

ATTENTION

THE SCENARIO PACKAGE, WITH SCRIPTED TEXT, WILL BE PROVIDED ON THE ELECTRONIC FILING BULLETIN BOARD.

TO RECEIVE THE PRINTED VERSION OF THIS PUBLICATIONS NEXT YEAR, YOU MUST COMPLETE THE FORM BELOW:

NAME OF FIRM	
NAME OF CONTACT	
TITLE	
MAILING ADDRESS	
CITY	
STATE	ZIP
SOFTWARE DEVELOPER	
ELECTRONIC RETURN ORIGINATOR	
TRANSMITTER	PREPARER
EFIN	ETIN
TELEPHONE	

SEND TO THE FOLLOWING ADDRESS BEFORE JUNE 1, 2003:

INTERNAL REVENUE SERVICE
CAROLYN J. MARTIN
PUBLICATION 1436
W:CAS:SP:IEF:R
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LANHAM, MD 20706

PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS) TY 2002

WHO MUST FILE?

The Electronic Program Operations requires that all software developers and transmitters perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2003(Tax Year 2002) filing season. Anyone who plans to transmit must test and be accepted using asynchronous protocol; **bisynchronous protocol will not be accepted.**

WHY TEST?

The purpose of testing is to ensure, prior to live processing that: 1) filers transmit in the correct format and meet the IRS electronic filing specifications; 2) returns have few validation or math errors; 3) required fields post to the IRS master file; and 4) filers understand and are familiar with the mechanics of electronic filing.

WHAT IS TESTED?

The test package for the 2002 Participants Acceptance Testing System (PATS) consists of thirty-six (36) return scenarios. Each scenario includes the applicable W-2s, W-2Gs, 1099G, 1099-Rs, 1040s, 1040As, and 1040EZs. The test returns include all forms and schedules accepted for electronic filing. Test **8** is the return to be used if you will be participating in the Federal/State electronic filing program. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from participating states.

The scenarios provide the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting the tests. To eliminate the time spent by IRS staff in reviewing your final transmissions, it will be to your advantage to use the phrases and abbreviations appearing in the test package, and enter the data in the same order as it appears in the scenario. You must also transmit the test returns in consecutive ascending SSN order. It is important that you enter the correct Return Type and Source Return Indicator.

Test Password - New or revised applicants who will be transmitting to the IRS for PY 2003 will receive an eight-digit alphanumeric test password. This password will be mailed to the applicants. It will be valid at the beginning of PATS, which will begin November 5, 2002. The production Passwords will be mailed out as we have done in the past.

Please remember to contact your home-processing site if you forget your test password.

SPECIAL NOTES CONCERNING TEST SCENARIOS

The Answer File can provide only one answer for each scenario line item. Since there may be alternative ways to prepare the return, it may be necessary to discuss your method of preparation with the tax examiner to resolve any mismatches. In each scenario, under the heading "OTHER", information may be present which might help clarify the scenario. Any optional forms mentioned in the test are included in the PATS Answer File. Some W-2s may be non-standard.

Since every conceivable condition cannot be represented in the Test, you may want to test any conditions you feel are appropriate once you have passed the Test. Suggestions for the additional scenarios are welcome and, if accepted, can be added to the Tax Year 2003 package.

Some tests will indicate under the heading "PREPARED BY" that they were prepared by a specific fictitious paid preparer, or that the IRS assisted the taxpayer (non-paid preparer information), or that the taxpayer prepared the return. You must provide for the transmission of Third-Party Paid and Non-Paid Preparer information as specified in the scenarios. Where this information is blank, you are to supply the information that is appropriate for your situation; i.e., as if a preparer in your office(s) had prepared the return. (See Attachment 6 of the File Specifications, Pub. 1346, for more information on Non-Paid and Paid Preparer fields.)

Tests **32** and **33** have Electronic Filing Identification Numbers (EFINs) printed on the top of the first page of the scenario. These are to be used by Electronic Return Originators who wish to test their ability to monitor and assign DCNs on returns collected from other EROs. If you are not a collector, then use your own EFIN in the DCN.

Form 2210/2210F

The interest rates for the final quarter for Form 2210 were not available at the time of publication. The following multipliers were used on the penalty computation forms:

Form 2210, line 19:	0.04397
Form 2210, line 33:	0.06
Form 2210, line 35:	0.06

These amounts are subject to change, as the rates become available. Forms W-2, W-2G, and 1099R contain state wages and withholding. If the test scenario includes a Schedule A, the state withholding is included in the amount given for line 5 of the Schedule A.

