
Publication 1524
Procedures for the 1065 *e-file* Program

U.S. Return of Partnership Income
For Tax Year 2003

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
Internal Revenue Service

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PUBLICATION 1524

**PROCEDURES FOR THE 1065 e-file
PROGRAM**

**U.S. RETURN OF PARTNERSHIP
INCOME
FOR TAX YEAR 2003**

**INTERNAL REVENUE SERVICE
ELECTRONIC TAX ADMINISTRATION**

INTERNAL REVENUE SERVICE MISSION STATEMENT

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

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IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2003

1. IRS has implemented a Business Acceptance Testing System (BATS). BATS will test procedures that employ hypothetical scenarios to measure the electronic transmission capability of potential software developers, transmitters, and preparers of Form 1065 partnership returns.
2. BATS is required of all participants who develop software and/or transmit returns.
3. Publication 3225, Test Package for Electronic Filers of U.S Return of Partnership Income, is no longer available. Software developers will be required to develop their own test scenarios. At least ten (10) scenarios, but no more than twenty (20) to test their software during BATS.
4. Effective December 1, 2003, the Internal Revenue Service will begin the Business Acceptance Testing System (BATS) for software developers and transmitters.
5. Beginning January 26, 2004, the Internal Revenue Service (IRS) will begin to accept and process Tax Year 2003 partnership returns electronically.
6. New Telephone Number: A new toll-free number can be used for the e-Help Desk. The number is 1-866-255-0654.
7. Three (3) additional forms can be filed electronically with the Form 1065 return. They are: **Form 8594**, Asset Acquisition Statement, **Form 8873**, Extraterritorial Income Exclusion and **Form 8884**, New York Liberty Zone Business Employment Credit
8. Effective January 26, 2004, partnership returns with a foreign address can be filed electronically.
9. Electronic Filing Identification Number (EFIN) is an identification number that will be assigned to all participants of the 1065 e-file Program.
10. Form 8633, Application to Participate in the IRS e-file Program, is the application all who intend to participate in the 1065 e-file Program must complete in order to participate in the program. Form 9041 application should no longer be used.
11. A suitability check will be conducted on all firms and the principals and the Responsible Official of firms when a 1065 e-file application is initially processed, and will be conducted on an annual basis thereafter. The suitability check includes a background check conducted by the IRS to ensure the integrity of the IRS 1065 e-file Program.

SECTION 1

INTRODUCTION

PURPOSE

This publication is designed to provide the general requirements and procedures for Form 1065 e-file Program, U.S. Return of Partnership Income. This publication should be used in conjunction with the following publications for Tax Year 2003:

- **Publication 1525**, File Specifications, Validation Criteria and Record Layouts for the 1065 e-file Program, U.S Partnership Return of Income
- **Publication 3416**, Electronic Filing of Form 1065, U.S. Return of Partnership Income (Publication 1525 Supplement)

NOTE: These publications are updated annually.

CHANGE PAGE

If any information contained in this publication changes before its revision, a change page(s) may be issued. Any information that is new or has changed since the prior publication will be annotated with a vertical bar (|) in the right margin. Any procedure that is added, deleted or has a major impact on the current year processing of partnership returns after this publication is released will be communicated via e-mail and/or displayed on the IRS website.

INTRODUCTION - continued

REQUEST FOR INFORMATION

Requests for additional copies of this publication, Publication 1525, Publication 3416 and/or updates to the program should be addressed to the IRS Development Services Division (address below) or the Ogden Submission Processing Center. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS website. Inquiries for the Ogden Submission Processing Center, which processes Form 1065 electronic tax returns, should be addressed to the Electronic Filing Section at 1-866-255-0654. The mailing address for the Ogden Submission Processing Center is listed in **Section 11**. Inquiries may also be addressed to any IRS District Office.

QUESTIONS, SUGGESTIONS, OR CONCERNS

If you have any questions, suggestions or comments regarding this publication, or are aware of any errors, (typographical, technical or usage) or regarding the program, please let us know.

Write to:

Internal Revenue Service
Development Services Division W:E:D
5000 Ellin Road, Room C4-253
Lanham, Maryland 20706
Attn: 1065 e-file Program

1065 e-file CONTACTS

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SECTION 2

GENERAL INFORMATION

WHO MUST e-FILE

Section 1224, of the Taxpayer Relief Act of 1997, requires partnerships with more than 100 partners (Schedules K-1) to file their return on magnetic media (electronically as prescribed by the IRS Commissioner). This law became effective for partnership returns with taxable years ending on or after December 31, 2000.

Partnerships with 100 or less partners (Schedules K-1) may voluntarily file their return electronically.

METHOD OF FILING

The telephone system (modem) is the only method of transmitting Form 1065 data electronically. All electronic Forms 1065 must be transmitted to the Tennessee Computing Center (TCC) in Memphis, TN.

NOTE: The Form 1065, Schedule K-1 and related forms and schedules must be transmitted together as a complete file.

PROGRAMMING

This includes selected schedules, forms or documents required by the IRS and supported by this program, in addition to supporting material, voluntarily provided by the partnership or the participant on paper, Schedules K-1, (Forms 1065 and 8865) Partner's Share of Income, Credits, Deductions, etc.

File specifications, validation criteria, reject codes and record layouts that are needed by participants are provided in:

- **Publication 1525**, File Specifications, Validation Criteria and Record Layouts for the 1065 e-file Program, U.S. Return of Partnership Income, for Tax Year 2003
 - **Publication 3416**, Electronic Filing of Form 1065, U.S. Return of Partnership Income (Publication 1525 Supplement) for Tax Year 2003
-

GENERAL INFORMATION - continued

ACCOUNTING PERIODS

You must figure taxable income on the basis of a tax year. A “tax year” is an annual accounting for keeping records and reporting income and expenses. The tax years you can use are:

- 1) A Calendar Year
- 2) A Fiscal Year

You adopt a tax year when you file your first income tax return. You must adopt your first tax year by the due date (not including extensions) for filing a return for that year.

The due date for a partnership return is the 15th day of the 4th month after the end of the tax year.

CALENDAR YEAR

A Calendar Year is 12 consecutive months beginning January and ending December 31.

