EMPLOYMENT TAX e-file SYSTEM

Implementation & User Guide
2003

Forms 940, 940PR, 941, 941PR, 941SS,
&
Related Schedules

Publication 3823

INTERNAL REVENUE SERVICE
Electronic Tax Administration

The IRS Mission

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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1.0 Introduction

This publication contains the procedural guidelines and validation criteria for the Employment Tax e-file System. Planned implementation of the System for Internal Revenue Service (IRS) Processing Year 2003 includes the following forms, schedules, and attachments:

- Form 941
- Forma 941PR
- Form 941SS
- Form 940
- Form 940PR
- Form 941 Schedule B
- Forma 941PR Anexo B
- Form 941c
- Forma 941c
- PIN Registration
- Payment Record

Formatted return files will be transmitted electronically via the IRS Electronic Management System (EMS), located at the Tennessee Computing Center (TCC). Formatted PIN Registration files will be transmitted electronically via EMS, located at the Austin Submission Processing Center (AUSPC).

Software Developers and Transmitters should use the guidelines provided in this document along with electronically published XML Schemas, and Test Scenarios in order to develop and test their software for use with this system.

You may obtain additional copies of this publication by calling 1-800-829-3676. The publication is also available electronically on the IRS Web Site, in the 94x XML Developers' Forum (www.irs.gov). Simply follow the links to e-file, and select 94x under XML Schema Development.

1.1 Publication Updates

If information in this publication changes between its annual revision, a change page(s) may be issued. All new information, changes or deletions will be denoted in the document by a vertical bar "│" in the right-hand margin. Any information that is changed, added, or deleted in this publication will be posted to the IRS Web Site in the 94x XML Developer's Forum, and communicated to current and potential partners via the communications methods outlined below.

The user's cooperation is requested in the development of a quality publication. If you are aware of any errors (typographical, technical or usage) or if you have any suggestions and/or comments please let us know.
Write or email to:

Internal Revenue Service
W:E:D:D2
NCFB, Room C4-261
Attention: Publication 3823 Analyst
5000 Ellin Road
Lanham, MD 20706
e-fileemptax@irs.gov

1.2 Communications

Following is a list of communications vehicles that will be used to distribute information and updates to Employment Tax e-file System Partners:

- Email – The Employment Tax e-file System Development Team maintains an e-mail distribution list of current and prospective partners. On an as needed basis, updates and other communications are distributed to the group. To have your e-mail address added to the group, please send an email with your name, company name, and any other relevant contact information to e-fileemptax@irs.gov.

- List Servers – The IRS XML Development Teams maintain two list servers for distributing communications, and encouraging open discussion on the overall XML development effort. To enroll in the groups please follow these instructions:

    - Send a blank email message to the following addresses:

        - XML Schema News and Information – IrsXmlSchemas-subscribe@topica.com

        - XML Schema Discussion Group – IrsXmlSchemaTalk-subscribe@topica.com

- Quick Alerts – The Quick Alerts system allows IRS e-file Software Developers and Transmitters to receive important news and information about the e-file programs, urgent messages and information from e-file Service and Computing Centers, and notices of upcoming seminars and conferences. Quick Alerts lets you decide how you want to receive your messages (e.g., fax, e-mail, phone, cell phone). You must sign up at www.envoyprofiles.com/QuickAlerts or access through the IRS Web Site at www.irs.gov.

1.3 Transition Operations

The new Employment Tax e-file System has been designed to replace all previous electronic filing options for returns in the 940 and 941 families. Previous e-file formats will be maintained in order to allow for transition to the new XML based system. We will provide updates to all impacted partners as transition schedules are finalized. If you have questions regarding this transition please contact us at e-fileemptax@irs.gov.

2.0 Program Administration

2.1 Legal and Administrative Guidelines

Participants must adhere to all rules and regulations as set forth in Revenue Procedures 99-39 and 2001-9. These Revenue Procedures provides legal and administrative guidelines for participation in the Employment Tax e-file System.

2.2 Customer Roles & Responsibilities

2.2.1 Software Developers

A Software Developer develops software for the purposes of formatting returns according to the IRS's electronic return specifications.

2.2.2 Transmitters

A Transmitter is a firm, organization, or individual that receives returns and PIN Registrations electronically from clients, reformats the data (if necessary), batches them with returns or electronic PIN Registrations from other clients, and then transmits the data to the IRS. A Transmitter does not have signature authority for the taxpayers that it services. Transmitters are Identified with an ETIN.

2.2.3 Reporting Agents

A Reporting Agent is an accounting service, franchiser, bank, or other person that complies with Rev. Proc. 96-17, as modified by Section 21.02 of Rev. Proc. 99-39, and is authorized to prepare and electronically file Forms 940 & 941 for a taxpayer. Reporting Agents Sign all of the electronic returns they file with a single PIN signature.

Reporting Agents may transmit their own returns, or may use the services of a third party transmitter.

2.2.4 Electronic Return Originators (ERO's)

An Electronic Retrun Originator isw any entity that "originates" the electronic submission of income tax returns to the IRS. ERO's are identified by an Electronic Filer Identification Number (EFIN).

2.3 Responsibilities of an Electronic Filer

The Electronic Filer that is a Reporting Agent must retain the following material for four years after the due date of the return, unless otherwise notified by the IRS:

- a complete copy of the electronically filed Forms 941/940;
- a copy of the Service's acknowledgment of receipt of the return;
- a copy of each Authorization.

An Electronic Filer that is an Agent or Transmitter must:

- Provide the taxpayer a copy of the taxpayer's electronically filed Forms 941/ 940 (this information may be provided on a replica of an official form or in any other format that provides all of the return information and references the line numbers of the official form);
- Advise the taxpayer to retain a copy of the return and any supporting material;
- Inform the taxpayer of the Service Center that processes the taxpayer's returns;
- Advise the taxpayer that an amended return, if needed, must be filed as a paper return and mailed to the Service Center identified in item above, (See section 8 of Rev. Proc. 99-39 for information on adjustments to Forms 941 and Section 3 of Rev. Proc. 2001-9 for information on late and amended Forms 940);
- Provide the taxpayer, upon request, with the date the return was transmitted to the Service and the date the Service acknowledged receipt of the taxpayer's return.

3.0 Applications & Testing Procedures

3.1 Forms 9041

Prospective participants must first submit an application. Reporting Agents, Transmitters, and Software Developers must file Form 9041, Application/Registration for Electronic/Magnetic Media Filing of Business Returns.

Please Note: For participation in the Employment Tax e-file System, please check the blank Form name box in section 2 of Form 9041, and write in 94x XML as the Form type. Also if you already have an ETIN for e-filing business returns, please contact the Help Desk at (512) 460-8900 to update your application.

3.1.1 All Applications

All Applications must contain the following:

- The name, address, and Employer Identification Number (EIN) of the Applicant
- The name, title, and telephone number of the person to contact regarding the Application
- The first tax period for which the Applicant plans to file Forms 941/940 electronically or to have Form 941/940 software available to the public
- A listing of any suspension from any of the Service's magnetic tape or electronic filing programs

3.1.2 Reporting Agent Applications

An Application for a Reporting Agent must also contain the following:

- The name and title of the Authorized Signatory
- The signature of the Applicant's Authorized Signatory for electronically filing Forms 941/940 or for software development testing.
- The estimated volume of returns the Applicant plans to file under the Employment Tax e-file System.
- The brand name of the software translation package being used
- An Agent's List containing the names and EINs of the taxpayers for whom they will file returns
- An authorization made on Form 8655, with a revision date of October 1995 or later (or its equivalent), for each taxpayer included on the Agent's List. For instructions on preparing Form 8655, see Rev. Proc. 96-17.