WHEN TO TEST

When you are ready to test, starting November 5, 2002, call the Electronic Filing Unit in the service center serving your main office. They will assign a tax examiner to help you in successfully completing the tests.

Andover/Cincinnati Service Center	978-474-1579
Austin/Ogden Service Center	512-460-8900
Memphis Service Center	901-546-2690

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages; however, Test 11 will always be rejected. This is to provide you with experience in reading the Error Records contained in the Acknowledgement File. Test 11 will be rejected with Error Reject Code 500 [The Primary-SSN (Field 0003) of the Record ID for Form 1040, Page 01, and the Name Control(SEQ 0050) must match the corresponding data in the IRS Master File], and you will not be able to correct it.

While you are solving problems, you may transmit only the problem returns until you have no rejects. You may modify tests to include only conditions your software will handle, e.g., if you can transmit only 10 W-2s, then on the test with 20 W-2s, transmit 10, and adjust your figures accordingly. You must inform the tax examiners of any forms you do not intend to file so they will understand why the answers do not agree with the Answer File.

FINAL TRANSMISSION

Once you receive no rejects, other than Test 11, you will be required to transmit the returns in two separate, same-day transmissions, including the test with the Error Reject Code 500 rejection. You are required to make two separate transmissions in the same day in order to test the ability of your software to increment the transmission sequence number that appears in the TRANA record. Tests 1-16 should be in the first transmission and Tests 17-36 in the second transmission.

REVIEW OF PARTICIPANTS RETURNS FILE (PRF) AGAINST PATS ANSWER FILE

This transmission (PATS I) will be compared against the **PATS ELF Answer File**. The comparison program checks each byte and prints out the fields that differ. The tax examiner will review the printout and will discuss any problems with you. Some fields will differ and are not considered incorrect, but others **MUST AGREE EXACTLY**. These fields are all SSNs, ATINs, EINs, ITINs, RTNs, account numbers, percentage and date fields, and the entity portion of the 1040 family and ETD Forms 56, 2350, 2688 4868 and 9465. When these miscompares are either accepted or corrected, you will pass the test.

Remember: The Tax Examiner will not run a "Compare" until there are no reject conditions for the test returns on the ACK file (with the exception of the forced reject of Test 11).

COMMUNICATIONS TEST FOR THE e-file SYSTEM

There are two primary EMS sites: Tennessee Computing Center (TCC), (which hosts Cincinnati and Memphis nodes) and Austin Service Center (AUSC), (which hosts Andover, Ogden and Austin nodes). Returns for Memphis and Cincinnati will be transmitted to TCC; returns for Andover, Ogden and Austin will be transmitted to AUSC. If you are a Software Developer/Transmitter and plan to transmit returns to more than one service center, you are only required to send a transmission to one node (your primary service center). You must then complete an *e-file* communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in other). A Software Developer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

If you are a Preparer/Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) to one EMS site. The

communication test must reflect the types of returns you will be filing (i.e. if you will be transmitting all three types of Forms 1040, your test should consist of at least one 1040, 1040A, and 1040EZ). A Preparer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

A Software Developer who will not transmit need not perform a communications test for the ELF system.

TESTING ON THE ELECTRONIC TRANSMITTED DOCUMENT (ETD) SYSTEM

The Electronic Transmitted Document, or (ETD)System, processes forms that are not attached to a Form 1040, 1040A, or Form 1040EZ. A separate transmission file (PATS II) should be created for the ETD System using prescribed data from selected scenarios.

The ETD file is composed of thirty-five(35)intermixed Form 9465, Form 4868, Form 2688, Form 56 and Form 2350.

This transmission will be compared against the **PATS ETD Answer File**.

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions. Test 1-17 should be in the first transmission and 17-33 in the second transmission.

COMMUNICATIONS TEST FOR THE ETD SYSTEM

If you are a Software/Transmitter and plan to transmit returns to more than one center, you may send a transmission to one node at EMS site for your primary service center. You must then complete an ETD communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) with each EMS site. A Software Developer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

If you are a Preparer/Transmitter using accepted ETD software and you have passed PATS communications testing for 1040 electronic returns, it will not be necessary for you to do an ETD communications test.