FISCAL YEAR

A Fiscal Year is 12 consecutive months ending on the last day of any month **except** December. If you adopt a fiscal year, you must maintain your books and records and report your income and expenses during the same tax year.

INITIAL RETURNS

Initial returns may be for a short period or for a full 12 months

GENERAL INFORMATION - continued

SHORT TAX YEAR

A Short Tax Year is a tax year of less than 12 months. A short period tax return may be required when you (as a taxable entity):

- 1) Are not in existence for an entire tax year; or
- 2) Change your accounting period.

Even if you (a taxable entity) were not in existence for the entire year, a tax return is required for the time you were in existence. The requirements for filing a return and figuring the tax are generally the same as the requirements for a return for a full tax year (12 months) ending on the last day of the short tax year.

GENERAL INFORMATION - continued

PROCESSING

The 1065 e-file Program accepts and processes the following calendar and fiscal year endings:

- **Calendar Year Returns** – Partnerships with a Calendar Year return ending December 31, 2003.

Example: Tax Year 2003 Calendar Year beginning January 1, 2003 and ending December 31, 2003, the return is due April 15, 2004.

- **Fiscal Year Returns** – Partnerships with a Fiscal Year return ending January 31 through June 30, 2004.

Example:

- 1) Tax Year 2003 return beginning February 1, 2003 and ending January 31, 2004 the return is due May 15, 2004.
- 2) Tax Year 2003 return beginning July 1, 2003 and ending June 30, 2004 the return is due October 15, 2004.

NOTE: A Fiscal Year ending after June 30, 2004 cannot be filed electronically.

NOTE: No extensions are granted/approved for Short Period/Final or Fiscal Year Returns with a tax period ending June through December 2004.

NOTE: If the return due date falls on a Saturday, Sunday or legal holiday, file the return by the next business day.

AMENDED RETURNS

The current 1065 e-file Program does not accept amended returns electronically. To correct an error(s) on a Form 1065 return that was filed electronically for the current or prior tax year, the amended return must be filed on paper and mailed to the IRS Center where the partnership would normally file their paper return.

SECTION 3

TYPES OF PARTICIPANTS

TYPES OF PARTICIPANTS

An Electronic Participant is considered in one or more categories or business types listed below, depending on the specific function(s) the participant performs in relation to the partnership or IRS:

- **PARTNERSHIPS:** Develop software and/or transmit electronic return data containing Form 1065, Schedules K-1 and related forms and schedules. It is the responsibility of the partnership to ensure that the return is transmitted to the Tennessee Computing Center.
 - **PAID PREPARER:** A firm, organization, or individual who:
 - deals directly with the partnership from which the return is due;
 - prepares a return or collects return data for purposes of having electronic records of the Form 1065, Schedules K-1 and related forms and schedules produced; or collects a prepared return for purposes of having electronic records of Forms 1065, Schedules K-1 and related forms and schedules prepared; and
 - obtains the partnership signature on Form 8453-P (**See Section 10 for Form 8453-P Procedures**)
 - **TRANSMITTER:** Receives Form 1065 data from clients and transmits the data to IRS electronically, in a format IRS can process.
 - **SOFTWARE DEVELOPER:** Designs or produces software, used to:
 - prepare returns;
 - format Form 1065 return, Schedules K-1 and related forms and schedules according to IRS specification for electronic filing; or
 - transmit the Form 1065 return and the electronic records for Schedules K-1 and related forms and schedules directly to IRS.
-

TYPES OF PARTICIPANTS - continued

ELECTRONIC RETURN ORIGINATOR (ERO): An Authorized IRS e-file Provider that originates the electronic submission of returns to the IRS. An ERO originates the electronic submission by:

- electronically sending the return to a transmitter that will transmit the return to the IRS;
- directly transmitting the return to the IRS; or
- providing a return to an Intermediate Service Provider for processing prior to transmission to the IRS.

NOTE: Please refer to Publication 1345 for additional information pertaining to ERO's.

SECTION 4

COMPOSITION OF THE RETURN

TAX RETURN DATA

U.S. Return of Partnership Income, Form 1065, for electronic filing consists of tax return data transmitted to the IRS using electronic transmission with the required paper documents, such as signature documents prepared by third parties, etc. The tax return must contain the same information as a return filed on paper.

FORMS

ACCEPTABLE FORMS AND SCHEDULES

Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Form 1065	U.S. Return of Partnership Income
Form 3468	Investment Credit
Form 4255	Recapture of Investment Credit
Form 4562	Depreciation and Amortization
Form 4684	Casualties and Thefts
Form 4797	Sales of Business Property
Form 5471	Information Return of U.S. Persons With Respect To Foreign Corporations
Form 5713	International Boycott Report
Form 5884	Work Opportunity Credit
Form 6252	Installment Sale Income
Form 6478	Credit for Alcohol Used as Fuel
Form 6765	Credit for Increasing Research Activities
Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
Form 8082	Notice of Inconsistent Treatment or Amended Return
Form 8271	Investor Reporting of Tax Shelter Registration Number
Form 8275	Disclosure Statement
Form 8275R	Regulation Disclosure Statement
Form 8283	Noncash Charitable Contributions
Form 8308	Report of a Sale or Exchange of Certain Partnership Interests
Form 8586	Low-Income Housing Credit
Form 8594	Asset Acquisition Statement
Form 8609	Low-Income Housing Credit Allocation Certification
Form 8611	Recapture of Low-Income Housing Credit
Form 8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
Form 8697	Interest Computation Under the Look-Back Method for Complete Partnership Withholding Tax Payment (Section 1446)
Form 8820	Orphan Drug Credit
Form 8824	Like-Kind Exchanges
Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
Form 8826	Disabled Access Credit

COMPOSITION OF THE RETURN - continued

ACCEPTABLE FORMS AND SCHEDULES	Form 8830	Enhanced Oil Recovery Credit
	Form 8832	Entity Classification Election
	Form 8834	Qualified Electric Vehicle Credit
	Form 8835	Renewable Electricity Production Credit
	Form 8844	Empowerment Zone Employment Credit
	Form 8845	Indian Employment Credit
	Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
	Form 8847	Credit for Contributions to Selected Community Development Corporations
	Form 8861	Welfare to Work Credit
	Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
	Form 8866	Interest Computation Under the Look-back Method for Property Depreciation Under the Income Forecast Method
	Form 8873	Extraterritorial Income Exclusion
	Form 8884	New York Liberty Zone Business Employment Credit