NOTE: A revised Authorization is not required to replace an Authorization that was previously submitted to the Service, provided that the Authorization places no restriction on the medium for filing Forms 941/940, and the Reporting Agent:

- Advises his or her client that their Forms 941/940 may be filed electronically, and provides the client with the option of rejecting electronic filing as the medium for filing its Forms 941/940. An Agent may use the most efficient and timely method of clearly providing this notification to a client. A client's rejection of electronic filing for its Forms 941/940 must be submitted in writing to the Agent.

- Immediately removes any client that objects to having the Forms 941/940 filed electronically from the Reporting Agent's electronic filing client base.

3.1.2.1 Revising the Agent's List

After a Reporting Agent is notified that the application for electronic filing has been approved, the Agent may want to add and delete taxpayers from the Agent's List.

To add taxpayers, the Agent must submit the added names and EINs (Add List) and authorization for each taxpayer added. The Service must validate the Add List and return it to the Agent before the Agent can electronically file returns for these taxpayers. The Service will generally validate and mail the Add List to the Agent within 10 business days of receiving the Add List.

To delete taxpayers, the Agent must submit a list of those taxpayers to be deleted (Delete List) and, if known, a short statement indicating which taxpayers will not remain in business.

3.1.3 Software Developer Applications

An Application of a Software Developer must also contain the following:

- The brand name of the software translation package, or the development name if no brand name exists

- Whether the software is stand-alone or interfaces with a named payroll package.

3.1.4 Due Dates

Applications must be received by the following dates in order to be eligible to file for the specified quarter:

Application Due Date	**Quarter Ending**
December 15	March 31
March 15	June 30
June 15	September 30
September 15	December 31

3.1.5 Other Application Issues

An Application **may not** include a request to file Forms 941 or 940 on magnetic tape or to make FTD payments and submit FTD information to the Service on magnetic tape or electronically. An Applicant interested in participating in these programs should submit an Application in accordance with the following revenue procedures:

Rev. Proc.	**Subject**
96-18	Magnetic tape filing of Forms 941 and 940
97-33	Electronic transmission of FTD's

3.1.6 Application Processing – Acceptance

All applicants will be notified of their acceptance or rejection into the ***Employment Tax e-file System*** within 45 days of the receipt of their application. Along with their acceptance, applicants will also receive the identification items indicated below.

If the Applicant is a Reporting Agent, the Applicant will receive a Validated Agent's List within 45 days of the Service receiving the Agent's Application. Failure to use the names and EINs provided on the Validated Agent's List may delay processing.

	Reporting Agent	Transmitter	Software Developer
Electronic Transmitter Identification Number (ETIN)	**x**	**x**	**x**
Password	■	■	■
Personal Identification Number (PIN)	■		

Note: Items marked with ■ are temporary and are issued for testing purposes only. Reporting Agents and Transmitters must submit a successful test transmission before their permanent codes will be issued.
Software Developers must also complete a successful test transmission but will not be issued permanent codes. Participants who receive a Personal Identification Number (PIN) will be required to sign and return a statement acknowledging receipt of the PIN before it will be activated for use.

Reporting Agents, Transmitters, and Software Developers will be provided with a telephone number in order to arrange for a test transmission. In order to electronically file tax returns for a specific quarter, an applicant must complete Assurance Testing prior to the due date for that quarter's returns, but no later than the dates shown below. To transmit subsequent test files, contact the e-file Help Desk. Transmission of a test file does not constitute the filing of a tax return.

If an Applicant's test file fails to meet the evaluation criteria, the Applicant must, within 15 days of the Service's notification of the failure, transmit a new test file or contact the e-file Help Desk to make other arrangements.

Test File Due Date	Quarter Ending Date
April 10	March 31
July 10	June 30
October 10	September 30
January 10	December 31

After acceptance of a successful test transmission, permanent identification codes will be issued. A statement of receipt must be returned before these codes will be activated for use.

NOTE: Acceptance of a Software Developer establishes only that the test transmission was formatted properly and could be processed by the Service. It is not an endorsement of the software or of the quality of the developer's service. A Software Developer is not entitled to electronically file Forms 941/940 unless a separate application has been submitted and approved.

3.1.7 Application Processing – Rejection

An application may be rejected for any of the following reasons:

- Required information not included on application
- Required attachments missing from application
- Improperly formatted test transmission
- Previous Suspension from an Electronic Filing Program

- Use of an invalid or inactive EIN
- Failure to submit a successful test transmission within one year of the issuance of the test identification codes.

NOTE: An applicant who fails to return a signed receipt for an identification item referenced above will be denied access to the system.

3.1.8 Where to File

File Form 9041 to the following address:

Internal Revenue Service Center
P.O. Box 1231
Austin, TX 78767
ATTN: AUSC Help Desk; Stop 6380
(512) 460-8900

3.2 Forms 8633

Electronic Return Originators (ERO's) should complete Form 8633, Application to Participate in the IRS e-file Program, as instructed in Publication 3112. You may obtain Publication 8633 by calling (800) 829-3676, or you may download it from the IRS Web Site at www.irs.gov. Follow the instructions provided to complete the application.

Note: There is no place on Form 8633 for you to indicate your intention to file employment tax returns, and you do not need to specifically identify this on your application. If you wish to inform us of your intent, you may include a separate statement with your application package.

ERO's that have previously applied, and are in good standing, do not need to reapply in order to participate in the Employment Tax e-file Program. Your existing authorization allows you to file your employment tax returns.

3.3 PIN Registration

3.3.1 Process

All returns filed through the Employment Tax e-file System must be signed electronically with a Personal Identification Number (PIN). If a return is prepared by any other participant other than a Reporting Agent, then the taxpayer must sign he return. Reporting Agent PIN's are issued through the application process outlined above, but taxpayers need not apply to the e-file program in order to obtain a PIN.

Business taxpayers are only required to complete a registration process in order to receive their PIN. Taxpayers may register for a PIN through an approved e-file provider who offers this service to their clients. The taxpayer needs to provide the information required to complete the PIN registration Record, then the provider will transmit the registration to the IRS.

Once the PIN Registration has been successfully processed, the taxpayer should expect to receive their PIN via U.S. Mail within 7 - 10 days.

Note: At this time, we are only able to issue one PIN per Employer Identification Number.

3.3.2 Using the Taxpayer PIN

The taxpayer's PIN is valid for filing as soon as it is received. The signatory identified on the registration is responsible for safeguarding the PIN. If the PIN is compromised the taxpayer must contact the AUSPC Help Desk at (512) 460-8900. The PIN will be deactivated, and a new PIN will be issued.

The PIN is valid for filing all returns through the Employment Tax e-file System. If the taxpayer has already obtained a PIN for one of our earlier 940 or 941 e-file options, that PIN is valid for filing through the new system. In addition, if the taxpayer decides to use the services of another provider after they have received their PIN, they DO NOT need to re-register. The PIN identifies the taxpayer, and is not linked to the provider that transmitted the original registration.

3.4 Assurance Testing Procedures

3.4.1 Testing Requirements

All Software Developers will be required to complete the Assurance Testing process for each Software package that they will use with the Employment Tax e-file Program. In addition, Transmitters will be required to complete a communications test with the e-file system prior to filing live tax returns through the system.

