construct

The choice construct within an XML schema batches a group of data elements between choice tags and only allows one of the data elements to be provided in an instance. Figure 2-3 below illustrates an optional choice. In this choice, the address may be present or not, but if it is present, then either USAddress or ForeignAddress must be used.

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

Figure 2-3: Optional Choice

Figure 2-4 below illustrates a required choice. In this XML instance, one of the elements (either SSN or EIN) must be present.

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

Figure 2-4: Required Choice

2.1.7 e-file Types

E-file types are IRS defined data types, which can be used in more than one MeF schema and are stable and universal in nature. E-file types define the rule(s) for each of the data elements and may include length and character restrictions and the range of acceptable data. The data types are specified in and validated against the *efileTypes.xsd* document included in the MeF XML schema package. The IRS is committed to standardizing elements whenever possible.

The following examples illustrate MeF e-file types defined in the *efileTypes.xsd* XML document. For a complete list of e-file types go to irs.gov and visit the Web page that hosts the Current Valid XML Schemas for the appropriate return type (included in the Return Schema package).

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

Figure 2-5 below is the USAddressType e-file type in XML

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

Figure 2-5: USAddress e-file type

Note: If any data element within the complex element is present, then all of the required fields must be present.

- **Business Name Control:** Special characters in the Name Control must be encoded correctly. Refer to the Note under Text Type section on page 25 for additional information on encoding special characters. For more information on creating a business name control, refer to [Exhibit 1](#).

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

Figure 2-6: BusinessNameControlType e-file type

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

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

Figure 2-7 BusinessNameType e-file type

- **IdType:** MeF standardized identifiers using the IdType data type. Below is just one type of identifier, others include TransmissionId, MessageId, etc. For more examples of MeF identifiers, refer to Exhibit 2.

```

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

```

Figure 2-8: IdType e-file type

- **Text Type:** When a field is defined as TextType, as a general rule, the allowable characters include printable characters, symbols, Spanish characters (shown below), and the single space used within a phrase. Leading spaces, (spaces before the beginning of the phrase), extra spaces (double or more) and trailing spaces (spaces after the end of the phrase) are never allowed. They will cause the schema validation for that field to fail. Additionally, some TextType fields are defined with restrictions and will only allow a subset of these characters to be used (for example, All Numeric, All Positive Numbers, etc.).

!, ", #, \$, %, &, ', (,), *, +, ,, -, ., /, 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, :, ;, <, =, >, ?, @, A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, [, \,], ^, _ ` , a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q, r, s, t, u, v, w, x, y, z, {, |, }, ~, ¡, ¢, £, ¤, ¥, ¦, §, ¨, ©, ª, «, ¬, ®, ¯, °, ±, ², ³, ´, µ, ¶, ·, ¸, ¹, º, » ¼, ½, ¾, ¿, Á, É, Í, Ñ, Ó, ×, Ú, Ü, á, é, í, ñ, ó, ú, ü.

Note: Special characters are allowed but they must be encoded correctly by the software used. If the following special characters are used by the transmitter, the software will need to encode the XML special characters as such:

- < is encoded as < "<" becomes "<"
- > is encoded as > ">" becomes ">"
- & is encoded as & "&" becomes "&"
- " is encoded as " "" becomes '",' (if you are using quote(") to delimit the attribute value)
- a single space is encoded as
- ‘ is encoded as ' "" becomes "'" (if you are using apostrophe(') to delimit the attribute value)

2.1.8 Optional Choice for e-file Types with Required Fields

Section 2.1.6 of this publication explained the Optional Choice and Required Choice constructs. In Figure 2-3 (repeated below), the option of USAddress or ForeignAddress was illustrated.

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

If an optional choice is selected, the e-file type will determine which fields are optional and which are required. For example:

The schema for Line F of Schedule K-1 (Form 1065), has an optional choice of USAddress or ForeignAddress. If USAddress is selected, then the e-file type (in this case “USAddressType”) will determine which fields are optional or required.

As shown in Section 2.1.6, the following fields in e-file type “USAddressType” are required:

- AddressLine1
- City
- State
- Zip Code

If an entry is made in any of the fields for USAddressType, then all the required fields above must have an entry or the return will reject. Although the choice to select either USAddress or Foreign Address is optional, once the taxpayer populates a USAddress or ForeignAddress, the respective e-file types will determine which fields are optional or required.

2.1.9 Attachments to Corporate Returns, Partnership Returns, and Extensions

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

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

General Information

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

- Tax forms (Form 6478, Form 5884, etc). Data elements have been defined for the schemas.
- Information requested on tax forms instructions to support specific lines (such as, `ItemizedOtherIncomeSchedule`, `DualConsolidatedLossesStatement`, etc.). In some cases, the schema provides specific data elements and in other cases the schema allows for entry of a specific number of characters or text to provide an explanation or description.
- Information requested by regulations or publications, which is not specified in form instructions and IRS has not provided a predefined schema. In this case, and for all other information requested that does not have a specified schema, use the General Dependency schema.

If the General Dependency is an Election, the Description should start with the word “Election”. Examples include “Election to Amortize a Bond Premium” or “Election for 100% Dividends Received Deduction.” Data elements for the General Dependency schema include:

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

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

2.2 Binary Attachments (PDF file)

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

2.2.1 Attach a PDF File

To attach a PDF file, perform the following steps:

1. **Create the PDF file** using any available tool. In creating a PDF file for the submission, it is important to adhere to the following guidance:
 - Keep binary attachments as small as possible. By exporting a document to create the PDF, it makes for a much smaller file than scanning one in. The IRS needs a readable PDF using any compatible software that creates a PDF file. If using Adobe Acrobat:
 - Avoid requiring compatibility with Adobe Acrobat versions earlier than version 7. Making the PDF file compatible with earlier versions will increase the size of the file.
 - Move the compression/quality slider on the “Create PDF From Scanner” to higher compression to lower the size of the file when the source document is of adequate quality and from scanner input.
 - Each individual uncompressed PDF cannot exceed 60 megabytes.
 - Each PDF must start with %pdf- and end with %%EOF. The return will reject if the PDF is not properly formatted.

You can download the most recent free version of Adobe PDF using the following link: <http://www.adobe.com/products/acrobat/readstep2.html> - *Please note* that by clicking on this link, you will leave the IRS Web site and enter a privately owned Web site created, operated and maintained by a private business. The information that this private business collects and maintains as a result of your visit to its Web site may differ from the information that the IRS collects and maintains. (Please see the IRS Web site privacy and security notice for privacy protections IRS provides to Web site visitors.) By linking to this private business, the IRS is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

- The title of each PDF cannot exceed 64 characters and cannot include any non-ASCII characters. There have been cases where the PDF contained non-ASCII characters and this caused delays in processing the return so a new business rule will be added that will reject a return that has a non-ASCII character in the title of the PDF file.
2. **Create a “Binary Attachment XML document”** in the Submission data that describes the PDF file. One Binary Attachment XML document must be created for each binary attachment. There is one-to-one relationship between the PDF file and the Binary Attachment XML document that describes it. To create the Binary Attachment XML document, provide the PDF file with a name, including the extension, in the “AttachmentLocation” element and provide a brief description of the contents of the file in the “Description” element. The name of the PDF file must EXACTLY match the name provided in the “AttachmentLocation” element and is case sensitive. The schema for the Binary Attachment document is defined in the file named “BinaryAttachment.xsd”.

Note: While it is possible that one PDF may be attached in more than one location, that condition is very rare. Do not simply attach a PDF to every location that allows a PDF. Attach a PDF only where it is needed as an attachment. There have been problems with the same binary files being attached at every location where a binary file can be attached. This causes virtual documents that can delay processing.

3. **Create references**, if any, from the element(s) to which the PDF file is “attached” to the “Binary Attachment XML document.”
 - If the PDF file is to be attached to an element for a line, form, or schedule, create a reference from the element to the Binary Attachment XML document.
 - If the PDF is to be attached to a “GeneralDependency” (for example, Plans of Merger or Plans of Reorganization) create a reference from the element to the Binary Attachment XML document.

We recommend that PDF files be attached at the top-level return unless there is a reason it needs to be attached at a form level or to the GeneralDependency schema. It is important to note that the reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered to be “attached” to the Submission. Creating reference(s) to PDF files is needed only when the IRS specifies the conditions under which the reference must be created, and the reference locations within return data where the reference must exist.

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

2.2.2 A Sample non-XML document attached to the Submission

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

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

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

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

Figure 2-9: Binary Attachment XML Document

2.2.3 A Sample non-XML document attached to a form

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

When a PDF file needs to be attached to a submission, the BinaryAttachmentdocumentID created in the Binary Attachment XML Document (BinaryAttachmentdocumentId=“**PDFAttachment01**”, that describes the physical file) is also referenced within the submission using the referenceDocumentId attribute (referenceDocumentId= “**PDFAttachment01**”). Only one instance of the physical PDF file is included in the Submission zip file.

```

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

```

← Reference to the Binary Attachment XML Document

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

Figure 2-10: PDF attached to top level of return

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

CONDITION	Description
If you attach a scanned 8453, the Description must be	8453 Signature Document
If you attach a scanned 8838, the Description must be	8838 Signature Document
If you attach a scanned 2553, the Description must be	Form 2553

For all other PDF attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names that are limited to 64 characters.

CONDITION	Description
If the <i>TY2006 Directions for Corporations required to e-file</i> allow you to submit Form 6198 as a PDF attachment to the XML portion of the electronic return	6198 At-Risk Limitations
If the regulations require you to attach a merger agreement	1120 Merger Agrmt for XYZ Corp
If the regulations require you to attach a warehouse leasing agreement	Leasing Agrmt for Warehouse A
If you are required to attach an appraiser statement for a Francisco de Goya oil painting	Goya Painting Appraiser Stmt
If you are required to attach an appraiser statement for a Pablo Picasso painting	Picasso Pntg A Appraiser Stmt
If you are required to attach an appraiser statement for a second Pablo Picasso painting	Picasso Pntg B Appraiser Stmt

2.3 Special instructions for “schedule” attachments to Form 8865

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

2.4 Special instructions for Form 4466

If applicable, Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, should be filed on paper at the appropriate IRS Center listed on the form instructions. The Form 4466 attached to the e-filed return is only a copy and will not be processed.

2.5 Special instructions for other forms and attachments that require signatures

IRS Counsel issued special instructions to facilitate electronic filing. Regulation T.D. 9100 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR Part 301) eliminates some of the requirements considered impediments to the electronic submission of tax returns. T.D. 9100 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations generally affect taxpayers who are required to file any of the following forms: 926, 972, 973, 982, 1120, 1120S, 1122, 5471 or 8832. In addition, effective May 30, 2006, T.D. 9264 also eliminated signature impediments by stating that by signing the return, a taxpayer is attesting to the validity of the Form 1120 as well as all of the attachments. Generally, the signature of Forms 1120/1120-S covers all forms, schedules and accompanying statements, with the exception of Form 8838 and Form 7004. Review TD9100 and 9264 for specifics.

2.5.1 Form 8838

Form 8838 data must be sent to the IRS using the XML Schema and a signed copy submitted as a binary attachment with the Description “8838 signature document.”

2.5.2 Form 7004

There is no signature requirement on the Form 7004, unless there is a payment made with the Form 7004. If you are using an ERO, then use Practitioner PIN to sign the extension and authorize the payment. If you are not using an ERO, the ACH Debit Agreement Indicator must be included in the XML to authorize the payment that is attached to the Form 7004.

Although Form 7004 MeF has binary attachment capability, such attachments are for information purposes only and will not be processed. Therefore, a power-of attorney (POA),

Form 1128, Form 1138 and other documents requiring action by IRS should not be sent with the Form 7004.

2.6 Exempt Organization Return Attachments

For Exempt Organization returns, filers occasionally must attach an IRS form, schedule or other piece of information. For Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868, these “attachments” will normally be submitted electronically as XML documents. Usually, the only binary file is Form 8453-EO except for Final Returns where third party documents are allowed to be attached as binary attachments. Other binary files may be submitted as attachments if permitted as part of a form or schedule shared with Forms 1120/1120-F/1120S. A Form 8453-EO is the only attachment permitted with Form 8868.

2.6.1 General Explanation Attachment

The General Explanation attachment is an XML schema used for Forms:

- 990-EZ
- 990-PF
- 1120-POL
- 990 (TY2007 and prior)

The Schedule O (Form 990), Supplemental Information to Form 990, replaces the General Explanation Attachment for TY2008 and later Forms 990.

The General Explanation attachment, which allows for optional information to be provided that is not otherwise covered in another permitted schema, has three elements:

- Identifier, which is a single line description of the information being provided
- Return Reference, which is a single line description of the return item, if any, to which the information relates
- Explanation., which is a brief text section where the additional information the filer wishes to convey is contained

These fields may be repeated up to ten times.

One General Explanation Attachment may be optionally attached to each return. It is intended to be used to provide supplementary information, and may not be used in lieu of an existing schema.

Note: The General Dependency schema available with Forms 1120/1120-F/1120S may not be substituted for the General Explanation Attachment schema.

2.6.2 Binary Attachments for Exempt Organization returns

When submitting a binary attachment of Form 8453-EO, the name “8453 Signature Document” must be included in the submission Zip Archive. For specific information, please refer to the MeF Submission Composition Guide found at <http://www.irs.gov/charities/article/0,,id=105955,00.html>.

All attachments (except for the signature document, Form 8453-EO) to Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868 must use the prescribed XML schema. Binary documents will be permitted to these forms if they are necessary as part of submitting a shared Form 1120/1120-F/1120S form or schedule. Refer to Section 2.2 above, for specific guidance concerning the name, description and AttachmentLocation of binary attachments. Since a signature is required for electronic payments submitted with Form 8868, Form 8453-EO is the only binary attachment permitted with the extension.

2.7 XML Character Representation

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

2.8 MeF Transmission and Submission File Structures for Internet Filing Application (IFA) and Application-to-Application (A2A)

This section describes the transmission and submission file structures for the IFA and Application-to-Application channels. Both channels use SOAP (Simple Object Access Protocol) with attachments.

For more specific information on creating a transmission file for IFA, refer to the MeF Submission Composition Guide posted to <http://www.irs.gov/efile/article/0,,id=171946,00.html>. For specific information on creating Application-to-Application Messages, refer to the ISS MeF State and Trading Partners ICD posted along with the MeF Submission Composition Guide.

2.8.1 MeF Transmission File Structures for IFA

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

The transmission file for the IFA channel is a MIME (Multipurpose Internet Mail Extensions) multipart document that contains two parts and conforms to “SOAP 1.1 with attachments” standard. The first part of the multi-part document is the SOAP envelope and the second part is a SOAP attachment. The SOAP envelope contains transmission-level information, and the SOAP attachment contains submissions. MIME boundaries separate the parts in the multi-part document.

The SOAP envelope consists of a SOAP header and a SOAP body. The SOAP header, also referred to as the *transmission header* in the MeF system, contains information about the transmitter and the transmission. The SOAP body, also referred to as the *transmission manifest*, contains a list of all submissions in the transmission file. Please refer to Figure 2-1 below.

The SOAP attachment in the transmission file is a ZIP file. This ZIP file, also referred to as Attachment ZIP file, is not compressed; it is simply ZIP archived (compression is turned off when this file is created). This Attachment ZIP file contains one or more submissions that are themselves ZIP Archive files. These ZIP files, also referred to as Submission ZIP files, are compressed.

MeF incoming submission data is encapsulated in SOAP 1.1 with a single attachment. This single attachment will be uncompressed zip container files. The single uncompressed zip container file may contain any number up to 100 compressed zip submission files, which is one level of nesting. No more than one level of nesting is allowed. Each compressed zip submission file consists of one submission (return) and may not contain another zip file. The files in the zip archive can only be compressed to a maximum of 250 times. Any zip archive file compressed more than 250 times the original file will trigger anti-virus engine and the transmission will be rejected as a potential virus.

Each submission zip file may contain ONE of the following: a federal return (with or without PDF attachments), a state return (with or without PDF attachments), or a request for extension (with or without PDF attachments). The SOAP header is never zipped.

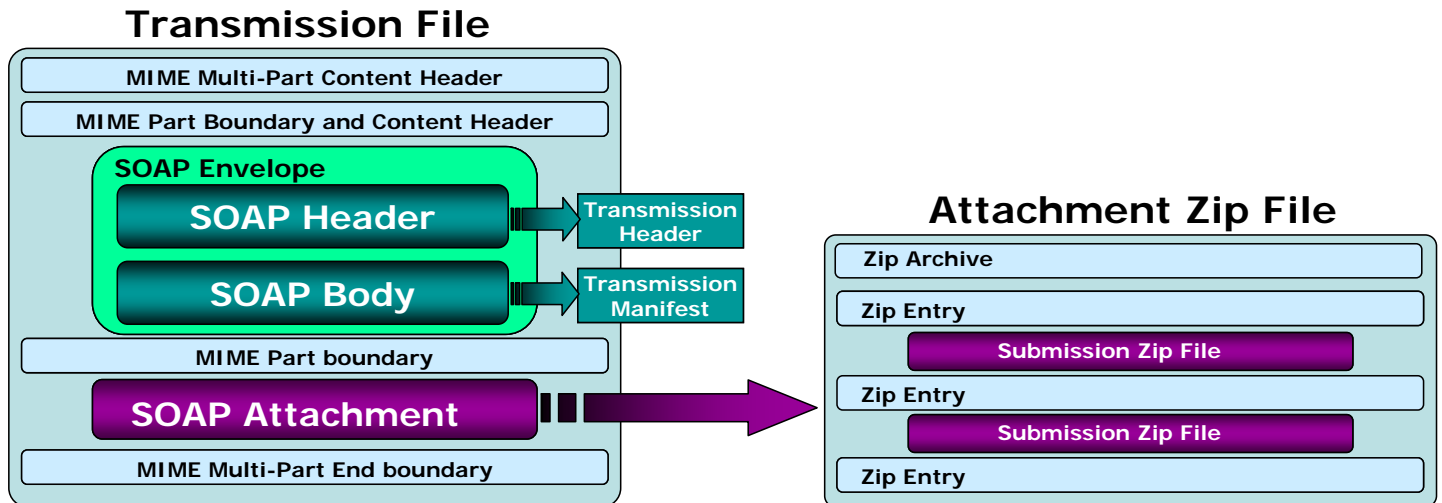


Figure 2-11: MeF Transmission File structure for the IFA Channel

2.8.2 Submission File Structure for the IFA Channel

The IFA and A2A channels support transmission of both federal and state returns. An IRS submission consists of XML data and optional binary attachments (PDF Files), which are packaged and compressed into a zip file. The Zip file is also referred to as the Zip Archive; each entry in the file is referred to as the Zip Entry. Each IRS Submission ZIP file contains the following folders (directories), which are then packaged and compressed into a Zip file:

- **/manifest.** The *manifest* folder (directory) contains a *manifest.xml* file, which provides information about the Submission. This information includes, but is not limited to the ERO who composed the Submission, the tax year for which the IRS Submission is being filed, etc. The manifest directory must be present along with the files that contain data for this directory. The */manifest/manifest.xml* is required in the submission. Please refer to the *ISS MeF State and Trading Partners ICD* for the structure of a State Submission and contents of the *manifest.xml* file.
- **/xml.** The *xml* directory contains the *submission.xml* file with the submission data in XML format. The *xml* directory must be present along with the files that contain data for this directory. The */xml/submission.xml* is required in the submission.

- **/attachment.** The *attachment* directory contains binary attachment files. This directory is required only if there are binary attachments in the Submission. The attachment folder is an optional folder in a submission zip file.

The leading slash, “/” is optional. The submission will be accepted with or without the leading slash.

The structure of an IRS submission file for the IFA channel is depicted below.

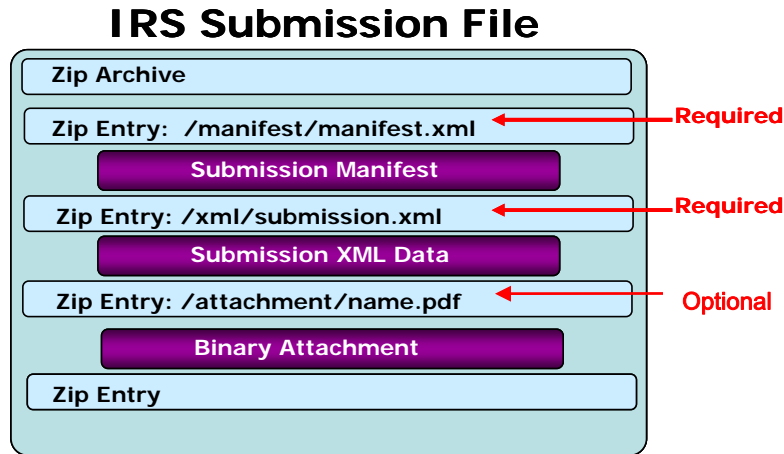


Figure 2-12: IRS Submission File structure for the IFA Channel

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

2.8.3 Creating an MeF Attachment

The steps below document how to create a SubmissionZip Archive. The MeF Submission Composition Guide for the Modernized e-File System, Section 4.1, describes the logical structure of attachments. The guide is posted to <http://www.irs.gov/efile/article/0,,id=171946,00.html> located just below the Publication 4164 link. This example uses the WinZip tool to generate an attachment containing one or more submissions.

2.8.3.1 Create Individual SubmissionZip Archive(s)

1. Choose a local drive such as C:\ and create three folders: the first one should be named “manifest”, the second named “xml”, and the third named “attachment”.
2. Generate the submission manifest and name it “manifest.xml”. This should be copied to the C:\manifest\ directory. **There must be a single manifest for each submission.**
3. Generate the submission XML and copy it to the C:\xml\ directory. **There must be only one XML file here.**
4. Copy any PDF submission attachments into the C:\attachment\ directory

5. Open the WinZip tool, and select “New”
6. Browse to the **root of the local drive** C:\ and type in the name of the submission archive.
NOTE: **The name of the submission archive must match the SubmissionID.** If the SubmissionID in the manifest generated in Step 2 is 00123420090351234567, then the file name used for the archive here should be 00123420090351234567.zip
7. Now add files to the archive using the WinZip Add dialog. First, browse to C:\manifest\ and select the manifest.xml file. NOTE: **The “Save full path info” option must be selected.**
8. Next, browse to C:\xml\ and select the submission xml file. Again, ensure that the full path info is saved.
9. Lastly, browse to C:\attachment\. This is an optional folder so there may not be any PDF attachments in the return. If there are any PDF attachments, select all of them. Again, ensure that the full path info is saved.
10. Close WinZip and verify that the submission archive 00123420090351234567.zip has been saved to the root of the C:\ drive and contains the files just added.
11. Delete the files in C:\manifest\, C:\xml\, and C:\attachment\
12. Repeat Steps 2 – 11 for all the submissions to be sent to MeF.

2.8.3.2 Generate the MeF Attachment

The individual submission zip archives generated in the previous section must now be compiled into a single MeF attachment for the send submissions message. Again, the WinZip tool will be used to do this.

1. Open WinZip and select “New”
2. Browse to a location on the local drive to save the MeF attachment, then type in a file name for the MeF attachment
3. Now add files to the archive using the WinZip Add dialog. Browse to the root of the local drive C:\ and select all the individual submission archives that were generated in the previous section. Choose Compression option “None”, and then click on “Add”.
4. Close WinZip and attach the ZIP file generated here to the MeF SendSubmissions message.

NOTE: The submission IDs in the Send Submissions SOAP message must match the submission IDs in the file names for the individual submission archives. And as indicated earlier, each submission archive name must match the submission ID in its manifest file. Refer to the diagrams below for an example:

```

**Please refer to sample MeF attachment included which contains three submissions –
SendSubmissions.P20081214111809.0500.00027.zip ***
SOAP Request Message contains:
<SendSubmissionsRequest
xmlns="http://www.irs.gov/a2a/mef/MeFTransmitterService.xsd">
<SubmissionDataList>
  <Count>3</Count>
  <SubmissionData>
    <SubmissionId>000075200930880015684</SubmissionId>
    <ElectronicPostmark>2009-04-02T09:42:09-05:00</ElectronicPostmark>
  </SubmissionData>
  <SubmissionData>
    <SubmissionId>00007520090080015685</SubmissionId>
    <ElectronicPostmark>2009-04-02T09:53:09-05:00</ElectronicPostmark>
  </SubmissionData>
  <SubmissionData>
    <SubmissionId>00007520090080015686</SubmissionId>
    <ElectronicPostmark>2009-04-02T10:11:09-05:00</ElectronicPostmark>
  </SubmissionData>
</SubmissionDataList>
</SendSubmissionsRequest>

```

Figure 2-13: Soap Request Message with 3 submissions

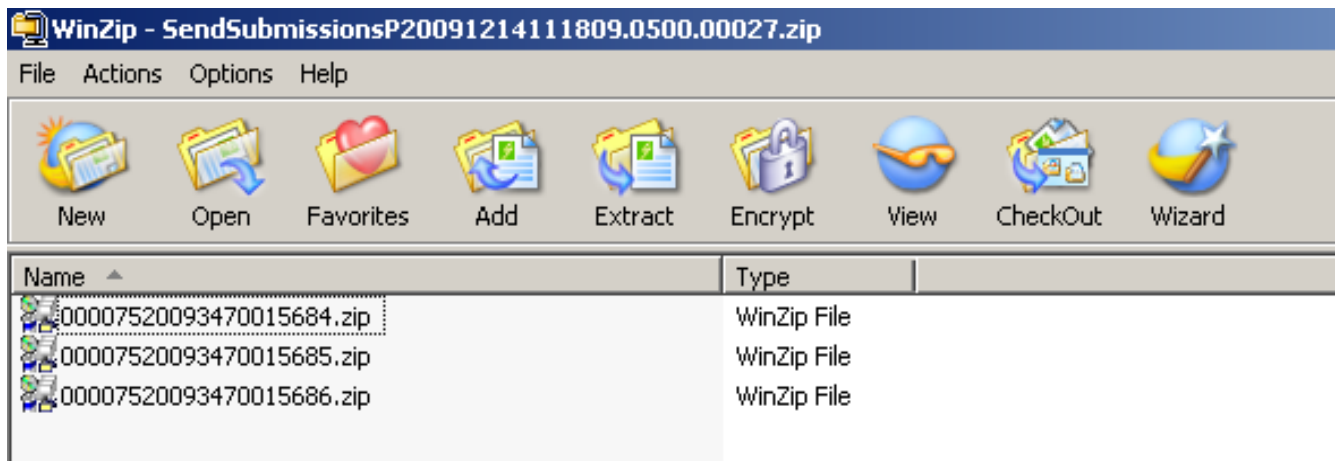


Figure 2-14: MeF attachment

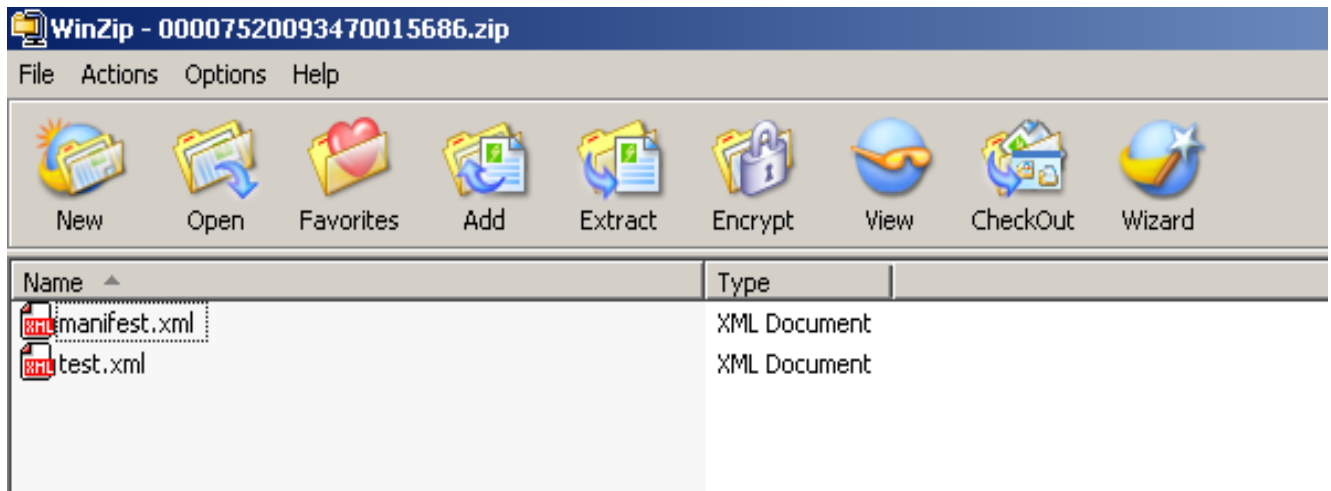


Figure 2-15: Third submission archive entry - 00007520093470015686.zip

```

=<IRSSubmissionManifest xmlns="http://www.irs.gov/efile"
  xmlns:efile="http://www.irs.gov/efile">
  <SubmissionId>00007520093470015686</SubmissionId>
  <EFIN>000075</EFIN>
  <GovernmentCode>IRS</GovernmentCode>
  <SubmissionType>1120</SubmissionType>
  <TaxYear>2008</TaxYear>
  <TaxPeriodBeginDate>2008-01-01</TaxPeriodBeginDate>
  <TaxPeriodEndDate>2008-12-31</TaxPeriodEndDate>
  <EIN>000000001</EIN>
  </IRSSubmissionManifest>

```

Figure 2-16: Manifest.xml for third submission archive – 00007520093470015686.zip

2.8.4 MeF Transmission File Structures for Application-to-Application (A2A)

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

2.8.4.1 Soap Message without Attachments.

This Web Service SOAP message contains the following:

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

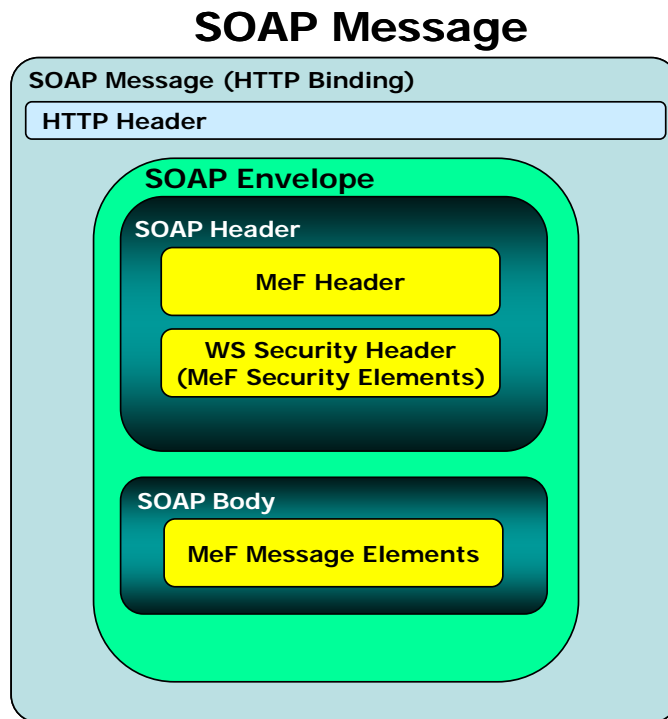


Figure 2-17: Basic SOAP Message Structure for HTTP Binding

2.8.4.2 Messages with Attachments.

The SendSubmission service request is used to transmit submissions. It can have one and only one attachment. This attachment must be an uncompressed zip file called the container zip file. The container zip file can contain from 1 to 100 compressed zip files. Each compressed zip file contains one federal or state submission.

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

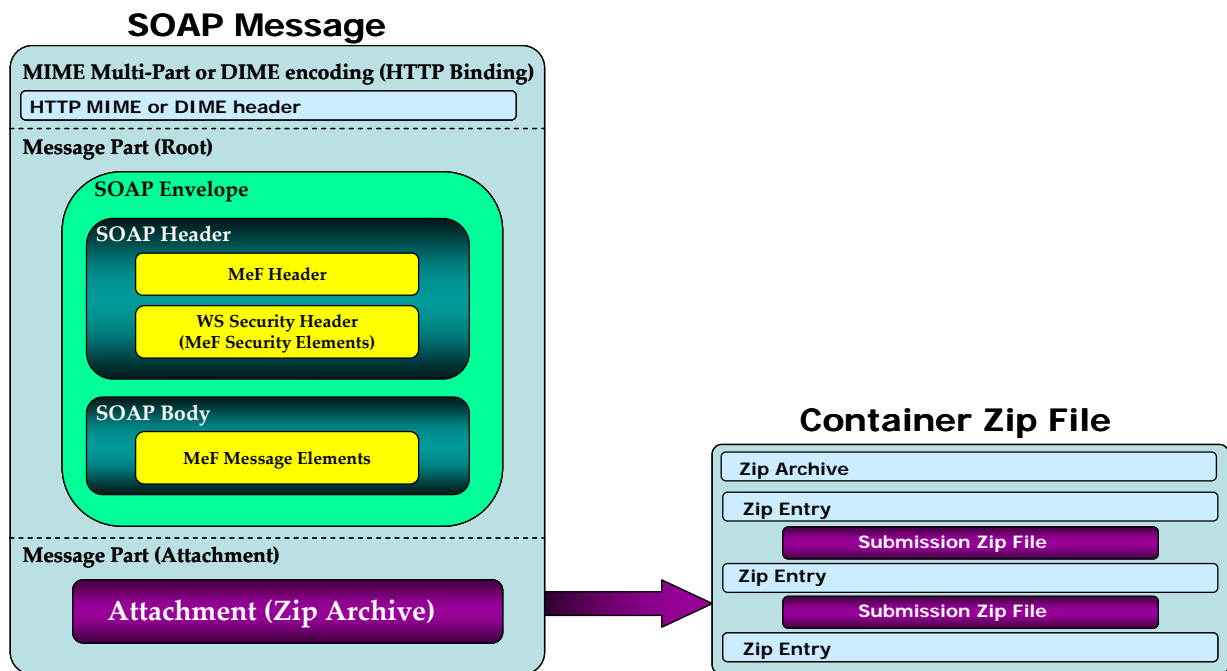


Figure 2-18: MeF Transmission File structure for the A2A Channel

2.8.5 MeF Submission File Structure for Application-to-Application

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

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

- **/manifest.** The *manifest* folder (directory) contains a *manifest.xml* file, which provides information about the Submission. This information includes, but is not limited to, the ERO who composed the Submission, the tax year for which the IRS Submission is being filed, etc. The manifest directory must be present along with the files that contain data for this directory. The */manifest/manifest.xml* is required in the submission. Please refer to the *ISS MeF State and Trading Partners ICD* for the structure of a State Submission and contents of the *manifest.xml* file.
- **/xml.** The *xml* directory contains the *submission.xml* file with the submission data in XML format. The *xml* directory must be present along with the files that contain data for this directory. The */xml/submission.xml* is required in the submission.
- **/attachment.** The *attachment* directory contains binary attachment files. This directory is required only if there are binary attachments in the Submission. The attachment folder is an optional folder in a submission zip file

The leading slash, “/” is optional. The submission will be accepted with or without the leading slash.

Refer to Section 2.8.3 Creating an MeF Attachment, for additional guidance. For more information on the transmission and submission file structure, refer to the MeF State and Trading Partners ICD and the MeF Submission Composition Guide.

2.9 Version Control for MeF Schemas and Business Rules

IRS created a set of XML schemas for different types of tax returns (Forms 1120, 1120-F, 1120S, 1120-POL, 1065, 1065-B, 990, 990-EZ, 990-N, 990-PF, 720, 2290, and 8849), extensions (Forms 7004 and 8868), transmission file, and acknowledgement file. Each schema version also has a respective set of business rules that are used during MeF validation.

2.9.1 Schema and Business Rules Updates

Each year, new tax legislation and/or improvements to IRS programs impact the IRS forms and processing procedures. The IRS evaluates these changes to determine if updates to the XML schemas and business rules are necessary. Once the changes have been incorporated, the IRS uses the following timeline to publish the XML schemas and business rules changes:

- **August** – The IRS issues the initial version of the tax year XML schemas and business rules to enable software developers to begin development of the new tax year tax preparation software.
- **September/October/November** – The IRS issues updated versions of tax year XML schemas and business rules.

When schemas are posted to irs.gov, IRS will identify when the schemas are available in the Assurance Testing System (ATS) and Production environments.

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

2.9.2 General Information about Version Numbers

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

- Each tax return’s schema version has an associated set of business rules with the same number. This ensures that each updated schema version includes an updated set of business rules.
- The “returnVersion” attribute of the “Return” element (the root element) identifies the version of the schema for each return. For example, the “returnVersion” from the 1120.xsd file shown below identifies the schema version as 2008v1.0.

```
<xsd:element name="Return">
  (Note: information removed for formatting purposes only)
  <xsd:complexType>
    <xsd:sequence>
      (Note: information removed for formatting purposes only)
      <xsd:attribute name="returnVersion" type="StringType" use="required" fixed="2008v1.0">
        <xsd:annotation>
          <xsd:documentation>Return Version</xsd:documentation>
        </xsd:annotation>
      </xsd:attribute>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
```

Figure 2-19: Partial “Return” element from 1120.xsd file

- Each business rule document’s version number identifies the version of the business rule.
- The “Active Validating Schema Version” specifies the business rules and schema version that will be used to validate a tax return that has been received by the IRS during a timeframe. This provides a mechanism for different versions to be accepted at the same time. It also enables an older version to be validated against a newer version’s set of schemas and business rules. The IRS will publish all valid schema/business rule versions.

The active validating schema version will be the most recent schema version posted to irs.gov. IRS will provide the “Start” dates when schemas are available in Production and ATS. These “Start” dates also represent when the latest schema posted becomes the active validating schema.

Note: In rare circumstances, there may be more than one active validating schema version. In this instance, the validation may occur on either the most recent schema version or a designated earlier version. IRS will identify multiple active validating schema versions on the schema Web pages.

2.9.3 Version Numbering Scheme

The version number includes:

- the tax year for which the schema and business rule document applies (YYYY)
- the lower-case version initial (v)
- the two-digit version number (N.N)

When the version number reaches 10 or more in a given processing year, the number will include two-digits to the right and to the left of the decimal as needed (NN.NN).

The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of schemas with their applicable business rules. Figure 2-20 below is an example of the structure used for version numbers for yearly returns:

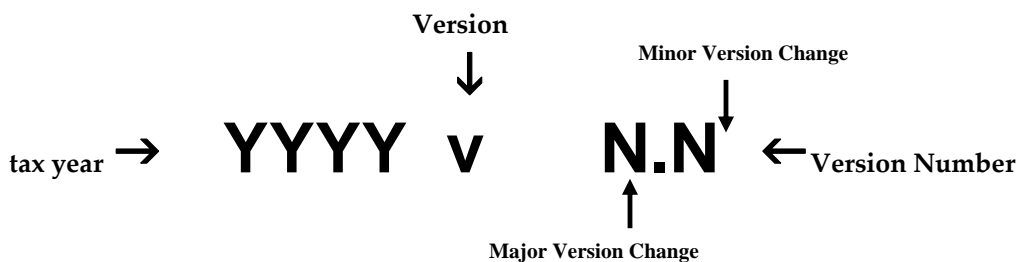


Figure 2-20: MeF Version Number Diagram

The above diagram is for yearly returns. Version numbers for quarterly returns will include “Q” and the quarter number after the tax year. For example: a 3rd quarter return for Form 720 TY2008 will be shown as 2008**Q3**v2.0.

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

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

Examples

- A new tax year: The tax year part of the version number will change with each subsequent tax year and the version number is usually reset to 1.0. This is a major version change.
- Additions, deletions and/or changes to a schema's data elements: This includes any schema modification to a form and/or attachment. Even if the tax return's business rules were not affected by the additions, deletions and changes to the tax return's schemas, the business rule's version number will be changed to maintain the alignment between the schemas and the applicable business rules.
- Form family: If the 1120 version number changes, then the 1120-F and 1120S version number will also change unless otherwise noted on irs.gov.
- Additions, deletions and/or changes to the business rules: Even if the business rule change(s) did not affect the tax return's schema, the tax return's schema version will be changed to maintain the alignment between the tax return's schema and the applicable business rules.