SCHEDULES

Schedule A	Form 5713	International Boycott Factor (Section 999 (c) (1)) (5713)
Schedule A	Form 8609	Annual Statement
Schedule B	Form 5713	Specifically Attributable Taxes and Income (Section 999 (c) (2))
Schedule C	Form 5713	Tax Effect of the International Boycott Provisions
Schedule D	Form 1065	Capital Gains and Losses
Schedule F	Form 1040	Farm Income and Expenses
Schedule J	Form 5471	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
Schedule K-1	Form 1065	Partner's Share of Income, Credits, Deductions, etc.
Schedule K-1	Form 8865	Partner's Share of Income, Credits, Deductions, etc.
Schedule M	Form 5471	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Schedule N	Form 5471	Return of Officers, Directors and 10% or More Shareholders of a Foreign Personal Holding Company
Schedule O	Form 5471	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of Its Stock
Schedule O	Form 8865	Transfer of Property to a Foreign Partnership
Schedule P	Form 8865	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership

COMPOSITION OF THE RETURN - continued

THE PAPER PART OF THE RETURN

Form 8453-P, U.S. Partnership Declaration and Signature for Electronic Filing is the paper document required when filing the Form 1065 return electronically.

Paper attachments for the return will include tax forms other than the Form 1065 that require a signature(s) and other supporting documentation. These items must be attached to the signed Form 8453-P. They include other forms or documents that are:

- not required by the IRS and are voluntarily included by the partnership or the participant as supporting material;
- non IRS forms or schedules;
- not covered in this section, under “Acceptable Forms and Schedules” **Examples:** Form 8886, Reportable Transaction Disclosure Statement, Form T, Forest Activities Schedules
- in excess of the 99 pages, 50 lines per page limit that is allowed for Schedule K-1 statements and statements for all other forms and schedules, **Example:** Disclosure Statements

Listed below are forms and schedules associated with the Form 1065 return that require a signature other than the signature on the return. If filed electronically, you must also attach a copy of the form to the Form 8453-P because of the signature requirement.

Forms	Schedules
5713	A (Form 5713)
8283	B (Form 5713)
8832	C (Form 5713)

NOTE: If filed electronically, a copy of Form 5713 and its related schedules, and Form 8832 must also be mailed to the IRS Philadelphia Submission Processing Center. See the paper instructions for each form under (Where to File).

(See Sections 10 and 11 for additional information regarding Form 8453-P signature document.)

SECTION 5

EXCLUSIONS

ENTIRE RETURN

The current 1065 e-file Program does not accept and process all partnership return types. Therefore, the following partnership returns are excluded from the electronic filing mandate requirement:

- Amended returns;
- Calendar Year returns (January-December) ending prior to December 31, 2003.
- Returns transmitted by a person not approved by the IRS for electronic filing;
- Returns with Powers of Attorney (POA) attached and the IRS does not have a POA file. In order to file electronically, remove the POA from the electronic return prior to transmission. Failure to remove the POA and subsequent rejection of the return will not relieve the partnership of its filing requirement, if it is required to file. Partnerships required to file under IRC Section 6011(e)(2) that fail to do so can be assessed a penalty under IRC Section 6721.

NOTE: POA must be submitted on paper to the IRS Center where the taxpayer would normally file a paper return. The POA must be submitted at least 6 weeks prior to transmitting a return that includes the Power of Attorney.

- Returns granted approved waivers from electronic filing for Tax Year 2003;
 - Returns filed under Sections 6020(b), 501(d)(3) or 761(a) of the Internal Revenue Code;
 - Returns for inactive partnerships with no income on pages 1, 2, 3 and 4 of Form 1065.
-

EXCLUSIONS - continued

ENTIRE RETURN Excluded from the electronic filing mandate requirement:

- Common Trust Fund Returns;

NOTE: Common Trust Funds may file their returns using the partnership income tax form (Form 1065). However, Common Trust Funds are not subject to the mandatory electronic filing requirement of Section 6011(e) of the Internal Revenue Code. Since Common Trust Funds may use Form 1065 to make a return of income, they **may voluntarily file their Form 1065 electronically.**

- Form 1065-B, Returns;

- Calendar Year Final Returns;

NOTE: The filing requirement for partnerships filing a Final Return is to file the return in the year in which you closeout. The current 1065 e-file Program only allows one tax year to be processed at a time. Example: Tax Year 2003 returns are processed during Calendar Year 2004. Therefore, a partnership with a Tax Year 2004 Final Return is excluded from the electronic filing mandate. The return must be filed on paper.

- Fiscal Year Partnership Returns;

- Fiscal Year Short Period Returns;

- Fiscal Year Final Returns;

NOTE: Partnerships with a Fiscal Year Return, Short Period Return ending on a month prior to December 31, or Fiscal Year Final Return are not required to file their return electronically. However, partnerships with any type of Fiscal Year Return and a tax period ending on or before June 30, 2004 (Jan 2004 – June 2004) **may voluntarily file their return electronically, regardless of the number of Schedules K-1 associated with the return.** No extensions are granted/approved for Fiscal Year returns with a tax period ending June through December 2004.

SECTION 6

PENALTY AND WAIVER INFORMATION

FAILURE TO FILE PENALTIES

Section 1224 of the Taxpayer Relief Act of 1997 requires partnerships with more than 100 partners (Schedules K-1) to file their return on magnetic media (electronically as prescribed by the Commissioner of the Internal Revenue Service). Final regulations under IRC 6011(e), provide for a penalty to be assessed for partnerships that meet the requirement and fail to file their return electronically for tax year's ending December 31, 2000 and subsequent years. A partnership, based on the number of partners, may incur a penalty for not using the correct media for filing the return. The penalty is \$50.00 per partner (Schedule K-1) over 100 filed on paper.

Partnership returns filed electronically may be liable for failure to file penalties due to missing, incomplete or unsigned signature forms. In addition, a partnership may incur a penalty for failure to file a timely return if the return is filed after the due date and without a valid extension on file. The penalty is \$50.00 per month up to 5 months. The maximum is \$250.00 per partner.