3.4.2 Test Scenarios

The IRS will provide optional test scenarios for Software Developer use. The scenarios will be posted to the IRS Web Site, in the 94x XML Developers' Forum. The test scenarios will consist of a tax retrun data file, and complete paper forms for each of the test scenarios.

3.4.3 Pre-Validation of XML Data

Each developer should develop their test data, either using the IRS provided scenarios, or their own test data. Once the XML Data has been developed, the developer should use a validating XML parser to determine if there records are valid XML files. This pre-validation is intended to identify the majority of potential error conditions, and minimize the chance of receiving error conditions on there test transmission.

3.4.4 Test Transmissions

Once the data has been validated against the 94x XML schemas, and you are ready to submit a test transmission, contact the e-file help desk to advise them that you are ready to begin testing.

Once the test transmission has been submitted, the file will be processed through the Employment Tax e-file System, and an Acknowledgement will be prepared for each test return submitted. If errors are identified during processing, error message will be returned for each of the conditions identified during validation. If a return has no errors, an acceptance Acknowledgement will be received for that return.

3.4.5 Approval

When all of the returns in a test transmission have been accepted, the transmission has "passed", and the Help Desk will advise the developer that their software has been approved. The developer may then begin to market their software.

The Help Desk examiner will change the status for the return type that they are testing from "Testing" to "Accepted/Approved". Once in accepted/approved status, an acceptance letter is issued to the software developer.

If the software developer wants to continue testing with their own test data, they may continue to test using their software developer ETIN.

Note: Software Developers on the CDB will only reach approved Perm. Software Developers are never moved to production status on the CDB. If the developer is a Software Developer and Transmitter, they will have two ETIN numbers. One for testing their software and the other for transmitting live data.

4.0 XML Schema & Version Control

4.1 Schema Conventions

The 94x XML Schemas were designed following the format of each of the paper returns they are designed to replace. XML tag names are closely aligned with the text from those returns, and the format and content of each of the data elements is defined in the schema. Common data types have been identified and defined in the schema efiletypes.xsd.

Please refer to guidelines in Section 5.0 for instructions on how to construct a transmission file, and Section 8.0 for the construction of an acknowledgment file. In addition, Appendix A provides guidance on valid attachments to each return type.

4.2 Schema Location

The current 94x XML Schemas are posted to the IRS Web Site, www.irs.gov, in the 94x XML Developer's Forum. Subsequent changes or updates to the schemas will be posted to the Forum, and communicated to Employment Tax e-file Partners.

4.3 Version Control

The current version of the 94x XML schemas is 2.0. Future version releases will be posted to the 94x XML Developers' Forum. A formal change control process governs changes to the schema, and any changes will result in a revised version release with an appropriate version number. Prior schema versions will also be maintained in order to accommodate the needs of the development community. Please submit any issues or requests for changes to the schemas to the 94x XML Development Team at e-fileemptax@irs.gov.

5.0 Building XML Transmission Files

5.1 Return Transmission Files

Updated: June 14, 2002

This section describes the procedure for creating a sample 94x return transmission file with dummy return data.

Assumptions

1. The 94x XML Schemas Final Release 2.0 will be used as the base schemas for creating the XML data instances.
2. XML Spy Suite 4.3 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
3. All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
4. All XML data instances generated are kept in the instances subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the xsi:schemaLocation attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

Step 1 – Create 94x Return Transmission Envelope

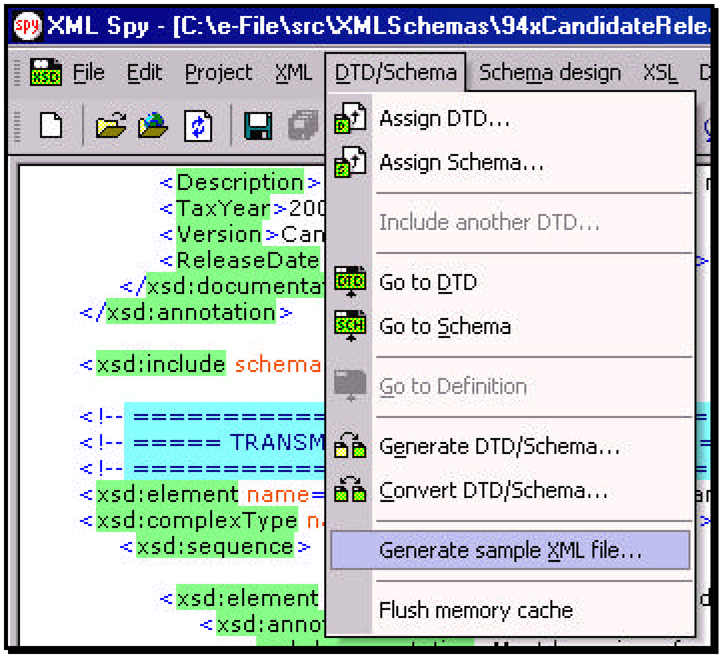
- Step 1.1: Create Transmission Envelope Skeleton

Create the transmission envelope skeleton as outlined below. After filling in the placeholders, it becomes the SOAP Envelope in the transmission file.

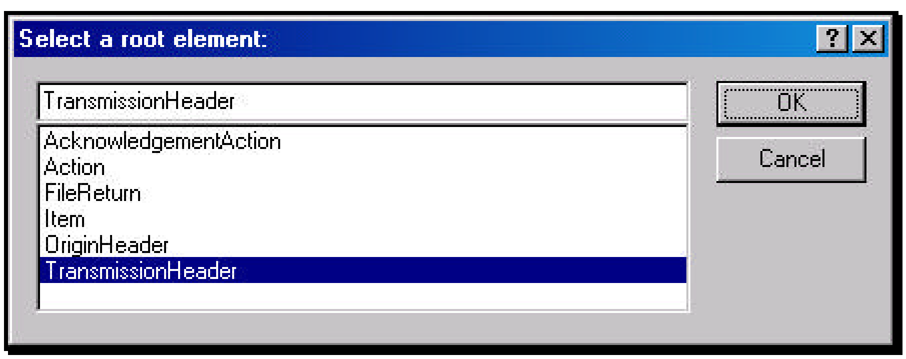
```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
 http://www.irs.gov/efile ../message/efileMessage.xsd">
      <SOAP:Header>
                    Placeholder for TransmissionHeader
      </SOAP:Header>
      <SOAP:Body>
                    Placeholder for OriginHeaders
      </SOAP:Body>
</SOAP:Envelope>
```

- Step 1.2: Create TransmissionHeader

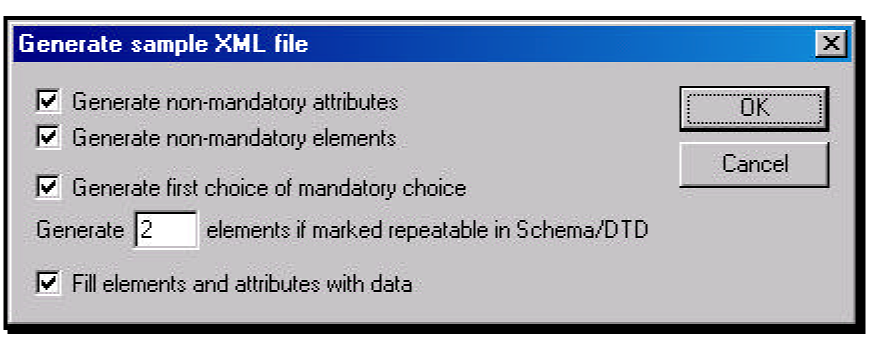
Open message/efileMessage.xsd in XML Spy and select DTD/Schema from the main menu. Next select Generate sample XML file…



Select TransmissionHeader from the pop-up menu shown below:



Check all options in the following pop-up menu and specify 2 (or more) repeatable elements so that repeating structures are illustrated in the sample data.