A Software Developer who will "NOT" transmit, need not perform a communications test for the ETD system.

USING YOUR OWN TEST

When you have been notified that you have passed the PATS test, you may test with data of your own, provided that you are using your TEST password. You must use the word "TEST" as the first name of the taxpayer, and you may use any of the SSNs within the test package. DO NOT use any other SSNs.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

You must advise the Service Center of all limitations to your software package at time of first contact, before testing begins.

Software does not have to provide for all forms and schedules, nor for all occurrences of a particular form or schedule. If your software cannot provide for all occurrences of a particular form or schedule or series of fields, as specified in Publication 1346, no statement record is allowed.

You must do the complete form with all fields included. An acceptable limitation would be the number of field occurrences.

Your software must be able to create a statement if a statement is necessary to complete a form.

Your software must be able to accept different addresses from multiple W-2 Forms. The 1040 entity address must "NOT" automatically transfer to the W-2 address. All information on Form W-2 must be entered in the Form W-2 record. There are no exceptions.

You must advise the Service Center of all names you will be using to market your product.

ELECTRONIC FILING BULLETIN BOARD SYSTEM

The Electronic Filing Bulletin System operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for about 30-60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.

Filers, using an asynchronous modem (14.4 or less) and communication software can access the bulletin board by dialing:

(859) 669-0137

The communication software should have the following protocol:
Full Duplex, No parity, 8 data bits, and 1 stop bit.

For additional information and assistance regarding the bulletin board, contact the bulletin board technical staff at (859) 669-5031.

FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS)

Software Developers will be tested by each individual state using a state provided test package. The applicable State Liaison will respond to **all** Software Developer questions related to state testing.

CONCURRENT TESTING

Concurrent Testing allows Software Developers to begin state testing, through any IRS ELF Service Center, prior to obtaining final acceptance from the IRS for the Federal PATS process. State testing may begin after the Software Developer has had thirteen (13) federal returns accepted with no Error Reject Codes at the primary service center. The primary service center is defined as the center that supports the state where the Software Developer is physically located. The Software Developer must contact the state coordinator who, in turn, will schedule state testing with the primary service center.

The Software Developer may be required to create specific data from state test scenarios. The state coordinator will have information about specific testing procedures for each state.

TECHNICAL ASSISTANCE

The Software Developer will continue separate federal testing, at the primary EMS site, using the Federal test scenarios until they accept them for federal filing. Procedures in place for Federal Participants Acceptance Testing will not change.

The primary Service Center will provide technical assistance on Federal returns only. The state coordinator must respond to any problem encountered by the Software Developer with state data. The state coordinator will work with the Software Developer to resolve all reject conditions on state returns.

The primary IRS will perform limited testing on the state generic and unformatted records. If these records are not rejected by the automatic checks in the IRS programs, the IRS will make the state data available to each state agency for further testing.

The IRS will not perform a "Compare" to look at specific state data. Each state will test the state data and provide feedback to electronic filers. Filers should refer to each state's procedures and specifications.

Software Developers and Transmitters have requested that the IRS and states use different Social Security Numbers (SSNs) for their

respective Acceptance Testing process. The following range of Test SSNs has been designated for use by the participating states in the state test packages:

<u>ELF STATE</u>	<u>ASSIGNED TEST SSNS</u>
Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

The IRS will only accept these SSNs during Participants Acceptance Testing (PATs). They will be rejected if submitted during live processing. The IRS Error Reject Code provided will

advise filers that the SSN is not within the valid range of Social Security Numbers.

Electronic filers who have been accepted into the Federal Electronic Filing System, and have begun transmitting federal returns, but wish to continue state testing must obtain a Test ETIN from the applicable IRS service center. Check the state procedures to determine if the state allows testing beyond January 10, 2003.

New Procedures for forms not in test scenarios - All the new forms to e-file were not included in the test scenarios. However, if you plan to develop any of these new forms, you may include them in one of the test scenarios. If there are no reject codes related to that particular form(s), this will indicate that you have met the file specification and may file the form(s). Your acceptance notification will include any of the new forms you transmit. After you have completed your PATS testing select a return(s) and attach whatever forms you plan to file that were not already included in the test scenarios. To ensure the form is completed according to our specifications, the money amounts that apply to other forms or schedules in that test scenario must be completed. There will be no compares on these forms.