NOTE: A partnership that attempts to transmit their Form 1065 return electronically after October 22, 2004, is still subject to the failure to file electronically penalty.

WAIVER INFORMATION

Section 301.6011-3(b) of the regulations permits the IRS Commissioner to waive the electronic filing requirement if a partnership demonstrates that a hardship would result if it were required to file its return electronically. Partnerships interested in requesting a waiver of the mandatory electronic filing requirement must file a written request, and request one in the manner prescribed by Ogden Submission Processing Center. Contact OSPC at 1-866-255-0654 if you have questions regarding the waiver criteria. All waiver requests and request for penalty abatement should be mailed to the following address if using the U.S. Postal Service:

Internal Revenue Service
Ogden Submission Processing Center
e-file Team, Mail Stop 1057
Ogden, UT 84201

SECTION 7

ACKNOWLEDGMENT (ACK) PROCESS

ACK FILE

IRS acknowledges each transmission of electronic return data. A return can be acknowledged (ACK) as accepted, even though it has not been through any math checks. There are two types of ACK files, the Transmission ACK File and the Validation ACK File. The IRS will provide an outbound mailbox for pick up of ACK files by the transmitter.

TRANSMISSION ACK

The Transmission ACK File is generated if there is a problem in the basic formatting of the entire file. If a Transmission ACK File is generated, individual forms and schedules are not validated. This ACK file should be available within two workdays after receipt of a transmitted file.

VALIDATION ACK

The Validation ACK File is generated when there is a problem within the return. The ACK file counts for the number of Forms 1065 and related forms and schedules. The file provides the reject code numbers for up to 96 errors per return.

PROBLEMS AFTER TRANSMISSION

If the following situations occur after returns have been transmitted to the Tennessee Computing Center, the transmitter should immediately contact the Ogden Submission Processing Center at 1-866-255-0654:

- The transmitter does not receive a transmission acknowledgment file within two (2) workdays; or
 - The transmitter receives an acknowledgment for returns or records that were not transmitted on the designated transmission; or
 - The transmitter receives an acknowledgment, but it does not include the reject code (s) for forms transmitted.
-

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES

FORM 8633 APPLICATION

The first step to participate in the 1065 e-file Program is to complete Form 8633, Application to Participate in the IRS e-file Program. Form 8633 (Revised 7/03) has been revised for filers use to apply to be an authorized e-file provider of any of the Individual or Business e-file Programs. Form 8633 should be submitted on paper to the IRS Andover Submission Processing Center (ANSPC). See "Where to File" for ANSPC mailing address.

NOTE: Please write "Form 9041 Conversion" in red ink across the top of the Form 8633.

WHO MUST FILE Form 8633

New applicants (Paid Preparers, Electronic Return Originators, Software Developers and Transmitters) and current participants who were previously accepted into the 1065 e-file Program by completing Form 9041 application **must** complete and submit the revised Form 8633.

NOTE: If you are a 1040 e-file participant and currently have a Form 8633 on file, you must submit a new Form 8633 and indicate that you intend to file Form 1065 return electronically.

WHEN TO FILE

Form 8633 applications are accepted all year for Individual and Business e-file Programs. This allows individual and business e-file applicants the opportunity to apply to participate in the e-file Program at any given time. To ensure the application is processed timely, the IRS should receive Form 8633 at least 60 calendar days prior to the date the entity intends to transmit returns electronically.

REVISIONS TO FORM 8633

Participants must notify the IRS within 30 days of any changes to the information initially submitted on their application to participant in the 1065 e-file Program. A principal, Responsible Official or a Delegate of the firm may revise the firm's application electronically. If the firm's address or other information on the application is not update to date on the IRS database, participants may not receive important letters, credential, publications or promotional material.

NOTE: Please refer to Publication 1345 for additional information concerning submitting and revising Form 8633.

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES - continued

WHERE TO FILE Form 8633 paper applications should be mailed to the Andover Submission Processing Center (ASPC) as follows:

Daytime Mailing Address

Internal Revenue Service
Andover Campus
Attn: EFU Acceptance
Testing Stop 983
P.O. Box 4099
Woburn, MA 01888-4099

Overnight Mailing Address

Internal Revenue Service
Andover Campus
Attn: EFU Acceptance
Testing Stop 983
310 Lowell Street
Andover, MA 05501-0001

FORM 8633 ACCEPTANCE

Once the application has been reviewed, ASPC will automatically mail a letter to each applicant informing them of their Electronic Transmitter Identification Number (ETIN), Electronic Filing Identification Number (EFIN) and temporary password that is needed to logon and transmit test data for the new filing season.

NOTE: If a partnership uses a third party transmitter to file returns, the partnership is not required to file a Form 8633.

WHO TO CONTACT

If you have a question regarding the application process, call ASPC at 1-866-255-0654 (toll free). All foreign callers should call 01- 512-416-7750 (not toll free).

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES - continued

ENTITY REVIEW PROCESS Participants must ensure that entity information submitted on the Form 8633 is correct. Entity information includes the name, address and telephone number (with contact name) of the participant and the Employer Identification Number (EIN). The data will be matched with the already existing IRS records. The participants will be notified of any discrepancies and asked to correct the problem(s) before testing can begin.

BUSINESS ACCEPTANCE TESTING SYSTEM (BATS)

Business Acceptance Testing System (BATS) is **mandatory and required each year** for all participants who develop software and/or transmit returns, (including partnerships that transmit their own return). The purpose of testing is to ensure that IRS can receive and process the electronic returns. **In preparation for processing Tax Year 2003 partnership returns, the IRS will begin accepting test returns through BATS December 1, 2003.**

After review of the Form 8633 application, the IRS will assign an Electronic Transmitter Identification Number (ETIN), Electronic Filing Identification Number (EFIN) and a temporary password to each applicant. The ETIN will only be assigned if transmitting return(s). The ETIN and test password will be used to logon and transmit test data. Participants can use the same EFIN for individual and/or business returns they intend to file electronically.

Testing should begin at least sixty (60) days prior to live transmission of return(s) to allow ample time to resolve any transmission problems prior to transmitting live returns.