You now have an XML Spy generated XML data structure for the TransmissionHeader.

- Step 1.3: Complete the Placeholder for TransmissionHeader

In the TransmissionHeader data structure:

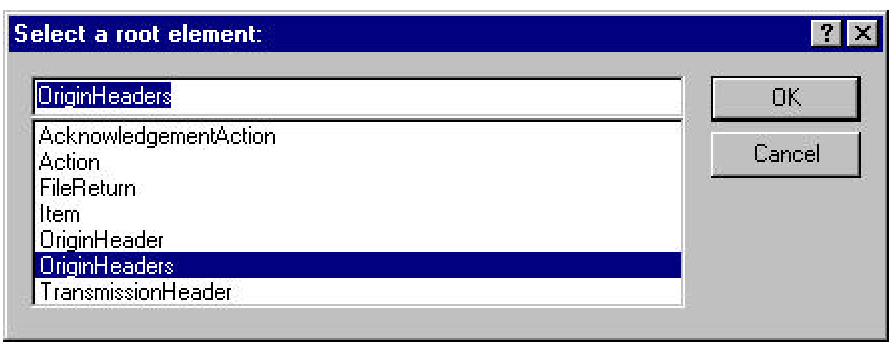
1. Remove all attributes in the TransmissionHeader element and prefix the element name (begin and end tags) with efile:
2. Edit the data as you see fit.
3. Validate the Transmission Envelope in XML Spy by clicking on the button on the tool bar.

The complete TransmissionHeader is shown below:

```
<efile:TransmissionHeader>
  <TransmissionId>MyUniqueTransID001</TransmissionId>
  <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
  <Transmitter>
    <ETIN>00200</ETIN>
  </Transmitter>
  <ProcessType>T</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId="MyUniqueOrigID001"/>
    <OriginHeaderReference originId="MyUniqueOrigID002"/>
  </TransmissionManifest>
</efile:TransmissionHeader>
```

- Step 1.4: Create OriginHeaders

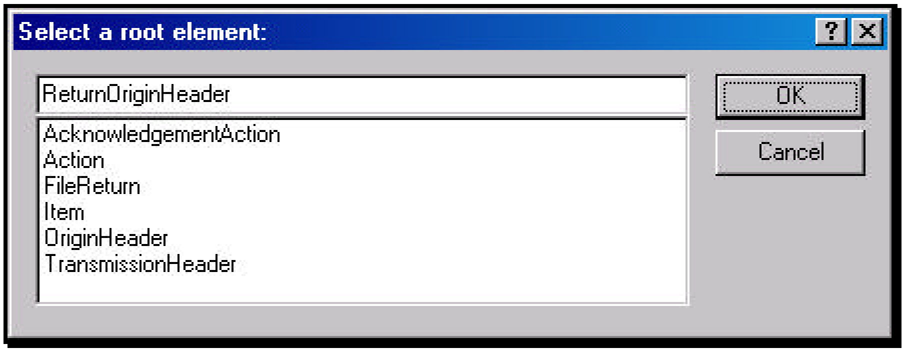
Repeat Step 1.2 but this time select OriginHeaders as the root element:



You now have an XML Spy generated XML data structure for the OriginHeaders with two occurrences of PINRegistrationOriginHeader.

- Step 1.5: ReturnOriginHeader

Repeat Step 1.2 but this time type ReturnOriginHeader as the root element:



Now you have a stand-alone ReturnOriginHeader structure that can be used to replace the PINRegistrationOriginHeader structures generated previously.

In the ReturnOriginHeader data structure:

1. Remove all attributes in the ReturnOriginHeader elements.

- Step 1.6: Complete the Placeholder for OriginHeaders

In the OriginHeaders data structure:

1. Remove all attributes in the OriginHeaders element and prefix the element name (begin and end tags) with efile:
2. Replace each of the two PINRegistrationOriginHeader structures with the ReturnOriginHeader.
3. Edit the data as you see fit. Make sure all instances of originId and contentLocation are correctly referenced in the manifests. The originId attribute must match the value of the OriginId element in the ReturnOriginHeader, and the contentLocation attribute must match the value of the ContentLocation element in ReturnData and the Content-Location: line to be generated in Step 3. The OriginId and ContentLocation must be unique within the transmission file.
4. Validate the Transmission Envelope in XML Spy by clicking on the  button on the tool bar.

You now have an XML Spy generated XML data structure for the OriginHeaders that could look like this:

```
<efile:OriginHeaders>
  <ReturnOriginHeader>
    <OriginId>MyUniqueOrigID001</OriginId>
    <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="MyUnique001ReturnId"/>
      <ItemReference contentLocation="MyUnique002ReturnId"/>
    </OriginManifest>
    <Originator>
```

```
          <EFIN>510000</EFIN>
          <Type>ReportingAgent</Type>
        </Originator>
        <ReportingAgentSignature>
          <PIN>00000</PIN>
          <ETIN>00000</ETIN>
        </ReportingAgentSignature>
        <ISPNumber>AAAAAA</ISPNumber>
      </ReturnOriginHeader>
      <ReturnOriginHeader>
        <OriginId>MyUniqueOrigID002</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="999999RetData20020617T093047"/>
          <ItemReference contentLocation="999999RetData20020617T093101"/>
        </OriginManifest>
        <Originator>
          <EFIN>999999</EFIN>
          <Type>ERO</Type>
        </Originator>
        <ISPNumber>AAAAAA</ISPNumber>
      </ReturnOriginHeader>
    </efile:OriginHeaders>
```

♦ Step 1.7: Complete the Transmission Envelope

Complete the Transmission Envelope:

1. Plug the TransmissionHeader created in Step 1.3 into the Placeholder for TransmissionHeader defined in Step 1.1
2. Plug the OriginHeaders structure created in Step 1.6 into the Placeholder for OriginHeaders defined in Step 1.1

The complete Transmission Envelope is shown below:

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
  <SOAP:Header>
    <efile:TransmissionHeader>
      <TransmissionId>MyUniqueTransID001</TransmissionId>
      <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
      <Transmitter>
        <ETIN>00200</ETIN>
      </Transmitter>
      <ProcessType>T</ProcessType>
      <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId="MyUniqueOrigID001"/>
        <OriginHeaderReference originId="MyUniqueOrigID002"/>
      </TransmissionManifest>
    </efile:TransmissionHeader>
  </SOAP:Header>
  <SOAP:Body>
```