2.9.4 Validating Schema Versions

Throughout the year, multiple versions of XML schemas and business rules are posted to irs.gov. Depending on if the schema change is major or minor; MeF may not require the schema version found in the return data to match the schema version used by MeF during validation. In general, there is always one active validating schema version for each return type in a tax year. In rare circumstances, there may be more than one active validating schema version.

- Minor Schema Changes - When IRS issues revised schemas for a return type and changes the increment for the minor number, MeF will continue to accept returns composed using previous schema versions. When the minor number is changed, IRS allows software developers to decide for themselves whether they need to use the new version or not based on what is included in their tax preparation software and what changes were made to the schemas.

For example, if the change affects a form or field you do not support, then you may elect not to use the newest version.

Returns may be composed using previous published schema versions but IRS will only validate against the "active validating schema version" when the return is processed.

For example, if the current schema version is 2008v1.0 and the schema change is minor, IRS will assign the new number 2008v1.1. The active validating schema version is 2008v1.1. MeF will continue to accept returns composed using version 2008v1.0. However, all returns (whether composed with version 2008v1.0 or 2008v1.1) will be validated with the new version, 2008v1.1.

- Major Schema Change - When IRS issues revised schemas for a return type and changes the increment for the major number, all returns must be composed using the new version number. If returns are composed using previously published schema versions, they will not validate against the active validating schema version when the return is processed.

For example, if the current version is 2008v1.1 and the IRS decides it can no longer accept returns composed using schema version 2008v1.1 (or 2008v1.0), it will assign the new number 2008v2.0. The active validating schema version is 2008v2.0. Returns submitted with 2008v1.1 (or 2008v1.0) will be rejected for using an unsupported schema version.

Software developers and transmitters should use the following Web sites for information about all active and prior year schemas and business rules used by the MeF Production and Assurance Testing Systems (ATS).

- For 1120/1120-F/1120S/7004: <http://www.irs.gov/efile/article/0,,id=128360,00.html>
- For 1065/1065-B: <http://www.irs.gov/efile/article/0,,id=153999,00.html>
- For Exempt Organizations: <http://www.irs.gov/charities/article/0,,id=129364,00.html>
- For 720/2290/8849: <http://www.irs.gov/efile/article/0,,id=169093,00.html>

2.9.5 Example of Schema Versioning

Figure 2-21 below is a sample table of schemas posted to irs.gov. The schema/business rules tables will include the Start dates and End dates, if applicable, for ATS and Production.

	Release Memo	Form	Schema Version	Business Rule Version (PDF & CSV)	ATS Dates	Production Dates
Add'l Minor Version →	1/15/2008	1065 1065-B	2007v3.2	1065: 2007v3.2.pdf 2007v3.2.csv	Start Date: 2/11/2008	Start Date: 3/03/2008
Minor Version →	12/7/2007	1065/ 1065-B	2007v3.1	1065: 2007v3.1.pdf 2007v3.1.csv	Start Date: 01/21/2008 (changed from 01/28/2008)	Start Date: 02/04/2008
Add'l New Major Version →	11/28/2007	1065/ 1065-B	2007v3.0	1065: 2007v3.0.PDF 2007v3.0.CSV	Start Date: 12/17/2007	Start Date: 1/7/2008
New Major Version →	10/19/2007	1065/ 1065-B	2007v2.0	1065: 2007v.2.0.PDF 2007v.2.0.CSV	Start Date: 12/03/2007 End Date: 12/16/2007	This schema version is not available in Production
Initial Version →	08/17/07	1065/ 1065-B	2007v1.0	1065: 2007v1.0.PDF 2007v1.0.CSV	Start Date: 11/05/2007 End Date: 12/02/2007	This schema version is not available in Production

Figure 2-21: Schemas and Business Rules Versions for Forms 1065/1065-B TY2007

- Initial Version – On 08/17/2007 IRS issued the initial schema version, 2007v1.0. This version was developed for testing, ATS, which opened on 11/05/2007.
- New Major Version – On 10/19/2007, IRS issued an updated version, 2007v2.0, due to significant changes that affected the 1065/1065-B XML schemas and business rules. The table shows the schema version 2007v1.0 end date in ATS was 12/02/2007. As of December 3, 2007, schema version 2007v2.0 is the only active schema version and must be used for testing after this date.

- **Additional New Major Version** – On 11/28/2007, IRS issued an updated major version, 2007v3.0, due to significant changes that affected the 1065/1065-B XML schemas and business rules. Per the table, the ATS start date for 2007v3.0 was 12/17/2007 and the Production start date was 01/07/2008. Since this was a major version change, the prior version, 2007v2.0 had an end date of 12/16/2007 for ATS. Version 2007v2.0 was not available for Production.
- **Minor Version update** – On 12/7/2007, IRS issued updated 1065/1065-B schemas and business rules version 2007v3.1 as a result of changes identified by software developers, IRS testing or legislative changes. It is up to the software developer to determine if their software needs to be updated based on the changes made and the forms the software developer supports.

Schema version 2007v3.1 was active in Production on 02/04/2008 and became the active validating schema on that date. The table does not show a Production end date for version 2007v3.0; therefore, both versions 2007v3.0 and 2007v3.1 were active in Production on 02/04/2008. Although both versions were active, the validation was done against schema version 2007v3.1 until the subsequent schema posted.

- **Additional Minor Version Update** - On 01/15/2008, IRS issued an updated 1065/1065-B schema and business rule version 2007v3.2. This version was available in Production on 03/03/2008 and became the active validating schema on that date. Because there are no end dates for schema versions 2007v3.0 and 2007v3.1, they were also available in Production on 03/03/2008, along with the latest schema version, 2007v3.2. Although all three versions were active on 03/03/2008, any return submitted on or after this date was validated against version 2007v3.2, the active validating schema.

After Production opens, IRS strives to limit the number of schema and/or business rule revisions.

2.10 MeF XML Schema File Structures

This section describes the MeF XML Schema file structure and how the schemas will be packaged as of the date this publication was issued. Each program has its own file structure and is packaged separately. You should check for periodic updates at the Web sites shown in [Section 2.9.4 Validating Schema Versions](#).

Schemas for a given return family are bundled into one package; likewise, schemas for each extension are bundled into separate packages.

There are ten **separate schema** packages in TY2008:

- one package for Forms 1120, 1120-F, and 1120S
- one package for Forms 990, 990-EZ, and 990-PF
- one package for Form 990-N
- one package for Form 1120-POL
- one package for Form 7004
- one package for Form 8868
- one package for Forms 1065 and 1065-B
- one package for Form 720
- one package for Form 2290
- one package for Form 8849

There is a business rules file that accompanies each parent form. In addition, there is a separate subset of business rules for Forms 1120 and 1120S amended returns. So, for TY2008, there are 17 business rules files: one for each of the forms listed above as well as one for the 1120 and 1120S amended returns.

The following pages provide a diagram of the schema structures for the forms listed above.

2.10.1 1120/1120-F/1120S XML Schema File Structure

The explanation for the 1120 form family XML schema structure is on the next page.

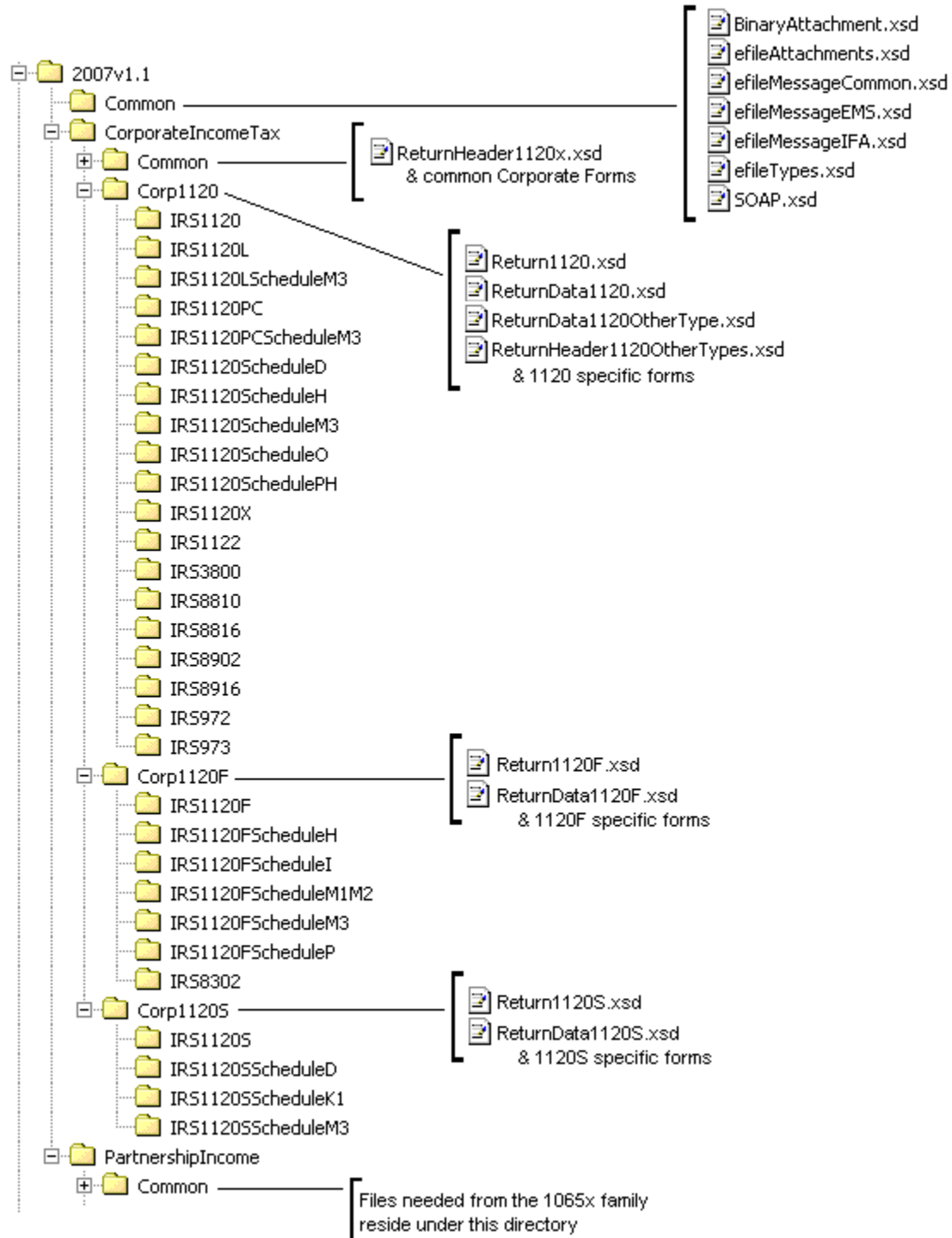


Figure 2-22: 1120/1120-F/1120S Package

The following describes the MeF Schema File Structure for Form 1120/1120-F/1120S (Figure 2-22 on the previous page):

2007v1.1 is the top-level directory of the schemas for the tax year 2007, version “1.1”. It contains the following folders:

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

- **CorporateIncomeTax**, which is a directory for corporate income related (1120/1120-F/1120S) schemas. It contains the following folders:
 - **Common**, which is a top-level directory for schemas for all attachments and forms shared among forms 1120, 1120-F and 1120S return types. It contains the following:
 - **ReturnHeader1120x.xsd**, which defines the structure and global data elements for the 1120, 1120-F, and 1120S tax returns.
 - **Dependencies**, which contain schemas for the supporting XML documents/attachments common to 1120, 1120-F, and 1120S return types.
 - **Various Shared Form directories**, which each contain the schemas for the shared forms and supporting XML documents/attachment between 1120, 1120-F, and 1120S return types.
 - **Corp1120**, which contains schemas specific to the 1120 return type. It contains the following:
 - **Return1120.xsd**, which defines the XML structure for the tax return and wraps around the ReturnHeader1120x, ReturnData1120, ReturnData1120OtherType, and ReturnHeader1120OtherTypes XML documents in a transmission file.
 - **ReturnData1120.xsd**, which defines the content model for an 1120 or an 1120 consolidated tax return. This includes defining all XML forms and schedules in the tax return.
 - **ReturnData1120OtherType.xsd**, which defines the content model for an 1120 parent; 1120, 1120L, and 1120PC subsidiary; 1120, 1120L, and 1120PC subconsolidated; 1120, 1120L, and 1120PC eliminations; and 1120, 1120L, and 1120PC adjustments tax returns. This includes defining all XML forms and schedules in the tax return.
 - **ReturnHeader1120OtherTypes.xsd**, which defines the content of the ReturnHeader element for the 1120 parent; 1120, 1120L, and 1120PC subsidiary; 1120, 1120L, and 1120PC subconsolidated; 1120, 1120L, and 1120PC eliminations; and 1120, 1120L, and 1120PC adjustments tax returns.

- **List of all form folders not shared with the 1120-F and 1120S**, which contain the schemas for the forms and supporting XML documents/attachment that are specific for the 1120 return type.
- **Corp1120-F**, which contains schemas specific to the 1120-F return type. It contains the following folders:
 - **Return1120F.xsd**, which defines the XML structure for the 1120-F tax return and wraps around the ReturnHeader1120x and ReturnData1120-F XML documents in a transmission file.
 - **ReturnData1120F.xsd**, which defines the content model for an 1120-F tax return. This includes defining all XML forms and schedules in the tax return.
 - **List of all form folders not shared with the 1120 and 1120-S**, which contain the schemas for the forms and supporting XML documents/attachment that are specific for the 1120-F return type.
- **Corp1120S**, which contains schemas specific to the 1120S return type. It contains the following folders:
 - **Return1120S.xsd**, which defines the XML structure for the 1120S tax return and wraps around the ReturnHeader1120x and ReturnData1120S XML documents in a transmission file.
 - **ReturnData1120S.xsd**, which defines the content model for an 1120S tax return. This includes defining all XML forms and schedules in the tax return.
 - **List of all form folders not shared with the 1120 and 1120-F**, which contain the schemas for the forms and supporting XML documents/attachment that are specific for the 1120S return type.
- **PartnershipIncome**, which is a directory for partnership income related (1065/1065-B) schemas. It contains the following folders that contain common forms shared with 1120/1120-F/1120S:
 - **Common**, which is a top-level directory for schemas for all attachments and forms that are shared among forms common to 1120/1120-F/1120S and 1065/1065-B return types. It contains the following:
 - **Various Shared Form directories**, which each contain the schemas for the shared forms and supporting XML documents/attachment between 1120/1120-F/1120S and 1065/1065-B return types.

2.10.2 7004 XML Schema File Structure

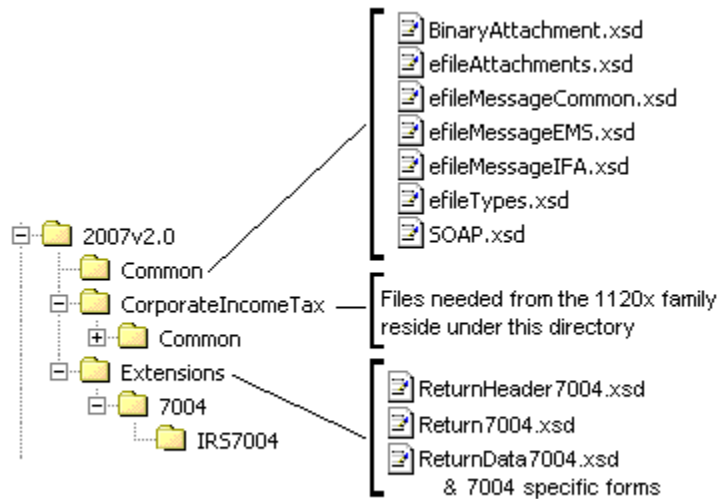


Figure 2-23: 7004 Package

The following describes the MeF Schema File Structure for Form 7004 (Figure 2-23):

2007v2.0 is the top-level directory of the schemas for the tax year 2007, version “2.0”. Note that reference to tax year is a means of controlling version releases each processing year. Form 7004 is not issued each tax year and, therefore, does not have a tax year.

2007v2.0 contains the following folders:

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

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

2.10.3 Exempt Organization Forms XML Schema File Structures

990/990-EZ/990-PF package



Figure 2-24: 990/990-EZ/990-PF Package

The following section describes the MeF Schema File Structures for Exempt Organization Filings for the 990, 990-EZ, and 990-PF package shown in Figure 2-24.

2008vN.N is the top-level directory of the schemas for tax year 2008, version not specified. It contains the following folders:

Common contains the XML schemas that are common to all MeF return/extension types:

- **SOAP.xsd** defines the XML structure of the SOAP envelope, SOAP header and the SOAP.

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

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

PartnershipIncome is a hierarchy of Partnership (1065x) schemas used by Exempt Organization schemas.

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

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

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

TEGE990 is a directory for Form 990 related schemas not included in the above directories. It contains the following:

- **Return990.xsd** defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990 XML documents in a transmission file.
- **ReturnData990.xsd** defines the content model for a Form 990 return. This includes defining all XML forms and schedules in the return.

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

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

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

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

990-N Package

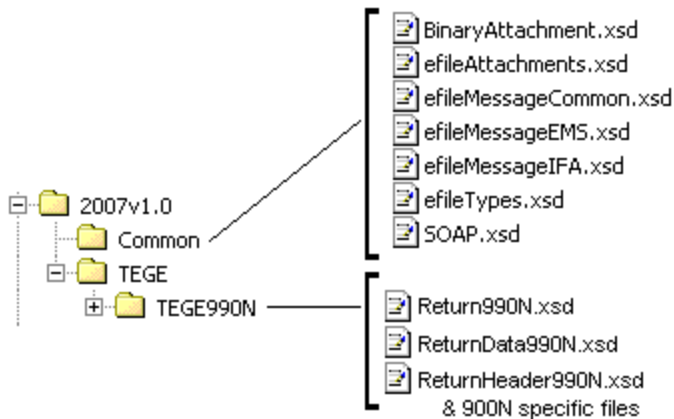


Figure 2-25: 990-N Package

2007v1.0 is the top-level directory of the schemas for the tax year 2007, version 1.0. It contains the following folders:

Common contains the XML schemas that are common to all MeF return/extension types. It contains the following XML schemas:

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

TEGE is the top-level directory of the 990/990-EZ/990-PF/990-N Exempt Organization schema. It contains the following folder:

TEGE990N is a directory for Form 990-N specific schemas not included in the above directories. It contains the following:

- **Return990N.xsd** defines the XML structure for the return and wraps around the ReturnHeader990N and ReturnData990N XML documents in a transmission file.
- **ReturnData990N.xsd** defines the content model for a Form 990-N return. This includes defining all XML forms and schedules in the return.
- **ReturnHeader990N.xsd** defines the structure and global data elements for the Form 990-N return.

8868 XML Schema File Structure

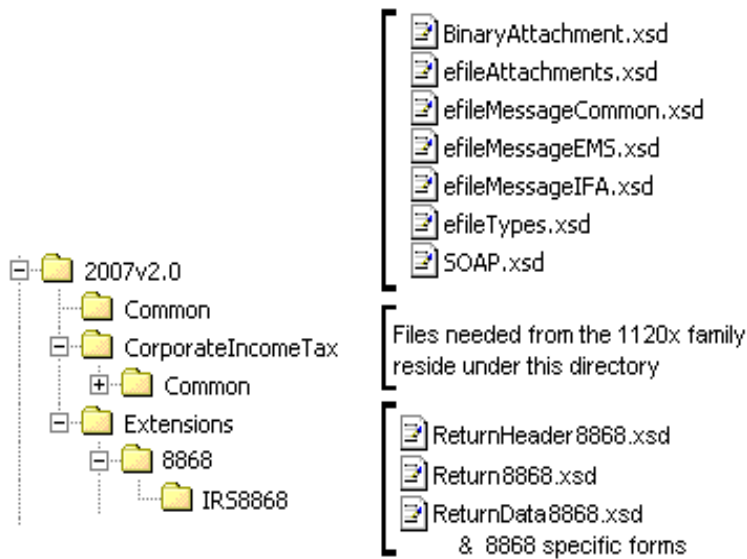


Figure 2-26: 8868 Package

The following section describes the MeF Schema File Structures for Exempt Organization Filings for the 8868 package shown in Figure 2-26 above.

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

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

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

1120-POL XML Schema File Structure

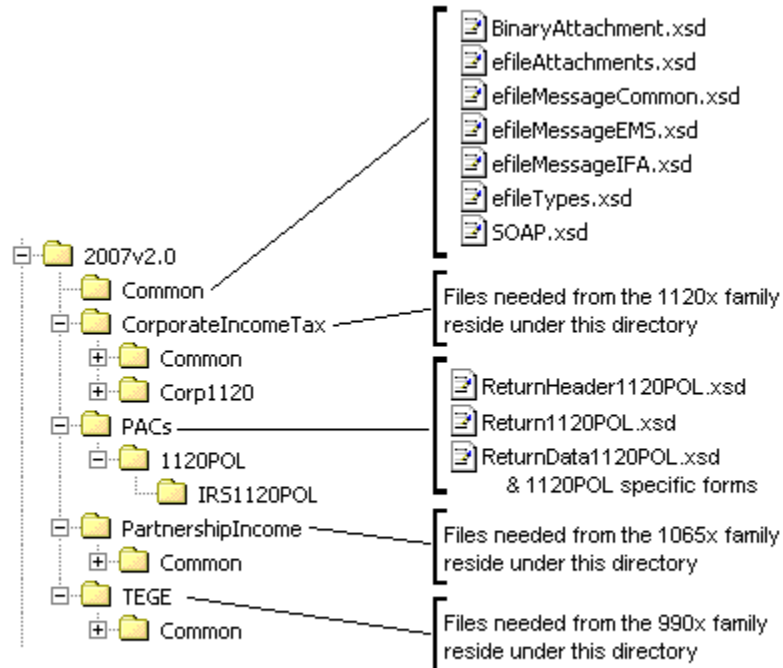


Figure 2-27: 1120-POL Package

The following section describes the MeF Schema File Structures for Exempt Organization Filings for the 1120-POL package shown in Figure 2-27 above.

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

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

- **Return1120POL.xsd** defines the XML structure for the tax return and wraps around the ReturnHeader1120POL and ReturnData1120POL XML documents in a transmission file.
- **ReturnHeader1120POL.xsd** defines the structure and global data elements for the Form 1120-POL tax return.
- **ReturnData1120POL** defines the content model for a Form 1120-POL tax return. This includes defining all XML forms and schedules in the tax return.

The schemas for the Exempt Organization forms may be found on the irs.gov Web site at <http://www.irs.gov/charities/article/0,,id=129364,00.html>.

2.10.4 1065/1065-B XML Schema File Structure

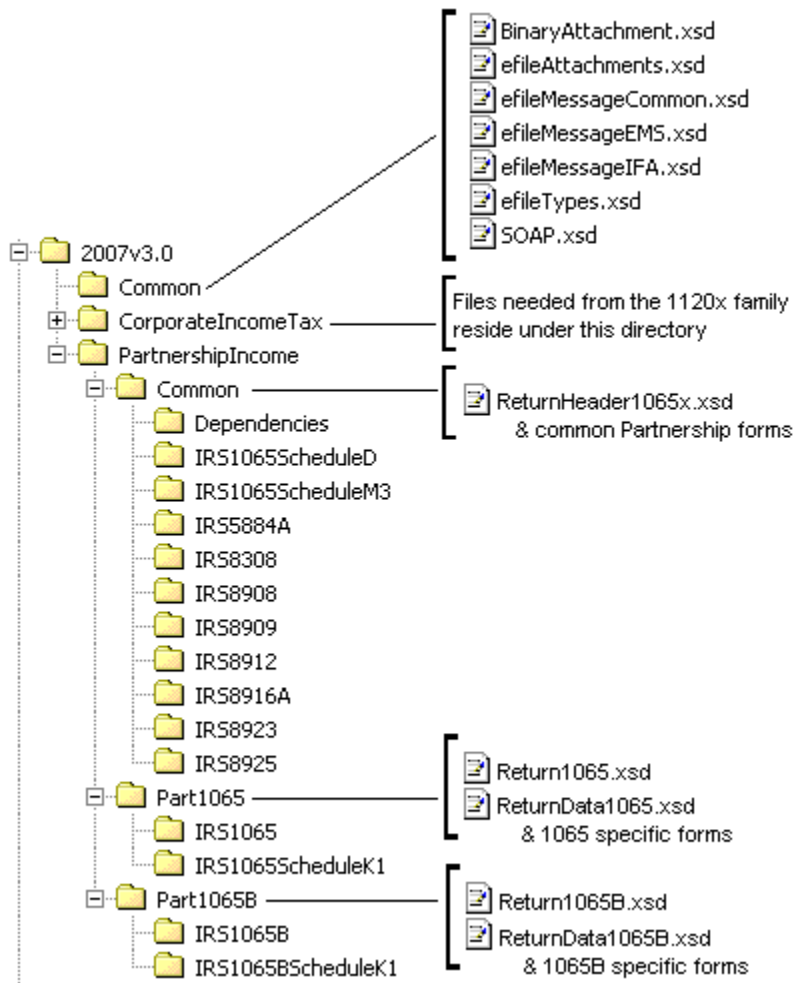


Figure 2-28: 1065/1065-B Package

The following describes the MeF Schema File Structure for Form 1065/1065-B (Figure 2-28 above):

2007v3.0 is the top-level directory of the schemas for the tax year 2007, version “3.0”. It contains the following folders:

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

- **efileTypes.xsd**, which defines the global data types for MeF schemas.
 - **SOAP.xsd**, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP.
- **CorporateIncomeTax**, which is a directory for corporate income related (1120/1120-F/1120S) schemas. It contains the following folders that contain common forms shared with 1065/1065-B:
- **Common**, which is a top-level directory for schemas for all attachments and forms that are shared among forms common to 1120/1120-F/1120S and 1065/1065-B return types. It contains the following:
 - **Dependencies**, which contain schemas for the supporting XML documents/attachments common to 1120/1120-F/1120S and 1065/1065-B return types.
 - **Various Shared Form directories**, which each contain the schemas for the shared forms and supporting XML documents/attachment between 1120/1120-F/1120S and 1065/1065-B return types.
 - **Corp1120**, which contains schemas specific to the 1120 return type. It also contains the following folder which contains common forms shared with 1065/1065-B:
 - **IRS8902**, which contains the schemas for the shared form, IRS8902, and supporting XML documents/attachments common to 1120/1120-F/1120S and 1065/1065-B return types.
- **PartnershipIncome**, which is a directory for partnership income related (1065/1065-B) schemas. It contains the following folders:
- **Common**, which is a top-level directory for schemas for all attachments and forms shared among forms 1065 and 1065-B return types. It contains the following:
 - **ReturnHeader1065x.xsd**, which defines the structure and global data elements for the 1065 and 1065-B tax returns.
 - **Dependencies**, which contain schemas for the supporting XML documents/attachments common to 1065 and 1065-B return types.
 - **Various Shared Form directories**, which each contain the schemas for the shared forms and supporting XML documents/attachment between 1065 and 1065-B return types.
 - **Part1065**, which contains schemas specific to the 1065 return type. It contains the following:
 - **Return1065.xsd**, which defines the XML structure for the tax return and wraps around the ReturnHeader1065x and ReturnData1065 XML documents in a transmission file.
 - **ReturnData1065.xsd**, which defines the content model for a 1065 tax return. This includes defining all XML forms and schedules in the tax return.
 - **List of all form folders not shared with the 1065-B**, which contain the schemas for the forms and supporting XML documents/attachment that are specific for the 1065 return type.
 - **Part1065B**, which contains schemas specific to the 1065-B return type. It contains the following folders:
 - **Return1065B.xsd**, which defines the XML structure for the tax return and wraps around the ReturnHeader1065x and ReturnData1065B XML documents in a transmission file.

- **ReturnData1065B.xsd**, which defines the content model for a 1065-B tax return. This includes defining all XML forms and schedules in the tax return.
- **List of all form folders not shared with the 1065**, which contain the schemas for the forms and supporting XML documents/attachment that are specific for the 1065-B return type.

2.10.5 Excise Tax Forms 720/2290/8849 XML Schema File Structure

720 Package

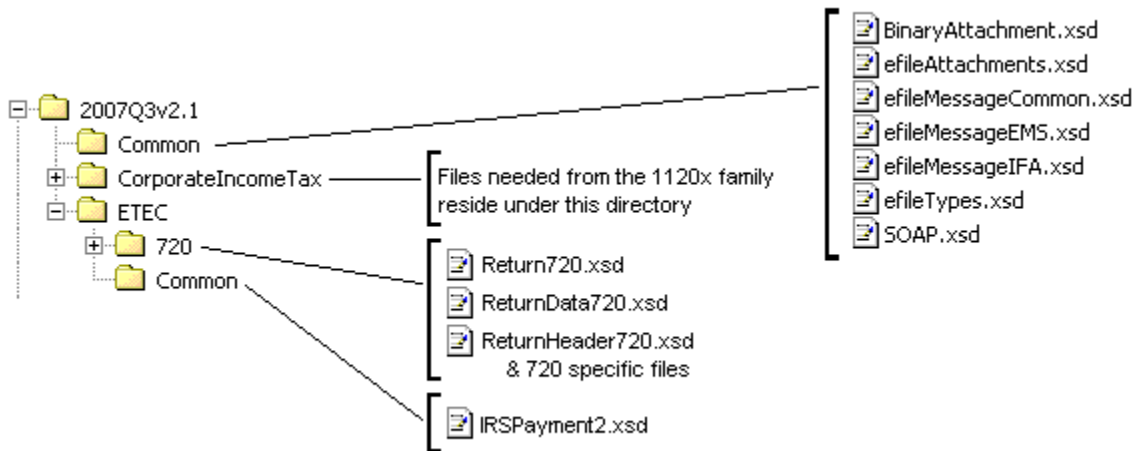


Figure 2-29: 720 Package

2007Q3v2.1 is the top-level directory of the schemas for the tax year 2007, 3rd Quarter, version 2.1. It contains the following folders:

Common, which contains the XML schemas that are common to all MeF return/extension types. It contains the following XML schemas:

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

CorporateIncomeTax, which is a hierarchy of Corporate (1120x) schemas used by Form 720.

ETEC, which is the top-level directory of the 2290/720/8849 Excise Tax e-Filing and Compliance schemas. It contains the following:

Common, which is a directory for schemas for all attachments and dependencies shared between Excise Tax e-Filing and Compliance Forms 2290 and 720. It contains the following:

- **IRSPayment2.xsd**, which defines the XML structure of payments for Forms 2290 and 720. This file is identical to the IRSPayment.xsd used by other tax types with the exception of including cents in the payment element.

720, which is a directory for Form 720 specific schemas not included in the above directories. It contains the following:

- **Return720.xsd**, which defines the XML structure for the extension and wraps around the ReturnHeader720 and ReturnData720 XML documents in a transmission file.
- **ReturnHeader720.xsd**, which defines the structure and global data elements for the Form 720 return.
- **ReturnData720.xsd**, which defines the content model for the Form 720. This includes defining all XML forms and schedules in the return.

2290 Package

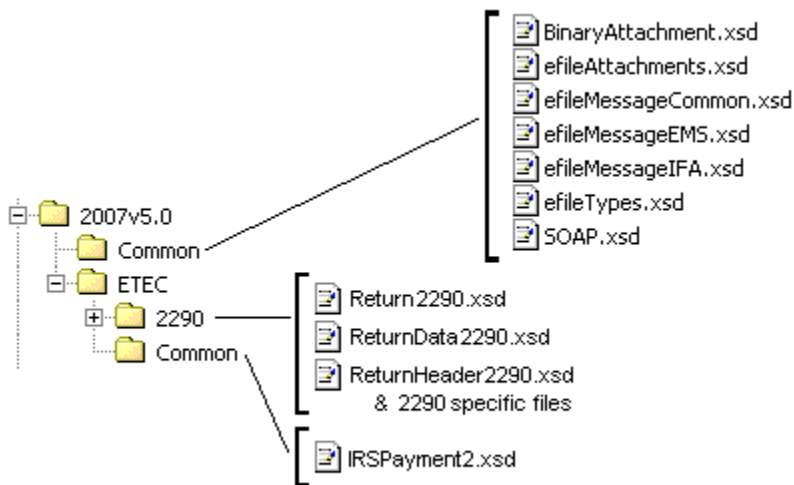


Figure 2-30: 2290 Package

2007v5.0 is the top-level directory of the schemas for the tax year 2007, version 5.0. It contains the following folders:

Common, which contains the XML schemas that are common to all MeF return/extension types. It contains the following XML schemas:

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

ETEC, which is the top-level directory of the 2290/720/8849 Excise Tax e-Filing and Compliance schemas. It contains the following:

Common, which is a directory for schemas for all attachments and dependencies shared between Excise Tax e-Filing and Compliance Forms 2290 and 720. It contains the following:

- **IRSPayment2.xsd**, which defines the XML structure of payments for Forms 2290 and 720. This file is identical to the IRSPayment.xsd used by other tax types with the exception of including cents in the payment element.

2290 is a directory for Form 2290 specific schemas not included in the above directories. It contains the following:

- **Return2290.xsd**, which defines the XML structure for the extension and wraps around the ReturnHeader2290 and ReturnData2290 XML documents in a transmission file.
- **ReturnHeader2290.xsd**, which defines the structure and global data elements for the Form 2290 return.
- **ReturnData2290.xsd**, which defines the content model for the Form 2290. This includes defining all XML forms and schedules in the return.

Form 8849 Package

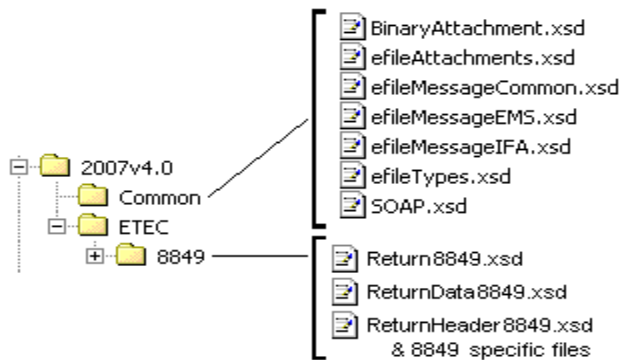


Figure 2-31: Form 8849 Package

2007v4.0 is the top-level directory of the schemas for the tax year 2007, version 4.0. It contains the following folders:

Common, which contains the XML schemas that are common to all MeF return/extension types. It contains the following XML schemas:

- **SOAP.xsd**, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP.

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

ETEC, which is the top-level directory of the 2290/720/8849 Excise Tax e-Filing and Compliance schemas. It contains the following:

8849, which is a directory for Form 8849 specific schemas not included in the above directories. It contains the following:

- **Return8849.xsd**, which defines the XML structure for the extension and wraps around the ReturnHeader8849 and ReturnData8849 XML documents in a transmission file.
- **ReturnHeader8849.xsd**, which defines the structure and global data elements for the Form 8849 return.
- **ReturnData8849.xsd**, which defines the content model for the Form 8849. This includes defining all XML forms and schedules in the return.

3 MeF Fed/State Program

MeF implemented the Forms 990 and 1120 Fed/State Programs in January of 2006. The 1065 Fed/State Program was added in January 2007. The central feature of MeF Fed/State program is the single point of submission and retrieval for all registered transmitters and State agencies. Federal and state submissions can be transmitted through Internet Filing Application (IFA) or Application-to-Application (A2A). States may retrieve state returns only through A2A.

MeF will accept two kinds of submissions (1) IRS (federal) submissions and (2) State submissions. Each return/extension must be enclosed in a separate submission, but multiple submissions may be contained in a single message. The IRS and State submissions do not have to be transmitted to MeF together.

3.1 Linked Returns (Fed/State returns)

A State submission can be linked to the IRS submission by including the Submission ID element of the federal return in the IRS SubmissionID in State manifest. If the State submission is linked to an IRS submission (also referred to as a Fed/State return), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not an accepted federal return for that tax type, the IRS will deny the State submission and an acknowledgement will be sent to the transmitter. The state has no knowledge that the state return was denied (rejected) by the IRS.

Note: If you are going to link a State submission to an IRS submission, send in the IRS submission first and, after it has been accepted, send in the State submission.

If there is an accepted return under that Submission ID, then MeF will do minimal validation on the State submission that includes verifying that the State indicated in the State manifest is a participating state in the applicable 990, 1065 or 1120 Fed/State Program. MeF will then pass along to the State what the ERO/taxpayer sends in the State submission.

3.2 Unlinked State Returns (State Standalone returns)

If the ERO does not link the State return to a previously accepted federal return (also referred to as State Standalone return), then MeF will perform minimal validation as stated above that will include verifying that the State allows State Standalone returns and then will pass along to the State the entire State submission that was sent in by the ERO/taxpayer. Note: The state return is made up of a state and a federal portion. The taxpayer provides both components based on what is required by the state. The IRS passes to the state just the information that has been provided by the taxpayer.

3.3 Workflow for corporate and partnership state returns

- Transmitter sends state return to IRS
- IRS validates state return
 - If linked return, check IRS SubmissionId in the State Submission Manifest and State Participation
 - If unlinked, check State Participation
- If valid, MeF makes state return available to state
- State retrieves state returns from MeF
- State sends receipt for state return to MeF
- State processes state return and sends state acknowledgement to MeF
- Transmitter retrieves state acknowledgement from MeF
- State retrieves Acknowledgement Notification (status that transmitter retrieved the state acknowledgement)

3.4 Exempt Organization Fed/State Program

For Forms 990/990-EZ/990-N/990-PF, a filer can request that a copy of the IRS return be provided to one or more participating States. Upon receipt of the request, IRS will validate that the State(s) is participating in the Fed/State program. If it is, then IRS will send a redacted copy of the accepted return to the State agency(s). Items that are always redacted from the state copy include, but are not limited to, the PIN or Form 8453-EO, the request for the copy and any payment information included with Form 990-PF. In addition, depending on the state, the IRS may also redact the Schedule B if the state does not require it. MeF will process the IRS submission and will generate an acknowledgement for every IRS submission and copy of IRS Forms 990/990-EZ/990-N/990-PF forwarded to a State. Each State is responsible for validating its State submissions and for generating a State acknowledgement for each State submission, which will be returned to the IRS for retrieval by the transmitter. If the Federal 990X return is rejected, no copies will be forwarded to the State.

Both Federal and State returns must be in XML format. The federal returns must conform to the IRS valid schema versions. State returns must conform to the state standards as defined at TIGERS and include those elements defined for the specific state data. You can now access the State Standard Schemas at <http://www.statemef.com/>. For more information, you can contact the State e-File Coordinator. You can access a current list of State Coordinators on irs.gov at <http://www.irs.gov/efile/article/0,,id=97558,00.html>.

4 Transmission Methods for MeF

The MeF system allows you to transmit tax returns and extensions to the IRS through two channels: MeF Internet Filing Application (IFA), and MeF Application-to-Application (A2A).

4.1 Transmitting Through Application-to-Application (A2A)

The following section describes how to transmit a file using A2A and information regarding A2A security.

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

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

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

IRS e-services registered users must provide true, accurate, current and complete information. IRS sensitive information used to access the IRS Registered User Portal (RUP) including e-services passwords, System IDs, usernames and PINs must be protected and comply with the requirements set forth and agreed to by responsible parties as part of the IRS e-services registration process.

Users shall immediately notify the IRS at 1-866-255-0654 (international callers use 512-416-7750) of any unauthorized use of passwords or accounts, or any other breach of security. In the event that the user experiences a Login failure that leads them to believe that their account has been compromised, the registered user should immediately contact the IRS at the numbers provided above.

4.1.1.1 Penalty for Non-Compliance

A2A users are using an Official United States Government System, which may be used only for authorized purposes. The Government will monitor and audit the usage of this system, and all persons are hereby notified that the use of this system constitutes consent to such monitoring and auditing. Unauthorized attempts to upload information and/or change information on these Web sites, and any attempts to defraud the government are strictly prohibited and subject to prosecution under the Computer Fraud and Abuse Act of 1986 and Title 18 U.S.C. Sec. 1001 and 1030. Termination of the user's to conduct business with the IRS, and other penalties may apply.