The software package used to prepare/transmit the return data must pass testing with the IRS prior to live transmissions.

NOTE: Testing must be completed before the participant transmits live data.

READY TO TEST When applicants are ready to test, they must make arrangements with the Ogden Submission Processing Center Electronic Filing Section at 1-866-255-0654 (toll-free number).

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES - continued

TESTING REQUIREMENTS FOR TRANSMITTERS

Transmitters must make arrangements for a test transmission. The test file must be transmitted using the same medium that will be used to file the live returns electronically. A test file must be similar to the types of returns the participant expects to transmit for live processing. For example, if a participant successfully transmits test data that contains records for Forms 1065, Schedules D and Schedule K-1, IRS will authorize the applicant to file these records only.

After software developers have successfully completed BATS scenarios, transmitters must transmit two same day transmissions. The two transmissions must be three returns in the first transmission and two returns in the second transmission to check the sequential order. In addition, transmitters using accepted software must complete an error-free communications test by transmitting two returns in separate transmissions in the same day. The two transmissions must have returns in sequential order.

NOTE: Contact Ogden Submission Processing Center to schedule.

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES - continued

TESTING REQUIREMENTS FOR SOFTWARE DEVELOPERS

If the software packages and communication systems are used by more than one transmitter, each must test consistent as described in Section 8, under Testing Requirements for Transmitters. Software developer's submission of test files:

- A test file consisting of at least ten (10) returns, but not more than twenty (20), with the related forms, schedules and attachments must be transmitted. After acceptance, two same day transmissions must be made, three returns in the first transmission and two returns in the second to check the sequential order.
- In some cases the software developer may test software specific return data. The software developer must notify the Ogden Submission Processing Center Tax Examiner and provide the information on the forms and schedules that will not be tested. The IRS will not allow these forms and schedules during live data transmissions.
- Computer software must provide the same software capabilities and, if applicable, identical data communications capabilities to all users. Other accepted participants may use software packages that test successfully. Software packages will only be authorized for those forms and schedules that were tested by IRS.

ACCEPTANCE PROCEDURES

The Ogden Submission Processing Center will process each test transmission and communicate by telephone if necessary with the applicant concerning their transmission. If the test file is not correctly formatted, or if the test returns contain errors, the IRS will notify the applicant regarding what errors were encountered on each return. The applicant must then correct the software to eliminate the errors and retransmit the test file. When the test file is accepted, ASPC will send a letter of acceptance. This letter will contain a password for transmitting live data, telephone number of the help desk and times to call should the participant have any questions or problems regarding the transmission of returns. Acceptance is valid only for the year and for forms and schedules specified in the acceptance letter. The IRS will inform participants when to begin transmitting live data.

SECTION 9

FILING REQUIREMENTS AND RESPONSIBILITIES

CONTINGENCY PLAN

If the electronic filing system is inoperative for an extended period of time, the Ogden Submission Processing Center, Electronic Filing Section will provide contingency instructions to participants.

INTEGRITY AND ACCURACY

Participants must maintain a high degree of integrity and accuracy in order to participate in the program.

REVOCAATION

IRS reserves the right to revoke the electronic filing privilege of any participant who does not maintain an acceptable level of quality, or who deviates from the procedures and specifications set forth in the following documents:

- **Publication 1524** - Procedures for the 1065 e-file Program, U.S. Return of Partnership Income Tax Year 2003
 - **Publication 1525** – File Specifications, Validation Criteria and Record Layouts for the 1065 e-file Program, U.S. Return of Partnership Income for Tax Year 2003
 - **Publication 3416** - Electronic Filing of Form 1065, U.S. Return of Partnership Income (Publication 1525 Supplement) for Tax Year 2003
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SECURITY

Participants are responsible for the security of all transmitted data.

FILING REQUIREMENTS AND RESPONSIBILITIES - continued

TRANSMITTING THE RETURN Partnership returns that are transmitted electronically must have the Form 8453-P mailed within three (3) business days after the return is accepted. The Form 8453-P must not be mailed for those returns that are rejected or identified as duplicates. The partnership must ensure that the Form 8453-P is completed, signed, and that required forms, schedules, and other items are attached before mailing the form to the IRS.

START-UP DATE Effective January 26, 2004, the IRS will begin to accept and process Tax Year 2003 partnership returns. Participants (Transmitters) must contact the Ogden Submission Processing Center to inform them of when they intend to begin transmitting Form 1065 returns, Schedules K-1 and related forms and schedules electronically. IRS will not accept live return data until on or after the start-up date (January 26).

ESTIMATED TRANSMISSION TIMES

File Size in Mega Bytes	Async Dial	Time in Hours	56K BPS	Time in Hours	ISDN	Time in Hours
1	5.56	.09	2.82	.05	1.52	.03
20	111.11	1.85	56.50	.94	30.30	.51
400	2222.22	37.04	1129.94	18.83	606.06	10.10
1750	9722.22	162.04	4943.50	82.39	2651.52	44.19
Compression 4:1 Reduction						
1	1.39	.02	.71	.01	.38	.01
20	27.78	.46	14.12	.24	7.58	.13
400	555.56	9.26	282.49	4.71	151.52	2.53
1750	2430.56	40.51	1235.88	20.60	662.88	11.05

DRAIN TIMES **January 26, 2004 – April 30, 2004**
 One (1) Drain - 10:00am Central Time, Monday – Friday

May 1, 2004 – October 22, 2004
 Two (2) Drains – 10:00am and 11:00pm Central Time
 Monday – Saturday

FILING REQUIREMENTS AND RESPONSIBILITIES - continued

REQUIRED CONSISTENCY TESTS

The electronic data must meet all the consistency tests required as specified in this publication and Publication 1525.

The partnership or paid preparer must correct the return data prior to transmitting the return to the IRS. If the transmitter corrects any material, he/she becomes the preparer as explained in **Section 3**.