```
    <efile:OriginHeaders>
      <ReturnOriginHeader>
        <OriginId>MyUniqueOrigID001</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="MyUnique001ReturnId"/>
          <ItemReference contentLocation="MyUnique002ReturnId"/>
        </OriginManifest>
        <Originator>
          <EFIN>510000</EFIN>
          <Type>ReportingAgent</Type>
        </Originator>
        <ReportingAgentSignature>
          <PIN>00000</PIN>
          <ETIN>00000</ETIN>
        </ReportingAgentSignature>
        <ISPNumber>AAAAAA</ISPNumber>
      </ReturnOriginHeader>
      <ReturnOriginHeader>
        <OriginId>MyUniqueOrigID002</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="999999RetData20020617T093047"/>
          <ItemReference contentLocation="999999RetData20020617T093101"/>
        </OriginManifest>
        <Originator>
          <EFIN>999999</EFIN>
          <Type>ERO</Type>
        </Originator>
        <ISPNumber>AAAAAA</ISPNumber>
      </ReturnOriginHeader>
    </efile:OriginHeaders>
  </SOAP:Body>
</SOAP:Envelope>
```

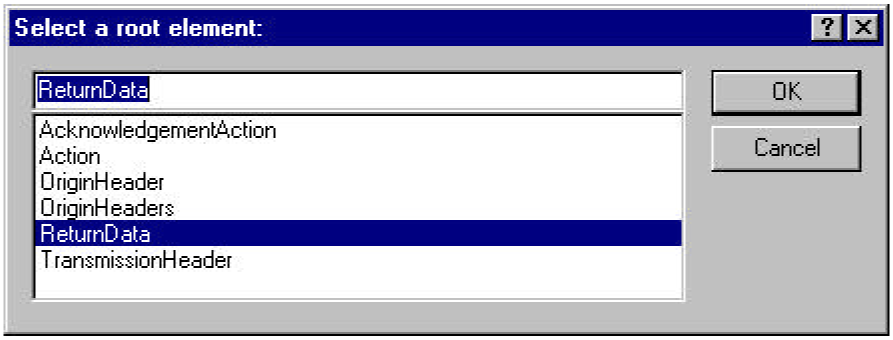
- Step 1.8: Validate the Transmission Envelope

1. Edit the dummy data in the Transmission Envelope as you see fit.
2. Validate the Transmission Envelope in XML Spy by clicking on the  button on the tool bar.
3. Correct the data, if necessary, and re-validate.

Step 2 – Create ReturnData MIME Parts

- Step 2.1: Create ReturnData

Repeat Step 1.2 with the 94x/ReturnData941.xsd schema file (or other ReturnData94x.xsd for other return types). This time select ReturnData as the root element:



You now have an XML Spy generated XML data structure for ReturnData with all potential parts in a return.

- Step 2.2: Validate ReturnData

1. Edit the dummy data in ReturnData as below or as you see fit.
2. Validate the ReturnData in XML Spy by clicking on the  button on the tool bar.
3. Correct the data, if necessary, and re-validate.

You now have an XML Spy generated XML data structure for ReturnData that could look like this:

```
<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData941.xsd" documentCount="10">

  <ContentLocation>999999RetData20020617T093101</ContentLocation>
  <ReturnHeader94x documentId="1RetDID">
    <ElectronicPostmark>2001-12-17T09:30:47-05:00</ElectronicPostmark>
    <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
    <DisasterRelief>! !</DisasterRelief>
    <ISPNumber>AAAAAA</ISPNumber>
    <PreparerFirm>
      <EIN>010000009</EIN>
      <BusinessName1>A A</BusinessName1>
      <BusinessName2>A A</BusinessName2>
      <Address1>A A</Address1>
      <Address2>A A</Address2>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
    </PreparerFirm>
    <SoftwareId>00000000</SoftwareId>
    <ReturnType>941</ReturnType>
    <Business>
```

```
      <EIN>010000000</EIN>
      <BusinessName1>A A</BusinessName1>
      <BusinessName2>A A</BusinessName2>
      <BusinessNameControl>A</BusinessNameControl>
      <Address1>A A</Address1>
      <Address2>A A</Address2>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
      <Name>A A</Name>
      <SSN>000000000</SSN>
      <Phone>5666446645</Phone>
      <EmailAddress>A@0.0.0.0</EmailAddress>
      <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
      <Name>A A</Name>
      <Title>! !</Title>
      <Phone>5699666660</Phone>
      <EmailAddress>A@0.0.0.0</EmailAddress>
      <Signature>0000000000</Signature>
      <DateSigned>1967-08-13</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
      <AuthorizeThirdParty>X</AuthorizeThirdParty>
      <DesigneeName>A A</DesigneeName>
      <DesigneePhone>4589599628</DesigneePhone>
      <DPIN>AAAAAAAAA</DPIN>
    </ThirdPartyAuthorization>
  </ReturnHeader94x>
  <IRS941 documentId="2RetDID">
    <DepositStateCode>AL</DepositStateCode>
    <FinalReturn>X</FinalReturn>
    <AmendedReturn>X</AmendedReturn>
    <DateFinalWagesPaid>1967-08-13</DateFinalWagesPaid>
    <SeasonalEmployer>X</SeasonalEmployer>
    <NumberOfEmployees>1</NumberOfEmployees>
    <TotalWages>0.00</TotalWages>
    <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
    <WithheldIncomeTaxAdjustment>+99999999.9</WithheldIncomeTaxAdjustment>
    <AdjustedTotalIncomeTaxWithheld>-
99999999.99</AdjustedTotalIncomeTaxWithheld>
    <TaxableSocialSecurityWages>0.00</TaxableSocialSecurityWages>
    <TaxOnSocialSecurityWages>0.00</TaxOnSocialSecurityWages>
    <TaxableSocialSecurityTips>0.00</TaxableSocialSecurityTips>
    <TaxOnSocialSecurityTips>0.00</TaxOnSocialSecurityTips>
    <TaxableMedicareWagesTips>0.00</TaxableMedicareWagesTips>
    <TaxOnMedicareWagesTips>0.00</TaxOnMedicareWagesTips>
    <WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>
    <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
    <SickPayAdjustment>3.14</SickPayAdjustment>
    <FractionsOfCentsAdjustment>3.14</FractionsOfCentsAdjustment>
    <OtherAdjustment>3.14</OtherAdjustment>
    <TotalAdjustmentSSMedicareTaxes>3.14</TotalAdjustmentSSMedicareTaxes>
    <AdjustedTotalSSMedicareTaxes>0.00</AdjustedTotalSSMedicareTaxes>
    <TotalTax>0.00</TotalTax>
    <AdvanceEarnedIncomeCreditPymts>0.00</AdvanceEarnedIncomeCreditPymts>
    <NetTaxes>0.00</NetTaxes>
```