4.1.1.2 Compliance with U.S. Internet Cryptographic Standards

All transmitters are advised to use software that supports the U.S. Internet Standards for A2A or Browser-based access. The software needs to comply with U.S. Internet Standards for use of Cryptography in accordance with guidance from the Bureau of Industry and Security, U.S. Department of Commerce (www.bis.doc.gov).

4.1.1.3 Compliance Enforcement

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

4.1.1.4 Data Removal

The IRS requires removal of taxpayer data from systems that are no longer used for the purpose of processing and transmitting taxpayer data. On systems running any Windows operating system, an Administrator should reduce the size of all Windows page files (pagefile.sys) by at least one megabyte on each available hard drive containing a page file. Administrators should also clear all \temp directories and, if using a Web browser for processing or transmitting, clear all temporary files and caches. If the system hard drives will not be sanitized by degaussing, then files containing taxpayer data must be wiped using a file erasure program that performs at least three file overwrites or that meets NIST standards for file data destruction. If a “slack space” data destruction utility is available, it should also be used. After making the above changes, the system should be rebooted. Systems utilizing any other operating systems should be sanitized using methods similar to those described above.

4.1.2 Registration for A2A credentials

The A2A registration and enrollment process for both Transmitters and State Trading Partners and their respective application systems is an automated process.

The Automated Enrollment (AE) application was developed to replace the manual enrollment of application systems for A2A Web Services. The AE application will provide a user interface for enrolling and maintaining application systems.

The AE application is not available to a Third Party Transmitter who supports Excise Tax Forms 720, 2290, or 8849.

Transmitters must apply to become an Authorized IRS e-file Provider by filling out an IRS e-file application online, if they have not previously completed the e-file application process. State Trading Partners will need to complete a new IRS e-file application to participate in the

Modernized e-File Programs, even if they have a previous application for their other e-file programs. The IRS e-file application must indicate the form types submitted (such as, 990, 1120, 1120-POL, 1065, 720, 2290, or 8849) and it must indicate the transmission method of *MeF Internet, XML*.

The Principal or Responsible Official who is completing or revising the IRS e-file application must also delegate one or more persons to access the AE application and enroll application systems for their organization. This is done by accessing the IRS e-file application and adding the delegated users with the authority of *MeF System Enroller*. Each of the MeF System Enrollers will need to complete the e-services registration process, which includes confirming their registration with a token they receive through the mail after they have successfully completed their initial registration. Once the MeF System Enrollers have confirmed their registration, they will be able to log into the existing RUP and access the AE application to enroll and maintain their application systems. The authorized delegated user can:

- Enroll, un-enroll, activate, inactivate, and update Application System IDs (ASIDs) for their organization
- Replace the certificate of a previously enrolled ASID

The following options will be available to the authorized delegated user through December 2008:

- Select “Password” or “Certificate” as the Credential Type for an ASID
- Change the credential type from “Password” to “Certificate” or “Certificate to Password”
- Reset the password for a previously enrolled ASID

The Automated Enrollment (AE) External User Guide describes the User Interface for the AE application and can be found on *irs.gov* at: <http://www.irs.gov/efile/article/0.,id=171946.00.html>.

4.1.3 Strong Authentication

The IRS is offering strong authentication, which will affect authentication techniques for all A2A Web services. The strong authentication certificate will replace the password and will require a modification to the WSDLs. Each Transmitter and State will be required to register their certificate with MeF through the AE application. You must use the set of files sent to you to build your application so that it can use strong authentication (IRS WSDL version 5.0 or later, or MeF Header.xsd file containing the string 'AppSysID').

In order to provide adequate time for you to test strong authentication, you will not be required to move to certificates until January 2009. It is strongly suggested that you start testing and using certificates as soon as possible. It is recommended that a new ATS client be added for developing and testing digital signature code for MeF processing prior to converting existing client applications over to use strong authentication.

A guide is also available that explains the integration and uses of this IRS-provided client code sample to support certificate-based authentication for MeF A2A Web services. In addition to the code itself, this guide provides necessary information for developers to use when integrating the

new feature into client software that communicates with the IRS A2A Web services. This guidance is relevant both to client code that will be developed in the future and to pre-existing client code not currently using digital signatures to sign Simple Object Access Protocol (SOAP) messages. If interested in obtaining the Strong Authentication User Guide, please contact the e-help Desk at 1-866-255-0654.

4.1.4 Certificate Management

Beginning in January of 2009, A2A Transmitters and States must use digital certificates (X.509) upon proper enrollment and registration of the certificate. Encryption of the signing key is important on your system. **Do not store an unencrypted copy of the signing key on your system.** The signing key should be stored in a standard encrypted key store. The IRS will provide Transmitters and States with a pair of libraries to perform signing. These libraries are detailed in Appendix A of the Strong Authentication User Guide. One library is for .NET support and the other code uses the Java support for Web Services. Each of these libraries will use the standard key storage for their environment, whether Windows' certificate store, PKCS#12 (for .NET), or a standard Java key store such as JCEKS or JKS (for Java). Always protect Key store passwords used to encrypt signing keys. For problems associated with certificate management, please contact the e-help Desk at 1-866-255-0654 for assistance.

4.1.5 Transmitting through MeF Application-to–Application (A2A)

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

MeF Application-to-Application		
SERVICE REQUEST	TRANSMITTER	STATE AGENCY
Send Submissions	X	
Get New Acknowledgements	X	
Get Acknowledgements	X	
Get Acknowledgement	X	
Get Acknowledgements by Message ID	X	
Get New Submission Status	X	
Get Submissions Status	X	
Get Submission Status	X	
Get New 2290 Schedule 1s	X	
Get 2290 Schedule 1s by Message ID	X	
Get 2290 Schedule 1s	X	
Get 2290 Schedule 1	X	
Get New Submissions		X
Get Submissions		X
Get Submission		X
Get Submissions by Message ID		X
Send Submission Receipts		X
Send Acknowledgements		X
Get New Acknowledgement Notifications		X
Get Acknowledgement Notifications		X
Get Acknowledgement Notification		X
Get Submission Reconciliation List		X
Initial Login (n/a beginning Jan 2009)	X	X
Login	X	X
Logout	X	X
Change Password (n/a beginning Jan 2009)	X	X
Request ETIN Status	X	X
Request List of ETINs	X	X
Request List of State Participants	X	X

← Fed/State

It is important to note that all service requests are synchronous. The request is not complete until the originating system receives a response from MeF. The response contains the information requested, a confirmation, or an error. An error indicates a problem was encountered while processing the request.

Use `GetSubmissionsByMsgID` and `GetAcknowledgementsByMsgID` to retrieve submissions or acknowledgements previously retrieved with a `GetNewSubmissions` or `GetNewAcknowledgements` service request. You must pass the message ID used in the original `GetNewSubmissions` or `GetNewAcknowledgements` request as a parameter to the `GetSubmissionsByMsgID` and `GetAcknowledgementsByMsgID` request. These two services are often used to retrieve submissions or acknowledgements previously retrieved but lost due to a timeout.

4.1.6 Password Management

Note: MeF will support passwords and certificates through December 2008. In January 2009, all A2A systems must use certificates for authentication.

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

Password Criteria:

- Length – a minimum of 8 and a maximum of 30 alphanumeric characters
- Complexity – Use a minimum of one uppercase alpha, one lowercase alpha, one numeric and one special character. Please use at least one of each class of characters. The following set of special characters have been tested for use in passwords and tokens, Please use these special characters: period, comma, colon, semicolon, question mark, exclamation point, dollar sign, plus sign, equal sign, hyphen, underscore, asterisk, left parenthesis, right parenthesis, at sign (@), tilde (~), octothorpe (#), and caret (^).
Do not use single quote ('), double quote ("), ampersand (&), left brace (<), right brace (>), or percent (%).
- Age – do not reuse passwords (20% of password must change, random character changes, no incrementing). Passwords must be changed no less than every 30 days, but cannot be changed more than once every 24 hours. Password reset may be performed by a delegated user with the authority for MeF System Enroller. Change Password cannot be used after the password has expired.

When 15 days have expired since your last password change, you will receive a password change reminder as part of the Login response.

Note: If you are caching, it is recommended that you clear the cache after changing your password. This will eliminate any possibility of accidentally submitting the old password.

Failures during a password change are possible. After such a failure, a program cannot be sure whether the system considers it has the new password or the old password. After a failure during the password change, make sure the rejection of the change was not because the new password is invalid.

The next login should typically use the new password. If it fails, log in using the old password. If this also fails, do not try any further. The authorized delegated user should reset the password.

Transmitters and States must immediately inform the IRS of any suspected breach of passwords associated with the MeF processing by contacting the e-help Desk at 1-866-255-0654.

Encryption and decryption of passwords will typically be performed in memory; unless you are

using relational database software with built-in encryption. Standard facilities for encryption are available, and you must use a standardized encryption algorithm compliant with triple Data Encryption Standard (DES) or Advanced Encryption Standard (AES). Remember, you will be encrypting very small amounts of data. An example of .NET encryption of data to go into a registry can be found at <http://msdn2.microsoft.com/en-us/library/k62k71x0.aspx>. To store encrypted information, refer to <http://msdn2.microsoft.com/enus/library/aa302406.aspx>.

To use the built-in Triple-DES support in Java (J2SE 1.4.2 and later, existing as an extension in earlier versions), applications should use the Cipher class. This, API is found at <http://java.sun.com/j2se/1.4.2/docs/api/javax/crypto/Cipher.html>. To encrypt or decrypt a single password using “Cipher”, call the init method, and then the do Final method with your data (the password for encrypt, the binary version of the stored data for decrypt). Creating your object of the Cipher class involves using the Cipher.getInstance method (Cipher.getInstance (“DESede/CBC/PKCS5Padding”) for Triple-DES in version 1.4.2). The cipher key must be the correct size (112 or 168 bits for Triple-DES, 128 bits for AES).

Note: By clicking on any of the links in this section, you will leave the IRS Web site and enter a privately owned Web site created, operated and maintained by a private business. The information that this private business collects and maintains as a result of your visit to its Web site may differ from the information that the IRS collects and maintains. (Please see the IRS Web site privacy and security notice for privacy protections IRS provides to Web site visitors). By linking to this private business, the IRS is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

Password Reset –Automated Enrollment provides authorized delegated users the ability to reset the password for a previously enrolled Application System IDs (ASIDs)

For more information about A2A, refer to the MeF State and Trading Partners ICD and the MeF Submission Composition Guide.

4.1.7 General Information and Lessons Learned

- **A2A SSL Certificates**

Before any system can transact A2A business with MeF, the appropriate certificates must be loaded onto your system. The certificates are the same for Multipurpose Internet Mail Extension (MIME) and Direct Internet Message Encapsulation (DIME) users. There are five certificates, and all five are provided to you by the IRS in a single zip file. These certificates must be used for strong authentication services. To obtain the certificates, contact Xan Ostro at 202-283-7697 or at Xan.H.Ostro@irs.gov.

- **Strong Authentication**

A separate Application System ID must be used for testing digital certificates. You must also upload your digital certificate to the IRS while enrolling your new system using Automated Enrollment. You must also rebuild your services using the newest WSDLs, which have been updated for digital certificates. (You can continue using the previous WSDL version for transacting business while testing digital certificates.) Once you have enrolled a system, uploaded your certificate and built services based on the new WSDLs, you can test digital certificates. There are several things to keep in mind during this testing:

- There is no Initial Login service associated with strong authentication like there is for login/password. Begin testing using the login service. Only the login service should contain the binary signature. When your binary signature (login) has been authenticated, a login response will be returned to you. This response will contain a SAML, just as the current login response does. Use the SAML (not the binary signature) in all subsequent services in that session.
- If you are using a “Single Step” service, instead of login, then the Single Step service must contain the binary signature.
- Once you have successfully tested all services using digital certificates, you should convert all your Application System IDs to strong authentication (Digital Certificates).

- **Service Request Encoding**

DO NOT USE base 64 encoding. All requests encoded in base 64 will be rejected.

- **.NET WSE Libraries**

.NET users should use Web Services Enhancements (WSE) 2.0 and not 3.0. MeF supports DIME and MIME, not Message Transmission Optimization Mechanism (MTOM). WSE 2.0 contains the DIME classes. WSE 3.0 supports MTOM only. The DIME classes have been removed from 3.0. IRS is looking into the possibility of supporting MTOM sometime in 2009.

- **Attachment Encoding**

Each return is contained in its own zip file, and all return zip files must be placed into a container zip file. The container zip file is attached to the SendSubmissions service

request. If a SendSubmissions service contains more than one attachment, the service will be rejected. The attachment must be MIME or DIME encoded.

- **Attachment Content Type**

Whether using IFA or A2A, “attachment content type” should be set to application/octet-stream, not application/zip.

- **2290 Schedule 1 Services**

Even though the Schedule 1 services are listed as Transmitter services, only 2290 Transmitters are authorized access to them.

- **State Communication Testing**

We provide generic state returns for states to test the GetSubmission portfolio of service requests. When ready to test these services, the state should call 202-283-7697, or e-mail Xan Ostro at Xan.H.Ostro@irs.gov to have the generic returns loaded. (Approximately 10 returns are loaded per request.)

Upon receiving a GetNewSubmissions request, MeF will return the number of submissions requested (up to 100), if available for retrieval. All 10 will be returned in the first request unless you lower your MaxResults to a number under 10. It is recommended that you request two or three at a time. Lowering your MaxResults to 2 or 3 will permit you to test GetNewSubmissions more than once before having to request that additional state returns be loaded.

These generic returns are for testing service requests, not for validating the returns on your tax system. However, there will come a time when each state will want to test using actual state returns. It is recommended that you contact a Transmitter to transmit those returns. The IRS does not provide individual state returns, nor does the IRS transmit ‘live’ state returns (production). Using a Transmitter will more accurately reflect production conditions. If you cannot locate a Transmitter, the IRS will transmit for you, but you must supply your state returns and the zip file must follow the correct file structure. If it does not, MeF will reject the return and it will not be available for retrieval by the state. Refer to the Infrastructure Shared Services (ISS) MeF State and Trading Partners Interface Control Document (ICD) for a complete description of the zip file structure.

Note: If an incorrectly structured zip file is sent, the IRS will not correct the file structure for you.

- **Transmitting Large Attachments Using .NET**

Some customers have experienced problems transmitting large attachments (megabytes) when using .Net. If this happens, contact Xan Ostro at 202-283-7697 or at Xan.H.Ostro@irs.gov.

- **Clock Synchronization**

Make sure your system clock is accurately set. Failure to do so may cause a synchronization failure between your system and MeF. A synchronization failure will result in denial of access until you synchronize your clock.

- **URLs**

Use la, not 'la1' or 'la2' unless instructed to do so by MeF. Use of 'la1' and 'la2' defeats load balancing and failover. Also, do not use the alt designator. URLs with the 'la.alt' designation have been discontinued. Using 'alt' may result in receiving a write error. For example, the following login URLs are incorrect.

<https://la1.www4.irs.gov/a2a/mef/Login>
<https://la2.www4.irs.gov/a2a/mef/Login>
<https://la.alt.www4.irs.gov/a2a/mef/Login>

The correct login URL is

<https://la.www4.irs.gov/a2a/mef/Login>

4.2 Transmitting Through the Internet Filing Application (IFA)

4.2.1 Applying to Submit Returns through the Internet

This section describes the e-services registration and IRS e-file application process for transmitters who wish to transmit MeF returns through the Internet.

Transmitters who plan to transmit the Forms 1120, 1120-F, 1120S, 1065, 1065-B, 7004, 990, 990-EZ, 990-N, 990-PF, 1120-POL, 8868, 720, 2290 and 8849 through the Internet must complete the IRS e-file application. If your firm is not currently an Authorized IRS e-file Provider, a Principal or Responsible Official of your firm must register and complete the IRS e-file application. If you have previously submitted an IRS e-file application and are currently an authorized Transmitter, you will only need to revise your application to identify one or more of the MeF return form types and to indicate that you wish to transmit returns through the Internet. You will be required to identify an individual or individuals who are authorized to transmit returns for your firm through the Internet.

To register and complete the IRS e-file application, access the IRS Web site (irs.gov) and complete the following processes:

Registration:

You must register to gain access to the e-services products, including the IRS e-file application. Any Principals or Responsible Officials of the firm who are listed on the application and any individuals who have been delegated to transmit MeF returns through the Internet must register.

During registration, you will be required to enter your:

- Name
- Tax Identification Number (Social Security Number)
- Date of Birth
- Adjusted Gross Income (AGI) from either your current year or prior year tax return. This will be verified from IRS records.

You will be authenticated through these “shared secrets.” You will also be required to select a:

- Username
- Password
- PIN
- Reminder question to recover a forgotten user name

The IRS will then mail you a letter containing a confirmation code and instructions for completing the e-services confirmation process. IRS will mail the letter to the last address you provided the IRS on your individual tax return (1040, 1040A, etc) or Form 8822, Change of Address. You will have 28 days from the date of the letter to complete the confirmation process. If you do not confirm your registration within 28 days, your password will expire. You must then use the Forgotten Password or PIN option to set a new password (which will also generate a new confirmation code).

Application:

After registering, you will need to apply to become an Authorized IRS e-file Provider or you will need to revise your existing IRS e-file application. In completing the application to apply to be an Internet Transmitter, be sure to check:

- the appropriate return form type box: 1120, 990, 1065, 1120-POL, 720, 2290 or 8849 (See chart below for return form type to use)
- the provider option of Transmitter
- the transmission method of MeF Internet, XML for the 1120, 990, 1120-POL, and 1065. MeF Internet, XML is an automatic default for Forms 720, 2290, and 8849.

You will also be required to delegate one or more individuals who are authorized to transmit MeF returns for your firm over the Internet.

Form you wish to transmit	Return Form Type Box to check on application
1120	1120
1120S	1120
1120-F	1120
7004	1120
990	990
990-EZ	990
990-N	990
990-PF	990
8868	990
1120-POL	1120-POL
1065	1065
1065-B	1065
7004	1065
720	720
2290	2290
8849	8849

Delegation:

The person identified to transmit over the Internet must be given this authority. This is done by accessing the IRS e-file application and updating the delegated user section with the MeF Internet Transmitter option checked. Once this role is added to their profile, the authorized delegated user can log into the existing RUP Portal and transmit returns through IFA for the organization.

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

4.2.2 Accessing and Logging into MeF IFA

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

[Step 1: Click the *e-file* logo on the irs.gov Web site](#)

[Step 2: Click the **Modernized e-File** link](#)

[Step 3: Click the **MeF Internet Filing and MeF System Status** link](#)

[Step 4: Click the **Modernized e-File \(MeF\) Internet Filing and Status Page** link](#)

[Step 5: Click the **MeF Internet Filing** link to login](#)

[Step 6: Read the Security Alert and click the OK button](#)

[Step 7: Enter your e-services Username and Password to receive authentication as an authorized
Transmitter](#)

[Step 8: Select the organization you will represent in the session](#)

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

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



Figure 4-1: irs.gov Web Site

Step 2: Click the **Modernized e-File (MeF)** link in the left hand column under **e-file Topics**.

The screenshot shows the IRS website interface. At the top, there is a navigation bar with links for Home, Contact IRS, About IRS, Site Map, Español, and Help. Below this is the Internal Revenue Service logo and the United States Department of the Treasury. A search bar is located on the right side of the header. A horizontal menu below the header lists various categories: INDIVIDUALS, BUSINESSES, CHARITIES & NON-PROFITS, GOVERNMENT ENTITIES, TAX PROFESSIONALS, RETIREMENT PLANS COMMUNITY, and TAX EXEMPT BOND COMMUNITY. The main content area is divided into two columns. The left column contains 'e-file Topics' with a list of links: Free File, Modernized e-File (MeF), Info for e-file Providers, and More Topics. An arrow points to the 'Modernized e-File (MeF)' link. Below this is the 'IRS Resources' section with a list of links including Compliance & Enforcement, Contact My Local Office, e-file, Forms and Publications, Frequently Asked Questions, News, Taxpayer Advocacy, and Where To File. The right column features a banner for 'IRS e-file: Filing your taxes online was never easier!' with the 'e-file' logo and the text 'Your Electronic Alternatives to Filing Paper Returns'. Below the banner is a table titled 'IRS e-file Options For:' with four rows: Individual Taxpayers, Business and Self-Employed Taxpayers, Large and Mid-Size Corporations, and Tax Professionals. Each row contains a brief description of the e-file options for that category.

Figure 4-2: Modernized e-File link

Step 3: Click the **MeF Internet Filing and MeF Systems Status** link.

The screenshot shows the Internal Revenue Service website. At the top, there is a navigation bar with links for Home, Contact IRS, About IRS, Site Map, Español, and Help. Below this is the IRS logo and the text 'Internal Revenue Service United States Department of the Treasury'. A search bar is located on the right side of the header. Below the header is a horizontal menu with categories: INDIVIDUALS, BUSINESSES, CHARITIES & NON-PROFITS, GOVERNMENT ENTITIES, TAX PROFESSIONALS, RETIREMENT PLANS COMMUNITY, and TAX EXEMPT BOND COMMUNITY. The main content area is titled 'Modernized e-File (MeF) Program Information'. On the left side, there is a sidebar with 'e-file Topics' and 'IRS Resources'. The 'e-file Topics' section includes links for Free File, Modernized e-File (MeF), Info for e-file Providers, and More Topics. The 'IRS Resources' section includes links for Compliance & Enforcement, Contact My Local Office, e-file, Forms and Publications, Frequently Asked Questions, News, Taxpayer Advocacy, and Where To File. The main content area contains several sections: 'Modernized e-File (MeF)' with a description of the system; 'MeF Program Overview' with a description of the program overview links; 'Current User Guides & Publications' with a description of general information and technical guidance; 'Current Valid Schemas' with a description of XML Schemas for software developers; 'Modernized e-File (MeF) Providers' with a description of links to software providers; 'MeF Stylesheets' with a description of stylesheets used by external stakeholders; and 'MeF Internet Filing and MeF Systems Status' with a description of the availability of the system and a reference to the MeF Status page. An arrow points from the 'MeF Internet Filing and MeF Systems Status' link in the sidebar to the corresponding section in the main content area.

Figure 4-3: Modernized e-File (MeF) Program Information Page

Step 4: Click the **Modernized e-File (MeF) Internet Filing and Status Page** link.

The screenshot shows the IRS website header with navigation links: Home, Contact IRS, About IRS, Site Map, Español, and Help. The IRS logo and name are prominently displayed. A search bar is located in the top right corner. Below the header is a navigation menu with categories: INDIVIDUALS, BUSINESSES, CHARITIES & NON-PROFITS, GOVERNMENT ENTITIES, TAX PROFESSIONALS, RETIREMENT PLANS COMMUNITY, and TAX EXEMPT BOND COMMUNITY.

The main content area is titled "MeF Internet Filing and MeF Systems Status". It contains the following text:

For information on MeF Internet filing, refer to the MeF Internet Filing page.
To determine if the MeF systems are operational, refer to the MeF Status Page.

Below this text are three links:

- [Modernized e-File \(MeF\) Internet Filing and Status Page](#) (indicated by a black arrow pointing to it)
- [Modernized e-File \(MeF\) Status Page](#)
- [Back to MeF Main Program Page](#)

Below these links is another link:

- [Back to Main e-File Page](#)

On the left side of the page, there are two sections:

- e-file Topics**
 - [Free File](#)
 - [Modernized e-File \(MeF\)](#)
 - [Info for e-file Providers](#)
 - [More Topics ...](#)
- IRS Resources**
 - [Compliance & Enforcement](#)
 - [Contact My Local Office](#)
 - [e-file](#)
 - [Forms and Publications](#)
 - [Frequently Asked Questions](#)
 - [News](#)
 - [Taxpayer Advocacy](#)
 - [Where To File](#)

At the bottom of the page, there is a footer with links: [Accessibility](#), [FirstGov.gov](#), [Freedom of Information Act](#), [Important Links](#), [IRS Privacy Policy](#), and [U.S. Treasury](#).

Figure 4-4: Modernized e-File (MeF) Internet Filing and Status Page link

Step 5: Click the MeF Internet Filing link to Login

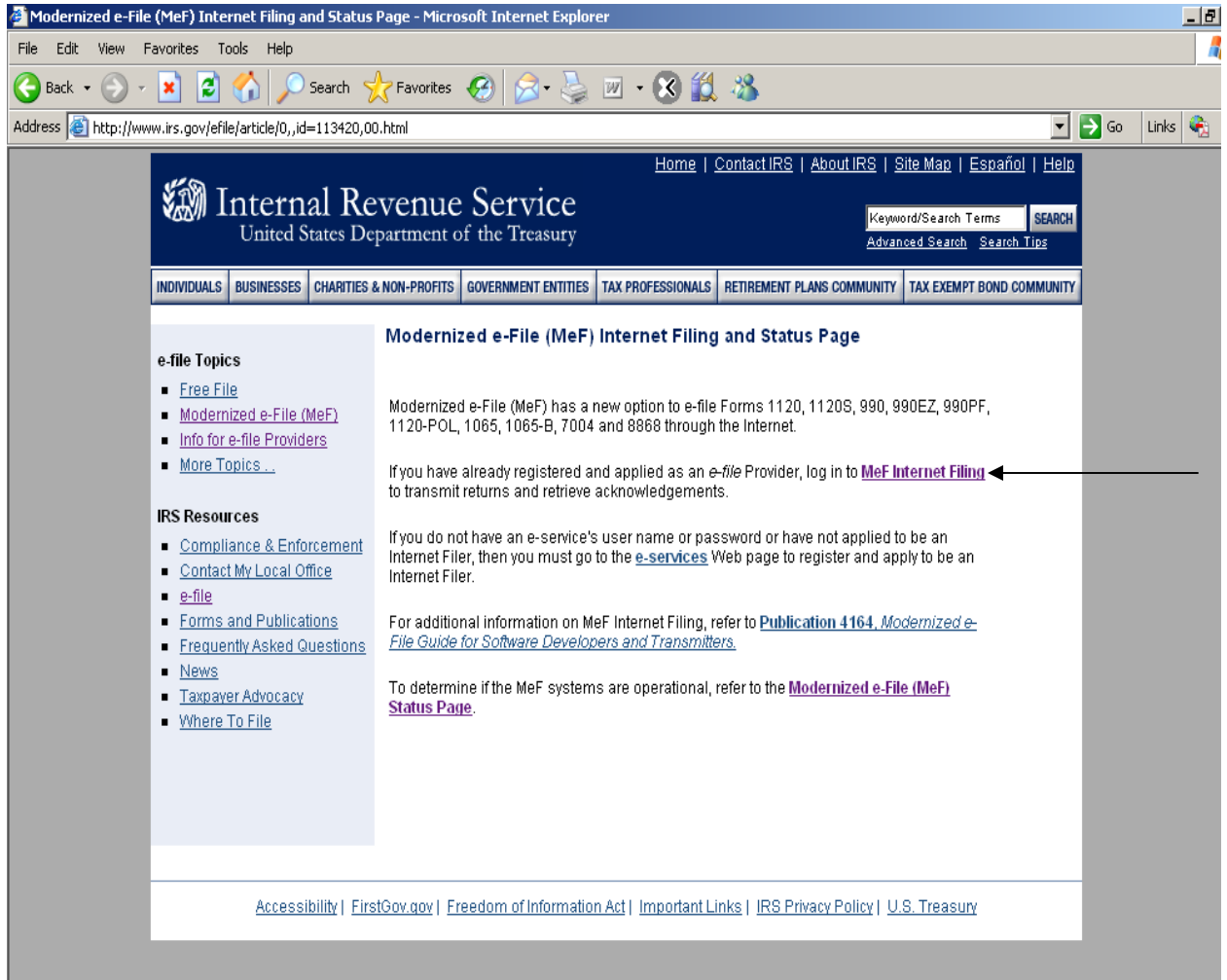


Figure 4-5: MeF Internet Filing Landing and Status Page

Step 6: Read the Security Alert and click the OK button

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

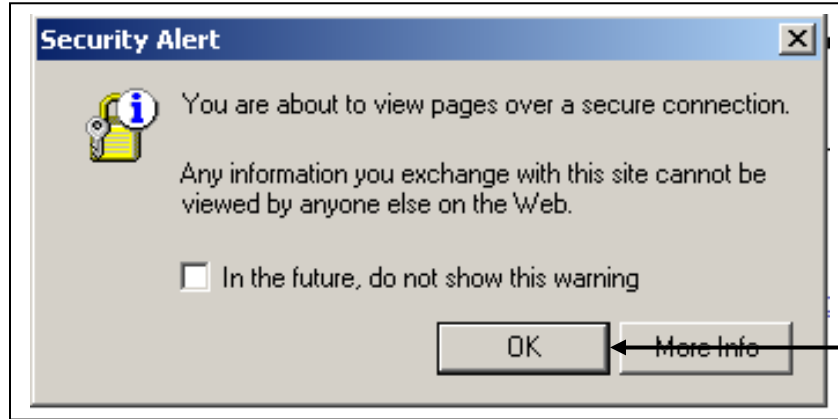


Figure 4-6: irs.gov Security Alert

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

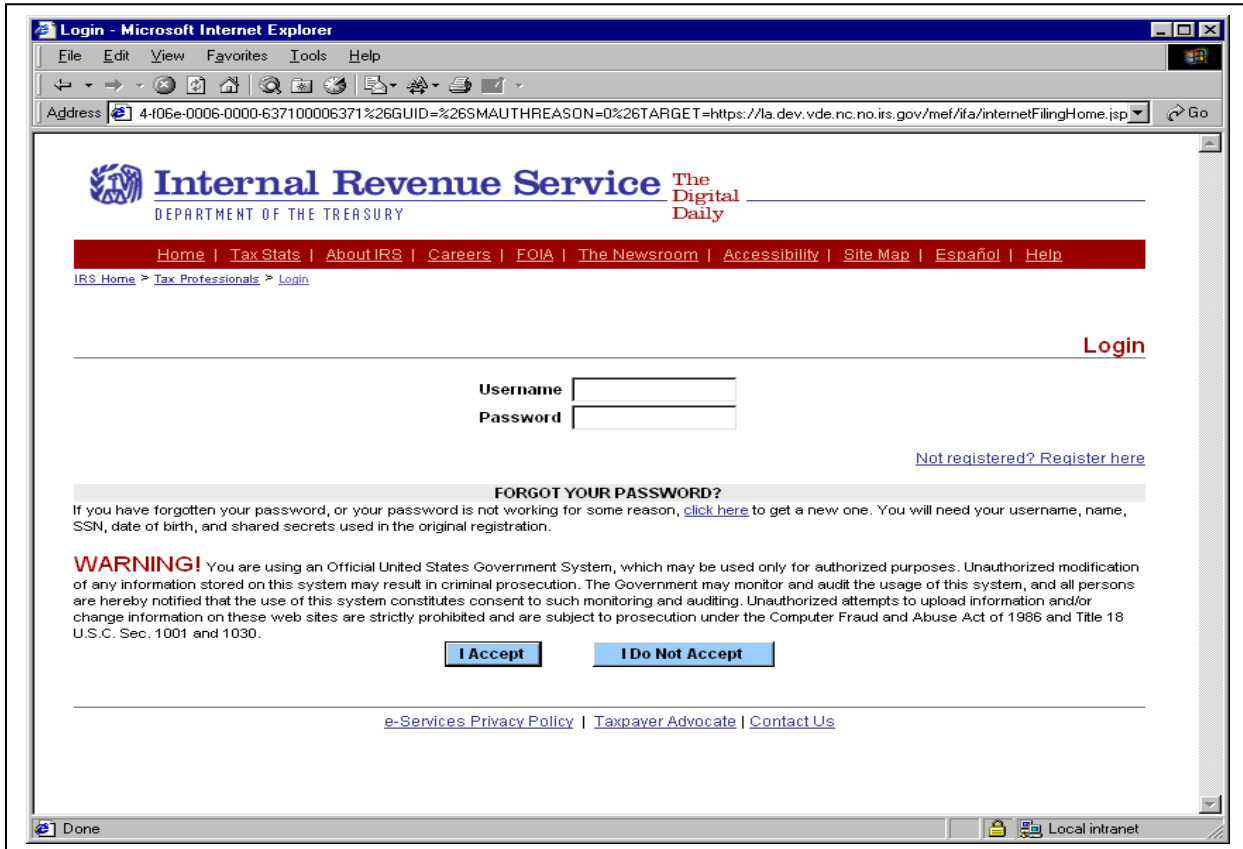


Figure 4-7: e-services Login Screen

Step 8: Select the organization you will represent in the session

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

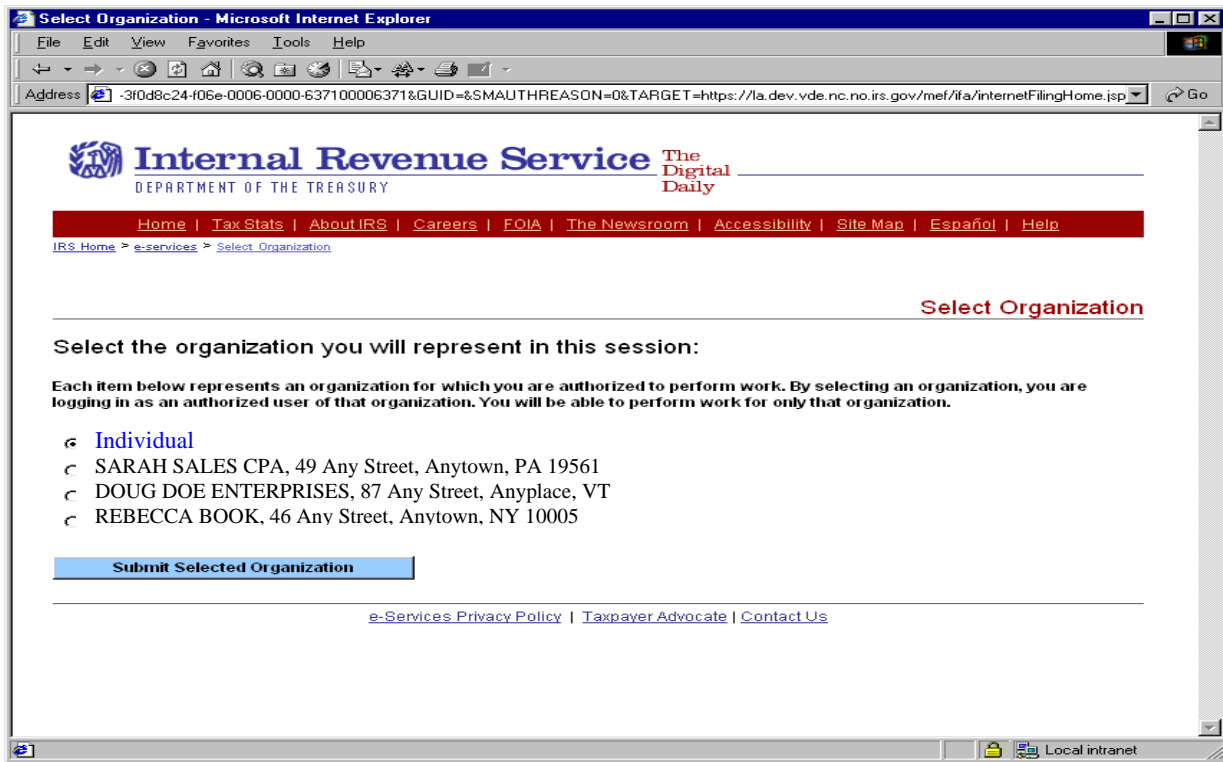


Figure 4-8: Select Organization Screen

4.2.3 Submitting a Transmission File

After you select the organization you will represent in this session (see page 90), the MeF Internet Filing Home Page displays. At this page, you can select to:

- Transmit production and test files
- Retrieve production and test acknowledgements
- Retrieve production and test submission status records
- Retrieve production and test 2290 Schedule 1s
- View a list of participating states in the Fed/State program

All tax returns and/or extensions in a transmission file must either be production files or test files. To transmit production or test files complete the following steps:

[Step 1: Select either **Transmit Production File** link or **Transmit Test File** link from the MeF Internet Filing Home Page](#)

[Step 2: Select the ETIN](#)

[Step 3: Upload file](#)

[Step 4: View Upload Status Screen Then Close Window](#)

[Step 5: Print or Save Transmission Receipt \(GTX Key\)](#)

[Step 6: Logout of MeF IFA](#)

Step 1: Select either **Transmit Production File** link or **Transmit Test File** link from the MeF Internet Filing Home Page

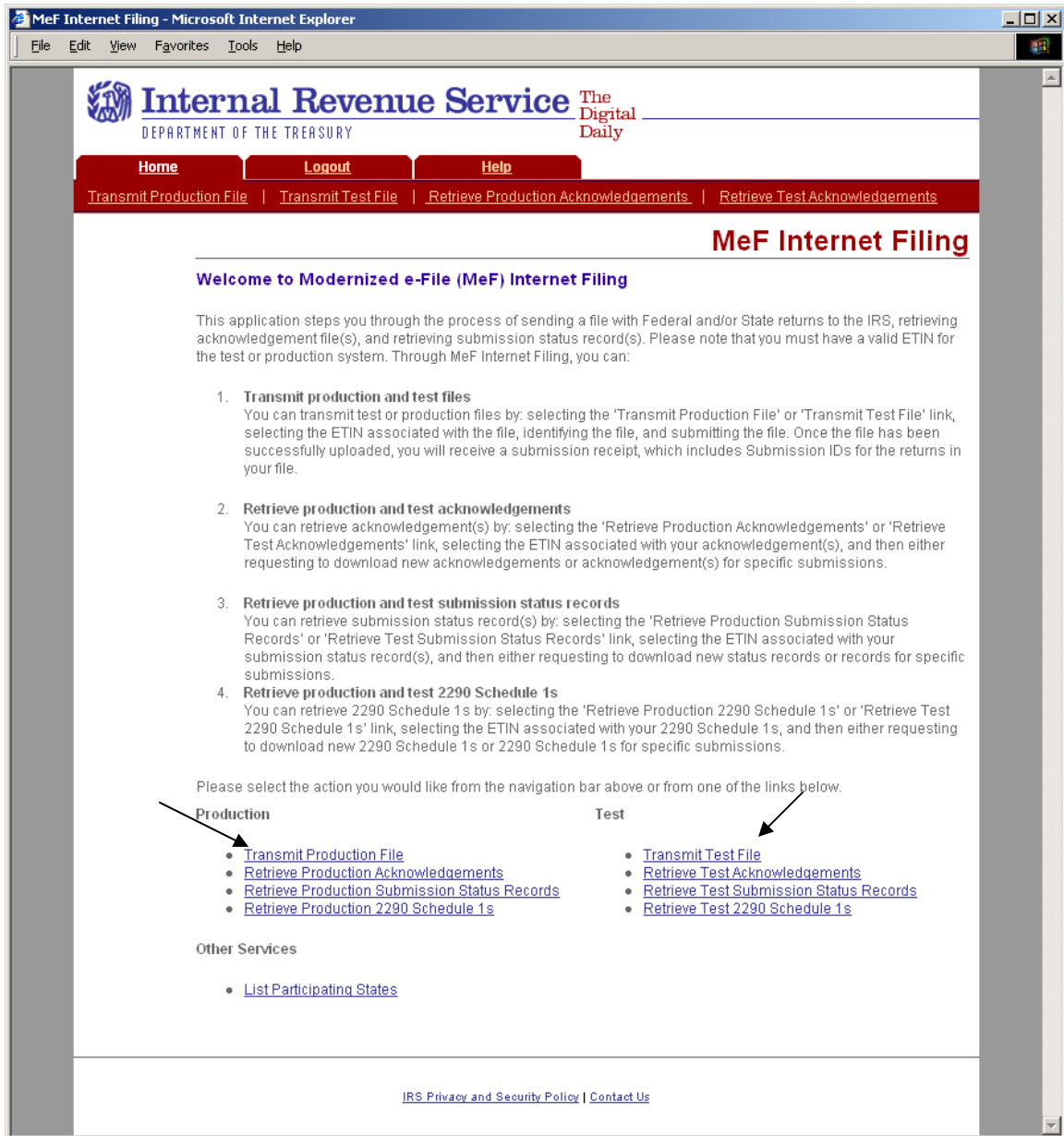


Figure 4-9: MeF Internet Filing Home Page

Step 2: Select the ETIN

The organization for which you are transmitting may have multiple ETINs. Select the ETIN that applies to this transmission. The screen below will display when you select “Transmit a Production File”.