REQUIREMENTS FOR SOFTWARE DEVELOPERS

In addition to the requirements outlined in Section 8, Software Developers **must**:

- correct software errors that cause electronically filed data to reject;
 - distribute their software corrections, quickly, to all participants who use their software package.
-

FILING REQUIREMENTS AND RESPONSIBILITIES - continued

DUE DATES

Participants must be aware of and adhere to the following dates when transmitting partnership returns electronically:

- **December 1, 2003** is the date to begin transmitting test scenarios.
- **January 26, 2004** is the date to begin transmitting live 1065 e-file returns for Tax Year 2003.
- **April 15, 2004** is the due date for electronic filing of Form 1065 partnership return, and is the same due date as filing a Form 1065 return on paper. This is the last date for transmitting timely filed returns without an approved extension on file.

NOTE: If April 15th falls on a Saturday, Sunday or holiday, the due date of the return is the following workday.

- **September 30, 2004** is the last day to transmit test transmissions (scenarios).
- **October 15, 2004** is the last day the IRS will accept initial 1065 e-file returns for Tax Year 2003.
- **October 22, 2004** is the last day the IRS will accept retransmissions of corrected Form 1065 returns that were previously transmitted but were rejected.
- Partnerships that expect to file returns late must complete and mail requests for extensions of time to file. Form 8736 can be filed to request an automatic three-month extension of time to file. Form 8800 can be filed to request an additional three-month extension. **Calendar Year end returns extended under Form 8736 are due July 15th, and Calendar Year end returns extended under Form 8800 are due October 15th.** The forms should be mailed to the IRS service center where the partnership would normally file their paper Form 1065 return. For Calendar Year and Fiscal Year returns, the extended due date cannot be later than October 15, 2004.

FILING REQUIREMENTS AND RESPONSIBILITIES - continued

DUE DATES

- Form the due date of the return, transmitters are allowed up to seven (7) calendar workdays to successfully retransmit electronic return data that was timely transmitted, but was rejected.
- Transmitters should contact the Ogden Submission Processing Center when the Electronic Acknowledgment contains a reject code for a return/schedule that was not transmitted.
- If IRS has not acknowledged a transmission of Form 1065 returns, Schedules K-1 and other related forms and schedules within two (2) working days after transmitting the data, the transmitter must immediately contact the assigned tax examiner at the Ogden Submission Processing Center. The tax examiner's name and telephone number is indicated in the acceptance letter previously issued to the transmitter. **(See Section 8, Acceptance Procedure).**

NOTE: Failure to comply will result in late filing penalties.

ADDRESS CHANGE

If the partnership changes its address, Form 8822, Change of Address, must be sent to the Ogden Submission Processing Center at the address listed in **Section 11, under Method of Delivery.**

CHANGING ENTRIES ON THE RETURN

After IRS accepts an electronic return, it cannot be recalled or intercepted in process. If the participant or partnership needs to change any entries after the return has been acknowledged as accepted, an amended or corrected return must be filed. The amended or corrected return cannot be filed electronically. The return must be filed on paper and mailed to the IRS. The amended or corrected return should be mailed to the IRS Center where the partnership would normally file their paper Form 1065 return. **(See Form 1065 instructions for more information)**

SECTION 10

FORM 8453-P, SIGNATURE DOCUMENT

PURPOSE OF FORM 8453-P

The Form 8453-P serves the following purpose:

- authenticates the return;
- provides a transmittal for any associated paper documents that may be stapled to the declaration;
- authorizes the participant to transmit via a third-party transmitter;
- authorizes the transmitter to transmit the return on behalf of the partnership; and
- provides a transmittal for related forms and schedules that require signatures different than the signature that authenticates the return.

NOTE: Form 8453-P is only needed when filing a partnership return electronically, not when filing a paper return.

REQUIRED SIGNATURES

The general partner and the paid preparer's signatures are required on Form 8453-P, U. S. Partnership Declaration and Signature for Electronic Filing.

All Forms 8453-P must be signed and mailed after the acceptance date of the original electronic transmission.

PARTNERSHIP'S AUTHORIZATION If the electronic filing participant is **not** the partnership, the participant must get the partnership's authorization to file the returns electronically, and if applicable, to transmit, the returns through a third party. To get this authorization, the participant must have the same person sign Form 8453-P who is authorized to sign a paper return.

FORM 8453-P, SIGNATURE DOCUMENT - continued

MULTIPLE TAX RETURN LISTING

If a partner or representing officer is authorized to sign more than one Form 1065 return, a Multiple Tax Return Listing may be used with Form 8453-P in lieu of sending separate Forms 8453-P. The Multiple Tax Return Listing should include the date, transmitter's name and telephone number, the 5 digit ETIN and the page number. The listing should be formatted to display the 9 digit EIN, Name Control, Tax Period, Gross Receipts, Gross Profits, Ordinary Income, Net Income (rental real estate) and Net Income (other rental activities) of the partnership. A Multiple Tax Return Listing with a maximum of 500 partnerships may be attached to each Form 8453-P. The signature document for multiple returns must include one (1) Form 8453-P signed by the partner or authorized representative.

NOTE: If attaching a multiple listing of partnerships to the Form 8453-P, please provide the information using a readable font size, such as 10 or higher.

POSTMARK DATE

The package that contains Forms 8453-P must be postmarked within three (3) business days after receiving the Acknowledgement File identifying which returns were accepted.

ELECTRONIC POSTMARK

If the electronic postmark is on or before the prescribed filing deadline but the return is transmitted after that filing deadline, the IRS will deem the return to be timely filed based on the electronic postmark date/time supplied by the transmitter. If the electronic postmark is dated after the prescribed filing deadline, the actual date of receipt by the IRS of the electronic return will be considered the filing date for that return. **See Publication 1525, Summary Record, regarding the Electronic Postmark.**

FORM 8453-P, SIGNATURE DOCUMENT - continued

SUBSTITUTE FORM 8453-P

Participants must use the official Form 8453-P or an approved substitute form that duplicates the official form in format, language, content, color and size. Use of an unapproved form will result in suspension from the program. Participants must send a sample of their proposed substitute form to the following address for approval:

Internal Revenue Service W:CAR:MP:FP:S:SP
1111 Constitution Avenue, NW
Room 6411, IR
Washington, DC 20224
Attention: Substitute Forms Program Coordinator

RESUBMISSIONS ON PAPER

If the participant submits the return on paper after attempting to file it electronically, or if at the end of the filing season a participant is unable to successfully retransmit corrected returns electronically, the participant should attach a letter to the paper return that explains why the return was submitted on paper. A copy of the Acknowledgment File sent by the Ogden Submission Processing Center, to the transmitter concerning the return(s) transmitted should also be included. A copy of this **ACK FILE** is needed to bypass assessment of any late-filing penalties. In order for the return to be filed timely, the entire paper return (including a copy of the ACK FILE) should be mailed within ten (10) days from the date the return(s) were rejected electronically to the IRS Center where the partnership would normally file a paper Form 1065 return.