```
    <TotalDepositsOverpaymentForQtr>0.00</TotalDepositsOverpaymentForQtr>
    <BalanceDue>0.00</BalanceDue>
    <SemiweeklyScheduleDepositor>X</SemiweeklyScheduleDepositor>
    <Month1Liability>0.00</Month1Liability>
    <Month2Liability>0.00</Month2Liability>
    <Month3Liability>0.00</Month3Liability>
    <TotalQuarterLiability>0.00</TotalQuarterLiability>
  </IRS941>
  <AmendedReturnExplanation documentId="3RetDID">
    <Explanation>! !</Explanation>
  </AmendedReturnExplanation>
  <WgNotSubjToSSMedTaxExplanation documentId="4RetDID">
    <Explanation>! !</Explanation>
  </WgNotSubjToSSMedTaxExplanation>
  <SickPayAdjustmentExplanation documentId="5RetDID">
    <Explanation>! !</Explanation>
  </SickPayAdjustmentExplanation>
  <FractionsOfCentsAdjExplanation documentId="6RetDID">
    <Explanation>! !</Explanation>
  </FractionsOfCentsAdjExplanation>
  <OtherAdjustmentExplanation documentId="7RetDID">
    <Explanation>! !</Explanation>
  </OtherAdjustmentExplanation>
  <IRS941ScheduleB documentId="8RetDID">
    <Month1Liabilities>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
    </Month1Liabilities>
    <TotalMonth1Liability>0.00</TotalMonth1Liability>
    <Month2Liabilities>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
    </Month2Liabilities>
    <TotalMonth2Liability>0.00</TotalMonth2Liability>
    <Month3Liabilities>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
    </Month3Liabilities>
    <TotalMonth3Liability>0.00</TotalMonth3Liability>
    <TotalQuarterLiability>0.00</TotalQuarterLiability>
  </IRS941ScheduleB>
  <IRS941c documentId="9RetDID">
    <DateErrorDiscovered>1967-08-13</DateErrorDiscovered>
    <Certification1>X</Certification1>
    <Certification2>X</Certification2>
    <Certification3>X</Certification3>
    <Certification4>X</Certification4>
    <IncomeTaxWithholdingAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <WithheldTaxPreviouslyReported>0.00</WithheldTaxPreviouslyReported>
      <CorrectWithheldTax>0.00</CorrectWithheldTax>
      <WithheldTaxAdjustmentForPeriod>0.00</WithheldTaxAdjustmentForPeriod>
    </IncomeTaxWithholdingAdjustment>
    <IncomeTaxWithholdingAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <WithheldTaxPreviouslyReported>0.00</WithheldTaxPreviouslyReported>
      <CorrectWithheldTax>0.00</CorrectWithheldTax>
      <WithheldTaxAdjustmentForPeriod>0.00</WithheldTaxAdjustmentForPeriod>
    </IncomeTaxWithholdingAdjustment>
    <NetWithheldIncomeTaxAdjustment>3.14</NetWithheldIncomeTaxAdjustment>
    <SocialSecurityTaxAdjustment>
```

```
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <SocialSecurityWagesPrevRpt>0.00</SocialSecurityWagesPrevRpt>
      <CorrectSocialSecurityWages>0.00</CorrectSocialSecurityWages>
      <SocialSecurityTipsPrevRpt>0.00</SocialSecurityTipsPrevRpt>
      <CorrectSocialSecurityTips>0.00</CorrectSocialSecurityTips>
      <SocialSecurityTaxAdjForPeriod>3.14</SocialSecurityTaxAdjForPeriod>
    </SocialSecurityTaxAdjustment>
    <SocialSecurityTaxAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <SocialSecurityWagesPrevRpt>0.00</SocialSecurityWagesPrevRpt>
      <CorrectSocialSecurityWages>0.00</CorrectSocialSecurityWages>
      <SocialSecurityTipsPrevRpt>0.00</SocialSecurityTipsPrevRpt>
      <CorrectSocialSecurityTips>0.00</CorrectSocialSecurityTips>
      <SocialSecurityTaxAdjForPeriod>3.14</SocialSecurityTaxAdjForPeriod>
    </SocialSecurityTaxAdjustment>
    <TotalSocialSecurityWgsPrevRpt>0.00</TotalSocialSecurityWgsPrevRpt>
    <TotalCorrectSocialSecurityWgs>0.00</TotalCorrectSocialSecurityWgs>
    <TotalSocialSecurityTipsPrevRpt>0.00</TotalSocialSecurityTipsPrevRpt>
    <TotalCorrectSocialSecurityTips>0.00</TotalCorrectSocialSecurityTips>
    <NetSocialSecurityTaxAdjustment>3.14</NetSocialSecurityTaxAdjustment>
    <NetSocialSecurityWageAdj>3.14</NetSocialSecurityWageAdj>
    <NetSocialSecurityTipAdjustment>3.14</NetSocialSecurityTipAdjustment>
    <MedicareTaxAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <MedicareWagesTipsPreviouslyRpt>0.00</MedicareWagesTipsPreviouslyRpt>
      <CorrectMedicareWagesTips>0.00</CorrectMedicareWagesTips>
      <MedicareTaxAdjustmentForPeriod>3.14</MedicareTaxAdjustmentForPeriod>
    </MedicareTaxAdjustment>
    <MedicareTaxAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <MedicareWagesTipsPreviouslyRpt>0.00</MedicareWagesTipsPreviouslyRpt>
      <CorrectMedicareWagesTips>0.00</CorrectMedicareWagesTips>
      <MedicareTaxAdjustmentForPeriod>3.14</MedicareTaxAdjustmentForPeriod>
    </MedicareTaxAdjustment>
    <TotalMedicareWagesTipsPrevRpt>0.00</TotalMedicareWagesTipsPrevRpt>
    <TotalCorrectMedicareWagesTips>0.00</TotalCorrectMedicareWagesTips>
    <NetMedicareTaxAdjustment>3.14</NetMedicareTaxAdjustment>
    <NetMedicareWageTipAdjustment>3.14</NetMedicareWageTipAdjustment>
    <AdjustmentsExplanation>! !</AdjustmentsExplanation>
  </IRS941c>
  <IRS94xPayment documentId="10RetDID">
    <RoutingTransitNumber>010000000</RoutingTransitNumber>
    <BankAccountNumber>A A</BankAccountNumber>
    <AccountType>1</AccountType>
    <PaymentAmount>3.14</PaymentAmount>
    <TaxpayerDaytimePhone>5548669620</TaxpayerDaytimePhone>
  </IRS94xPayment>
</ReturnData>
```

- Step 2.3: Duplicate ReturnData

1. Duplicate the ReturnData structure 3 times to create a sequence of 4 separate ReturnData structures.
2. Edit the data in ReturnData as you see fit.
3. Make sure all instances of the attribute contentLocation in the OriginManifest of the ReturnOriginHeader match one referenced element ContentLocation in each ReturnData. The ContentLocation must be unique within the transmission file.

4. Edit the documentId attribute for each return document in ReturnData. The documentId must be unique within the return.

Step 3 – Create 94x Return Transmission File

Now that you have the validated Transmission Envelope and the ReturnData MIME parts, you are ready to put it all together.

Create the transmission file according to the structure outlined below. Please note the following:

1. Required MIME content headers are highlighted.
2. Line spacing is important. There is a blank line between the end of the MIME content headers and the beginning of the MIME part content itself. Also, there is a blank line between the end of the MIME part content and the beginning of the next MIME part boundary.
3. "`MIME-Version: 1.0`" must appear as the first line of the MIME message header.
4. The parameters on the "`Content-Type:` " line in <u>each</u> MIME part are required and must be in the order as shown below.
5. The sample below uses "MIME94xBoundary" as the value for the MIME boundary but an actual transmission file can have any transmitter-defined string as the boundary. The same applies to the Content-Location MIME content header.
6. The `Content-Location:` line must match one of the contentLocation attributes referenced in the OriginManifest of a ReturnOriginHeader, and the corresponding element ContentLocation in the ReturnData.

```
MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
Content-Description: This is a sample 94x transmission file with most of the XML data generated by XML Spy.

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x

                    Transmission Envelope

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093047

                    First ReturnData

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093101

                    Second ReturnData

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigID001

                    Third ReturnData
```

```
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigID002

Fourth ReturnData

--MIME94xBoundary--
```

The complete 94x return transmission file is shown below in its entirety:

```
MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
Content-Description: This is a sample 94x transmission file with most of the XML data generated by XML Spy.