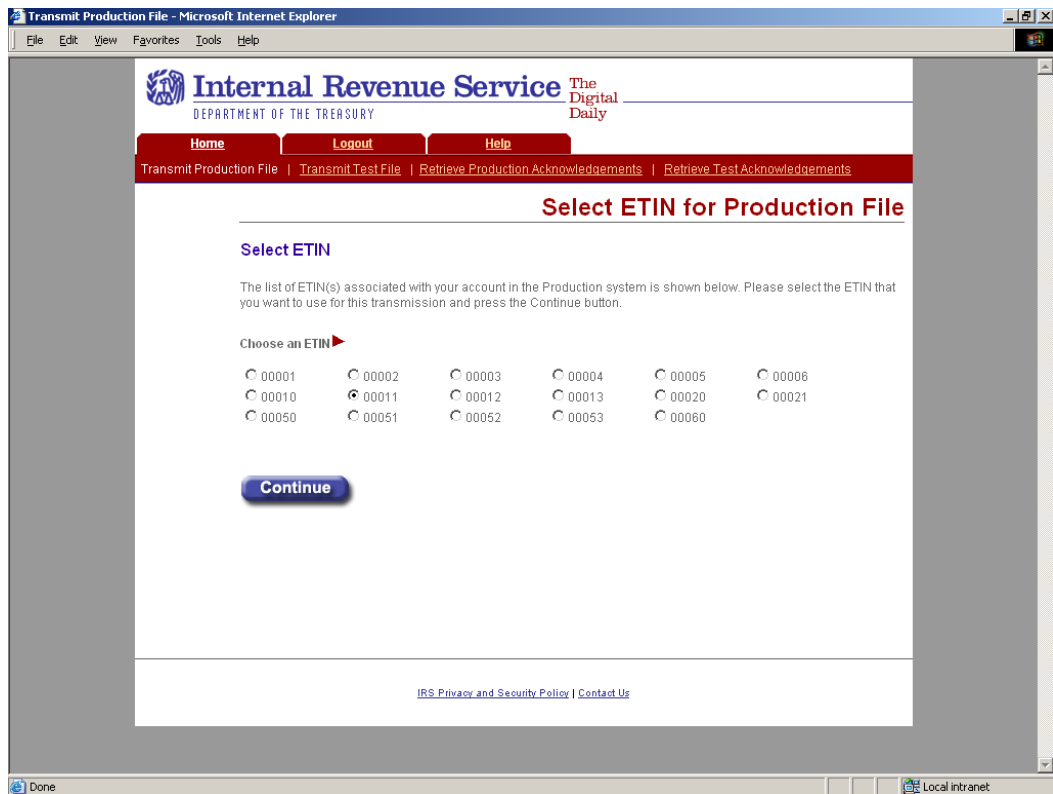


Figure 4-10: Select ETIN for Production Transmission File Page

Step 3: Upload file

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

NOTE: The transmission file is posted using HTTP SSL.

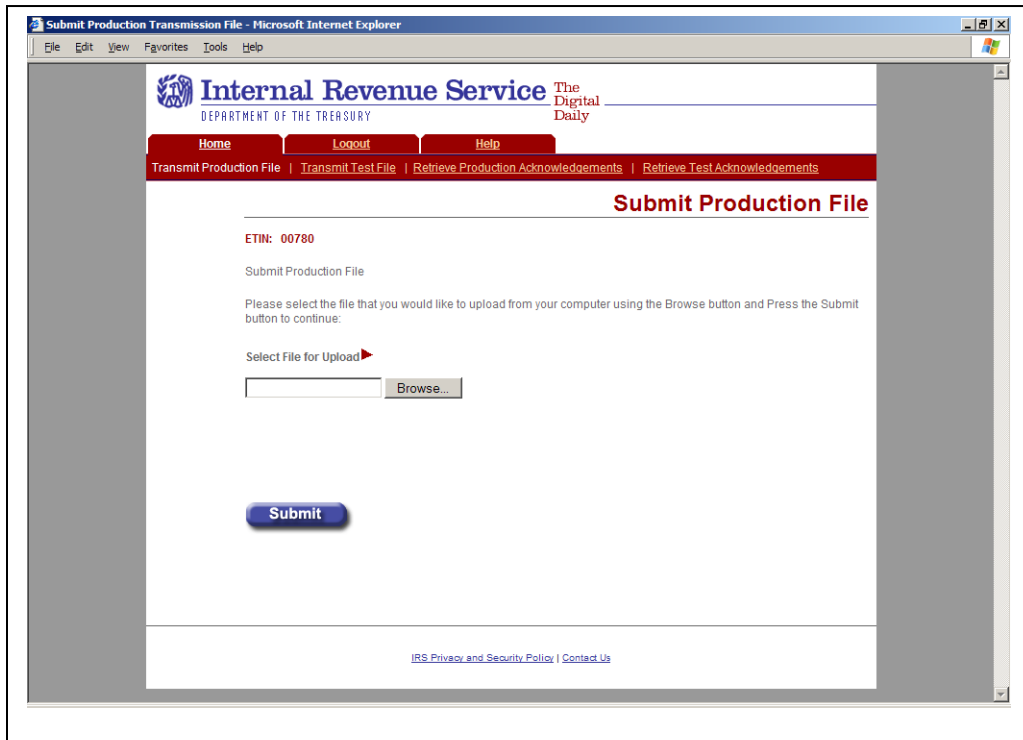


Figure 4-11: Submit Production Message File Page

Step 4: View Upload Status Screen Then Close Window

The system provides you with an upload status page that monitors the progress of the transmission. The window also displays server-side processing steps, which are updated and checked once the processing has been completed: File Upload, Virus Check, and Preliminary Validation.

Four checks are done during Preliminary Validation:

- the ETIN selected matches the ETIN in the transmission header
- the production/test type selected matches the production/test transmission type in the file
- the number of submissions in the file equals the count indicated in the file
- the number of submissions does not exceed the maximum allowed (which is 100).

Once the transmission has finished, the system prompts you to close the window. It is important to note that the browser that generates this pop-up window is locked, preventing you from navigating to other Web pages until the download is complete.

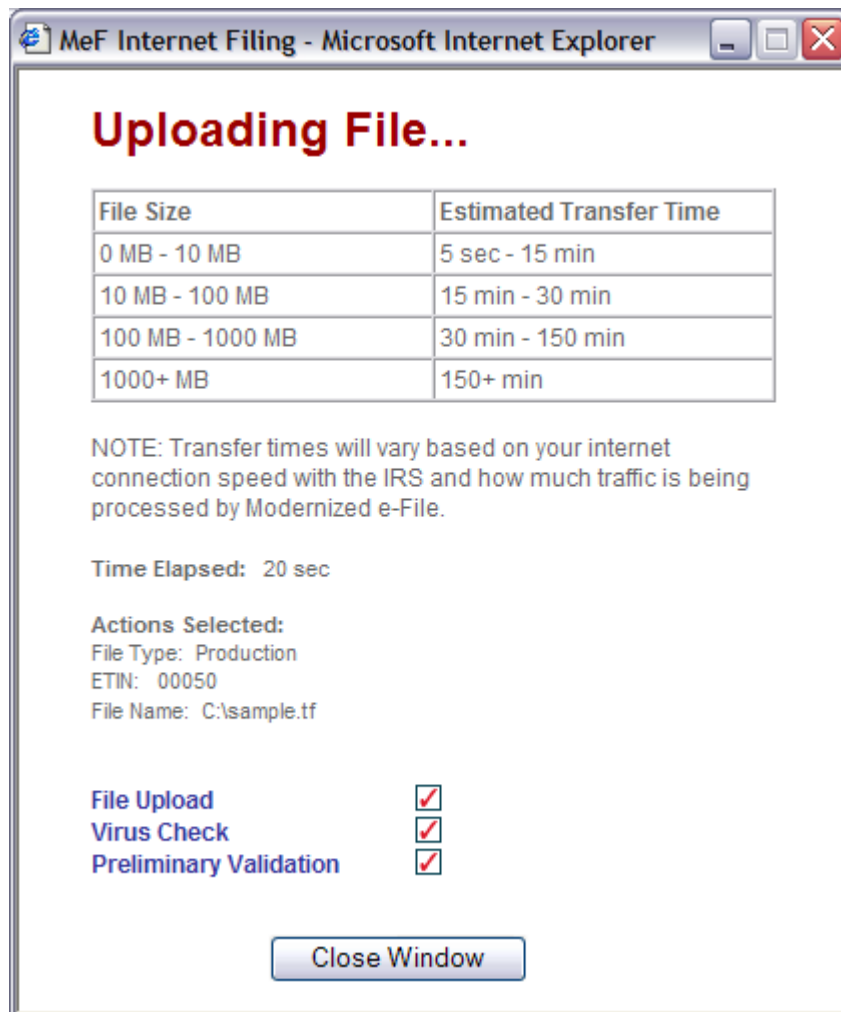


Figure 4-12: Upload Status Screen

Step 5: Print or Save Transmission Receipt (GTX key)

If the file uploads successfully, IFA displays a Transmission Receipt (also known as a GTX Key) containing the Submission IDs for each return in the file. It is highly recommended that you print and retain a copy of this receipt page. This page just indicates that the IRS received the file.

You must wait for the Acknowledgement to determine if the return was actually accepted or rejected. The system completes validation of the file and then generates an Acknowledgement. The size and complexity of the file you submitted, as well as the load on the system, will determine how long it takes for the Acknowledgement to be generated. For information on retrieving your Acknowledgement, go to [Section 6.1](#) of this publication.

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

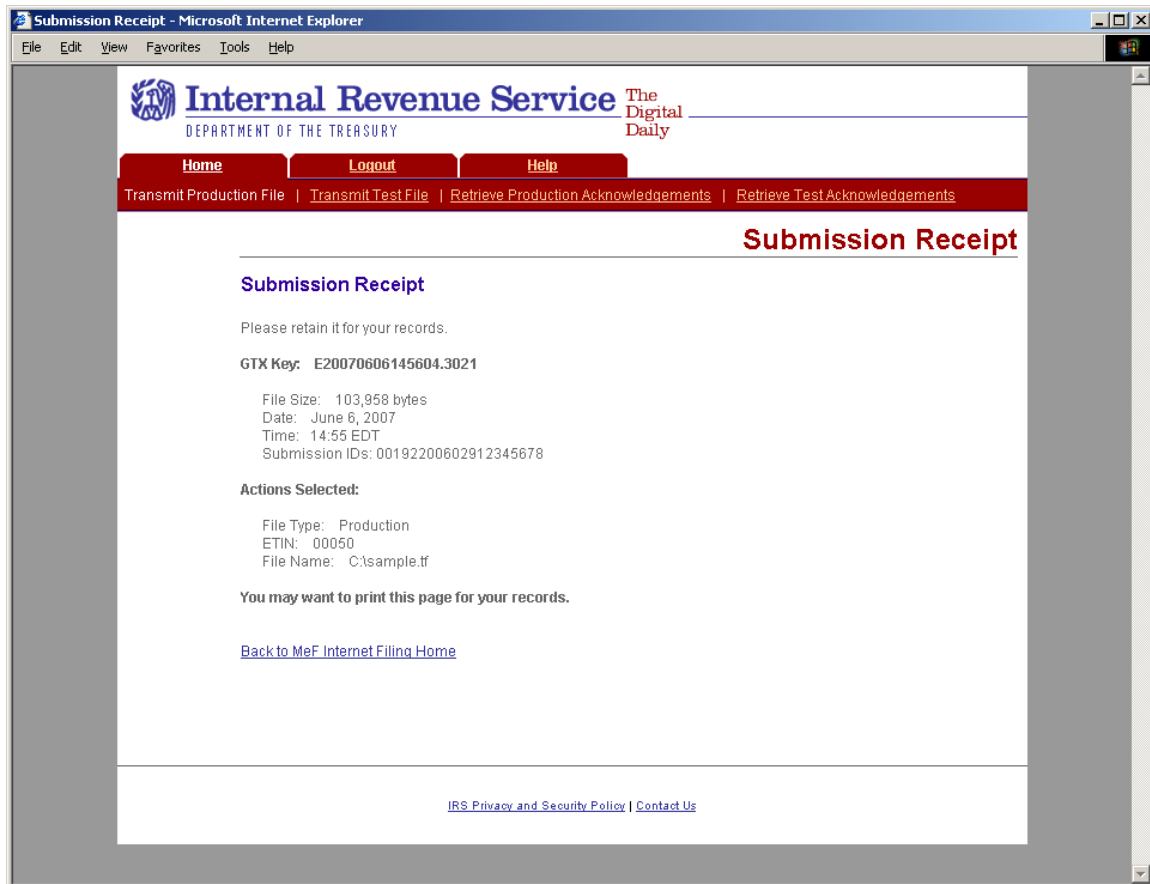


Figure 4-13: Submission Receipt Page

Step 6: Logging Out of MeF IFA

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

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

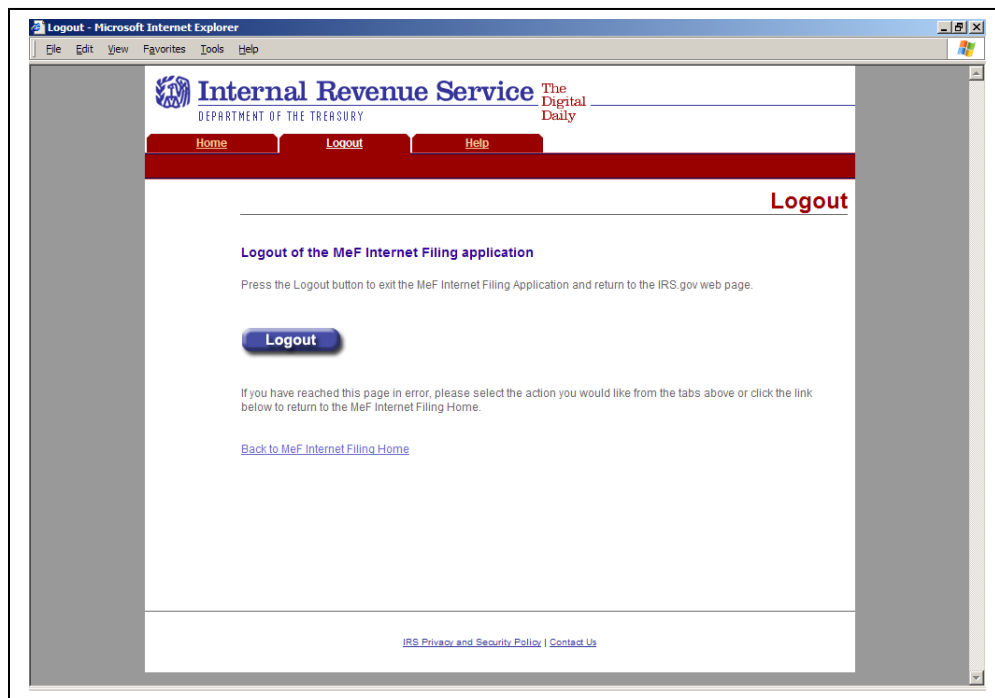


Figure 4-14: MeF Internet Filing Application Logout Page

4.2.4 MeF IFA Error Conditions When Uploading a File

During the process of uploading a file, the transmitter may encounter an error. You may want to print the error page(s) encountered.

The error messages you may encounter are:

- [No File Found](#)
- [No ETIN Found](#)
- [Virus Detected](#)
- [File Upload Failed](#)
- [File Error \(Unable to Process XML\)](#)
- [ETIN Mismatch](#)
- [Number of Submissions Exceeds Maximum](#)
- [Submissions Number Mismatch](#)
- [System Error - Error Not Identified](#)
- [System Error – Error Identified](#)

The MeF IFA Web pages for these error messages are shown in the following pages.

No File Found Error

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

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

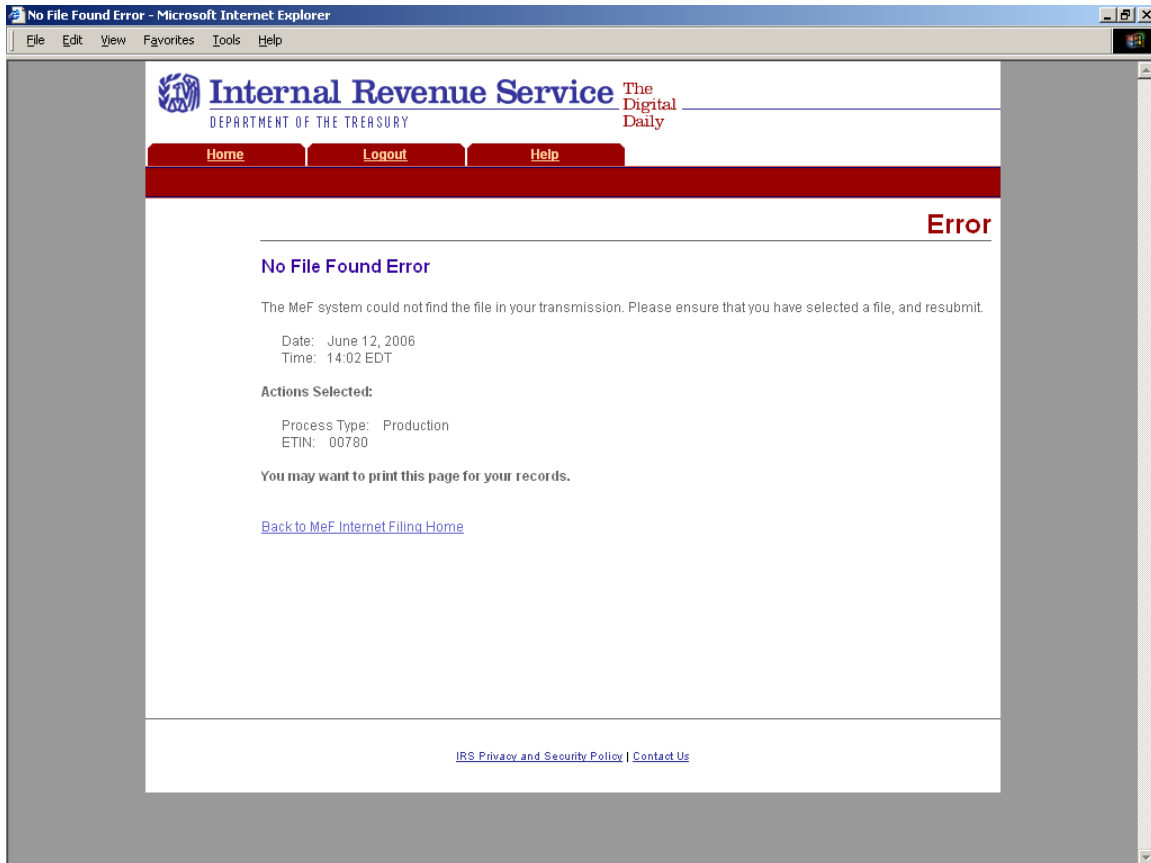


Figure 4-15: No File Found Error Page

No ETIN Found

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

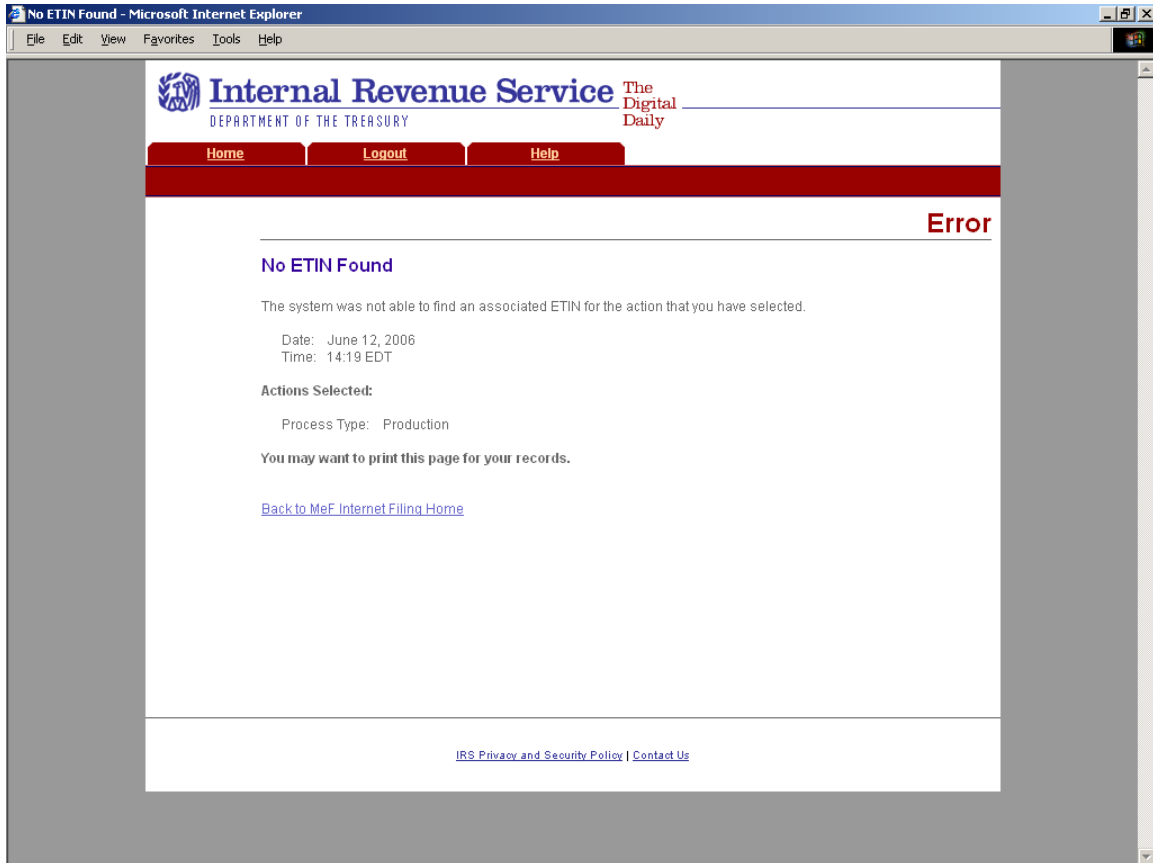


Figure 4-16: No ETIN Found Error Page

Virus Detected

If a virus is detected in the file, the system deletes the file and displays an error screen, which will include the name of the virus. You may go back to the MeF Internet Filing Home Page or terminate the session. (See [Section 4.3](#) for more information on virus detection).

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

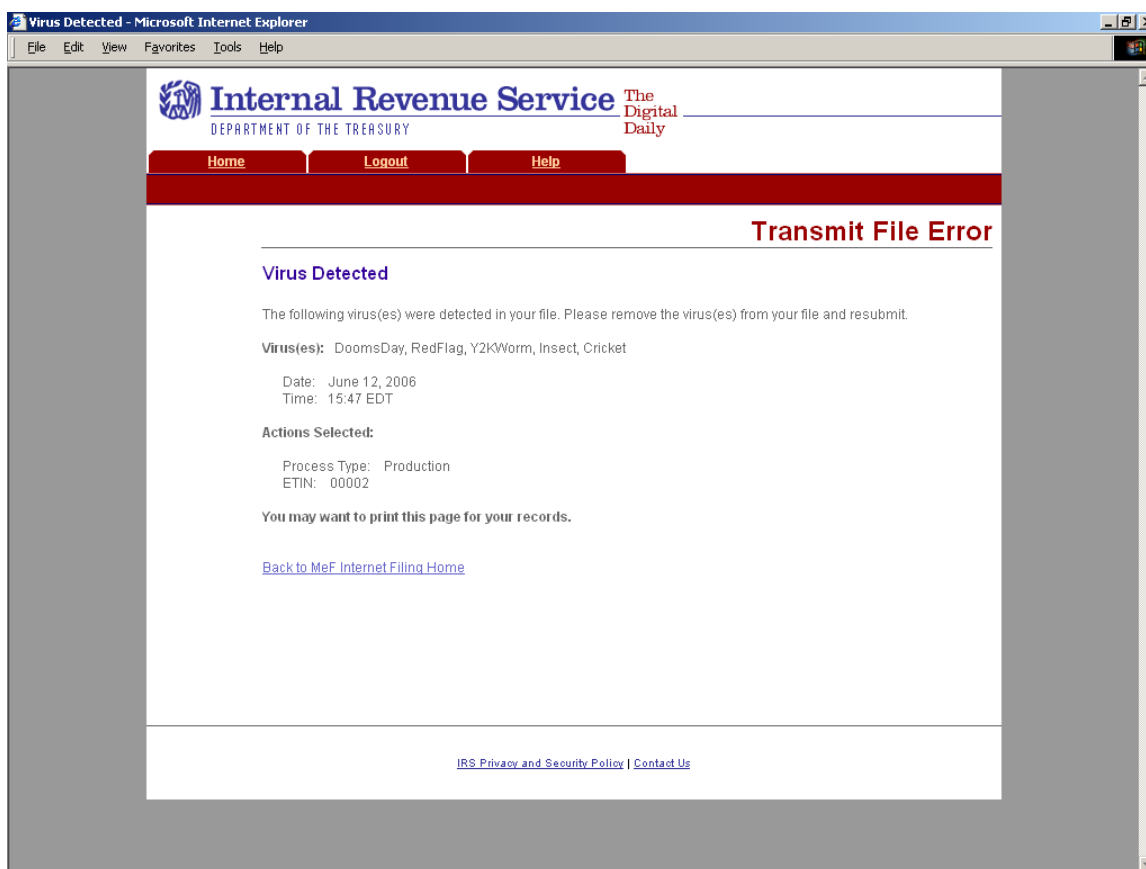


Figure 4-17: Virus Detected Page

File Upload Error Pages

If an “X” is displayed during the file upload process, you will receive an error page. (If a check mark (✓) displays then the upload was successful)

File Upload Failed

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

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

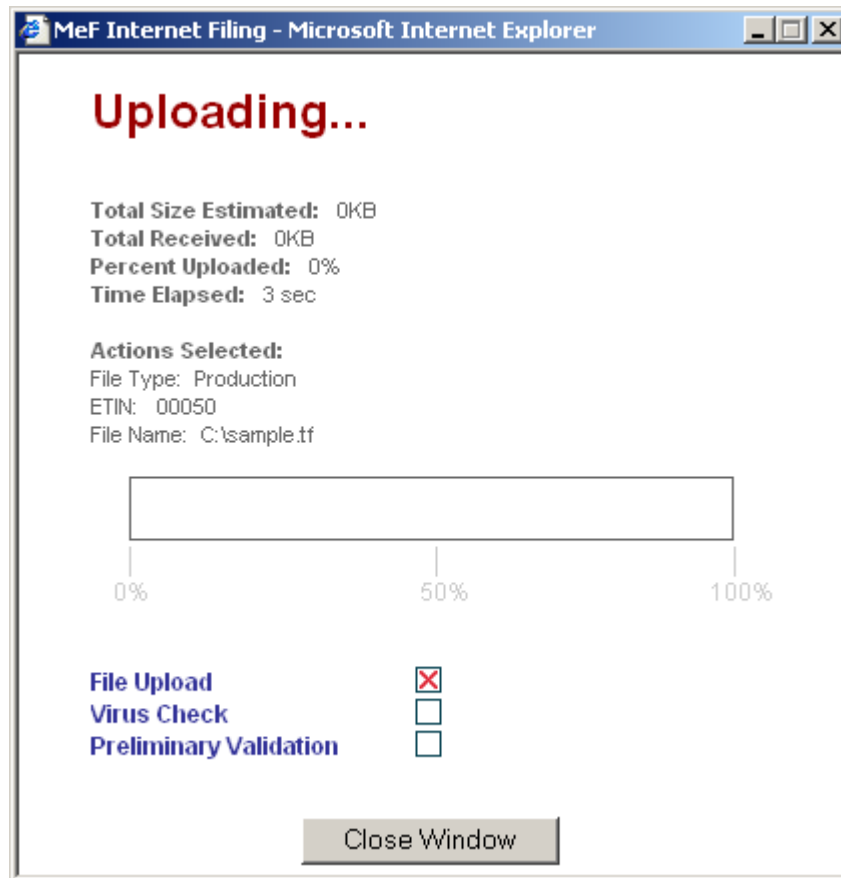


Figure 4-18: Upload Status Pop-up – Unsuccessful File Upload

File Error (Unable to Process XML)

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

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

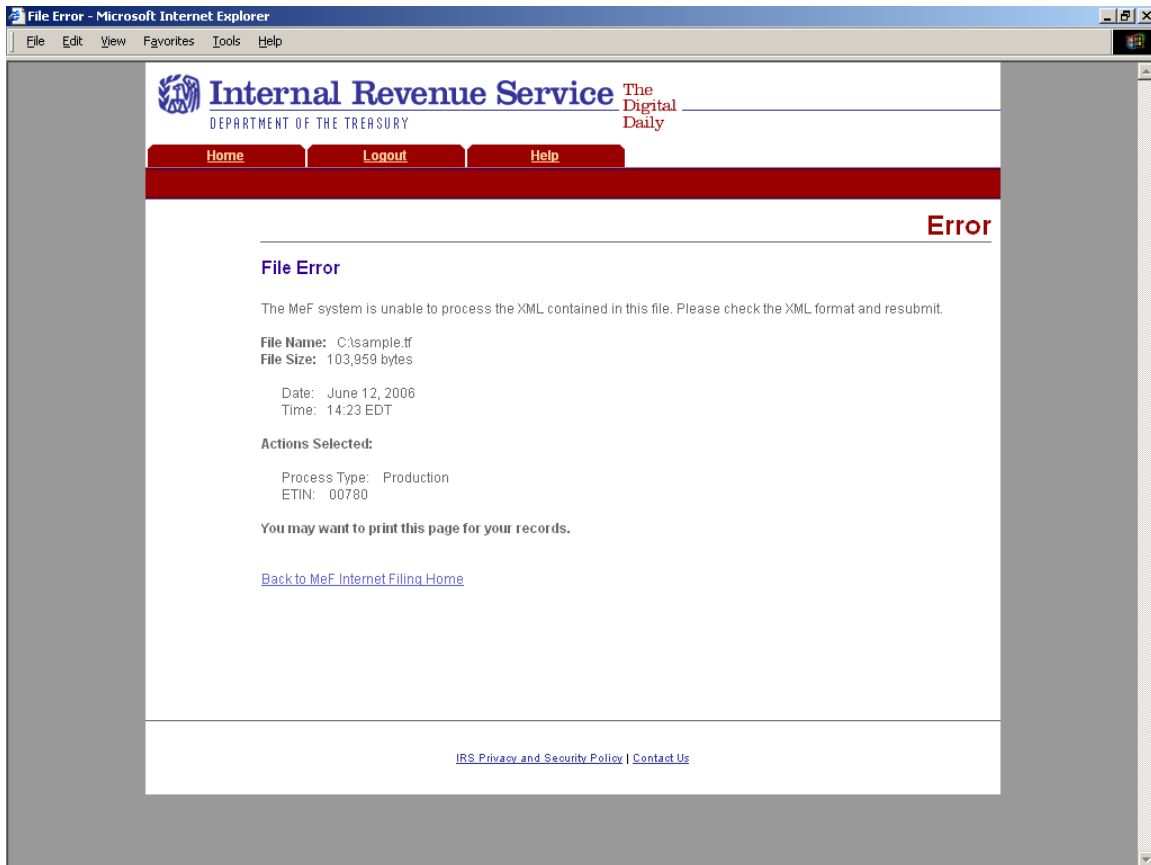


Figure 4-19: File Error Page – Unable to Process XML

ETIN Mismatch

If the user selected ETIN does not match the ETIN in the file, IFA rejects the file and displays the following error message. Check the value for the Selected ETIN and Transmission ETIN to see if there is a mismatch. In the example shown below, the Selected ETIN is 00780 but the Transmission ETIN is 00021 so the transmission was rejected.

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

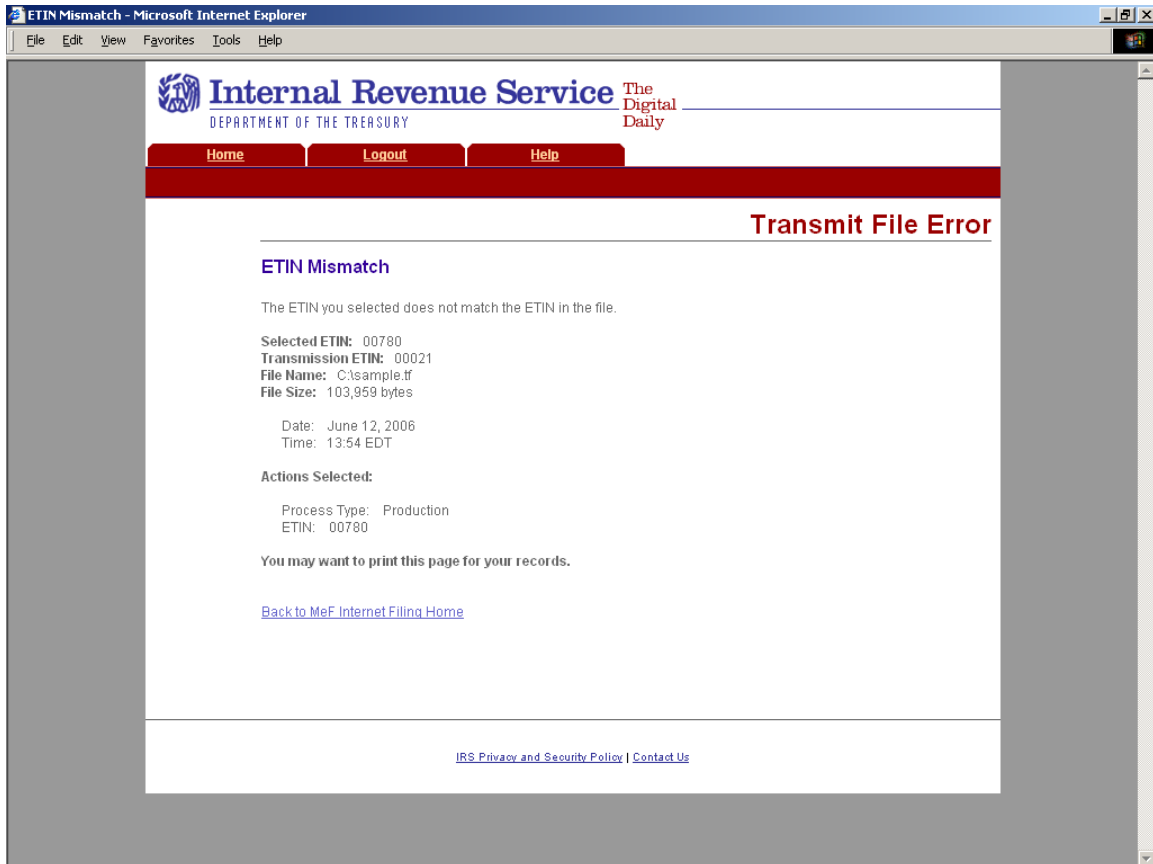


Figure 4-20: Transmit File Error Page – ETIN Mismatch

Number of Submissions Submitted Exceeds Maximum Error

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

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

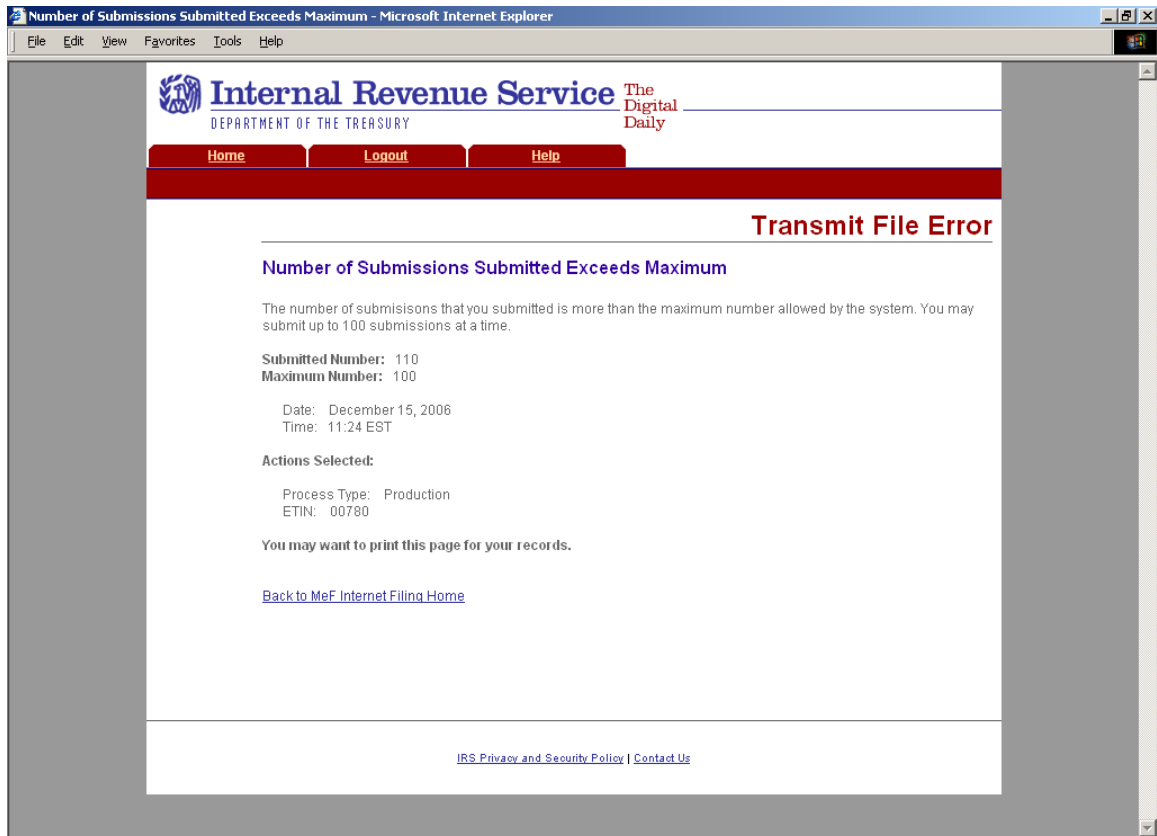


Figure 4-21: Transmit File Error Page – Number of Submissions Submitted Exceeds Maximum

Submission Number Mismatch Error

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

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

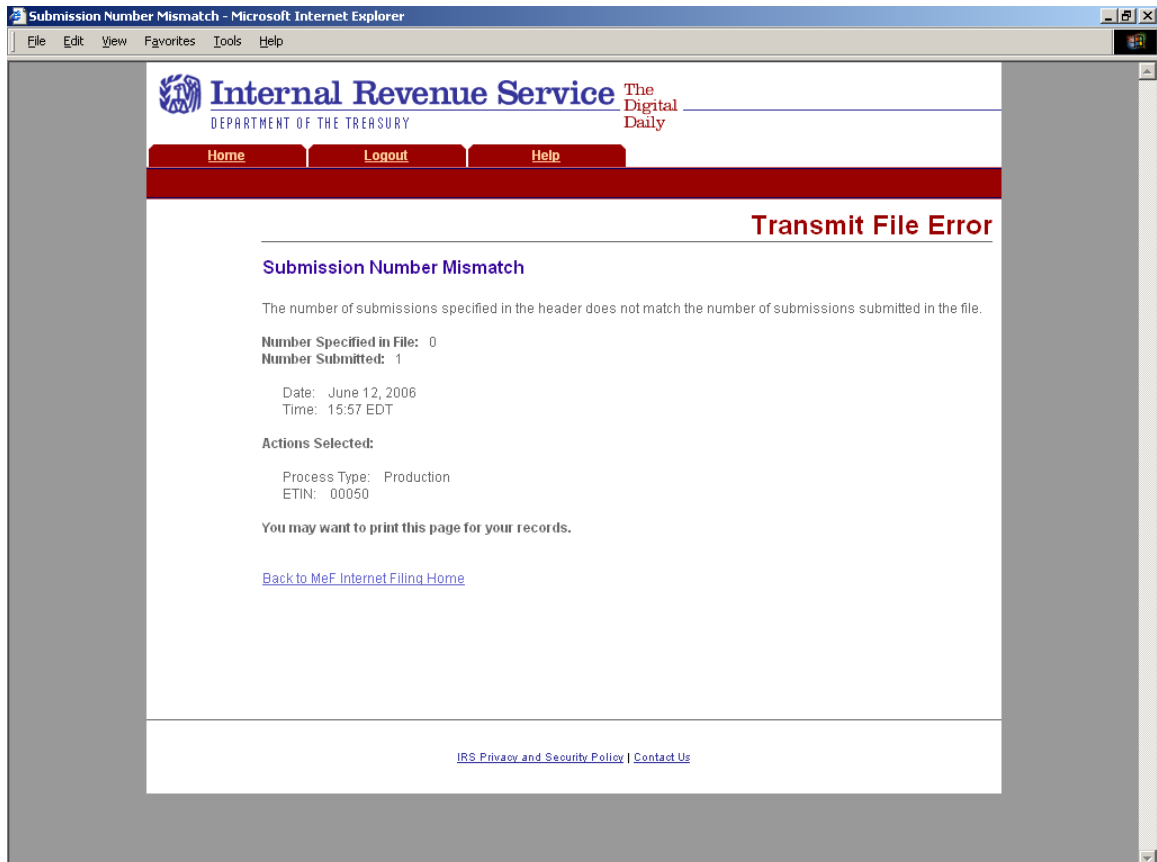


Figure 4-22: Transmit File Error Page – Submission Number Mismatch

System Error (Transmit) – No Error Identified

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

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

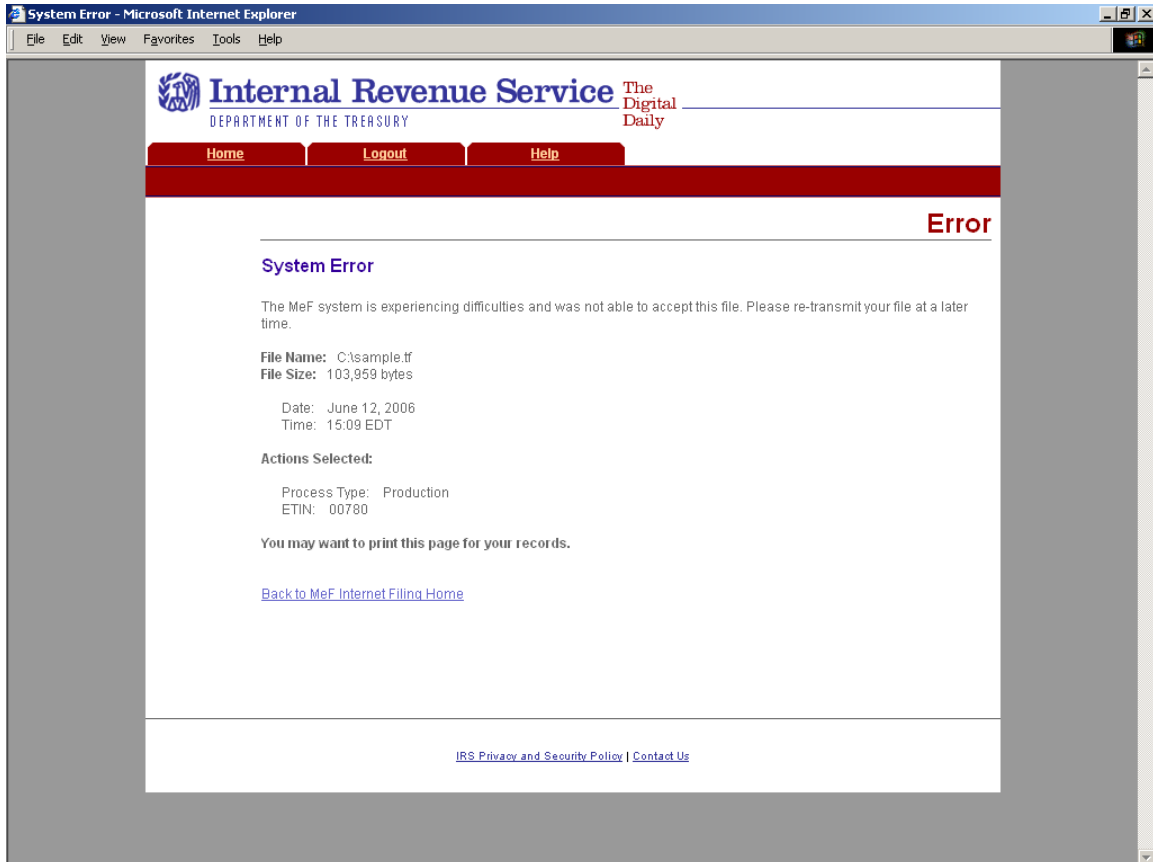


Figure 4-23: System Error Page

System Error (Transmit) – Error Identified

The error page below displays for errors that occur when a file has been transmitted and the system is able to specify the error that occurred.