PROBLEMS RELATING TO FORM 8453-P

The partnership or paid preparer must resolve any problems relating to Form 8453-P. If IRS determines that a Form 8453-P is missing or unsigned, the preparer must provide IRS with a legible copy of the signed form from their records, or obtain a signed Form 8453-P from the taxpayer. This should be resolved within fifteen (15) days of the IRS request for the form.

SECTION 11

WHERE TO SEND FORM 8453-P AND PAPER ATTACHMENTS

PACKAGING INSTRUCTIONS

The paper Form 8453-P, and any other required paper documents, must be sent to the Ogden Submission Processing Center at the address listed below under "**Method of Delivery**".

NOTE: For electronic transmissions, the package containing Form(s) 8453-P and appropriate paper attachments, must be postmarked within three (3) business days after receiving the Acknowledgement File identifying which returns were accepted.

SHIPPING AND PACKAGING

Shipping and packaging instructions for electronically filed Form 1065. The sequence of the items in a package must be as follows:

- the signed Form(s) 8453-P;
 - forms and schedules required to be attached; and
 - the corresponding paper attachments for each return attached to the corresponding Form 8453-P.
-

METHOD OF DELIVERY

Envelopes, packages or cartons containing Form 8453-P and other paper attachments sent by U.S. Postal Service should be sent to:

Internal Revenue Service
Ogden Submission Processing Center
Mail Stop 6052
Ogden, UT 84201

If sending Form 8453-P and other paper attachments through a vendor other than the U.S Postal Service, contact OSPC ELF-Unit at 1-866-255-0654 for the mailing address.

SECTION 12

DISTRIBUTION OF COPIES

PARTICIPANT'S COPY The participant (preparer) must keep a copy of the Form 1065 return, Schedules K-1/Form 8308 and Form 8453-P, U.S. Partnership Declaration and Signature for Electronic Filing. The copy of the electronic return may be kept on computer media.

CLIENT'S COPY The participant should advise clients to keep copies of all materials filed with the Ogden Submission Processing Center. The copy of the electronic return can be a copy of the official forms or in a format designed by the participant, in which each data item refers to the line entries on the official forms. The copy can be on computer media. The computer media copy must be composed carefully to avoid violating disclosure rules.

NOTE: Anyone who receives a copy will be given ONLY the information he or she is entitled to receive.

ELECTRONIC ACK The participant (Transmitter) should keep a copy of the Electronic Acknowledgment (ACK) (**See Section 7, Acknowledgment Process**) received from the Ogden Submission Processing Center for three (3) months to facilitate inquiries. If the participant is also the paid preparer or the partnership, the normal retention periods for tax return information applies, as specified in the Internal Revenue Code.

PARTNERSHIP COPIES If the participant and the partnership are not the same, the participant must give the partnership a copy of all materials that are described above and filed with IRS for the partnership.

IRS COPIES The participant must give IRS access to all materials that the participant must keep to comply with these procedures.

SECTION 13

ADVERTISING STANDARDS

RESTRICTIONS Preparers and transmitters shall comply with the advertising and solicitation provisions of 31 C.F.R. Part 10 (Treasury Department Circular No. 230) with respect to their capability to file electronic returns.

ENDORSEMENT IRS endorsement must not be implied. Acceptance to participate in the program **does not mean** that the Internal Revenue Service endorses the computer software or quality of services provided. Therefore, any public communication in which a participant's electronic filing capability is referenced, whether through publication or broadcast, **must** clearly indicate that IRS acceptance of the participant for electronic filing does not constitute an endorsement or approval of the quality of tax preparation services provided.

SECTION 14

SAFEGUARDING THE 1065 e-FILE PROGRAM

PROGRAM REQUIREMENTS

All participants must fulfill program requirements to continue participation in the 1065 e-file Program. Program requirements are included in Revenue Procedure 2000-31, this publication and in other publications and notices that govern the IRS e-file Programs. Adherence to all requirements is expected of all participants regardless of where they are published. Some requirements are specific to the category of the participant and are included in appropriate sections of this publication.

NOTE: Please refer to Publication 1345 for additional information concerning Program Requirements.

MONITORING

The IRS monitors participants for compliance with revenue the procedures and IRS e-file requirements. Monitoring may include, but is not limited to, reviewing IRS e-file submissions, scrutinizing advertising material, checking Form 8453-P submissions, examining records, observing office procedures and conducting suitability checks. IRS personnel may monitor participants during visits to the participant's offices and other locations where IRS e-file activities are performed. Monitoring visits may be conducted to investigate complaints and to ensure voluntary compliance.

NOTE: Please refer to Publication 1345 for additional information concerning Monitoring the e-file Program.

SANCTIONING

Violations of IRS e-file requirements may result in warning or sanctioning of the participant. Before sanctioning a participant, the IRS may issue a warning letter that describes specific corrective action for deviations from specific rules. However, sanctioning may be implemented without issuance of a warning letter. Sanctioning may be a written reprimand, suspension or expulsion from the 1065 e-file Program, depending on the seriousness of the infraction. The IRS categorizes the seriousness of infractions as Level One, Level Two and Level Three. Sanctions may be appealed through the Administrative Review process.

NOTE: Please refer to Publication 1345 for additional information concerning Sanctioning by the IRS.

SAFEGUARDING THE 1065 e-FILE PROGRAM - continued

SUITABILITY

A check is conducted on all firms and the principals and Responsible Officials of firms when a Form 8633 application is initially processed, and annually thereafter. To maintain the IRS 1065 e-file Program integrity annual suitability checks are done to determine if:

- All personal income tax returns are filed and timely;
- All business tax returns are filed and timely;
- All tax liabilities are paid or appropriately addressed with the Service;
- Penalties have not been assessed; and
- There is evidence of disreputable conduct or other facts that would reflect adversely on the IRS 1065 e-file Program.