Preliminary Answer files- will be in variable format. It will be posted as a file consisting of all the forms and schedules that are included in each test scenario. All the fields (sequence numbers) with the appropriate values will be in the file. When you have finished developing your test scenarios, your fields and values should be consistent with the field/values on the file.

Electronic Signatures

Tax Professionals have the option of filing a totally paperless return for their clients using the Self-Select PIN or Practitioner PIN methods.

Self-Select PIN

The Self-Select PIN method allows taxpayers to electronically sign their e-filed returns by entering a five-digit PIN. The five-digit PIN can be any five numbers except all zeros. The Self-Select PIN method requires the entry of each taxpayer's Date of Birth and Prior Year original Adjusted Gross Income which are used to authenticate the taxpayer.

The following taxpayers are eligible to use the Self-Select PIN:

- Taxpayers who filed Form 1040, 1040A, or 1040EZ or Telefile for Tax Year 2001.
- Taxpayers who filed Form 1040-PR for TY 2001, who are eligible to file Form 1040 for Tax Year 2002.
- Taxpayers who did not file for Tax Year 2001, but have filed previously.
- Taxpayers who are 16 or older on or before December 31, 2002, who have never filed a tax return.
- Taxpayers under age 16, filing as Primary Taxpayers, who have filed previously.
- Taxpayers under age 16, filing as Secondary Taxpayers (spouse), who filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file), Form 2688 (additional extension of time to file) or Form 2350 (extension for certain U.S. citizens living aboard).
- Those who are filing on behalf of a deceased taxpayers.

The following taxpayers are NOT eligible to use the Self-Select PIN:

- Primary Taxpayers under age 16 that have never filed.
- Secondary Taxpayers under age 16 that did not file in the immediate prior year.
- Taxpayers who filed Forms 1040-NR or 1040-SS for Tax Year 2001
- Taxpayers who are required to file the following Forms:
 - Form 3115, Application for Change in Accounting Method
 - Form 5713, International Boycott Report
 - Form 8283, Non-Cash Charitable Contributions (if using Part B)
 - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents
 - Form 8609, Low-Income Housing Credit Allocation Certification

Self-Select PIN Validations

The following fields must be present for the taxpayer when using the Self-Select PIN for *e-file*:

Primary: Social Security Number
Name Control
Date of Birth
AGI from Tax Year 2001 return

If Married Filing Joint:
Spouse Social Security Number
Spouse Name Control
Spouse Date of Birth
Spouse AGI from Tax Year 2001 return

If taxpayers filed a joint return in Tax Year 2001, they are required to enter the same AGI amount for the Primary and Spouse. The AGI is not split between the two.

If taxpayers did not file jointly in Tax Year 2001, they are required to provide their own AGI amount.

If taxpayers did not file a return in Tax Year 2001, they are required to enter zeros for the AGI amount.

Practitioner PIN

The Practitioner PIN method offers another signature option for Electronic Return Originator's to use in preparing and transmitting Forms 1040/A/EZ to IRS. Beginning in PY 2003 the Practitioner PIN is open to all EROs (no agreement is required). This method also allows taxpayers to sign their return using a five-digit PIN they select; however, it does not require entry of the taxpayer authentication information (i.e. Date of Birth and Prior Year original Adjusted Gross Income). Receipt of the taxpayer's PIN by IRS eliminates the need for individuals to sign a Form 8453. The ERO must complete Form 8879, IRS e-file Signature Authorization, **including Part III**, for each return that is prepared using this method.

First time filers and taxpayers under age 16 are eligible to use the Practitioner PIN.

Note: EROs are should confirm the identity of the taxpayer when completing Form 8879, IRS e-file Signature Authorization, prior to transmitting returns to IRS. EROs participating in the Practitioner PIN must retain Forms 8879 for three years from the return due date or IRS receive date, whichever is later. **Do Not Mail** Form 8879 to IRS.