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

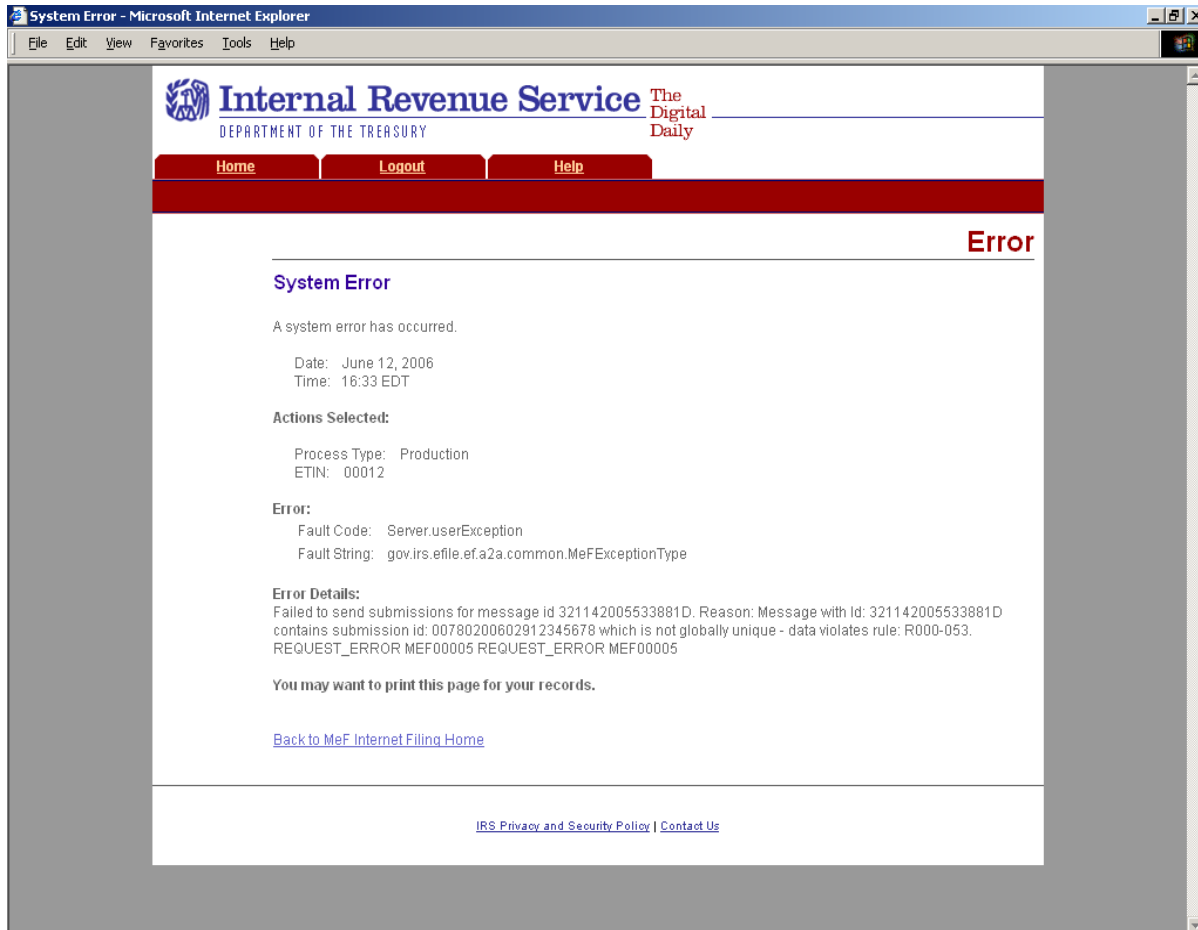


Figure 4-24: System Error Page with Error Specified

4.2.5 Help Tab

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

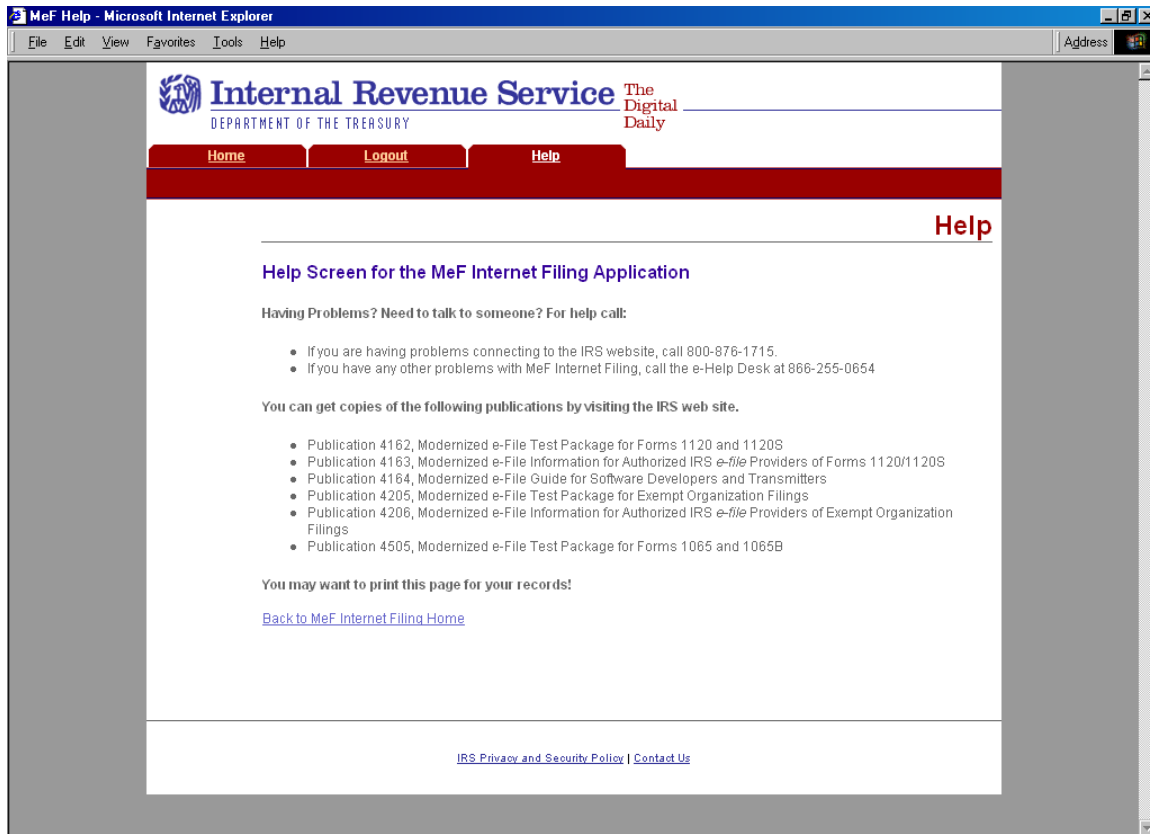


Figure 4-25: Help Screen for the MeF Internet Filing Application

4.2.6 Browsers and Operating Systems

The client-side browsers and operating systems that will be supported are listed in the following table.

BROWSER\PLATFORM	Windows XP Professional	Windows 2000 Professional
IE 6.0	Yes	Yes
Netscape 8.0	Yes	Yes
Mozilla 1.7	Yes	Yes

4.3 Detecting Viruses in MeF Transmissions

4.3.1 Through Internet Filing

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

- The transmission will be rejected and an error screen with the message “Virus Detected” will be displayed.
- The session will be terminated.
- The Transmitter must remove the infected data and then call the IRS e-help Desk at 1-866-255-0654 when they are ready to retransmit.

Please refer to [Section 4.2.4, Figure 4-17](#), which shows the error screen that will be displayed.

4.3.2 Through Application-to-Application (A2A)

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

- The transmission will be rejected and an error response will be returned.
- The Transmitter must remove the infected data and then retransmit the file.

5 Validating the Transmission and Return Data

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

5.1 Business Rules (Categories/Severity)

The following section describes the business rules used in MeF. To the extent possible, the MeF business rules have been standardized across all tax returns currently available in MeF. As additional tax returns migrate to the modernized architecture, the associated business rules for those returns will be rewritten to maintain the standardization across all form types.

Business rules for the MeF forms will be posted to the irs.gov Web pages found in the Current Valid Schema Page for each form type. You can access these business rules by selecting the appropriate form type on irs.gov at: <http://www.irs.gov/efile/article/0,,id=171950,00.html>

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

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

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

<i>Identifier</i>	<i>Rule Type</i>
F	Form
R	Return
T	Transmission
X	XML
S	Schedule
FPYMT	Payment

2. **Error Message** - This element provides the description of the rule.
3. **Error Category** - All MeF business rules are divided into 12 error categories. The following eight categories validate the XML data:
 - Multiple Document – more than the required number of documents are included in the tax return. The maxOccurs attribute in the ReturnData restricts the allowable number of the XML document within the tax return. In the cases where the number of documents is restricted by form and/or line, the number of times the XML document

can occur will be restricted by a business rule and the maxOccurrence in the ReturnData will be set to 'unbounded'.

- For example, only one Form 3468 can be attached to each 1120 and 8865. Since more than one 8865 can be attached to the tax return, more than one 3468 may exist in the tax return. Therefore, in the ReturnData1120, maxOccurs="unbounded" and a business rule for each form will exist restricting the number of 3468s that can be attached to each form.
- Missing Document – a tax return document is required but was not included in the tax return.
- Data Mismatch – the data in two fields should be the same but is not. For example, if Form 1120, Line D does not equal Form 1120, Schedule L, Line 15d, then you will receive error F1120-258:
 - If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.
- Duplicate Condition – the tax return or the transmission file was previously received and accepted by the IRS.
- Math Error – the result of a computation is incorrect.
- Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema. For example:

If a payment is submitted with the return, and the IRS Payment record indicates the Taxpayer's Daytime phone number is 0000000000, then you will receive error FPYMT-018:

Taxpayer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.

- Missing Data – data is not provided for a required field.
- Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. For example, the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.

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

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

The following apply to extension Form 7004 and Form 8868:

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

4. **Severity** - When a business rule is violated, one of the following severity levels will be issued:

- Reject – the tax return is rejected; however, MeF will continue processing the tax return until 100 errors have occurred. You will need to send the tax return again with the errors corrected.
- Reject and Stop – this severity type will stop processing the return when this reject is encountered.
- Alert - This severity does not cause the return to reject. Information is being provided to the taxpayer about a condition in the return but the return does not reject because of that condition.

5. **Data Value** - Data value causing the violation - when appropriate.

Business Rules for Consolidated Returns

Conformance with XML schemas (format checks) will be performed at all levels of a consolidated return: top-level consolidation, parent return and all subsidiary returns. However, business rules are enforced only at the top level consolidated return. As an example, business rule SN-F1120-001 states “If Schedule N (Form 1120), Line 4a, has a choice of ‘Yes’ indicated, then Form 5471 must be attached.” MeF will look for the Form 5471 to be attached to the top-level consolidated 1120. If Form 5471 is attached to a Parent or Subsidiary return, the validation will not pass, and a reject with rule SN-F1120-001 will be returned in the acknowledgement file.

5.2 Validating Transmission File

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

1. SOAP envelope validation. SOAP envelope validation ensures transmission file format integrity and that the SOAP header, body, and MIME segments exist and are located in the proper place. If transmission file fails SOAP envelope validation, the entire transmission, including all returns, is rejected.
2. Transmission/Message Header and Manifest validation. Next the transmission/message header and manifest are validated. The transmission/message header provides some summary information about the file, such as Transmission ID, Message ID, ETIN, and timestamp.

Note: The time zone component of the timestamp element is a required data element in the Transmission Manifest. Where there is a timestamp element there must be a time zone component included.

The manifest contains the submission count and SubmissionID of each submission in the transmission file.

- The Submission ID:
 - should not be a duplicate of another SubmissionID
 - should contain the Electronic Return Originator's EFIN
 - EFIN should be the same as the EFIN in the return header.
 - YYYY in the SubmissionID must be the current processing year. Any submission sent to the IRS in 2009 must have "2009" in the "YYYY" value of the SubmissionID.

Note - When a transmission is rejected, you will not receive an acknowledgement for individual submissions within the transmission. All submissions must be resubmitted.

Transmission Header and Transmission Manifest

```
<?xml version="1.0" encoding="UTF-8" ?>
<xsd:schema targetNamespace="http://www.irs.gov/efile" xmlns:xsd="http://www.w3.org/2001/XMLSchema"
  xmlns="http://www.irs.gov/efile" elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">
  <xsd:annotation>
  <xsd:documentation>
    <Description>IRS e-file - Content models for the common transmission/ack file definitions</Description>
    <MaturityLevel>Draft Release</MaturityLevel>
    <ReleaseDate>October 23, 2006</ReleaseDate>
  </xsd:documentation>
  </xsd:annotation>
  <xsd:include schemaLocation="efileTypes.xsd" />
  - <!-- Submission ID Type - 20 digits (EFIN + ccyddd + 7-character lower case alphanumeric) -->
  <xsd:simpleType name="SubmissionIdType">
  <xsd:restriction base="xsd:string">
  <xsd:pattern value="[0-9]{13}[a-z0-9]{7}" />
  </xsd:restriction>
  </xsd:simpleType>
  <xsd:complexType name="SubmissionDataType">
  <xsd:sequence>
  <xsd:element name="SubmissionId" type="SubmissionIdType" />
  <xsd:element name="ElectronicPostmark" type="TimestampType" />
  </xsd:sequence>
  </xsd:complexType>
  <xsd:complexType name="SubmissionDataListType">
  <xsd:sequence>
  <xsd:element name="Count" type="xsd:positiveInteger" />
  <xsd:element name="SubmissionData" type="SubmissionDataType" minOccurs="1" maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
  <xsd:element name="TransmissionManifest">
  <xsd:complexType>
  <xsd:sequence>
  <xsd:element name="SubmissionDataList" type="SubmissionDataListType" />
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
  </xsd:schema>
```

Figure 5-1: efileMessageCommon.xsd Schema

```

<?xml version="1.0" encoding="UTF-8" ?>
<xsd:schema targetNamespace="http://www.irs.gov/efile" xmlns:xsd="http://www.w3.org/2001/XMLSchema"
  xmlns="http://www.irs.gov/efile" elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">
  <xsd:annotation>
  <xsd:documentation>
    <Description>IRS e-file - Content models for the IFA transmission file definitions</Description>
    <MaturityLevel>Draft Release</MaturityLevel>
    <ReleaseDate>October 19, 2007</ReleaseDate>
  </xsd:documentation>
  </xsd:annotation>
  <xsd:include schemaLocation="efileTypes.xsd" />
  <xsd:include schemaLocation="efileMessageCommon.xsd" />
  - <!-- Transmission Header -->
  <xsd:element name="TransmissionHeader" type="TransmissionHeaderType" />
  <xsd:complexType name="TransmissionHeaderType">
  <xsd:sequence>
    - <!-- Message ID -->
  <xsd:element name="MessageId" type="MessageIdType">
  <xsd:annotation>
  <xsd:documentation>Must be unique for the transmitter for the tax year</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
    - <!-- Transmission Time Stamp -->
  <xsd:element name="Timestamp" type="TimestampType" minOccurs="0">
  <xsd:annotation>
  <xsd:documentation>The time stamp at the time of transmission.</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
    - <!-- Transmitter -->
  <xsd:element name="Transmitter">
  <xsd:complexType>
  <xsd:sequence>
  <xsd:element name="ETIN" type="ETINType">
  <xsd:annotation>
  <xsd:documentation>The ETIN of the transmitter</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
    - <!-- Message ID Type - 20 digits (ETIN + cyyddd + 8-character lower case alphanumeric) -->
  <xsd:simpleType name="MessageIdType">
  <xsd:restriction base="xsd:string">
  <xsd:pattern value="[0-9]{12}[a-z0-9]{8}" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:schema>

```

Figure 5-2: efileMessageIFA Schema

We validate the transmission header against business rules. Below are samples of transmission validation business rules. The complete list of business rules is found on each form's respective irs.gov Web site shown below.

Transmission Validation Business Rules

***Note:** The Tax Type includes all MeF forms (720, 2290, 8849, 1120, 1120-F, 1120S, 990, 990-EZ, 990-N, 990-PF, 1120-POL, 8868, 7004, 1065, 1065-B)

Rule Number	Rule Text	Error Category	Severity	Tax Type
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop	*See Note
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop	*See Note
T0000-900	Transmission can not be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject and Stop	*See Note

The complete list of validation rules for the transmission header and manifest can be found on the irs.gov Web site as follows:

- For 1120/1120-F/1120S/7004 - <http://www.irs.gov/efile/article/0,,id=128360,00.html>.
- For 1065/1065-B – <http://www.irs.gov/efile/article/0,,id=153999,00.html>
- For 990/990-EZ/990-N/990-PF/1120-POL/8868 - <http://www.irs.gov/charities/article/0,,id=129364,00.html>
- For 720/2290/8849 - <http://www.irs.gov/efile/article/0,,id=169093,00.html>

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

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

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

5.3 Validating Tax Returns

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

5.3.1 Schema Validation

IRS recommends each return be run against a validating parser prior to being submitted to IRS. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors. A parser compares the XML document to the defined elements and attributes of the schemas to ensure a well-formed document is received. Schemas provide the basic definition for elements – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications. If the tax preparation software uses the IRS-defined XML schemas to create the XML tax return, there should be no data format errors in the return. The MeF system verifies this by validating each return in the transmission file against the schemas. If a data format error is encountered the return is rejected.

Note: When an error is found during schema validation, processing is usually stopped at the point of the error so there may be additional errors in the file that have not been identified.)

Below are samples of schema validation business rules. The complete list of business rules is found on each form’s respective irs.gov Web site shown below.

*Note: The Tax Type includes all MeF Forms (720, 2290, 8849, 1120, 1120-F, 1120S, 990, 990-EZ, 990-N, 990-PF, 1120-POL, 8868, 7004, 1065, 1065-B)

Schema Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop	*See Note above
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the “.zip” extension) matches the SubmissionID.	Incorrect Data	Reject And Stop	*See Note above
X0000-029	A binary attachment submitted in the PDF format must begin with the file header “%PDF-“.	Incorrect Data	Reject and Stop	*All MeF Forms except 990-N
X0000-030	The size and CRC232 checksum value must be provided for the submission XML file (i.e. xml data file that starts with “xml/” or “/xml/”	Incorrect Data	Reject and Stop	*See Note above

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

- For 1120/1120-F/1120S/7004 - <http://www.irs.gov/efile/article/0,,id=128360,00.html>.
- For 1065/1065-B - <http://www.irs.gov/efile/article/0,,id=153999,00.html>
- For 990/990-EZ/990-N/990-PF/1120-POL/8868 - <http://www.irs.gov/charities/article/0,,id=129364,00.html>
- For 720/2290/8849 - <http://www.irs.gov/efile/article/0,,id=169093,00.html>

Check for the latest updates!

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

5.3.2 Business Rule Validation

The MeF system uses a business rule engine to validate the returns against the rules. When a rule with severity “reject and stop”, or “reject” is violated, an error is generated. Errors result in a rejected return. As submissions are validated, the acknowledgements are made available to the transmitter for retrieval.

When a rule with severity "reject and stop" is violated, processing is stopped so there may be additional errors in the file that have not been identified. The return acknowledgement contains an element called "CompletedValidation." If a rule with severity "reject and stop" is violated, then the value in this field of the acknowledgement file will be "No".

Below are samples of return validation business rules. The complete listing of business rules can be found at the irs.gov Web sites shown below for each form.

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

Return Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	720, 2290, 990-PF, 1120-POL, 8868, 7004, 1120, 1120-F, 1120S, 1065, 1065-B,
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop	720, 2290, 1120, 1120-F, 1120S, 990, 990-EZ, 990-N, 990-PF, 1120-POL, 8868, 7004, 1065, 1065-B
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	1120, 1120-F, 1120S, 990, 990-EZ, 990-PF, 1065, 1065-B

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

- For 1120/1120-F/1120S/7004 - <http://www.irs.gov/efile/article/0,,id=128360,00.html>.
- For 1065/1065-B - <http://www.irs.gov/efile/article/0,,id=153999,00.html>
- For 990/990-EZ/990-N/990-PF/1120-POL/8868 - <http://www.irs.gov/charities/article/0,,id=129364,00.html>
- For 720/2290/8849 - <http://www.irs.gov/efile/article/0,,id=169093,00.html>

Check for the latest updates!

5.3.3 Checksum and Data Values Returned in the Acknowledgement File

To provide taxpayers with the assurance that the return the IRS received is the same return as the one the taxpayer believes was sent to IRS, the MeF system will report the taxable income and total tax in the acknowledgment file for corporate returns.

Note: Form 1120S uses the data from Schedule K, Line 18 as the taxable income.

The taxpayer will need to check the taxable income and total tax data in the acknowledgement file against what they think was sent to the IRS to ensure that the file the IRS received is correct.

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

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

- */manifest/*
 - *manifest.xml*
- */xml/*
 - *1120S.xml*
- */attachment/*
 - *8453 Signature Document .pdf*
 - *CertifiedHistoricStructuresSch.pdf*

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

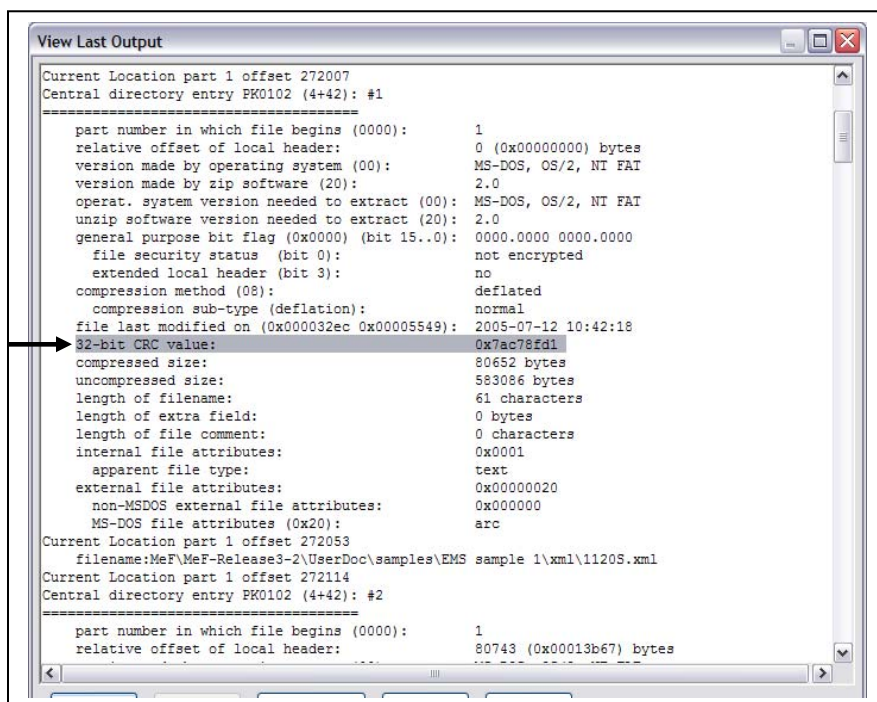


Figure 5-3: CRC Value in the Zip Archive File

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

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

1. Based on requests from 1120/1120S taxpayers and developers, the IRS added checksum fields and data fields from the original return that was submitted.

The MeF system has 4 XML elements in the submission acknowledgement, regardless whether the submission is accepted or rejected:

- *<EmbeddedCRC32>*
- *<ComputedCRC32>*
- *<TaxableIncome>* (Populated from line 30 of F1120; other form types default to zero.)
- *<TotalTax>* (Populated from line 31 of F1120; other form types default to zero.)

2. The MeF system will retrieve the CRC32 checksum value of the submission XML file zip entry and return it in the acknowledgement file as the *<EmbeddedCRC32>*.

3. The MeF system will compute the CRC32 checksum value of the submission XML file to verify that the computed value is the same as the one embedded in the zip file.

The taxpayer compares the *<EmbeddedCRC32>* element with the *<ComputedCRC32>* element to ensure that the file the IRS received is the same size as the file the taxpayer sent. If there are

any discrepancies, the taxpayer needs to contact the transmitter to see if the file was changed before transmission.

5.4 Generating Acknowledgement Files

Once the transmission is received, the MeF system validates the file and creates an acknowledgement within 24 hours. In the previous filing seasons, many acknowledgements were returned within 2-3 minutes, depending on the size of the message, number of validations in the return, and the load on the system. If the transmission is rejected, processing stops and return validation will not begin.

The transmission acknowledgement indicates the transmission errors that were found during validation. The transmission acknowledgement will include:

- the transmission ID
- timestamp
- transmission status: “A” for Accepted or “R” for Rejected
- errors (if applicable)
- GTX Key

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

DocumentID – identifies in which form/schedule within the return the error occurs

Path - (Xpath) to the data element causing the violation, when available

Error Category - Errors are grouped into a small number of categories

Error Message - Rule text or XML validator message

Rule Number - Each rule is identified by a unique rule number

Severity - 'Reject And Stop' or 'Reject'

Data value - Data value causing the violation - when appropriate

MeF will generate “Alerts” when there is an issue that needs to be brought to the attention of the taxpayer. Alerts will be included in the acknowledgement file of accepted returns or rejected returns.

Refer to the items in the Return Acknowledgement Schema, [Figure 5-4](#), below for all of the items that will be included in the return acknowledgement.

```
<!-- Acknowledgement -->
<xsd:element name="Acknowledgement">
  <xsd:complexType>
    <xsd:sequence>

      <!-- Common Submission/Acknowledgement Elements -->
      <xsd:group ref="CommonSubmissionAndAcknowledgementElements"/>

      <!-- Submission Category - Identifies the submission category, for example EO or Corporate submission -->
      <xsd:element name="SubmissionCategory" type="SubmissionCategoryType"/>

      <!-- Electronic Postmark -->
      <xsd:element name="ElectronicPostmark" type="TimestampType" minOccurs="0"/>

      <!-- Filing Status - Filing status of the submission -->
      <xsd:element name="FilingStatus" type="StringType"/>

      <!-- Contained Alerts - (false or true, 0 or 1) - Indicates whether the submission contains any alerts from
      validation processing -->
      <xsd:element name="ContainedAlerts" type="BooleanType"/>

      <!-- Status Date - The date the filing status was acknowledged -->
      <xsd:element name="StatusDate" type="DateType"/>

      <!-- IRS Submission ID - The submission ID of an IRS submission that the processing of this state
      submission depends on -->
      <xsd:element name="IRSSubmissionId" type="SubmissionIdType" minOccurs="0"/>

      <!-- State Submission Copy Count - The number of copies made of an IRS submission (only for EO
      currently) -->
      <xsd:element name="StateSubmissionCopyCount" type="IntegerNNTType" minOccurs="0"/>

      <!-- EIN - The EIN of the filer -->
      <xsd:element name="EIN" type="EINType" minOccurs="0"/>

      <!-- IRS Received Date -->
      <xsd:element name="IRSReceivedDate" type="DateType" minOccurs="0"/>

      <!-- Filing Type Description - For applications for extension, the type of return for which the filing time is
      being extended -->
      <xsd:element name="FilingTypeDescription" type="StringType" minOccurs="0"/>

      <!-- Tax Period End Date -->
      <xsd:element name="TaxPeriodEndDate" type="DateType" minOccurs="0"/>

      <!-- Payment Indicator -->
      <xsd:element name="PaymentIndicator" minOccurs="0">
        <xsd:simpleType>
          <xsd:restriction base="StringType">
            <xsd:enumeration value="Payment Request Received"/>
          </xsd:restriction>
        </xsd:simpleType>
      </xsd:element>

      <!-- Completed Validation - (false or true, 0 or 1) - Indicates whether the submission went through all
      possible validation processing -->
      <xsd:element name="CompletedValidation" type="BooleanType" minOccurs="0"/>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
```

```

<!-- Embedded CRC32 -->
  <xsd:element name="EmbeddedCRC32" minOccurs="0">
    <xsd:annotation>
      <xsd:documentation>
        <Description>Embedded CRC32</Description>
      </xsd:documentation>
    </xsd:annotation>
    <xsd:simpleType>
      <xsd:restriction base="xsd:string">
        <xsd:maxLength value="10"/>
        <xsd:pattern value="0x[0-9A-Fa-f]{1,8}"/>
      </xsd:restriction>
    </xsd:simpleType>
  </xsd:element>

  <!-- Computed Checksum -->
  <xsd:element name="ComputedCRC32" minOccurs="0">
    <xsd:annotation>
      <xsd:documentation>
        <Description>Computed CRC32</Description>
      </xsd:documentation>
    </xsd:annotation>
    <xsd:simpleType>
      <xsd:restriction base="xsd:string">
        <xsd:maxLength value="10"/>
        <xsd:pattern value="0x[0-9A-Fa-f]{1,8}"/>
      </xsd:restriction>
    </xsd:simpleType>
  </xsd:element>

  <!-- Taxable Income -->
  <xsd:element name="TaxableIncome" type="USAmountType" minOccurs="0"/>

  <!-- Total Tax -->
  <xsd:element name="TotalTax" type="USAmountNNTType" minOccurs="0"/>

  <!-- Error List -->
  <xsd:element name="ErrorList" type="ValidationErrorListType" minOccurs="0"/>

  <!-- Alert List -->
  <xsd:element name="AlertList" type="ValidationAlertListType" minOccurs="0"/>

  </xsd:sequence>
  <xsd:attribute name="submissionVersion" type="StringType" use="optional"/>
  <xsd:attribute name="validatingSchemaVersion" type="StringType" use="optional"/>
  <!-- Submission Version -->
  <!-- Validating Schema Version -->
</xsd:complexType>
</xsd:element>

```

Figure 5-6: Return Acknowledgement Schema

Note: The CompletedValidation data element is:

- “Yes” if the validation completed successfully
- “No” if the validation failed with a Reject-Stop error.

6 Retrieval Methods for MeF

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

In January 2006, new communication artifacts were created to accommodate the new communications paradigm enabled by Application-to-Application:

- Acknowledgement
- Status Record
- Acknowledgement Notification
- Notification

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

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

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

6.1 Retrieving the Acknowledgement through Internet Filing

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

As submissions are validated, the acknowledgements are made available to the transmitter for retrieval. When the transmitter requests New Acknowledgements, he/she indicates how many acknowledgements he/she wants to download (up the maximum of 100). The system will make available to the transmitter as many new (not previously retrieved) acknowledgements as are available, up to the count he/she requested. If there are still more new acknowledgements available, the screen will provide the following statement: "There are additional acknowledgements available for retrieval."

You do not have to pick up acknowledgement files before transmitting. However, you will need to pick up your acknowledgement as soon as possible to provide the taxpayer with their acknowledgement. MeF stores the acknowledgement file for one year from the date the acknowledgement was first created. You may re-retrieve an acknowledgement by following the steps in Section 6.1.1. They cannot be retrieved after one year.

6.1.1 Retrieving an Acknowledgement File

Refer to [Section 4.2.2](#) for Accessing and Logging into MeF IFA.

After the transmitter has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed. The transmitter may then retrieve a production or test acknowledgement file by selecting the corresponding link. Retrieving submission acknowledgements involves the following steps:

[Step 1: Request Retrieval of the Acknowledgements](#)

[Step 2: Select the ETIN Associated with the Acknowledgements](#)

[Step 3: Select the Type of Acknowledgements for Download](#)

[Step 4: Download the Acknowledgement\(s\)](#)

The MeF IFA Web pages supporting these steps are shown in the following pages. In addition, the [Download Popups](#) seen while downloading acknowledgements is included after Step 4.

Step 1: Request Retrieval of the Acknowledgements

Select the “Retrieve Production Acknowledgement” or “Retrieve Test Acknowledgement” file link/navigation tab, as appropriate.

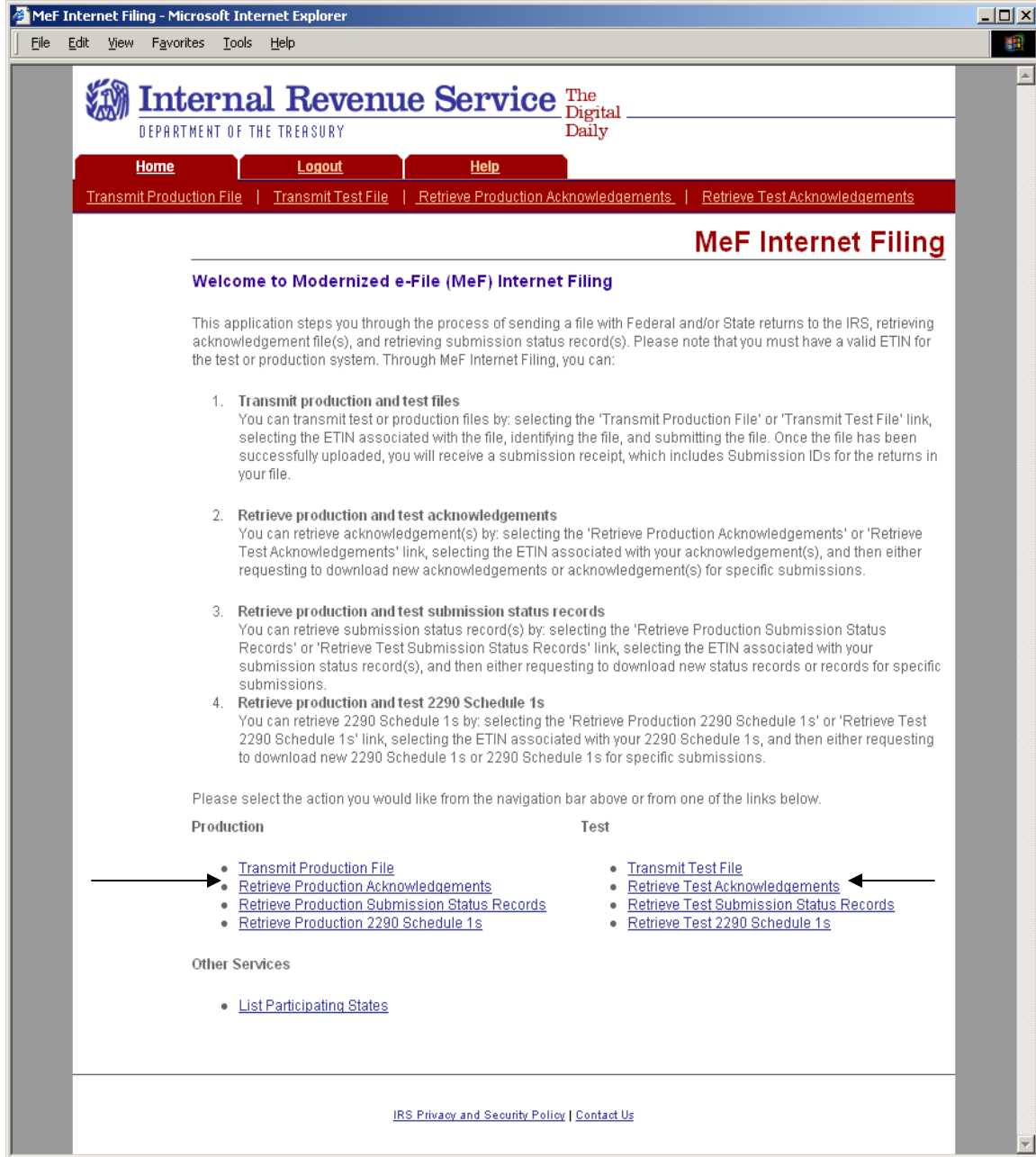


Figure 6-1: MeF Internet Filing Home Page

Step 2: Select the ETIN Associated with the Acknowledgements

The Select ETIN for Production File page displays the ETINs authorized for the transmitter's use, in sorted order.