NOTE: Failure to meet any of these checks may result in the participant being sanctioned.

The suitability check includes a credit check, a fingerprint card, compliance with tax requirements and meeting state and local licensing and/or bonding requirements for the preparation and collections of tax returns. For Filing Season 2003, there will be streamline suitability procedures for applicants who wish to participate in the 1065 e-file Program. The streamline suitability procedure for 1065 e-file applicants is as follows:

- Applicants identified as previous 1065 e-filers will not be required to submit fingerprint cards or proof of professional status. These filers will be subject to tax compliance checks.
 - All new applicants will be subject to all eligibility and suitability requirements.
 - March 2004 all applicants will be required to adhere to all eligibility and suitability criteria.
-

SAFEGUARDING THE 1065 e-FILE PROGRAM - continued

An existing participant in the 1065 e-file Program can submit Form 8633 (Revised 7/03) to re-apply for the e-file Programs they are currently participating in or other business programs available, i.e., adding 1041, 940 and 941. If the current 1065 e-file participant selects 1040 e-file Program to the programs they are applying for, the applicant must submit fingerprint cards, and will be subject to the criminal history background check, or submit proof of professional status.

NOTE: Please refer to Publication 1345 for additional information concerning.

SUBMISSIONS

The Ogden Submission Processing Center will monitor each participant's submissions to ensure that quality is kept at an acceptable level. The Service Center will counsel the participant, if necessary.

QUALITY

If a participant does not maintain an acceptable level of quality, the electronic filing authorization may be revoked.

SAFEGUARDING THE 1065 e-FILE PROGRAM- continued

SUSPENSION

A sanction revoking privileges to participate in the IRS 1065 e-file Program. The following conditions can lead to suspension:

- Deterioration in the format of submissions;
- Unacceptable cumulative error rate;
- Violation of advertising standards;
- Unethical practices in return preparation;
- Untimely receipt of Forms 8453-P or incomplete, illegible, altered, missing, or unapproved substitute Forms 8453-P;
- Misrepresentation on the participant's application (Form 9041); and
- Other facts or criteria that would adversely reflect on the electronic filing.

NOTE: If you were suspended and wish to be reconsidered into the program you will need to reapply by completing the Form 8633 application. Or if you were dropped from the program and would like to continue you also need to reapply. When reapplying, remember to include your previously assigned EFIN.

COUNSELING

IRS will counsel suspended participants concerning the requirements for reinstatement in the program.

PENALTIES

Treasury Regulations take precedence over these procedures. Electronic participants are subject to any criminal penalty for unauthorized disclosure or use of tax return information, as described in Treasury Regulation 301.7216-1(a). Other preparer penalties pertaining to individuals or firms who meet the definition of an income tax return preparer are covered under IRC Section 7701(a)(36) and Treasury Regulation 301.7701-15.

SECTION 15

ADMINISTRATIVE REVIEW

DENIAL OF PARTICIPATION

Applicants and participants who are denied participation have the right to request an administrative review. During the administrative review process, the denial or suspension remains in effect.

In response to the submission of an application, the IRS will either accept an application in the 1065 e-file Program or issue a denial letter explaining the denial of participation. An applicant that receives a denial letter may mail a written response within 30 calendar days from the date of the denial letter. The applicant's response must address the IRS reason(s) for denial and attach any supporting documentation.

Upon receipt of an applicant's written response, the IRS will reconsider its denial of the applicant's participation in the 1065 e-file Program. The denial may either be withdrawn and the applicant accepted into the program, or a second denial letter will be issued. An applicant who receives a second denial letter is entitled to an appeal (See information on Appeals).

SUSPENSION

Participants who have been advised of a proposed sanction have the right to an administrative review. If a participant received a letter proposing sanctions, the participant may mail a detailed written explanation with supporting documentation to the IRS within 30 calendar days from the date of the letter proposing sanctions as to why the proposed sanctions should be withdrawn.

Upon receipt of the applicant's written response, the IRS will reconsider its proposed sanction. The IRS may either withdraw its proposed sanction or affirm it by issuing a recommended sanctioning letter. If the participant receives a recommended sanctioning letter affirming the suspension, the participant may appeal (See information on Appeals).

ADMINISTRATIVE REVIEW - continued

APPEALS

An applicant who receives a second denial letter or a recommended sanctioning letter affirming suspension is entitled to an appeal, which must be submitted in writing. Requests for administrative review of ineligibility or suspension decisions must be submitted in writing to the Director of Practice.

Appeal to denial letter

The appeal must be mailed to the address shown in the second denial letter within 30 days from the date of the denial letter. The applicants written appeal must contain a detailed explanation, with supporting documentation as to why the denial should be reversed. Failure to respond within 30 days beginning with the date of either denial letter irrevocably terminates the applicant's right to an administrative review or appeal. If the application for participation in the 1065 e-file Program is denied, the applicant is ineligible to submit a new application for a period of time specified in the denial letter.

Appeal to suspension

The appeal must be mailed to the IRS office that issued the recommended sanctioning letter within 30 calendar days from the date of the letter recommending sanctions. The participants written appeal must contain detailed reasons, with supporting documentation, as to why the recommended sanctioning should not be imposed. Failure to respond within 30 days beginning with the date of either the proposed sanctioning letter or the recommended sanctioning letter irrevocably terminates the participants right to an administrative review or an appeal.

SECTION 16

EFFECT ON OTHER DOCUMENTS

REVISIONS This revision supersedes Publication 1524 for Tax Year 2002.

PUBLICATIONS **Publication 1525** - File Specifications, Validation Criteria and Record Layouts for the 1065 e-file Program, U.S. Return of Partnership Income for Tax Year 2003;

Publication 3416 - Electronic Filing of Form 1065, U.S. Return of Partnership Income (Publication 1525 Supplement) for Tax Year 2003.

SECTION 17

EFFECTIVE DATE

CALENDAR AND FISCAL YEAR RETURNS These procedures remain effective for calendar year returns ending December 31, 2003, and fiscal year returns ending January 31 through June 30, 2004.