Highlights for Tax Year 2002

New Form(s)/Schedule(s)

Six additional forms and three new records will be accepted for Electronic Filing for Tax Year 2002:

Form W-2GU	Guam Wage and Tax Statement
Form 970	Application to Use LIFO Inventory Method
Form 1099-G	Certain Government & Qualified State Tuition Program Payments
Form 1310	Statement of Person Claiming Refund Due to a Deceased Taxpayer
Form 8594	Asset Allocation Statement Under Section 338 and 1060
Form 8880	Credit for Qualified Retirement Savings Contributions
Form 8885	Health Insurance Credit For Eligible Recipients

New Record Types

FEC	Foreign Employer Compensation (FEC) Record
STCGL	Schedule D - Short Term Capital Gain/Loss
LTCGL	Schedule D - Long Term Capital Gain/Loss

Form 1040 Changes

- New Line 23 - Educator Expenses
- New Line 26 - Tuition and Fees
- New Line 49 - Retirement Savings Contributions Credit
- New Line 52 - Credits for Forms 8396 (Mortgage Interest Credit) and Form 8859 (DC First Time Homebuyer's Credit)
- Line 68 - Check Box for new Form 8885

Form 1310 - Decedent Returns

The electronic Form 1310, will not contain foreign address fields at this time, thus will be for "Domestic Use Only" (APO/FPO and Stateside Military Addresses will be allowed).

Form 2120 - Multiple Support Declaration

Extensive revisions--See new Record Layout

e-file Campus Processing/Changes

For processing year 2003, some of the e-file service centers will be realigned. The service centers are now referenced as "e-file campuses". Ogden and Cincinnati will no longer process Individual tax returns.

- Ogden returns will be processed at the Austin Campus.
- Cincinnati returns will be processed at the Andover Campus.
- No change for returns processed at the Memphis Campus.

There will be no change to where returns are transmitted, because the realignment of the returns will be done internally for processing year 2003.

The Help Numbers will remain the same for all sites. Calls to the Help Desk Numbers for Ogden and Cincinnati will be for Business returns processing.

Front-End Processing Subsystem

- Transmitters may send 100 batches (batch Sequence numbers 00-99) of 10,000 returns (return Sequence numbers 0000-9999) per day per ETIN.
- New Warning Banner and Login prompt
- Modified Communication Error Message regarding NO RECAP RECORD RECEIVED

Highlights for Tax Year 2002 (continued)

Foreign Employer Compensation (FEC) Record

To ensure accurate returns and valid claims for refunds, the Internal Revenue Service continues to require that Electronic Return Originators (EROs) receive

Forms W-2 from taxpayers prior to the origination of the submission of the electronic return. However, many taxpayers working overseas or domestically for a foreign company do not receive Forms W-2 because their foreign employers do not issue them. To extend the capability to file electronically to these taxpayers whose compensation is paid by a foreign entity, an electronic Foreign Employer Compensation Record will be accepted in lieu of Form W-2 information. The literal "FEC" will be indicated to enable wage amount(s) received from foreign employers to be included in the compensation total reported on Line 7, Form 1040 or 1040A, or Line 1, Form 1040EZ. Supporting information regarding the identity of the employee of the foreign employer, the location at which the employee resided, the name and address of the foreign employer, and the amount of compensation received must be provided on the Foreign Employer Compensation (FEC) Record. Returns both reporting Foreign Employer Compensation and claiming Earned Income Credit will not be accepted electronically at this time.

Form 8453

An Authorized IRS e-file provider must submit Form(s) 8453 within three business days after receipt of the acknowledgement file. An electronically submitted tax return is not considered filed until we receive a complete and signed Form 8453. Your failure to comply with this request may result in suspension from the IRS e-file program.

These instructions do not apply to tax returns filed using electronic signatures such as Self-Select PIN or Practitioner PIN.

Non-Paid Preparer

The record layouts for Forms 1040/1040A/1040EZ (SEQ 1338) has been updated to record information in the field description to include "ONLINE-PARTNR" as a new literal. This literal will be utilized to identify the returns that are transmitted as a result of a partnering effort conducted by the IRS. As a result of this partnering effort an Online Software Company may develop a

partnership with another entity, i.e. a large employer, community organization, government entity, financial institution, educational institution, etc. If the Online Software Company provides their software to be utilized by the entities' employees, constituents, customers, students, etc. this literal should be included in ALL of the returns that will be transmitted. This literal should ONLY be used to identify the returns that are transmitted as a result of the IRS partnering effort.

NOTE: The Online Software Company MUST inform their users that this field MUST be input in order for the IRS to correctly capture the data.

HELP

If you need assistance in formatting and transmitting your returns or have questions regarding these tests, contact the appropriate service center. Suggestions for scenarios are welcome. If you find errors or would like to comment on this Test Package, please write:

Internal Revenue Service
Carolyn J. Martin/ Sheila Rogers-Allen
W:CAS:SP:IEF:R
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Lanham, MD 20706