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x

<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
 <SOAP:Header>
    <efile:TransmissionHeader>
      <TransmissionId>MyUniqueTransID001</TransmissionId>
      <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
      <Transmitter>
        <ETIN>00200</ETIN>
      </Transmitter>
      <ProcessType>T</ProcessType>
      <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId="MyUniqueOrigID001"/>
        <OriginHeaderReference originId="MyUniqueOrigID002"/>
      </TransmissionManifest>
    </efile:TransmissionHeader>
 </SOAP:Header>
 <SOAP:Body>
    <efile:OriginHeaders>
      <ReturnOriginHeader>
        <OriginId>MyUniqueOrigID001</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="MyUnique001ReturnId"/>
          <ItemReference contentLocation="MyUnique002ReturnId"/>
        </OriginManifest>
        <Originator>
          <EFIN>510000</EFIN>
          <Type>ReportingAgent</Type>
        </Originator>
        <ReportingAgentSignature>
          <PIN>00000</PIN>
          <ETIN>00000</ETIN>
        </ReportingAgentSignature>
```

```
        <ISPNumber>AAAAAA</ISPNumber>
      </ReturnOriginHeader>
      <ReturnOriginHeader>
        <OriginId>MyUniqueOrigID002</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="999999RetData20020617T093047"/>
          <ItemReference contentLocation="999999RetData20020617T093101"/>
        </OriginManifest>
        <Originator>
          <EFIN>999999</EFIN>
          <Type>ERO</Type>
        </Originator>
        <ISPNumber>AAAAAA</ISPNumber>
      </ReturnOriginHeader>
    </efile:OriginHeaders>
  </SOAP:Body>
</SOAP:Envelope>

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093047

<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\efile94x\94x\ReturnData940.xsd" documentCount="5">

  <ContentLocation>999999RetData20020617T093047</ContentLocation>
  <ReturnHeader94x documentId="1RetDID">
    <ElectronicPostmark>2001-12-17T09:30:47-05:00</ElectronicPostmark>
    <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
    <DisasterRelief>! !</DisasterRelief>
    <ISPNumber>AAAAAA</ISPNumber>
    <PreparerFirm>
      <EIN>010000000</EIN>
      <BusinessName1>A A</BusinessName1>
      <BusinessName2>A A</BusinessName2>
      <Address1>A A</Address1>
      <Address2>A A</Address2>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
    </PreparerFirm>
    <SoftwareId>00000000</SoftwareId>
    <ReturnType>940</ReturnType>
    <Business>
      <EIN>010000000</EIN>
      <BusinessName1>A A</BusinessName1>
      <BusinessName2>A A</BusinessName2>
      <BusinessNameControl>A</BusinessNameControl>
      <Address1>A A</Address1>
      <Address2>A A</Address2>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
      <Name>A A</Name>
```

```
      <SSN>000000000</SSN>
      <Phone>2222222222</Phone>
      <EmailAddress>A@0.0.0.0</EmailAddress>
      <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
      <Name>A A</Name>
      <Title>! !</Title>
      <Phone>1122255111</Phone>
      <EmailAddress>A@0.0.0.0</EmailAddress>
      <Signature>0000000000</Signature>
      <DateSigned>1967-08-13</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
      <AuthorizeThirdParty>X</AuthorizeThirdParty>
      <DesigneeName>A A</DesigneeName>
      <DesigneePhone>0000000000</DesigneePhone>
      <DPIN>AAAAAAAAA</DPIN>
    </ThirdPartyAuthorization>
  </ReturnHeader94x>
  <IRS940 documentId="2RetDID">
    <QuestionA>true</QuestionA>
    <QuestionB>true</QuestionB>
    <QuestionC>false</QuestionC>
    <FinalReturn>X</FinalReturn>
    <AmendedReturn>X</AmendedReturn>
    <TotalWages>0.00</TotalWages>
    <ExemptWages>0.00</ExemptWages>
    <WagesOverLimit>0.00</WagesOverLimit>
    <TotalExemptWages>0.00</TotalExemptWages>
    <TotalTaxableWages>0.00</TotalTaxableWages>
    <GrossFUTATax>0.00</GrossFUTATax>
    <MaximumCredit>0.00</MaximumCredit>
    <StateContribution>
      <StateCode>AL</StateCode>
      <StateReportingNumber>!</StateReportingNumber>
      <TaxablePayroll>0.00</TaxablePayroll>
      <RatePeriodFrom>1967-08-13</RatePeriodFrom>
      <RatePeriodTo>1967-08-13</RatePeriodTo>
      <ExperienceRate>0.000000</ExperienceRate>
      <ContributionsAtRate>0.00</ContributionsAtRate>
      <ContributionsAtExperienceRate>0.00</ContributionsAtExperienceRate>
      <AdditionalCredit>0.00</AdditionalCredit>
      <TimelyContributions>0.00</TimelyContributions>
    </StateContribution>
    <StateContribution>
      <StateCode>AL</StateCode>
      <StateReportingNumber>!</StateReportingNumber>
      <TaxablePayroll>0.00</TaxablePayroll>
      <RatePeriodFrom>1967-08-13</RatePeriodFrom>
      <RatePeriodTo>1967-08-13</RatePeriodTo>
      <ExperienceRate>0.000000</ExperienceRate>
      <ContributionsAtRate>0.00</ContributionsAtRate>
      <ContributionsAtExperienceRate>0.00</ContributionsAtExperienceRate>
      <AdditionalCredit>0.00</AdditionalCredit>
      <TimelyContributions>0.00</TimelyContributions>
    </StateContribution>
    <TotalAdditionalCredit>0.00</TotalAdditionalCredit>
    <TotalTimelyContributions>0.00</TotalTimelyContributions>
    <TotalTentativeCredit>0.00</TotalTentativeCredit>
    <Credit>0.00</Credit>
```

```
    <TotalTax>0.00</TotalTax>
    <TotalTaxDeposited>0.00</TotalTaxDeposited>
    <BalanceDue>0.00</BalanceDue>
    <Quarter1Liability>0.00</Quarter1Liability>
    <Quarter2Liability>0.00</Quarter2Liability>
    <Quarter3Liability>0.00</Quarter3Liability>
    <Quarter4Liability>0.00</Quarter4Liability>
    <TotalYearLiability>0.00</TotalYearLiability>
  </IRS940>
  <AmendedReturnExplanation documentId="3RetDID">
    <Explanation>! !</Explanation>
  </AmendedReturnExplanation>
  <ExemptWages documentId="4RetDID">
    <ExemptWage>
      <ExemptCode>01</ExemptCode>
      <ExemptAmount>0.00</ExemptAmount>
    </ExemptWage>
    <ExemptWage>
      <ExemptCode>01</ExemptCode>
      <ExemptAmount>0.00</ExemptAmount>
    </ExemptWage>
  </ExemptWages>
  <IRS94xPayment documentId="5RetDID">
    <RoutingTransitNumber>010000000</RoutingTransitNumber>
    <BankAccountNumber>A A</BankAccountNumber>
    <AccountType>1</AccountType>
    <PaymentAmount>3.14</PaymentAmount>
    <TaxpayerDaytimePhone>1454554845</TaxpayerDaytimePhone>
  </IRS94xPayment>
</ReturnData>

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093101

<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData941.xsd" documentCount="10">

  <ContentLocation>999999RetData20020617T093101</ContentLocation>
  <ReturnHeader94x documentId="1RetDID">
    <ElectronicPostmark>2001-12-17T09:30:47-05:00</ElectronicPostmark>
    <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
    <DisasterRelief>! !</DisasterRelief>
    <ISPNumber>AAAAAA</ISPNumber>
    <PreparerFirm>
      <EIN>010000009</EIN>
      <BusinessName1>A A</BusinessName1>
      <BusinessName2>A A</BusinessName2>
      <Address1>A A</Address1>
      <Address2>A A</Address2>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
    </PreparerFirm>
    <SoftwareId>00000000</SoftwareId>
    <ReturnType>941</ReturnType>
    <Business>
      <EIN>010000000</EIN>
```