Figure 6-2: Select ETIN for Production Acknowledgement File Page

Step 3: Select the Type of Acknowledgements for Download

The Retrieve Submission Acknowledgements screen allows the transmitter to retrieve either specific previously downloaded acknowledgements or all new acknowledgements (that is, not previously downloaded). The maximum number of acknowledgements you can retrieve at one time is 100. Select one of the following:

- **Retrieve new acknowledgements** radio button (selected by default). Normally the transmitter sends one return at a time through IFA and wants to retrieve the acknowledgement for that return. The default values "ALL:" can be used in this case. The user can limit the acknowledgements to types of returns (corporate, partnership, etc) or agency type (Federal or State) by selecting the appropriate values from the respective drop down boxes. The user can also select the number of new Acknowledgements to retrieve, up to the maximum of 100.
- **Retrieve previously downloaded acknowledgements based on Submission ID(s)** radio button. Enter the Submission ID(s) into the text box labeled "Enter Submission ID(s)". Each Submission ID should be separated by a comma, followed by a space. The Submission IDs are listed in the Transmission Receipt you received after your message successfully transmitted.

After selecting one of the radio buttons above, click the **Submit** button.

Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home | Logout | Help

Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements

Retrieve Submission Acknowledgements

ETIN: 00780

Retrieve Submission Acknowledgements

Please select "Retrieve new acknowledgements" to download acknowledgements that have not been downloaded previously. Or, select "Retrieve previously downloaded acknowledgements based on Submission ID(s)". Press the Submit button to continue.

Retrieve new acknowledgments

Submission Category: All

Agency Type: All

Enter Number of Acknowledgements: 100

Note: If no value is entered, the default maximum will be retrieved.

Retrieve previously downloaded acknowledgements based on Submission ID(s). Separate each Submission ID with a comma followed by a space (i.e. 00192200602912345678, 00193200607267654321)

Enter Submission ID(s):

Submit

Note: To download based on SubmissionID(s), select the "Retrieve previously downloaded acknowledgments" button. If this button is not checked, the system will try to retrieve new acknowledgements even if you enter a submissionID in the box.

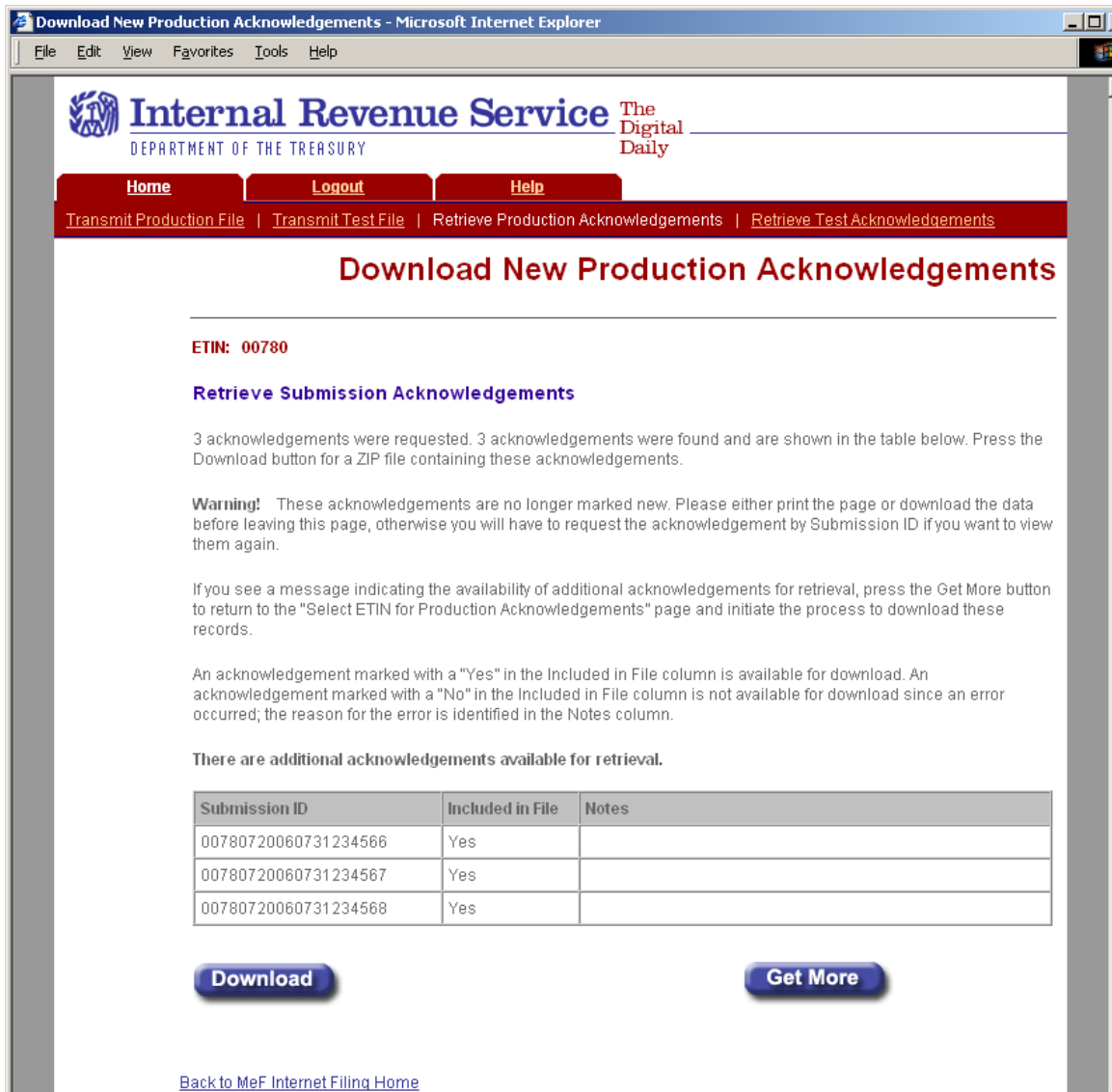
Figure 6-3: Retrieve Submission Acknowledgement

Step 4: Download Acknowledgements

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

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

Figure 6-4 below displays the results when “Retrieve New Acknowledgements” is selected.



Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home Logout Help

Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements

Download New Production Acknowledgements

ETIN: 00780

Retrieve Submission Acknowledgements

3 acknowledgements were requested. 3 acknowledgements were found and are shown in the table below. Press the Download button for a ZIP file containing these acknowledgements.

Warning! These acknowledgements are no longer marked new. Please either print the page or download the data before leaving this page, otherwise you will have to request the acknowledgement by Submission ID if you want to view them again.

If you see a message indicating the availability of additional acknowledgements for retrieval, press the Get More button to return to the "Select ETIN for Production Acknowledgements" page and initiate the process to download these records.

An acknowledgement marked with a "Yes" in the Included in File column is available for download. An acknowledgement marked with a "No" in the Included in File column is not available for download since an error occurred; the reason for the error is identified in the Notes column.

There are additional acknowledgements available for retrieval.

Submission ID	Included in File	Notes
00780720060731234566	Yes	
00780720060731234567	Yes	
00780720060731234568	Yes	

[Download](#) [Get More](#)

[Back to MeF Internet Filing Home](#)

Figure 6-4: Download New Production Acknowledgements Page

Figure 6-5 below displays the results when “Retrieve previously downloaded acknowledgements based on Submission ID(s)” is selected. The “Notes” column explains why the acknowledgments are not available to be downloaded.

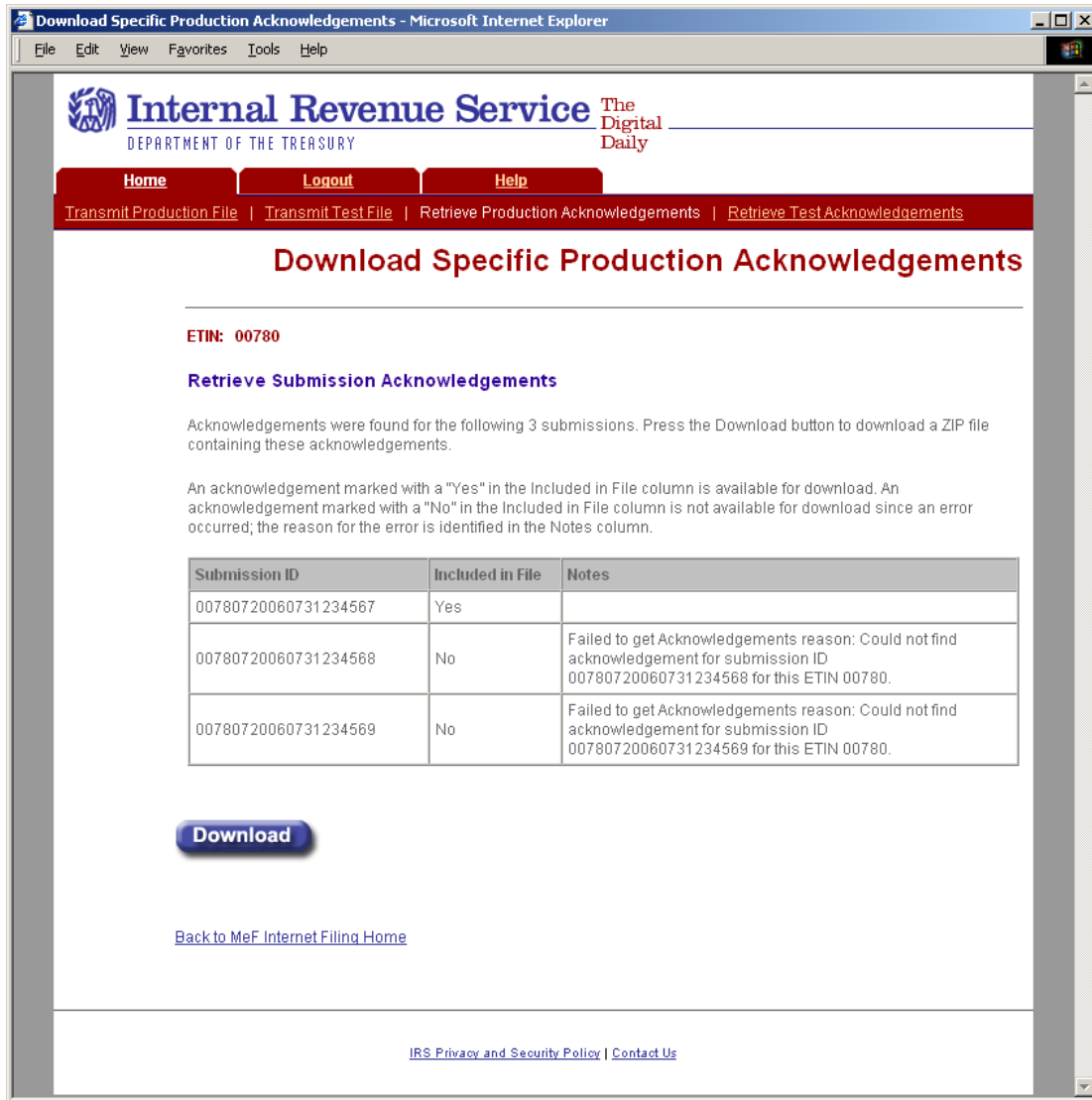


Figure 6-5: Download Specific Production Acknowledgments Page

Download Popups

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

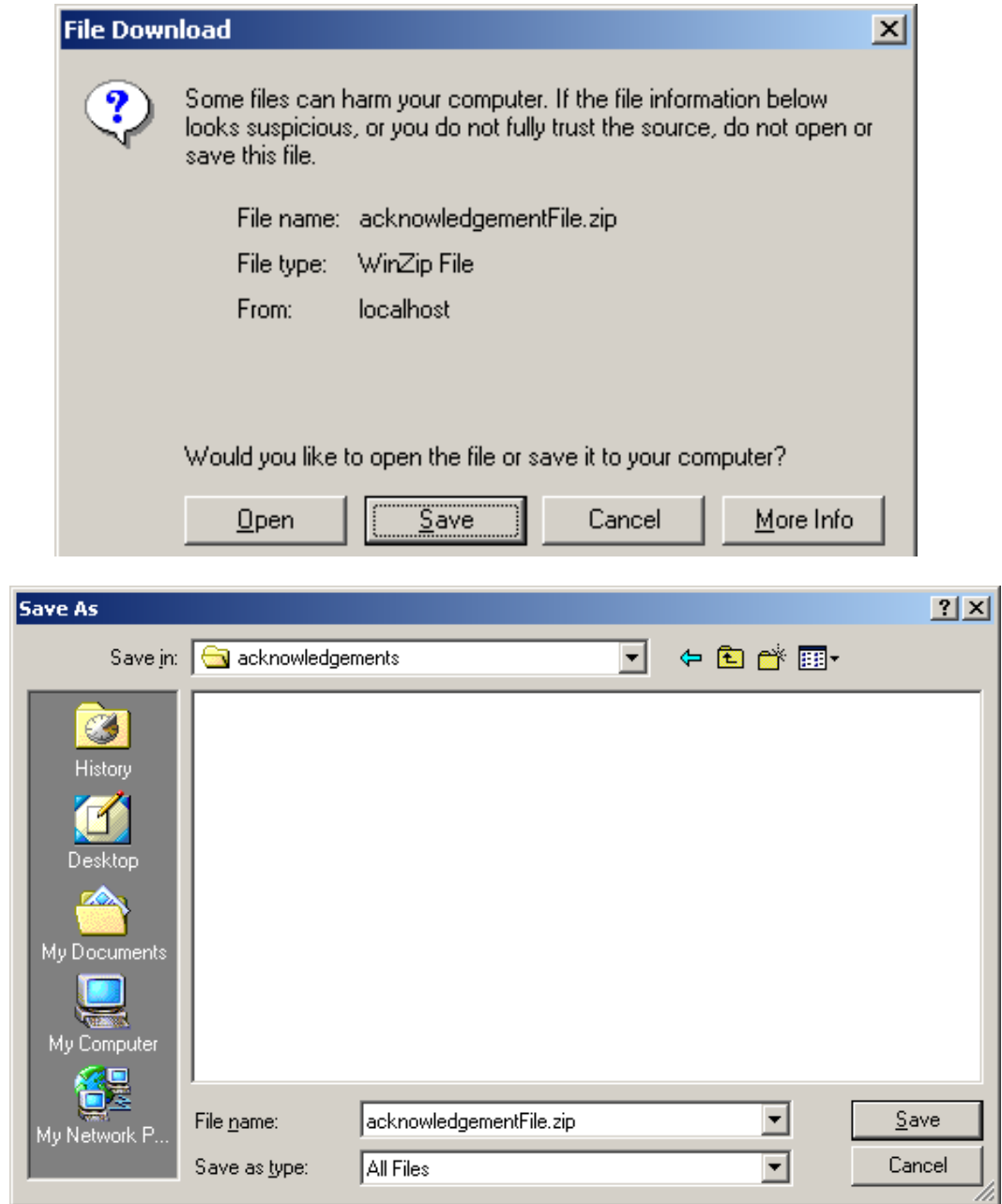


Figure 6-6: File Download and File Destination Windows

6.1.2 MeF Error Messages When Retrieving Acknowledgments

The following error messages may occur when attempting to retrieve acknowledgements:

- [No ETIN found](#)
- Number of Acknowledgements Requested Exceeds Maximum
- [Input Error \(Number of Acknowledgements\)](#)
- [Input Error \(Submission ID List\)](#)
- [Acknowledgments Not Found Error](#)
- [Not IFA Error](#)
- [System Error \(Retrieve\) – Error Not Identified](#)
- [System Error \(Retrieve\) – Error Identified](#)

The MeF IFA Web pages for these error messages are shown in the following pages.

No ETIN Found

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

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

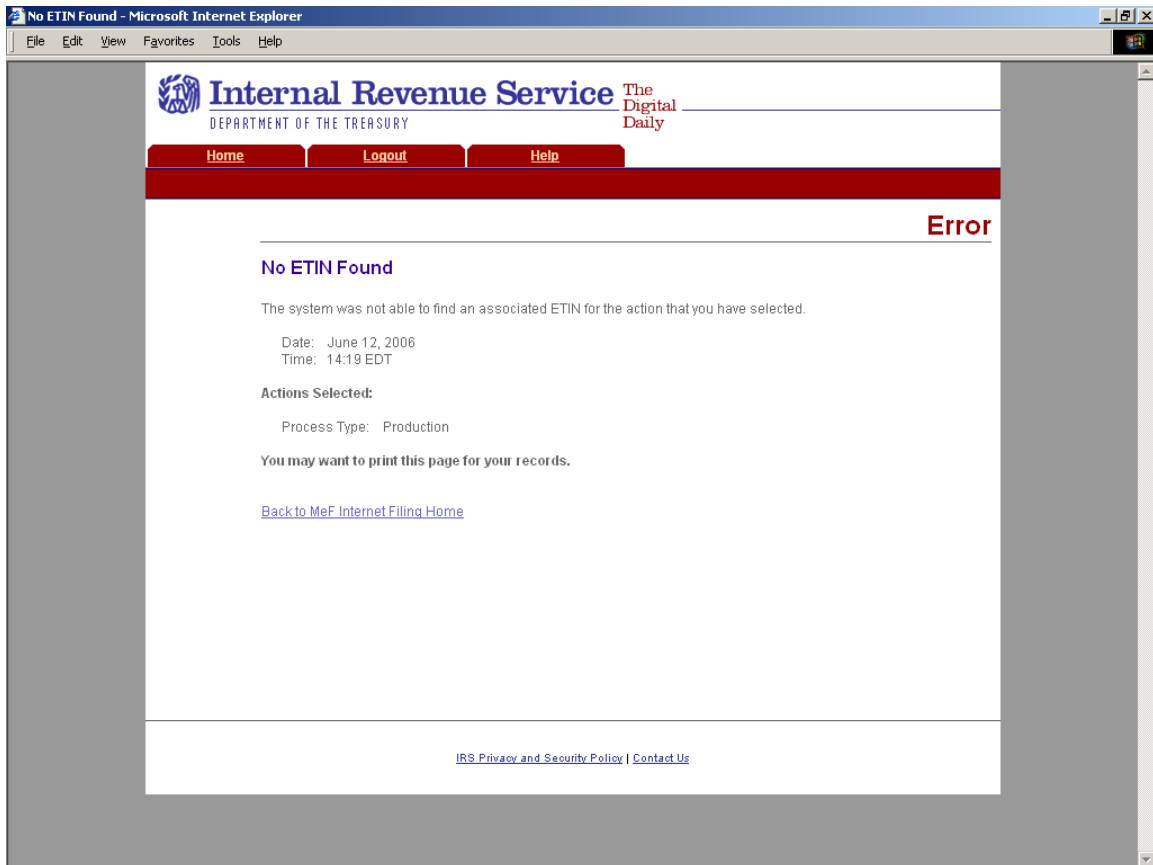


Figure 6-7: No ETIN Found Error Page

Number of Acknowledgements Requested Exceeds Maximum

The error page below displays when the transmitter attempts to retrieve more acknowledgements than the maximum allowed, which is currently 100.

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

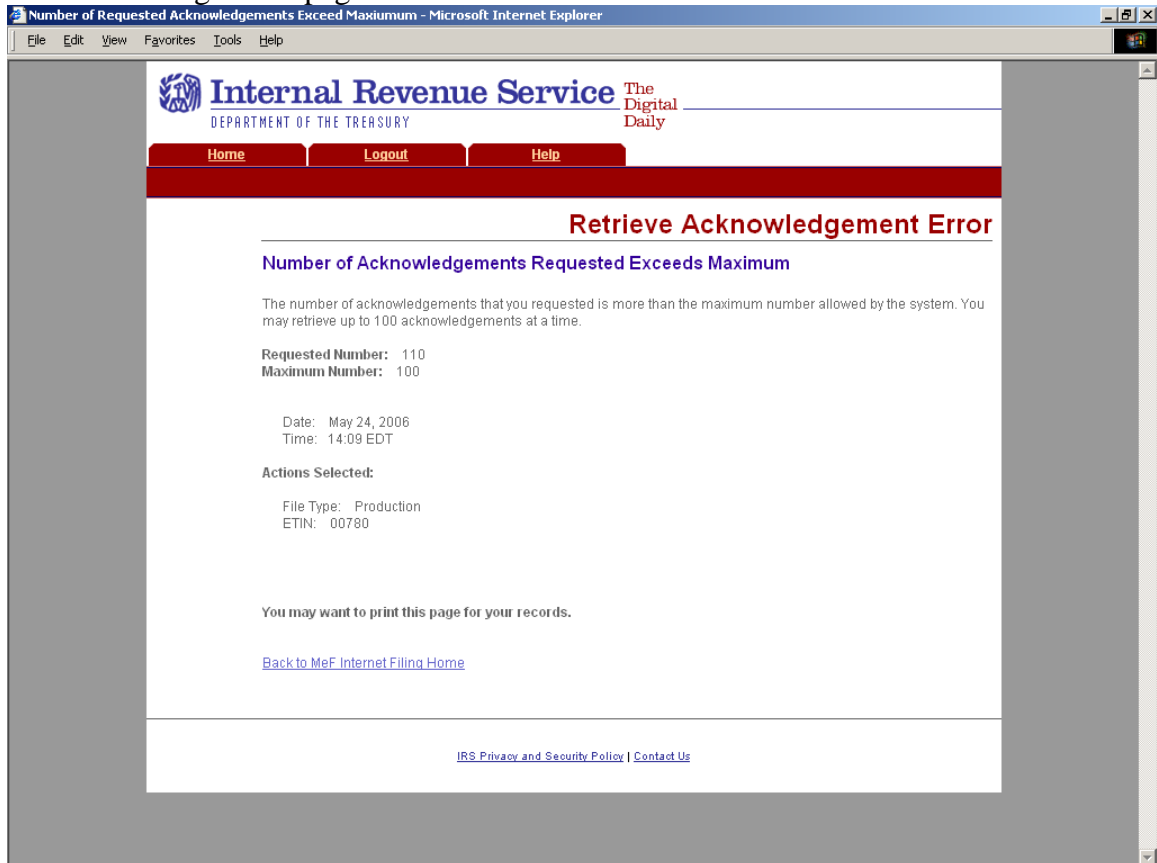


Figure 6-8: Number of Acknowledgements Exceeds Maximum Error Page

Input Error (Number of Acknowledgements)

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

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

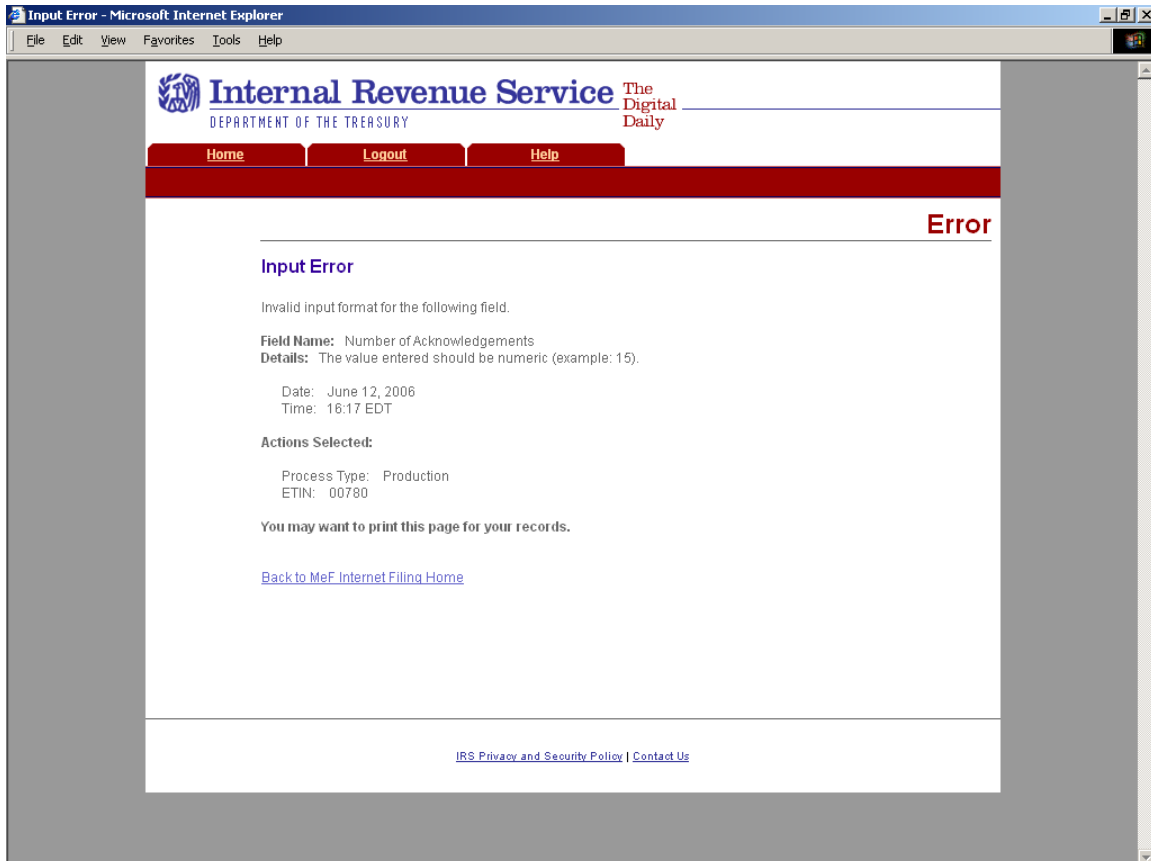


Figure 6-9: Input Error Page

Input Error (Submission ID List)

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

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

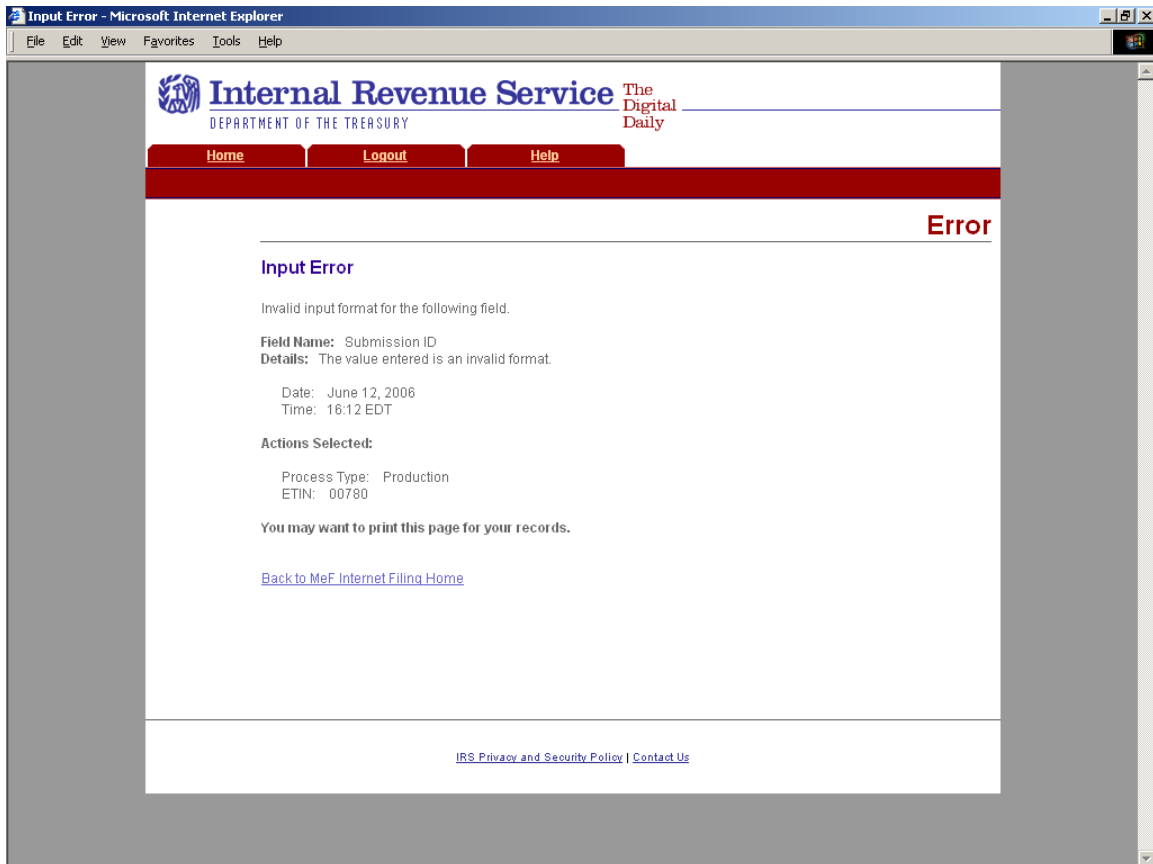


Figure 6-10: Input Error Page

Acknowledgements Not Found Error

This error page displays under any of the following circumstances:

- No acknowledgements are found, and the user has selected “New Acknowledgements” or has requested one or more acknowledgement(s) by entering a Submission ID.
- The return did not come in through Internet Filing (IFA).
- The system has not completed processing the submission and an acknowledgement is not available yet.

Note: This last circumstance is a common reason that the user will see this screen. It is not really an error. The user just needs to wait a little more time to allow the system to complete processing and try to retrieve the acknowledgement again.

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

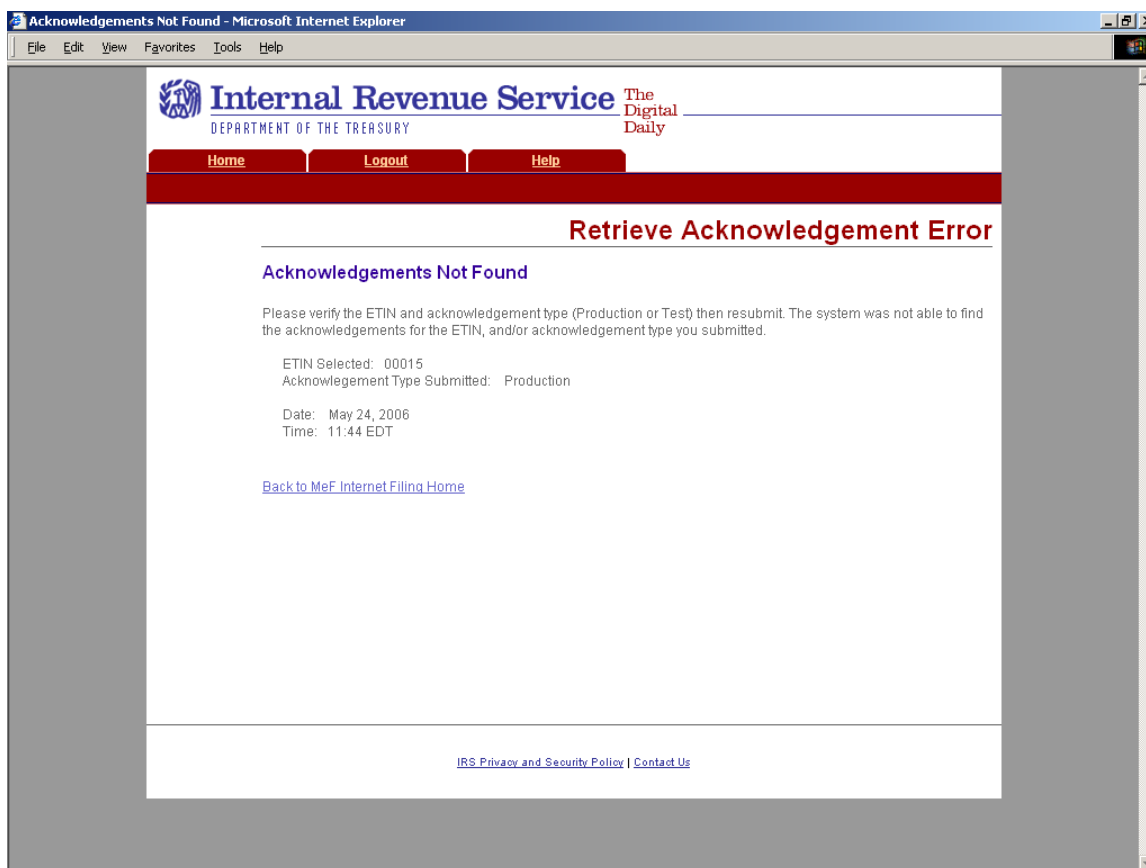


Figure 6-11: Retrieve Acknowledgement Error Page – Acknowledgements Not Found

Not IFA Error

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

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

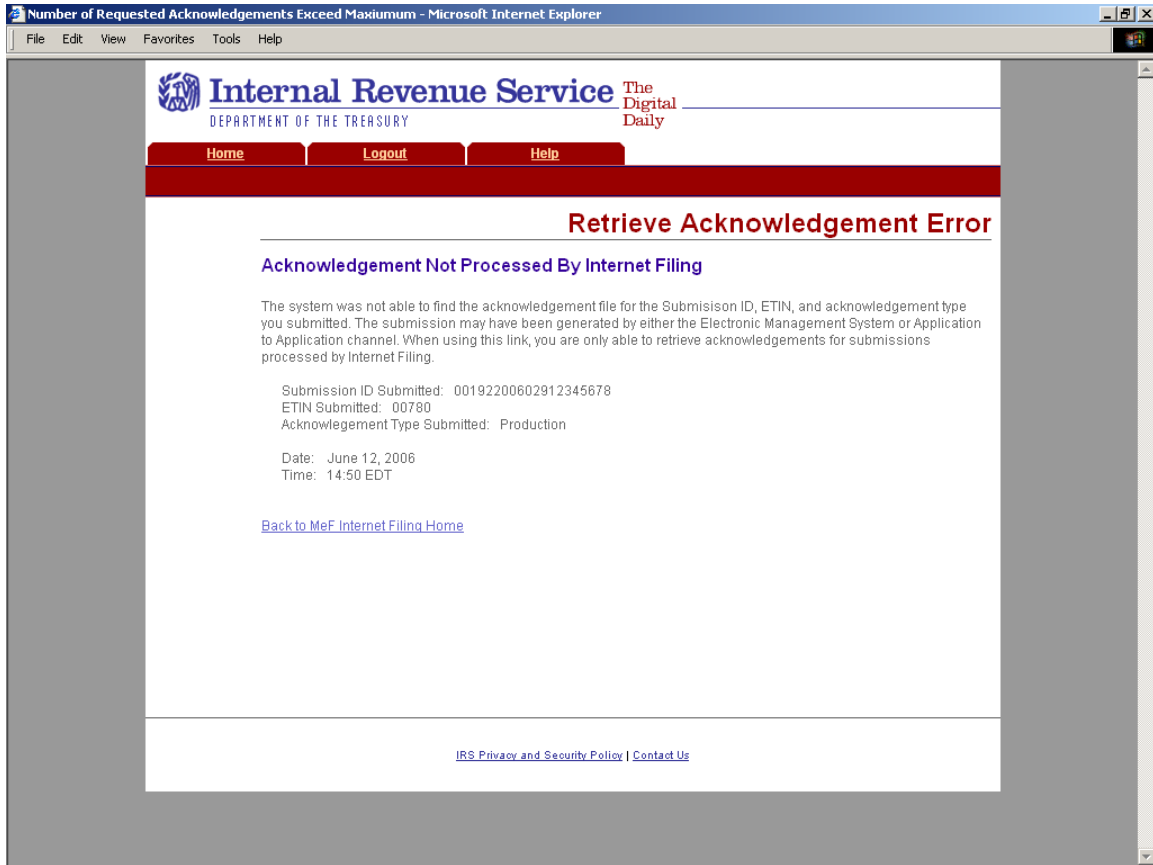


Figure 6-12: Retrieve Acknowledgement Error Page – Acknowledgements Not Processed by Internet Filing

System Error (Retrieve)

This error page displays when a system error has occurred while trying to retrieve an acknowledgement. Call the e-help Desk (1-866-255-0654) if you continue to receive this message.

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

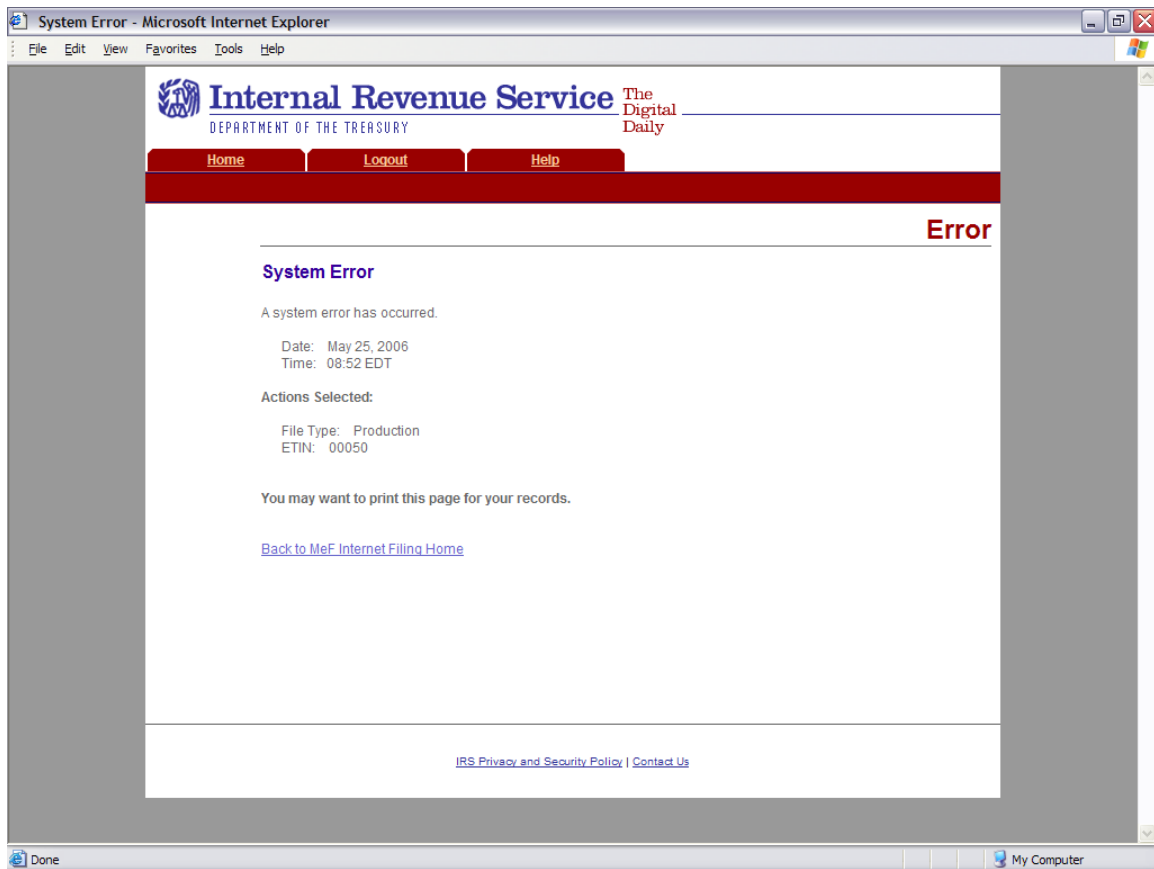


Figure 6-13: System Error Page – System Error Page – Back-end Error

System Error (Retrieve)

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

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

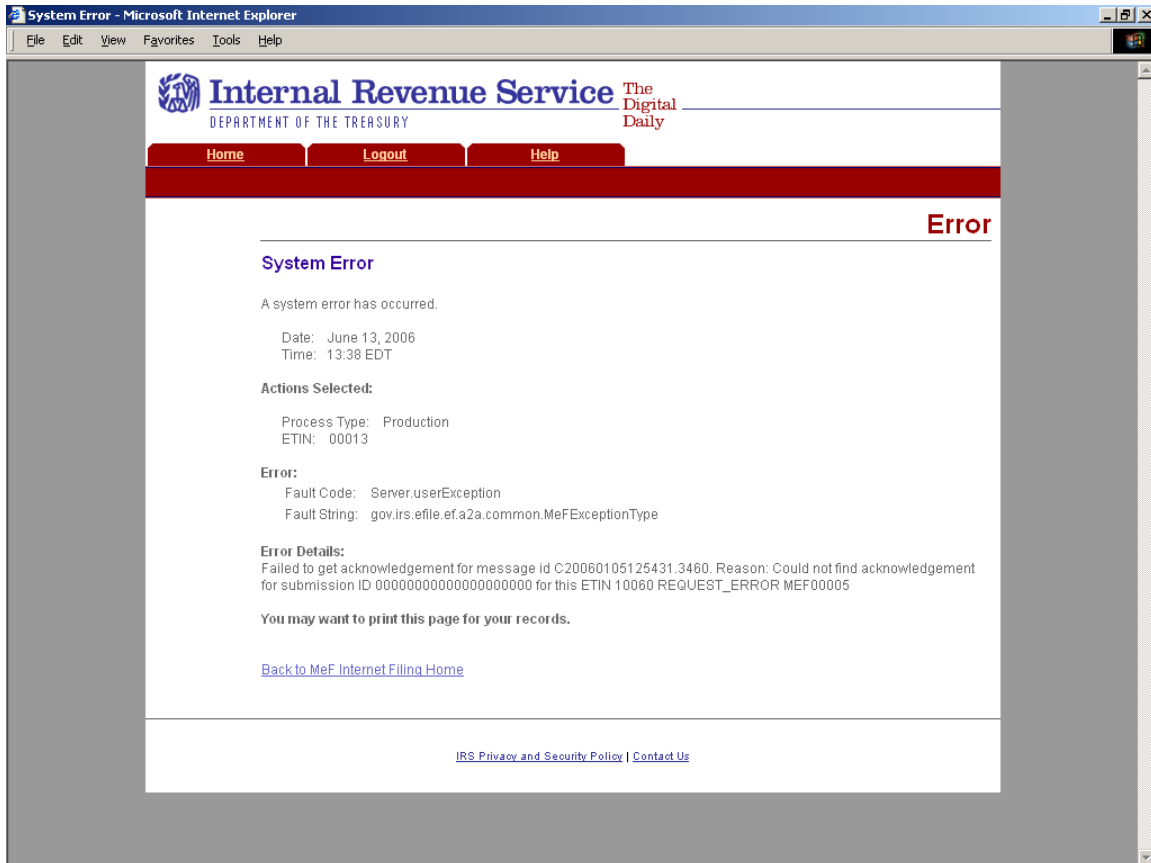


Figure 6-14: System Error Page with Error Specified

6.2 Viewing a List of Participating States in the Fed/State Program

Refer to [Section 4.2.2](#) for Accessing and Logging into MeF IFA.

After the transmitter has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed. A transmitter then performs the following steps to view a list of participating states in the Fed/State program:

[Step 1: Select List Participating States under Other Services.](#)

[Step 2: Select an ETIN to associate with the Production list of Participating States.](#)

The list of participating states will then display; an example is provided after Step 2.

Step 1: Select List Participating States under Other Services.

Click the List of Participating States link at the bottom of the page.

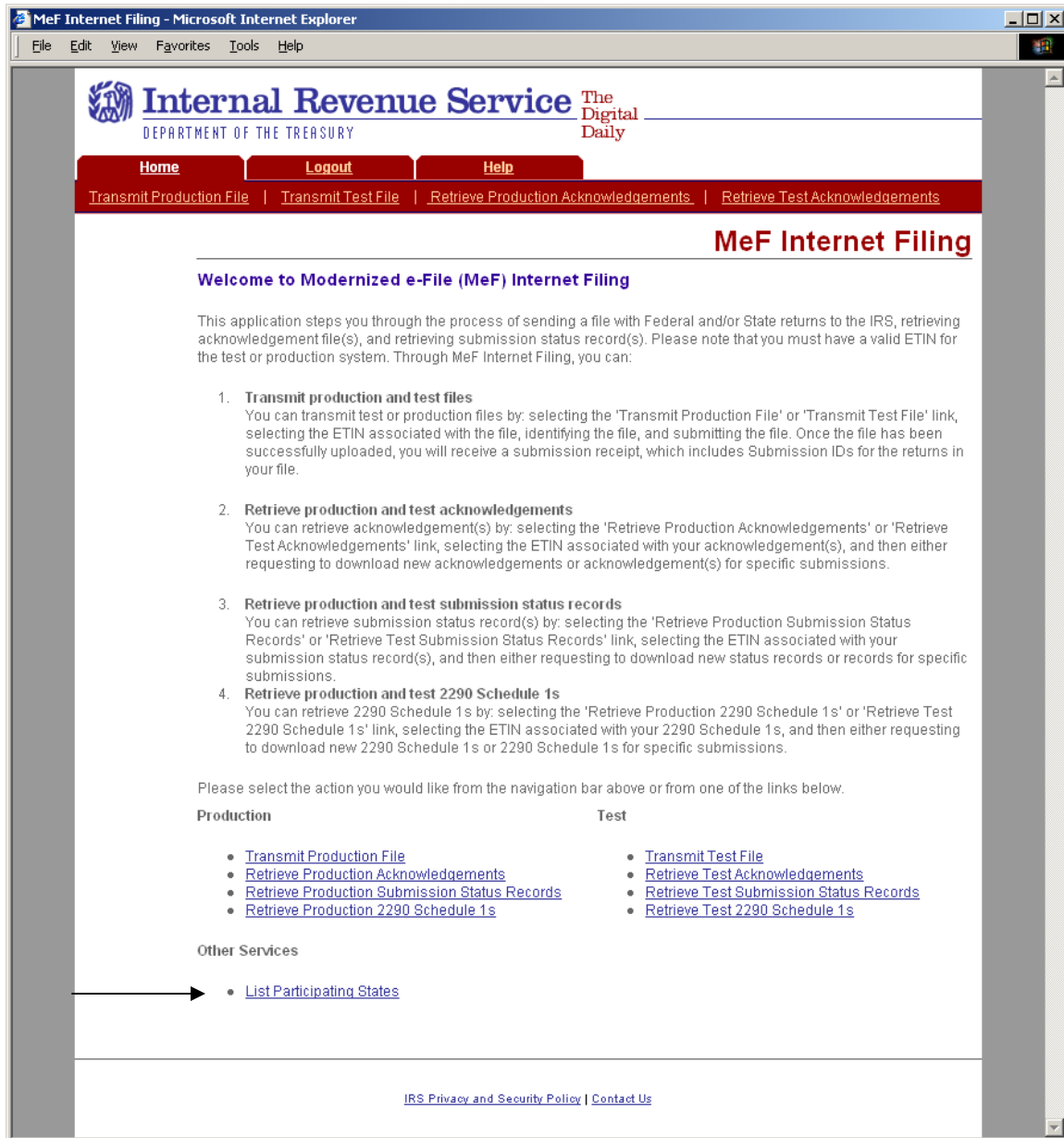


Figure 6-15: Select List Participating States

Step 2: Select an ETIN to associate with the Production list of Participating States.

Click the radio button of the ETIN to be associated with the Production list of participating states. Then click Continue.

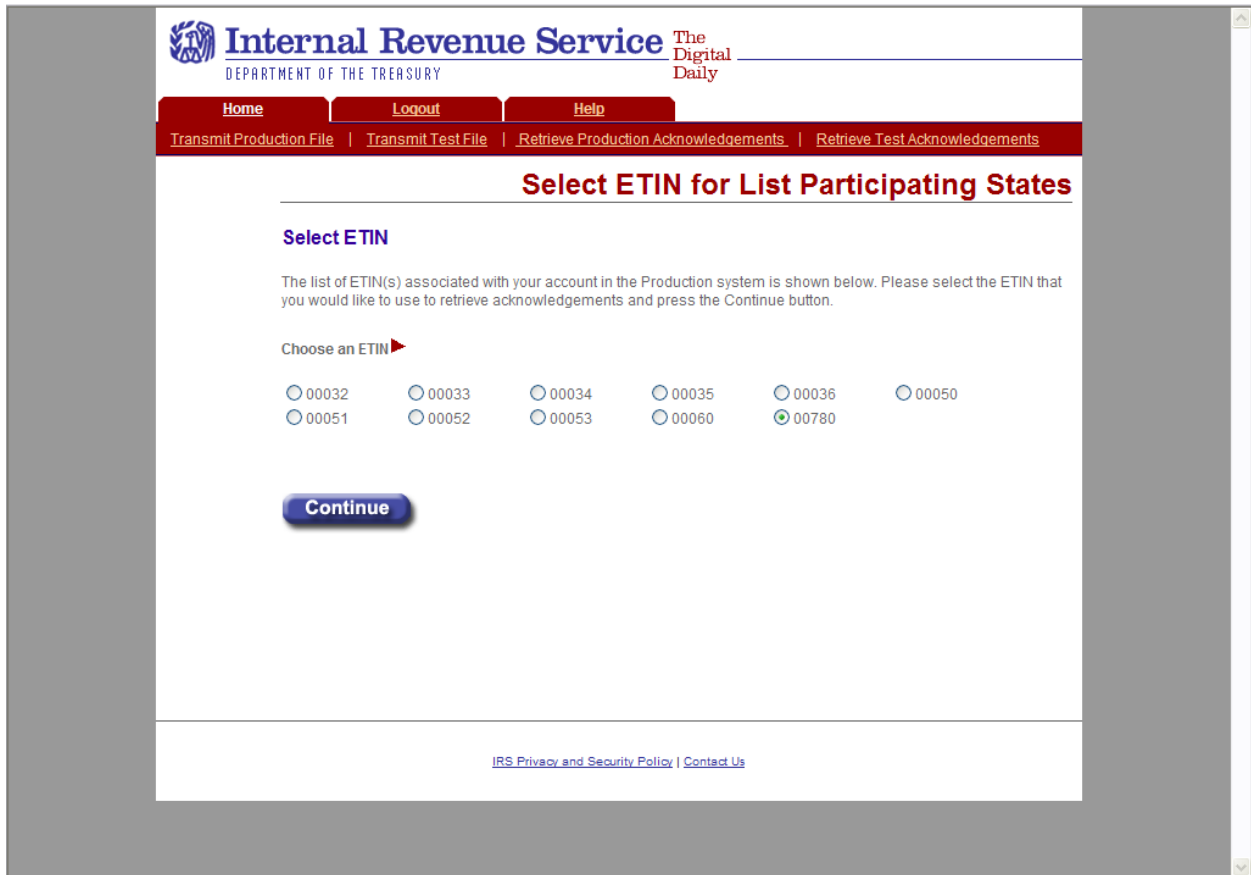


Figure 6-16 Select ETIN for List of Participating States

After the ETIN is selected, the list of participating states in the Fed/State program displays:

Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

[Home](#) | [Logout](#) | [Help](#)

[Transmit Production File](#) | [Transmit Test File](#) | [Retrieve Production Acknowledgements](#) | [Retrieve Test Acknowledgements](#)

List Participating States

State Participation Results

The following states have indicated that they are participating in the MeF Fed/State program. Please contact each state to determine when it will begin accepting returns.

State	Category	Fed/State	Standalone
ARKA	CORP	No	No
	EO	No	No
	PART	No	No
Alabama	CORP	Yes	Yes
	EO	No	No
	PART	Yes	Yes
California	CORP	No	No
	EO	Yes	Yes
	PART	No	No
Colorado	CORP	Yes	Yes
	EO	Yes	Yes
	PART	No	No
Connecticut	CORP	Yes	Yes
	EO	No	No
	PART	No	No
Delaware	CORP	Yes	Yes
	EO	No	No
	PART	Yes	Yes
Florida	CORP	Yes	Yes
	EO	No	No
	PART	No	No
Georgia	CORP	Yes	Yes
	EO	No	No
	PART	Yes	Yes
Hawaii	CORP	No	No

Figure 6-17: List Participating States Page

6.3 Retrieving Production Federal and/or State Submission Status Records

Refer to [Section 4.2.2](#) for Accessing and Logging into MeF IFA.

After the transmitter has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed. A transmitter then performs the following steps to retrieve Production/Test submission status records:

- Step 1: [Select an option to retrieve either Production or Test submission status records](#)
- Step 2: [Select an ETIN to associate with the Production/Test submission status records](#)
- Step 3: [Submit a request to retrieve the Production/Test submission status records](#)
- Step 4: [Download new Production submission status records](#)
- Step 5: [Download specific Production submission status records based on Submission ID](#)

The MeF IFA Web pages supporting these steps are shown in the following pages. The [Status Records Not Found](#) Error Message is provided after Step 6.

Step 1: Select an Option to Retrieve Either Production or Test Submission Status Records.

Click either the Retrieve Production Submission Status Records or Retrieve Test Submission Status Records at the bottom of the page.

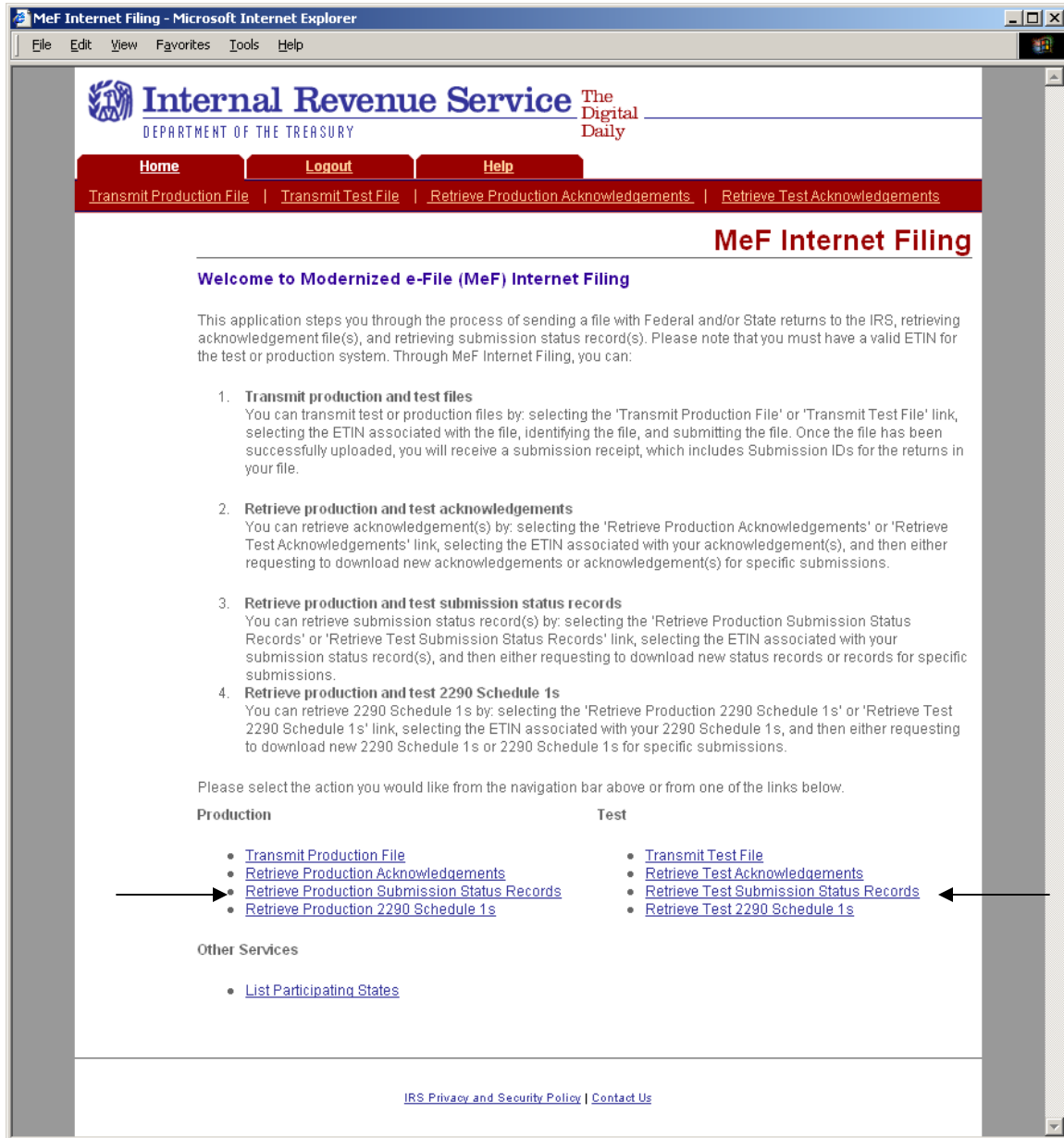


Figure 6-18: Select an Option to Retrieve Either Production or Test Submission Status Records

Step 2: Select an ETIN To Associate with the Production/Test Submission Status Records

After selecting the **Retrieve Production (or Test) Submission Status Record** link, the Select ETIN for Production Submission Status Records page displays. This page shows all unique ETINs authorized for the transmitter's use, sorted in order horizontally.

Click the radio button of the ETIN to be associated with the Production list of participating states.

Click the Continue button.

Select ETIN for Production Submission Status Records - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home Logout Help

Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements

Select ETIN for Production Submission Status Records

Select ETIN

The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN that you would like to use to retrieve submission status records and press the Continue button.

Choose an ETIN ▶

00232 00298 00589 00632 00698 00780
 00898 00963 00985

Continue

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

Figure 6-19: Select ETIN for Production Submission Status Records Page

Step 3: Submit a Request to Retrieve Production Submission Status Records

The Retrieve Production Submission Status Records page allows the transmitter to retrieve either specific previously downloaded submission status records, or all new submission status records (that is, not previously downloaded).

To retrieve new submission status records:

- Click the “Retrieve new submission status records” radio button (set as default).
- Enter a number between 1 and 100 (the current maximum) in the “Enter Number of Submission Status Records” text box, to specify the number of submission status records to retrieve at one time.

Note: The maximum number of submission status records a transmitter can submit for retrieval is configurable. If the transmitter doesn’t specify a number, then the default maximum number 100 will be used.

To retrieve previously downloaded submission status records based on Submission ID(s):

- Click the “Retrieve previously downloaded submission status records based on Submission ID(s)” radio button
- Enter the Submission ID(s) to be retrieved in the Enter Submission ID(s) text box.

Note: Each Submission ID should be separated by a comma, followed by a space. Submission IDs are listed on Submission Receipts, reporting the successful transmission of a message.

Click the Submit button

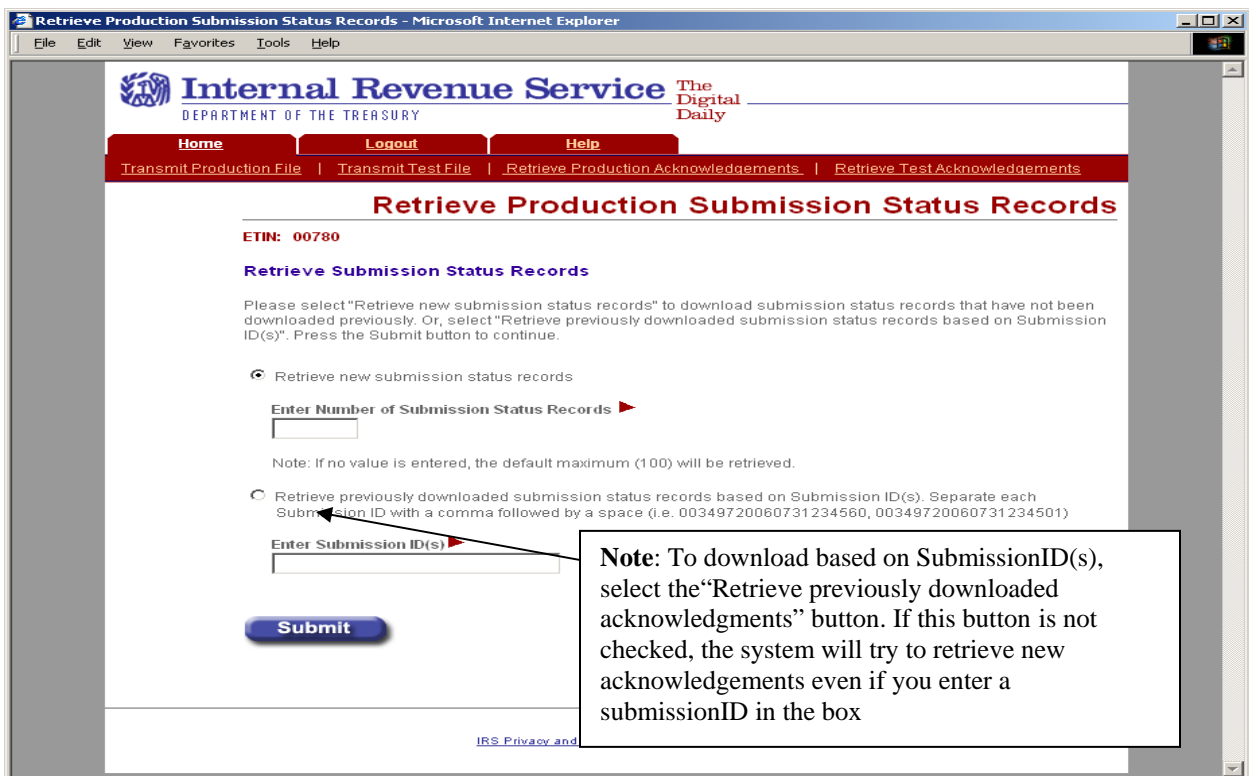


Figure 6-20: Retrieve Production Submission Status Records Page

Step 4: Download New Production Submission Status Records

If the transmitter elects to retrieve new submission status records on the Retrieve Production Submission Status Records page (see Figure 6-20), the Download New Production Submission Status Records page displays, showing any new status records found. Click the **Download** button for a ZIP file containing the submission status records shown in the table.

Important! Since these records will no longer be marked new, you should either download the records before leaving this page or print this page for future reference. To view any additional status records you don't download now, you will have to request the records by Submission ID.

If you see the message "There are additional new submission status records available for retrieval." click the "Get More" button to return to the Select ETIN for Production Submission Status Records page (see Figure 6-19) to begin the process for downloading these additional records.

To return to the MeF Internet Filing Home page, click either the **Home** tab on the navigation bar or the **Back to MeF Internet Filing Home** link to return to the MeF Internet Filing Home page.

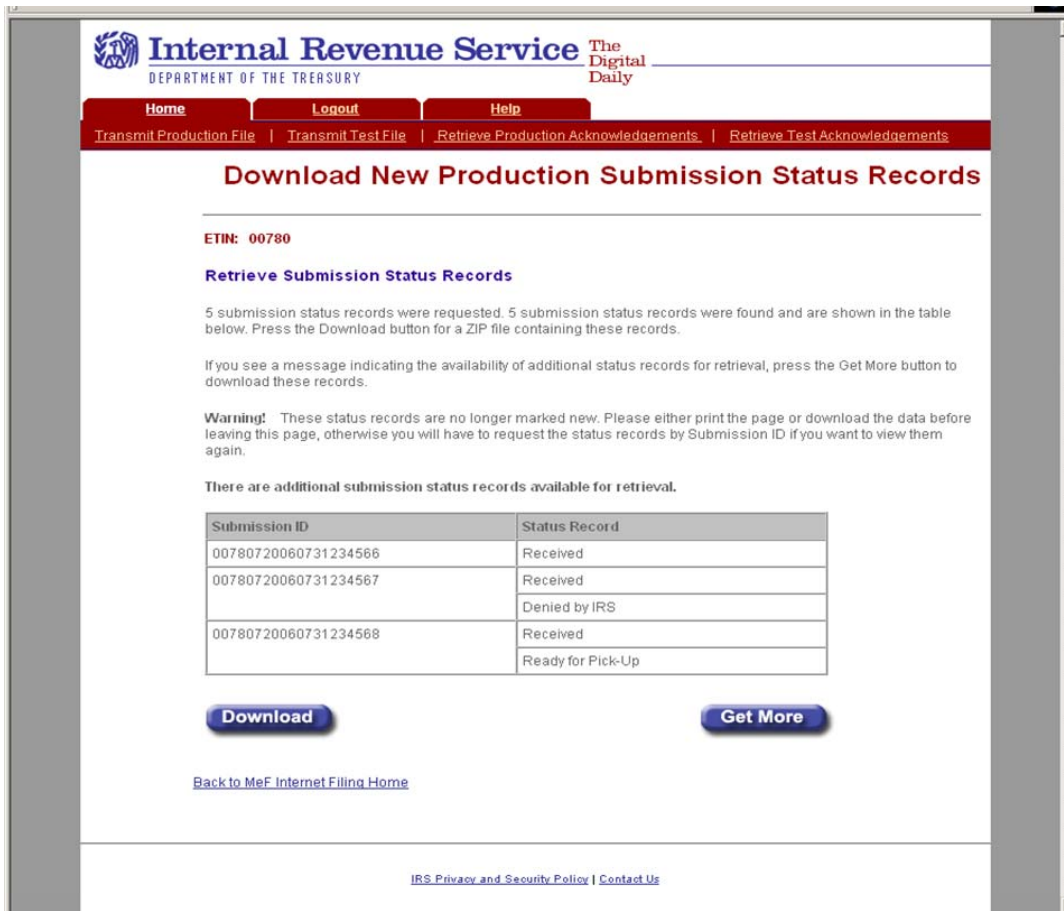


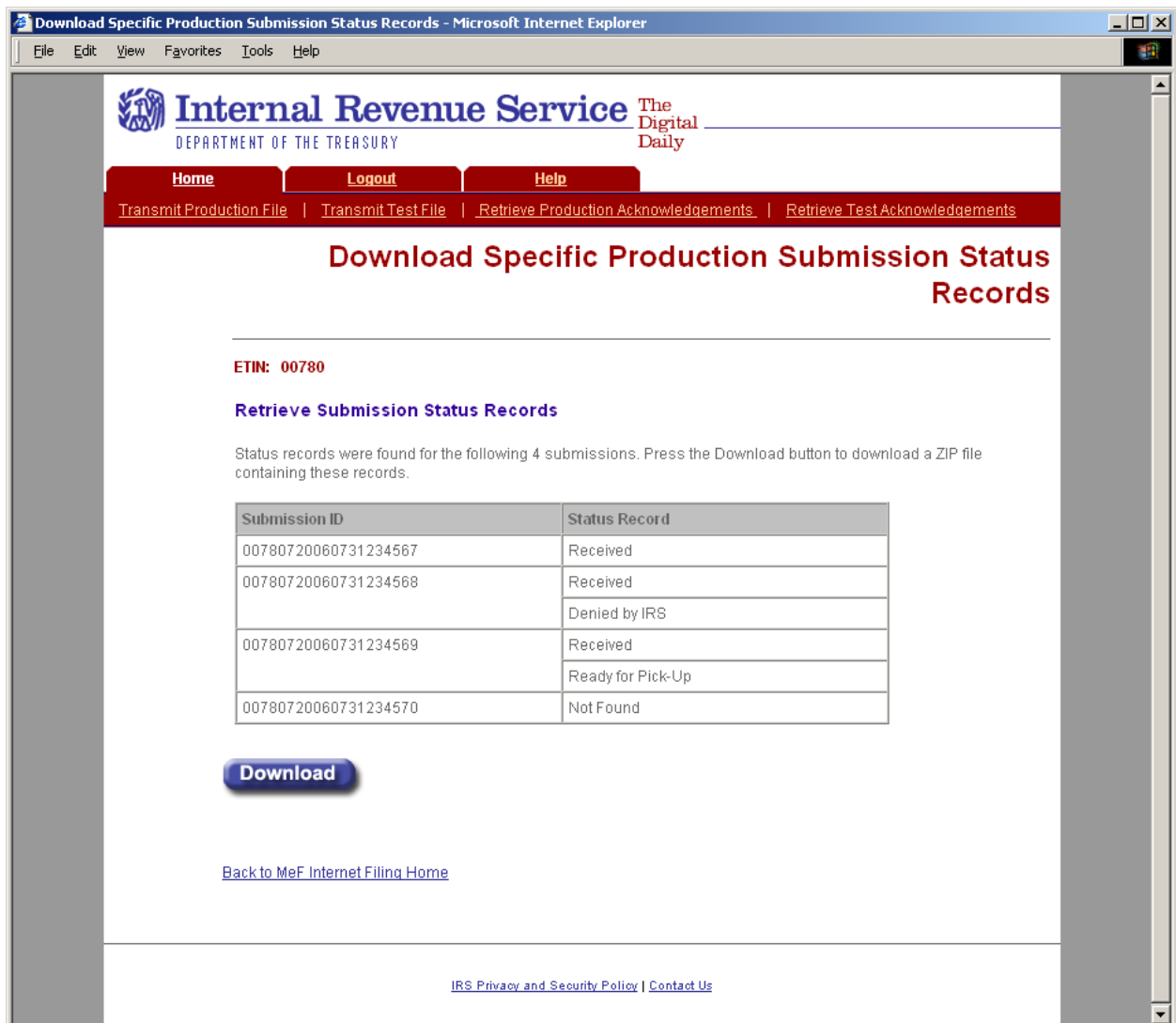
Figure 6-21 Download New Production Submission Status Records Page

Step 5: Download Specific Production Status Records

If the transmitter elects to retrieve previously downloaded submission status records (based on Submission ID) on the Retrieve Production Submission Status Records page (see Figure 6-20), the Download Specific Production Submission Status Records page displays, showing the previously downloaded status records.

Click the **Download** button for a ZIP file containing the submission status records shown in the table.

Or, click the Home tab on the navigation bar or the Back to MeF Internet Filing Home link to return to the MeF Internet Filing Home page.



The screenshot shows a web browser window titled "Download Specific Production Submission Status Records - Microsoft Internet Explorer". The page header includes the Internal Revenue Service logo and the text "Internal Revenue Service The Digital Daily DEPARTMENT OF THE TREASURY". Below the header is a navigation bar with tabs for "Home", "Logout", and "Help". The main content area is titled "Download Specific Production Submission Status Records" and displays the ETIN: 00780. A section titled "Retrieve Submission Status Records" states: "Status records were found for the following 4 submissions. Press the Download button to download a ZIP file containing these records." Below this is a table with the following data:

Submission ID	Status Record
00780720060731234567	Received
00780720060731234568	Received
	Denied by IRS
00780720060731234569	Received
	Ready for Pick-Up
00780720060731234570	Not Found

Below the table is a blue "Download" button. At the bottom of the page, there is a link: "Back to MeF Internet Filing Home". The footer contains the text: "IRS Privacy and Security Policy | Contact Us".

Figure 6-22: Download Specific Production Submission Status Records Page

Status Records Not Found Error

This error page displays when no submission status records were found for the ETIN and submission status record type submitted by the transmitter.

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

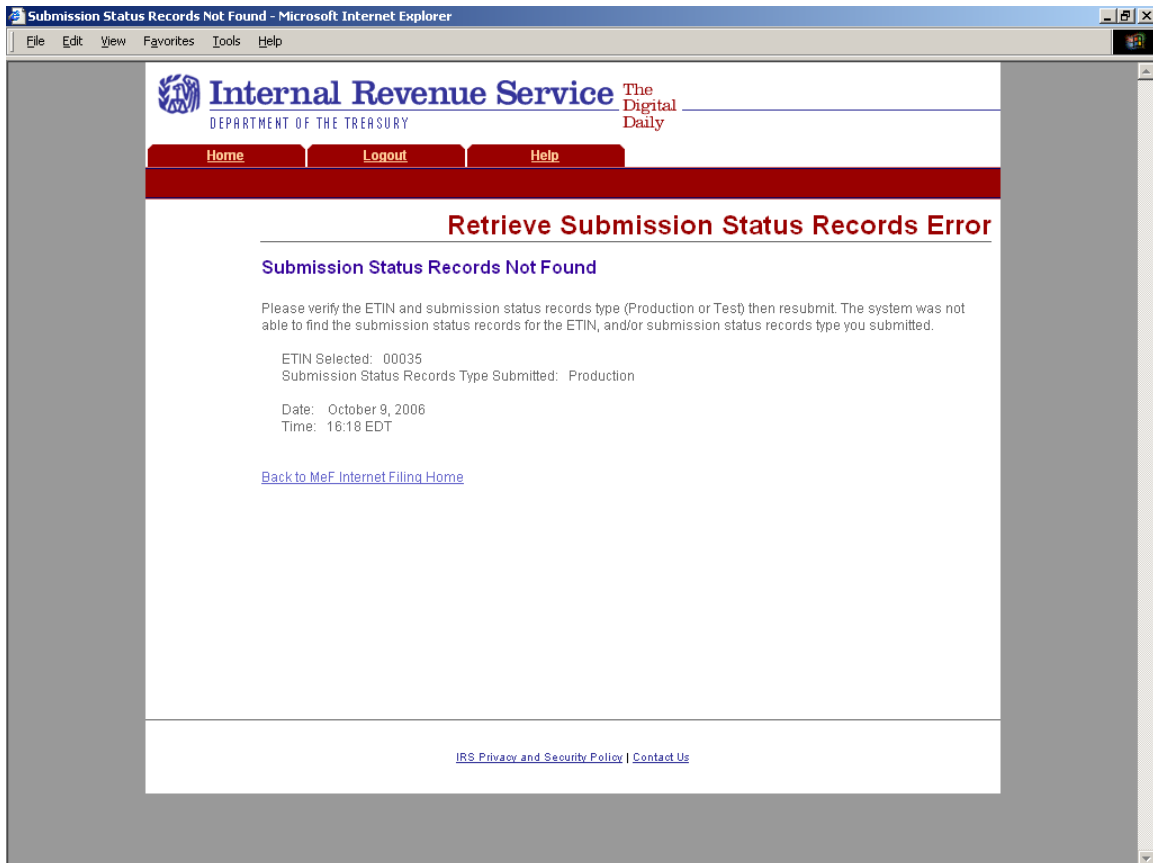


Figure 6-23: Retrieve Submission Status Records Error – Status Records Not Found

6.4 Retrieving Form 2290 Schedule 1s

Refer to [Section 4.2.2](#) for Accessing and Logging into MeF IFA.

After the transmitter has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed. A transmitter then performs the following steps to retrieve Production Form 2290 Schedule 1s:

[Step 1: Request Retrieval of the Form 2290 Schedule 1s](#)

[Step 2: Select the ETIN associated with the Form 2290 Schedule 1s](#)

[Step 3: Select the Type of Form 2290 Schedule 1s to Retrieve](#)

[Step 4: Download new Form 2290 Schedule 1s](#)

[Step 5: Download Specific Form 2290 Schedule 1s based on Submission ID](#)

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

Step 1: Request Retrieval of the Form 2290 Schedule 1s

Click on either the **Retrieve Production 2290 Schedule 1s** link or the **Retrieve Test 2290 Schedule 1s** link at the bottom of the page.

The screenshot shows the IRS MeF Internet Filing page. At the top, there is the Internal Revenue Service logo and the text "The Digital Daily". Below this is a navigation bar with links for "Home", "Logout", and "Help". A secondary navigation bar contains links for "Transmit Production File", "Transmit Test File", "Retrieve Production Acknowledgements", and "Retrieve Test Acknowledgements". The main heading is "MeF Internet Filing". Below this is a "Welcome to Modernized e-File (MeF) Internet Filing" section. The text explains the process of sending files, retrieving acknowledgements, and submission status records. It lists four main actions: 1. Transmit production and test files, 2. Retrieve production and test acknowledgements, 3. Retrieve production and test submission status records, and 4. Retrieve production and test 2290 Schedule 1s. Below the list, there is a section for "Production" and "Test" actions. The "Production" section includes links for "Transmit Production File", "Retrieve Production Acknowledgements", "Retrieve Production Submission Status Records", and "Retrieve Production 2290 Schedule 1s". The "Test" section includes links for "Transmit Test File", "Retrieve Test Acknowledgements", "Retrieve Test Submission Status Records", and "Retrieve Test 2290 Schedule 1s". Arrows point to the "Retrieve Production 2290 Schedule 1s" and "Retrieve Test 2290 Schedule 1s" links. At the bottom, there is a link for "List Participating States" and a footer with "IRS Privacy and Security Policy" and "Contact Us".

Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home Logout Help

Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements

MeF Internet Filing

Welcome to Modernized e-File (MeF) Internet Filing

This application steps you through the process of sending a file with Federal and/or State returns to the IRS, retrieving acknowledgement file(s), and retrieving submission status record(s). Please note that you must have a valid ETIN for the test or production system. Through MeF Internet Filing, you can:

- 1. Transmit production and test files**
You can transmit test or production files by: selecting the 'Transmit Production File' or 'Transmit Test File' link, selecting the ETIN associated with the file, identifying the file, and submitting the file. Once the file has been successfully uploaded, you will receive a submission receipt, which includes Submission IDs for the returns in your file.
- 2. Retrieve production and test acknowledgements**
You can retrieve acknowledgement(s) by: selecting the 'Retrieve Production Acknowledgements' or 'Retrieve Test Acknowledgements' link, selecting the ETIN associated with your acknowledgement(s), and then either requesting to download new acknowledgements or acknowledgement(s) for specific submissions.
- 3. Retrieve production and test submission status records**
You can retrieve submission status record(s) by: selecting the 'Retrieve Production Submission Status Records' or 'Retrieve Test Submission Status Records' link, selecting the ETIN associated with your submission status record(s), and then either requesting to download new status records or records for specific submissions.
- 4. Retrieve production and test 2290 Schedule 1s**
You can retrieve 2290 Schedule 1s by: selecting the 'Retrieve Production 2290 Schedule 1s' or 'Retrieve Test 2290 Schedule 1s' link, selecting the ETIN associated with your 2290 Schedule 1s, and then either requesting to download new 2290 Schedule 1s or 2290 Schedule 1s for specific submissions.

Please select the action you would like from the navigation bar above or from one of the links below.

Production	Test
<ul style="list-style-type: none">• Transmit Production File• Retrieve Production Acknowledgements• Retrieve Production Submission Status Records• Retrieve Production 2290 Schedule 1s	<ul style="list-style-type: none">• Transmit Test File• Retrieve Test Acknowledgements• Retrieve Test Submission Status Records• Retrieve Test 2290 Schedule 1s

Other Services

- [List Participating States](#)

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

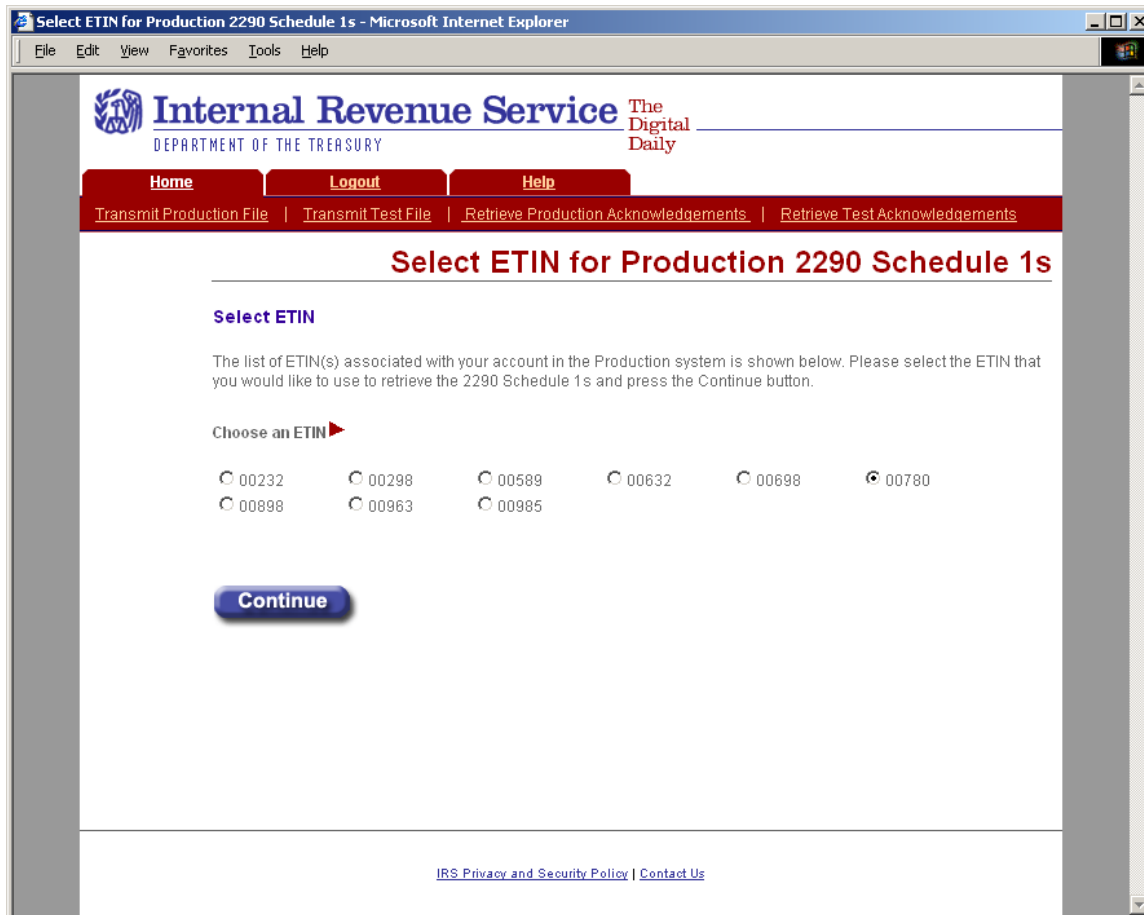
Figure 6-24: Retrieve Production or Test Form 2290 Schedule 1s

Step 2: Select the ETIN associated with the Form 2290 Schedule 1s

After selecting the Retrieve Production (or Test) 2290 Schedule 1s link, the Select ETIN for Production 2290 Schedule 1 page displays. This page shows all ETINs (unique) authorized for the transmitter's use, in order sorted horizontally.

Click the radio button of the ETIN to be associated with the Production list of participating states.

Click the Continue button.



The screenshot shows a web browser window titled "Select ETIN for Production 2290 Schedule 1s - Microsoft Internet Explorer". The page header includes the Internal Revenue Service logo and the text "The Digital Daily". Below the header are navigation links: Home, Logout, and Help. A secondary navigation bar contains links for Transmit Production File, Transmit Test File, Retrieve Production Acknowledgements, and Retrieve Test Acknowledgements. The main heading is "Select ETIN for Production 2290 Schedule 1s". Underneath, the text reads "Select ETIN" and "The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN that you would like to use to retrieve the 2290 Schedule 1s and press the Continue button." Below this text is the instruction "Choose an ETIN" followed by a list of ETINs: 00232, 00298, 00589, 00632, 00698, 00780, 00898, 00963, and 00985. Each ETIN has a radio button next to it, and the radio button for 00780 is selected. A blue "Continue" button is located below the list. At the bottom of the page, there are links for "IRS Privacy and Security Policy" and "Contact Us".

Figure 6-25: Select ETIN for Production 2290 Schedule 1s Page

Step 3: Select the Type of Form 2290 Schedule 1s to Retrieve

The Retrieve Production 2290 Schedule 1s page allows the transmitter to retrieve either specific previously downloaded 2290 Schedule 1s, or new 2290 Schedule 1s (that is, not previously downloaded).

To retrieve new 2290 Schedule 1s:

- 1) Click the Retrieve new 2290 Schedule 1s radio button (selected by default).
- 2) Enter a number between 1 and the configurable maximum, currently 100, in the “Enter Number of 2290 Schedule 1s” text box, to specify the number of 2290 Schedule 1s to retrieve at one time. **Note:** If the transmitter doesn’t specify a number, then the default maximum number, currently 100, will be used.
- 3) Click the Submit button

To retrieve previously downloaded 2290 Schedule 1s:

- 1) Click the Retrieve previously downloaded 2290 Schedule 1s based on Submission ID(s) radio button.
- 2) Enter the Submission ID(s) to be retrieved in the Enter Submission ID(s) text box. **Note:** Each Submission ID should be separated by a comma, followed by a space. (Submission IDs are listed on Submission Receipts, reporting the successful transmission of a message.)
- 3) Click the Submit button.

Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home Logout Help

Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements

Retrieve Production 2290 Schedule 1s

ETIN: 00780

Retrieve 2290 Schedule 1s

Please select "Retrieve new 2290 Schedule 1s" to download 2290 Schedule 1s that have not been downloaded previously. Or, select "Retrieve previously downloaded 2290 Schedule 1s based on Submission ID(s)". Press the Submit button to continue.

Retrieve new 2290 Schedule 1s

Enter Number of 2290 Schedule 1s

Note: If no value is entered, the default maximum will be retrieved.

Retrieve previously downloaded 2290 Schedule 1s based on Submission ID(s). Separate each Submission ID with a comma followed by a space (i.e. 001922006072912345678, 00192200607287654321)

Enter Submission ID(s)

Submit

Note: To download based on SubmissionID(s), select the “Retrieve previously downloaded acknowledgements” button. If this button is not checked, the system will try to retrieve new acknowledgements even if you enter a submissionID in the box

Figure 6-26: Retrieve Production 2290 Schedule 1s Page

Step 4: Download New Form 2290 Schedule 1s

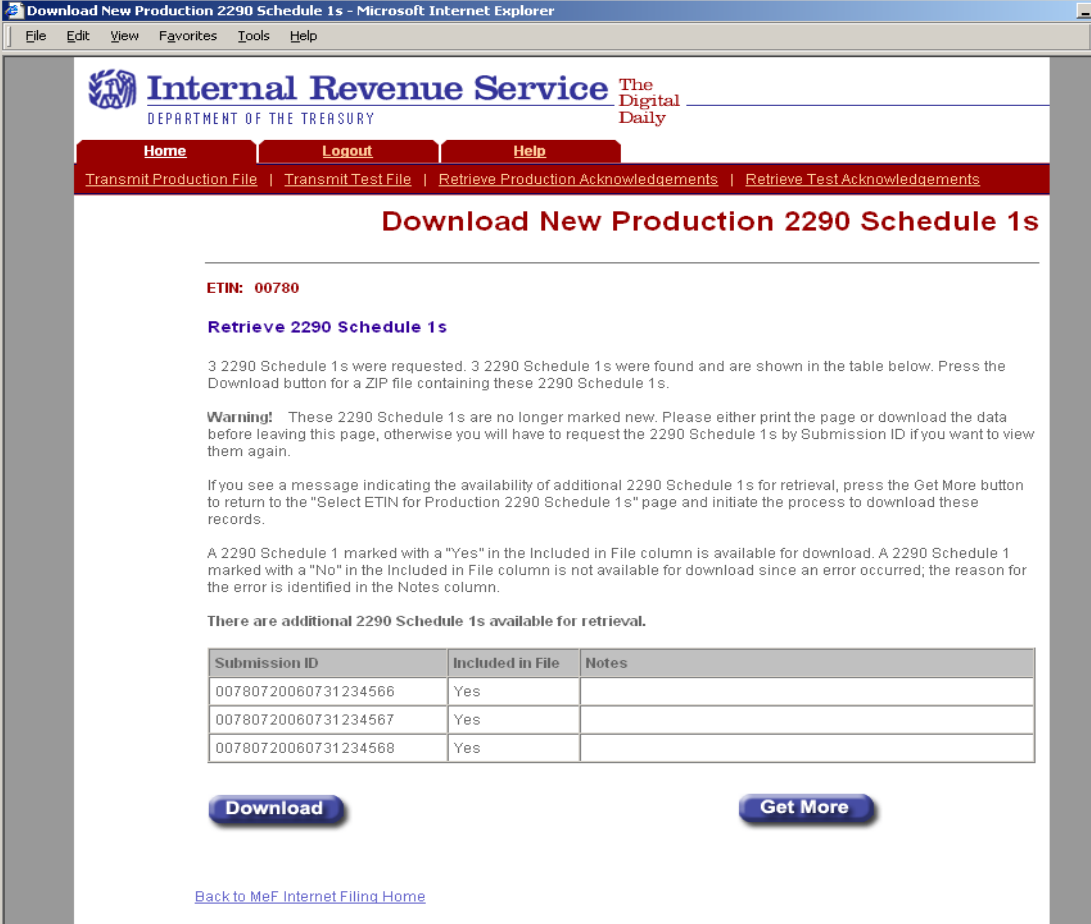
If the transmitter elects to retrieve new Form 2290 Schedule 1s on the Retrieve Production 2290 Schedule 1s page, the Download New Production 2290 Schedule 1s page displays, showing any new Form 2290 Schedule 1s found.

Click the Download button for a ZIP file containing the Form 2290 Schedule 1s shown in the table.

Important! Since these records will no longer be marked new, you should either download the records before leaving this page or print this page for future reference. To view any additional status records you don't download now, you will have to request the records by Submission ID.

If you see the message "There are additional new 2290 Schedule 1s available for retrieval." click the Get More button to return to the Select ETIN for Production 2290 Schedule 1s page (Figure 6-25) to begin the process for downloading these additional records.

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



The screenshot shows a web browser window titled "Download New Production 2290 Schedule 1s - Microsoft Internet Explorer". The page header includes the Internal Revenue Service logo and the text "The Digital Daily". A navigation bar contains links for "Home", "Logout", and "Help". Below the navigation bar, there are links for "Transmit Production File", "Transmit Test File", "Retrieve Production Acknowledgements", and "Retrieve Test Acknowledgements". The main heading is "Download New Production 2290 Schedule 1s".

ETIN: 00780

[Retrieve 2290 Schedule 1s](#)

3 2290 Schedule 1s were requested. 3 2290 Schedule 1s were found and are shown in the table below. Press the Download button for a ZIP file containing these 2290 Schedule 1s.

Warning! These 2290 Schedule 1s are no longer marked new. Please either print the page or download the data before leaving this page, otherwise you will have to request the 2290 Schedule 1s by Submission ID if you want to view them again.

If you see a message indicating the availability of additional 2290 Schedule 1s for retrieval, press the Get More button to return to the "Select ETIN for Production 2290 Schedule 1s" page and initiate the process to download these records.

A 2290 Schedule 1 marked with a "Yes" in the Included in File column is available for download. A 2290 Schedule 1 marked with a "No" in the Included in File column is not available for download since an error occurred; the reason for the error is identified in the Notes column.

There are additional 2290 Schedule 1s available for retrieval.

Submission ID	Included in File	Notes
00780720060731234566	Yes	
00780720060731234567	Yes	
00780720060731234568	Yes	

[Download](#) [Get More](#)

[Back to MeF Internet Filing Home](#)

Figure 6-27: Download New Production 2290 Schedule 1s Page

Step 5: Download Specific Form 2290 Schedule 1s Based on Submission ID

If the transmitter elects to retrieve previously downloaded submission status records (based on Submission ID) on the Retrieve Production 2290 Schedule 1s page (see Figure 6-26), the Download Specific Production 2290 Schedule 1s page displays, showing the previously downloaded 2290 Schedule 1s.

Click the Download button for a ZIP file containing the 2290 Schedule 1s shown in the table.

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

Download Specific Production 2290 Schedule 1s

ETIN: 00780

Retrieve 2290 Schedule 1s

2290 Schedule 1s were found for the following 3 submissions. Press the Download button to download a ZIP file containing these 2290 Schedule 1s.

A 2290 Schedule 1 marked with a "Yes" in the Included in File column is available for download. A 2290 Schedule 1 marked with a "No" in the Included in File column is not available for download since an error occurred; the reason for the error is identified in the Notes column.

Submission ID	Included in File	Notes
00780720060731234567	Yes	
00780720060731234568	No	Failed to get 2290 Schedule 1s reason: Could not find 2290 Schedule 1 for submission ID 00780720060731234568 for this ETIN 00780.
00780720060731234569	No	Failed to get 2290 Schedule 1s reason: Could not find 2290 Schedule 1 for submission ID 00780720060731234569 for this ETIN 00780.

Download

[Back to MeF Internet Filing Home](#)

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Figure 6-28: Download Specific Production 2290 Schedule 1s Page

6.5 Retrieving Acknowledgements through Application-to-Application (A2A)

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

MeF Application-to-Application		
SERVICE REQUEST	TRANSMITTER	STATE AGENCY
Get New Acknowledgements	X	
Get Acknowledgements	X	
Get Acknowledgement	X	
Get Acknowledgements by Message ID	X	

As submissions are validated, the acknowledgements are generated and made available to the transmitter for retrieval. All the submissions in the originating SendSubmissions request do not have to process before acknowledgements become available to the transmitter. When the transmitter requests GetNewAcknowledgements, he/she indicates how many acknowledgements he/she wants to download, (up to the current maximum of 100). The transmitter can retrieve as many acknowledgements that are available, up to the number he/she requested.

The response message provides information in the MoreAvailable field. If the value in that field is "false" then there are no more acknowledgements ready to retrieve. If the value in that field is "true", then there are more acknowledgements available to download. It is important to note that these acknowledgements can be for submissions from different SendSubmissions messages sent by the transmitter.

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

There are four Get Acknowledgement types:

- GetNewAcknowledgements - This request retrieves acknowledgements not previously retrieved
- GetAcknowledgements up to max count - This request requires the submission IDs of the submissions for which the acknowledgements being requested.
- GetAcknowledgement - This request requires the submission ID of the submission for the acknowledgement being requested.
- GetAcknowledgementsByMsgId – This request requires the Message ID for the acknowledgements being requested.

For more information about A2A, refer to the MeF State and Trading Partners ICD and the MeF Submission Composition Guide.

6.6 Retrieving State Submissions through Application-to-Application (A2A)

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

MeF Application-to-Application		
SERVICE REQUEST	TRANSMITTER	STATE AGENCY
Get New Submissions		X
Get Submission		X
Get Submissions		X
Get Submissions by Message ID		X

The State applications have authorization to programmatically request a Web Service to retrieve submissions. Each State is responsible for validating their State submissions, and for generating a State acknowledgement for each State submission, which will be returned to the IRS for retrieval by the transmitter. Both Federal and State returns must be in XML format, with optional PDF, when allowed by the state.

There are four Get Submission types:

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

For more information about A2A, refer to the MeF State and Trading Partners ICD and the MeF Submission Composition Guide.

7 Payment Options

7.1 Electronic Funds Withdrawal

The MeF Program will allow a taxpayer to pay the balance due on Form 1120/1120-F/1120S/1120-POL/990-PF/1065/1065-B/720/2290 tax returns or the 7004/8868 extension forms by authorizing an electronic funds withdrawal. If the taxpayer chooses this payment method, they may authorize the entire payment (no greater than 200% of the balance shown on the return) or a partial payment be made at the time that their tax return/extension form is electronically filed.

Note: for extension Forms 8868 and 7004, the payment must equal the amount shown as the balance due.

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

Note: The Forms 720 and 2290 are to be paid when the return is filed.

Form 7004 does not extend the time to pay tax. If the entity is a corporation or affiliated group of corporations filing a consolidated return, the corporation must remit the amount of the unpaid tax liability shown on line 8 on or before the due date of the return. If you file Form 7004 electronically, you can pay by Electronic Funds Withdrawal (EFW). Refer to Form 8878-A. A trust (Form 1041), electing large partnership (Form 1065-B), or REMIC (Form 1066) will be granted an extension even if it cannot pay the full amount shown on line 8. But it should pay as much as it can to limit the amount of penalties and interest it will owe. Foreign corporations that maintain an office or place of business in the United States should pay their tax as described below for domestic corporations. If you are requesting an extension of time to file Form 1042, see the deposit rules in the instructions for the form to determine how payment must be made.

If the electronic funds withdrawal (EFW) is authorized, an IRS Payment record must be attached to the electronic return and an EFW consent statement must be signed as described in [Section 9, Electronic Signature Specifications](#).

Domestic corporations must deposit all income tax payments by using the Electronic Federal Tax Payment System (EFTPS) or Form 8109, Federal Tax Deposit Coupon, by the due date of the return. If the corporation expects to have a net operating loss carryback, the corporation can reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, provided all other prior year tax liabilities have been fully paid and Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, is filed with Form 7004. Additional EFTPS information is posted to <http://www.irs.gov/efile/article/0,,id=98005,00.html>

Entities that do not bank in the United States that need to make a payment cannot pay using EFW or EFTPS. On all checks or money orders, write the entity's taxpayer identification number (TIN), the type of tax return, and the tax year to which the payment applies. Make the check or money order payable to "United States Treasury" and mail to:

IRS
P.O. Box 1211
Charlotte, NC 28201-1211

Note: the payment record can only be attached at the top-level return and any payment attached otherwise will not be processed.

The following information is required in the payment record:

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

7.1.1 EFW Payment When Return is Rejected

If a submission has been rejected, a return can be corrected within 20 days and be given the received date of the original rejected return (See Publication 4163 for more information on the 20-Day rule). The "20-Day Rule" does not apply to payments.

EFW payments are only processed with accepted returns. If the return is rejected and is not corrected by the due date, it is recommended that the EFW payment not be transmitted with the return. The balance due should be paid by EFTPS to avoid late fees. If not enrolled in EFTPS use a check or money order postmarked no later than the due date of the return.

7.1.2 EFW Payment Cancellation

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

The following is a sample of business rule checks to ensure a routing number is in the payment record. The complete list of business rules is found on each form's respective irs.gov Web site shown below.

*Note: Business Rule applies to Forms 720, 2290, 1120, 1120-F, 1120S, 1120-POL, 990-PF, 8868, 7004, 1065 and 1065-B.

R0000-049	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	720, 2290, 1120, 1120-F, 1120S, 1120-POL, 990-PF, 8868, 7004
R0000-050	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	1120-POL, 990-PF, 8868, 1065, 1065-B
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	See *Note above
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	See *Note above

The following is a sample of business rules associated with the IRS Payment record. The complete list of business rules is found on each form's respective irs.gov Web site shown below.

Rule Number	Rule Text	Error Category	Severity	Tax Type
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	720 2290 1120 1120S 1120-F 1120-POL 990-PF 8868, 7004, 1065, 1065-B
FPYMT—27	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than five days prior to the received date.	Incorrect Data	Reject	1065 1065-B
FPYMT-029	If the timestamp is on or before the due date of the return (two months and 15 days after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than five days prior to the received date.	Incorrect Data	Reject	1120 1120-F 1120S 1120-POL

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

- For 1120/1120-F/1120S/7004 - <http://www.irs.gov/efile/article/0,,id=128360,00.html>.
- For 1065/1065-B – <http://www.irs.gov/efile/article/0,,id=153999,00.html>
- For 990/990-EZ/990-N/990-PF/1120-POL/8868 - <http://www.irs.gov/charities/article/0,,id=129364,00.html>
- For 720/2290 - <http://www.irs.gov/efile/article/0,,id=169093,00.html>

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8 MeF Alternative Signatures

The MeF system requires taxpayers and Electronic Return Originators (EROs) to use one of the two alternative signature options for signing electronic returns: the Practitioner PIN method or the Scanned Form 8453. The selected signature option must be identified in the Return Header. (Please refer to the items in the Return Header, [Figure 8-1.](#)) MeF validates that a signature exists for each return. If the taxpayer uses a PIN to sign the return, all the appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453, the scanned 8453 must be attached to the return. **A paper copy of the Form 8453 must not be sent to the IRS.** If the electronic return does not contain the required signatures, it will be rejected.

Extension Forms 8868 and 7004 only require a signature if there is a payment attached. If providing a payment with Form 8868, the Practitioner PIN or scanned 8453 method may be used (See [Section 11.1](#)). If providing a payment with Form 7004, the Practitioner PIN method or ACHDebitAgreementIndicator must be used to sign the extension application and payment.

8.1 Practitioner PIN Option

The Practitioner PIN option **cannot** be used by a large taxpayer or by a taxpayer who is filing through an on-line provider. They must use a Form 8453 signature document as the signature alternative. If the signature option of “PIN Number” is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

- 1) **Taxpayer PIN** --The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer’s PIN must be 5 numeric characters and cannot contain all zeros.
- 2) **Practitioner PIN** --The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on the following forms 8879 (TY2008 Forms can be found on [irs.gov](http://www.irs.gov) at <http://www.irs.gov/formspubs/lists/0,,id=97817,00.html>):

- Form 8879-C for Form 1120
- Form 8879-I for Form 1120-F
- Form 8879-S for Form 1120S
- Form 8879-EO for Exempt Organization returns
- Form 8879-PE for Form 1065
- Form 8879-B for Form 1065-B
- Form 8879-EX for Forms 720, 2290 and 8849

Do not send Form 8879 to IRS in the electronic submission or by paper.


```

<xsd:element name="Phone" type="PhoneNumberType" />
<xsd:element name="ForeignPhone" type="ForeignPhoneNumberType" />
</xsd:choice>
<xsd:element name="EmailAddress" type="EmailAddressType" minOccurs="0" />
<xsd:element name="DateSigned" type="DateType" minOccurs="0" />
<xsd:element name="AuthorizeThirdParty" type="BooleanType" minOccurs="0" />
</xsd:sequence>
</xsd:complexType>
</xsd:element>

```

Figure 8-1: PIN information in Return Header Schema

The business rules in the table below are associated with the Practitioner PIN.

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

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

- 1120/1120-F/1120S/7004 - <http://www.irs.gov/efile/article/0,,id=128360,00.html>.
- For 1065/1065-B – <http://www.irs.gov/efile/article/0,,id=153999,00.html>
- For 990/990-EZ/990-N/990-PF/1120-POL/8868 - <http://www.irs.gov/charities/article/0,,id=129364,00.html>
- For 720/2290 - <http://www.irs.gov/efile/article/0,,id=169093,00.html>

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8.2 Scanned Form 8453 Option

The second alternative signature option that is available for Forms 1120, 1120-F, 1120S, 1065, 1065-B, 990, 990-EZ, 990-PF, and 1120-POL is the scanned Form 8453. The scanned Form 8453 must be used if the taxpayer decides not to use, or is prohibited from using, the Practitioner PIN option. If the scanned Form 8453 signature option is used:

- the taxpayer and ERO (if applicable) must sign the paper Form 8453.
- the signed Form 8453 must be scanned into a PDF document and inserted into the electronic return as a binary attachment.
- the PDF document must be 3.0 MB or less.
- the signature option “Binary Attachment 8453 Signature Document” must be identified in the Return Header.
- the Description in the binary attachment must be “8453 Signature Document”.

For more information about binary attachments, refer to [Section 2.2](#). The following business rule is associated with the Scanned Form 8453 option.

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	720, 2290, 8849, 1120, 1120-F, 1120S, 990, 990-EZ, 990-PF 1120- POL, 1065, 1065-B

Business rules for the MeF forms will be posted to the irs.gov Web pages found in the Current Valid Schema Page for each form type. You can access these business rules by selecting the appropriate form type on irs.gov at: <http://www.irs.gov/efile/article/0,,id=171950,00.html>

Check for the latest updates!

PDF files of the Forms 8453, which will be used for each of the programs shown below, can be accessed from the irs.gov Web site at <http://www.irs.gov/formspubs/lists/0,,id=97817,00.html>.

- Form 8453-C for Form 1120
- Form 8453-S for Form 1120-C
- Form 8453-EO for Exempt Organization returns
- Form 8453-PE for Form 1065
- Form 8453-B for Form 1065-B
- Form 8453-I for Form 1120-F
- Form 8453-EX for Forms 720/2290/8849

8.3 Elections That Require Separate Signatures

IRS Counsel reviewed Treasury Regulations to identify elections that require a signature to determine if the requirements can be changed. IRS published the results to this review on www.irs.gov on the e-file for Large and Mid-Size Businesses Web page. Elections that require a separate signature may be submitted in PDF format.

8.4 Forms Attached to 1120/1120S with Separate Signatures

Many forms that may be attached to Form 1120 and 1120S have separate signature lines. During the development of MeF IRS identified all of the forms with separate signature lines and requested IRS Counsel to issue special instructions to facilitate electronic filing. Regulation T.D. 9100 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR part 301) and eliminates some of regulatory requirements considered impediments to the electronic submission of tax returns and other forms filed by corporations, partnerships and other businesses with regard to third party signature requirements. These regulations impeded electronic filing by 1) requiring taxpayers to include third party signatures on their tax returns; 2) requiring taxpayers to attach documents or statements generated by third parties; or 3) requiring a taxpayer to sign an IRS form and file it as an attachment to their income tax return. T.D. 9100 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations generally affect taxpayers who are required to file any of the following forms: 926, 973, 982, 1120, 1120S, 1122, 5471, 5712-A, 8832. See T.D 9100 for a complete list. In addition, effective May 30, 2006, T.D. 9264 also eliminated signature impediments by stating that by signing the return, a taxpayer is attesting to the validity of the Form 1120 as well as all of the attachments.

9 Electronic Signature Specifications

9.1 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for electronically filed returns and extensions.
2. In all instances, the appropriate jurat/disclosure text must be provided to the officer of the corporation or exempt organization prior to the presentation of fields used to enter signature(s) (PIN).
3. A filer requesting a copy of an Exempt Organization return to be sent to a state charity regulating agency(s) must have a separate screen or screens for the disclosure consent allowing disclosure to the state agency and a separate screen or screens for the signature jurat and disclosure consents permitting disclosure to the ERO.
4. 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.
5. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for the officer of the corporation or exempt organization to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the officer of the corporation will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the officer's PIN that they selected.

9.2 Jurat Language Text Selections

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

9.2.1 Form 1120, 1120-F and 1120S Jurat

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

Perjury Statement

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2008 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

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

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

Electronic Funds Withdrawal Consent

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

Officer's Signature

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

Officer's PIN _ _ _ _ _

Date: _ _ _ _ _

ERO Declaration

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

ERO Signature

I am signing this tax return by entering my PIN below

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

9.2.2 Form 7004 Jurat

No signature is required on the Form 7004 unless the taxpayer has selected the Electronic Funds Withdrawal option. If selected, the Form 7004 electronic extension signed by the Practitioner PIN method must contain the following text.

Perjury Statement

Under penalties of perjury, I declare that I have been authorized by the above taxpayer to make this authorization and that I have examined a copy of the taxpayer's electronic extension (Form 7004) for the tax period indicated above and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

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

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the taxpayer's balance due on Form 7004, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature

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

Officer's PIN _ _ _ _ _

Date: _ _ _ _ _

ERO Declaration

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

do not enter all zeros

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

9.2.3 Forms 1065 and 1065-B Jurat

The Form 1065 electronic return signed by the Practitioner PIN method must contain the following text.

Perjury Statement

Under penalties of perjury, I declare that I am a general partner or limited liability company member manager of the above partnership and that I have examined a copy of the partnership's 2008 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

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

Signature of General Partner or Limited Liability Company Member Manager

I certify that I have the authority to execute this consent on behalf of the partnership as general partner or limited liability company member manager of the partnership. I am signing this Disclosure Consent by entering my self-selected PIN below.

General Partner or Limited Liability Company Member Manager's PIN _____
Date: _____

ERO Declaration

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

ERO Signature

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

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

The Form 1065-B electronic return signed by the Practitioner PIN method must contain the following text.

The Perjury Statement, Officer's Signature and ERO Declaration for the Form 1065-B is the same as the Form 1065 above. The Consent to Disclosure and Electronic Funds Withdrawal Consent for the Form 1065-B are shown below:

Consent to Disclosure

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

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

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the partnership's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial 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.

9.2.4 Forms 990, 990-EZ, 990-PF, 1120-POL and 8868 Jurat

No signature is required on the Form 8868 unless the taxpayer has selected the Electronic Funds Withdrawal option. If selected, the Form 8868 electronic extension signed by the Practitioner PIN method must contain the text shown below. The Form 990, Form 990-EZ, 990-PF or Form 1120-POL electronic return signed by the Practitioner PIN method must contain the following text:

Perjury Statement

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2008 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

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

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

Electronic Funds Withdrawal Consent

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

Officer's Signature

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

Officer's PIN _ _ _ _ _

Date: _ _ _ _ _

ERO Declaration

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

ERO Signature

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

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

9.2.5 Forms 720, 2290 and Form 8849 Jurat

The Form 720, Form 2290, or Form 8849 electronic return signed by the Practitioner PIN method must contain the following text.

The beginning and ending dates of the period must be included in the Perjury Statement.

Perjury Statement

Under penalties of perjury, I declare that I have examined a copy of my electronic return and accompanying schedules and statements for the period beginning _____ and ending _____ and to the best of my knowledge and belief, they are true, correct, and complete.

Consent to Disclosure

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

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

Electronic Funds Withdrawal Consent

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

Taxpayer's Signature

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

Officer's PIN _ _ _ _ _

Date: _ _ _ _ _

ERO Declaration

I declare that the information contained in this electronic return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the 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 numerics)

The following additional Consent to Disclosure and Signature must also be presented when the Schedule 1 (Form 2290) is signed using the Practitioner PIN method:

Consent to Disclosure

By entering my PIN, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the Heavy Highway Vehicle Use Tax (HVUT) for the tax period beginning July 1, 2008, and ending June 30, 2009, to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). The information disclosed to the DOT, CBP, and the state DMVs will be my Vehicle Identification Number (VIN) and verification that I have paid the HVUT. The IRS may disclose the information to the DOT, CBP, and to the DMVs of the 50 states and the District of Columbia who have other taxing, registration, or information collecting authority.

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purposes as permitted by other federal laws and/or state law. To be effective, this consent must be submitted to the IRS within 60 days of the date this return is signed.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

Taxpayer's Signature

I am signing this Consent to Disclosure of Tax Information by entering my self selected PIN below.

 Taxpayer's PIN _____ Date: _____
 Employer Identification Number _____

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

General Items of Interest for Form 7004

- The title of Form 7004 has been changed to Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns.
- Only one extension form will need to be e-filed on or before the due date of the appropriate return type.
- A separate Form 7004 will need to be e-filed for each return.
- Form 7004 may be filed electronically except for specifically identified returns (see 7004 Instructions).
- Although binary files, other than Form 8453, can be attached to Form 7004, the binary file documents will not be processed. Do not attach any document that needs IRS attention or approval.
 - Power of Attorney (POA) documents should be submitted separately.
 - Form 1138 for Net Operating Loss Carryback should be submitted separately to IRS. Do not attach Form 1138 to the Form 7004.

See Form 7004 Instructions for information regarding filing for an extension.

10.1 Types of Returns and Conditions for Which Form 7004 May Be Used to Request Extension of Time to File

The revised Form 7004 (December 2008) must be used for any return with a tax year that ends on or after December 31, 2008. The automatic extension for certain business returns has changed from 6 months to 5 months:

Automatic 6 month extension	Automatic 5 month extension
1041-N, 1041-QFT	1041
1042	1065
1065-B	8804
1066	
1120, 1120-C, 1120-F, 1120-FSC,	
1120-H, 1120-L, 1120-ND,	
1120-PC, 1120-POL, 1120-REIT,	
1120-RIC, 1120S, 1120-SF	
3520-A	
706-GST	

10.2 Data Entry for Form 7004

Enter the extension date based upon the tax period and the type of return for which an extension is being requested. The extension date is the 15th day of the 5th month or 6th month following the applicable due date. Note: the due dates vary depending not only on the type of return but also on different conditions, as listed in the charts. The due date charts are found on irs.gov at: <http://www.irs.gov/efile/article/0,,id=171946,00.html>.

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

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

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

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

10.3 Timely Filing of Form 7004

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

Note: For purposes of determining timeliness of the extension, the received date is the electronic postmark, if present, or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or transmitters in a different time zone from the IRS system, the time zone differences are taken into consideration. Five days are allotted to fix and resubmit rejected extensions.

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

11 Exempt Organization Section

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

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

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

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

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

12 Excise Tax Section

When Schedule 1 (Form 2290) is electronically filed, the IRS will provide stamped copies of the form from the transmitter or software provider. The electronic Schedule 1 (Form 2290) will contain a watermark and can be printed for use as proof of payment:

SCHEDULE 1 (Form 2290) <small>(Rev. July 2007) Department of the Treasury Internal Revenue Service</small>		Schedule of Heavy Highway Vehicles For the period July 1, 2007, through June 30, 2008		OMB No. 1545-0143		
		<small>This copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.</small>				
Type or Print	Name as shown on Form 2290 String String			Employer identification number 69 : 000001		
	Address (number, street, and room or suite no.) String String					
	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) String, AL 20872					
	String, AL 20872					
Caution. You must list all vehicles. Attach a separate list if needed.						
Part I Vehicles on Which You Are Reporting Tax. See page 6 of the instructions.						
	Vehicle Identification Number	Category		Vehicle Identification Number	Category	
1	AAAAAAAAAAAAAAAAAAAA	S	7			
2			8			
3			9			
4			10			
5			11			
6			12			
Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.						
	Vehicle Identification Number	Category		Vehicle Identification Number	Category	
1	AAAAAAAAAAAAAAAAAAB	W	2		W	
Part III Summary of Reported Vehicles						
a Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals					a	1
b Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)					b	2
<small>For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.</small>						
<small>Schedule 1 (Form 2290) (Rev. 7-2007)</small>						

Form 2290 schemas include:

- An element for Consent to VIN Data Disclosure to indicate whether the taxpayer consents to disclosure of tax information
- EIN, Name and Date of the disclosure form when the taxpayer chooses to disclose
- A choice of PIN or binary attachment that will serve as the signature for the disclosure consent when the taxpayer chooses to disclose.

Exhibits

Exhibit 1 - Business Name Control

To aid in validating the Employer Identification Number (EIN), the “Name Control” must be provided. The Name Control consists of up to four alpha and/or numeric characters.

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

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

Business Name Control Valid Characters:

Numeric (0- 9)

Alpha (A-Z)

Hyphen (-),

Ampersand (&)

Special Business Name Control Rule:

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

Examples

Name Control Underlined	Name Control	Rule
<u>S</u> umac Field Plow Inc. <u>11</u> th Street Inc. <u>P & P</u> Company <u>Y-Z</u> Drive Co <u>ZZZ</u> Club <u>P</u> alm Catalpa Ltd. <u>Fir</u> Homeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	a. Derive the Name Control from the first four significant characters of the corporation name.
The <u>W</u> illow Co. The <u>H</u> awthorn	WILL THEH	When determining a corporation name control, omit “The” when it is followed by more than one word. Include the word “The” when it is followed by only one word.
<u>J</u> ohn Hackberry PA <u>S</u> am Sycamore SC <u>C</u> arl Eucalyptus M.D.P.A.	JOHN SAMS CARL	If an individual name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The <u>J</u> oseph Holly Foundation	JOSE	Apply Corporate Name Control rules when the organization name contains “Fund”,
<u>K</u> athryn Fir Memorial Fdn.	KATH	“Foundation”, or “Fdn”.
<u>C</u> ity of Fort Hickory Board <u>W</u> alnut County Employees Association <u>R</u> ho Alpha Chapter Alpha <u>T</u> au Fraternity <u>H</u> ouse Assn. of Beta XI Chapter of Omicron Delta <u>K</u> appa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to chapter names of national fraternal

Exhibit 2 - Identifiers

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

1. Transmission Level Identifying Numbers

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

SYYYMMDDhhmmss.nnnn

- “A” or “C”=the IFA server site.
- YYYMMDD = received date (4 digit year, 2 digit month, 2 digit day)
- hhmmss.nnnn = received time (2 digit hour, 2 digit minutes, 2 digit seconds, 4 digit nano-second)
- **Transmission ID.** This number, which exists in the transmission header, uniquely identifies a transmission for the tax year. It is created by the transmitter. The IRS will return this number in the transmission acknowledgement to uniquely identify the transmission that is being acknowledged. It can be up to 30 digits in length, is alphanumeric, and can contain characters “:”, “.”, and “-“. A timestamp may be used as an ID as long as it is unique within the filing season. Up to 4-decimal fractional digits may be used for the second in a timestamp to ensure its uniqueness.
- **MessageID.** This number, which exists in the transmission header, uniquely identifies a message. The MessageID element is mandatory. All request and response messages must have a globally unique MessageID provided by the message source and is 20 digits number with following format: (ETIN + ccyddd + 8-character alphanumeric).
 - **Request Message ID**
To ensure the global uniqueness of a message ID, the following format is adopted for the request messages sent to the MeF system:
ETIN + ccyddd + xxxxxxxx
For example:
Request message ID: 00130200707312345678
The first five digits (00130) contain the ETIN, the next four digits (2007) contain the year, the next three digits (073) contain the Julian date and the last eight digits (12345678) contain a sequence number to uniquely identify messages sent within a day with the given ETIN. The total number of characters of the request message ID is twenty.
 - **Response Message ID**
For response messages sent from the MeF system, the following format is adopted for the message ID:
Request Message ID + “R”
For example:
Response message ID: 00130200707312345678R
The total number of characters of the response message ID is twenty-one.

- **Error Message ID**

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

Request Message ID + "E"

For example:

Response message ID: 00130200707312345678E

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

- **Error ID** – This number, which is located in the acknowledgement file, uniquely identifies each error in the acknowledgement file. It can be up to 6 digits in length.
- **Transmitter's ETIN**. This number, which exists in the transmission header, uniquely identifies the electronic transmitter. It's a 5-digit number assigned by the IRS.

2. Return Level Identifying Numbers

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

The software id in the ReturnHeader is a required field. If the return was created using just one software package, the SoftwareID in the ReturnHeader should be the only SoftwareID transmitted. If the return is created using more than one software package, the SoftwareID in the other Return Documents must indicate which software package was used for each form.

- **Originator's EFIN** – This number, which exists in the <ReturnHeader> element definition, is the originator's Electronic Filing Identification Number. It's a 6 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.
- **Business's EIN** – This number, which exists in the <ReturnHeader> element definition, is the Employer Identification Number of the business for which the return is being filed. It's a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.
- **Preparer's SSN or PTIN** – This number, which exists in the <ReturnHeader> element definition, is a choice between a person's Social Security Number or Preparer's Tax Identification Number. SSN is a 9 digit numeric field, and PTIN is 9 digits, beginning with the letter 'P' followed by 8 numeric digits. The SSN is assigned by the Social Security Administration and the PTIN is assigned by the IRS.

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

3. Form Level Identifying Numbers

- **Document ID** – This number uniquely identifies a single form/schedule XML instance within the return. The attribute `documentId` exists in every top level element in the form/schedule schemas. It can be up to 30 positions in length, and is alphanumeric, plus can contain characters “:”, “.”, and “-“. This pattern allows for a timestamp to be used within the field. This identifier is assigned by the ERO's software.
- **Reference Document ID** – This number refers to a unique form/schedule XML instance (identified by its `documentId` attribute) within the return attribute `referenceDocumentId`. It is found where attachments to the tax return, form, and/or lines are made. Thus, this attribute's structure is identical to the structure of the `documentId` attribute.

Exhibit 3 - Standard Postal Service State Abbreviations and ZIP Codes

The Standard Postal Service State Abbreviations and Zip code list can be found on [irs.gov](http://www.irs.gov) at:
<http://www.irs.gov/efile/article/0,,id=171946,00.html>

Exhibit 4 - Foreign Country Codes

The Foreign Country Code list can be found on [irs.gov](http://www.irs.gov) at:
<http://www.irs.gov/efile/article/0,,id=175595,00.html>

Exhibit 5 - Forms and Attachment Listing

The list of Forms and Attachments for Forms 1120/1120S is located on [irs.gov](http://www.irs.gov) at
<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>.