```
      <BusinessName1>A A</BusinessName1>
      <BusinessName2>A A</BusinessName2>
      <BusinessNameControl>A</BusinessNameControl>
      <Address1>A A</Address1>
      <Address2>A A</Address2>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
      <Name>A A</Name>
      <SSN>000000000</SSN>
      <Phone>5666446645</Phone>
      <EmailAddress>A@0.0.0.0</EmailAddress>
      <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
      <Name>A A</Name>
      <Title>! !</Title>
      <Phone>5699666660</Phone>
      <EmailAddress>A@0.0.0.0</EmailAddress>
      <Signature>0000000000</Signature>
      <DateSigned>1967-08-13</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
      <AuthorizeThirdParty>X</AuthorizeThirdParty>
      <DesigneeName>A A</DesigneeName>
      <DesigneePhone>4589599628</DesigneePhone>
      <DPIN>AAAAAAAAA</DPIN>
    </ThirdPartyAuthorization>
  </ReturnHeader94x>
  <IRS941 documentId="2RetDID">
    <DepositStateCode>AL</DepositStateCode>
    <FinalReturn>X</FinalReturn>
    <AmendedReturn>X</AmendedReturn>
    <DateFinalWagesPaid>1967-08-13</DateFinalWagesPaid>
    <SeasonalEmployer>X</SeasonalEmployer>
    <NumberOfEmployees>1</NumberOfEmployees>
    <TotalWages>0.00</TotalWages>
    <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
    <WithheldIncomeTaxAdjustment>+99999999.9</WithheldIncomeTaxAdjustment>
    <AdjustedTotalIncomeTaxWithheld>-
99999999.99</AdjustedTotalIncomeTaxWithheld>
    <TaxableSocialSecurityWages>0.00</TaxableSocialSecurityWages>
    <TaxOnSocialSecurityWages>0.00</TaxOnSocialSecurityWages>
    <TaxableSocialSecurityTips>0.00</TaxableSocialSecurityTips>
    <TaxOnSocialSecurityTips>0.00</TaxOnSocialSecurityTips>
    <TaxableMedicareWagesTips>0.00</TaxableMedicareWagesTips>
    <TaxOnMedicareWagesTips>0.00</TaxOnMedicareWagesTips>
    <WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>
    <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
    <SickPayAdjustment>3.14</SickPayAdjustment>
    <FractionsOfCentsAdjustment>3.14</FractionsOfCentsAdjustment>
    <OtherAdjustment>3.14</OtherAdjustment>
    <TotalAdjustmentSSMedicareTaxes>3.14</TotalAdjustmentSSMedicareTaxes>
    <AdjustedTotalSSMedicareTaxes>0.00</AdjustedTotalSSMedicareTaxes>
    <TotalTax>0.00</TotalTax>
    <AdvanceEarnedIncomeCreditPymts>0.00</AdvanceEarnedIncomeCreditPymts>
    <NetTaxes>0.00</NetTaxes>
    <TotalDepositsOverpaymentForQtr>0.00</TotalDepositsOverpaymentForQtr>
```

```
    <BalanceDue>0.00</BalanceDue>
    <SemiweeklyScheduleDepositor>X</SemiweeklyScheduleDepositor>
    <Month1Liability>0.00</Month1Liability>
    <Month2Liability>0.00</Month2Liability>
    <Month3Liability>0.00</Month3Liability>
    <TotalQuarterLiability>0.00</TotalQuarterLiability>
  </IRS941>
  <AmendedReturnExplanation documentId="3RetDID">
    <Explanation>! !</Explanation>
  </AmendedReturnExplanation>
  <WgNotSubjToSSMedTaxExplanation documentId="4RetDID">
    <Explanation>! !</Explanation>
  </WgNotSubjToSSMedTaxExplanation>
  <SickPayAdjustmentExplanation documentId="5RetDID">
    <Explanation>! !</Explanation>
  </SickPayAdjustmentExplanation>
  <FractionsOfCentsAdjExplanation documentId="6RetDID">
    <Explanation>! !</Explanation>
  </FractionsOfCentsAdjExplanation>
  <OtherAdjustmentExplanation documentId="7RetDID">
    <Explanation>! !</Explanation>
  </OtherAdjustmentExplanation>
  <IRS941ScheduleB documentId="8RetDID">
    <Month1Liabilities>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
    </Month1Liabilities>
    <TotalMonth1Liability>0.00</TotalMonth1Liability>
    <Month2Liabilities>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
    </Month2Liabilities>
    <TotalMonth2Liability>0.00</TotalMonth2Liability>
    <Month3Liabilities>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
      <LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
    </Month3Liabilities>
    <TotalMonth3Liability>0.00</TotalMonth3Liability>
    <TotalQuarterLiability>0.00</TotalQuarterLiability>
  </IRS941ScheduleB>
  <IRS941c documentId="9RetDID">
    <DateErrorDiscovered>1967-08-13</DateErrorDiscovered>
    <Certification1>X</Certification1>
    <Certification2>X</Certification2>
    <Certification3>X</Certification3>
    <Certification4>X</Certification4>
    <IncomeTaxWithholdingAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <WithheldTaxPreviouslyReported>0.00</WithheldTaxPreviouslyReported>
      <CorrectWithheldTax>0.00</CorrectWithheldTax>
      <WithheldTaxAdjustmentForPeriod>0.00</WithheldTaxAdjustmentForPeriod>
    </IncomeTaxWithholdingAdjustment>
    <IncomeTaxWithholdingAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <WithheldTaxPreviouslyReported>0.00</WithheldTaxPreviouslyReported>
      <CorrectWithheldTax>0.00</CorrectWithheldTax>
      <WithheldTaxAdjustmentForPeriod>0.00</WithheldTaxAdjustmentForPeriod>
    </IncomeTaxWithholdingAdjustment>
    <NetWithheldIncomeTaxAdjustment>3.14</NetWithheldIncomeTaxAdjustment>
    <SocialSecurityTaxAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
```

```
      <SocialSecurityWagesPrevRpt>0.00</SocialSecurityWagesPrevRpt>
      <CorrectSocialSecurityWages>0.00</CorrectSocialSecurityWages>
      <SocialSecurityTipsPrevRpt>0.00</SocialSecurityTipsPrevRpt>
      <CorrectSocialSecurityTips>0.00</CorrectSocialSecurityTips>
      <SocialSecurityTaxAdjForPeriod>3.14</SocialSecurityTaxAdjForPeriod>
    </SocialSecurityTaxAdjustment>
    <SocialSecurityTaxAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <SocialSecurityWagesPrevRpt>0.00</SocialSecurityWagesPrevRpt>
      <CorrectSocialSecurityWages>0.00</CorrectSocialSecurityWages>
      <SocialSecurityTipsPrevRpt>0.00</SocialSecurityTipsPrevRpt>
      <CorrectSocialSecurityTips>0.00</CorrectSocialSecurityTips>
      <SocialSecurityTaxAdjForPeriod>3.14</SocialSecurityTaxAdjForPeriod>
    </SocialSecurityTaxAdjustment>
    <TotalSocialSecurityWgsPrevRpt>0.00</TotalSocialSecurityWgsPrevRpt>
    <TotalCorrectSocialSecurityWgs>0.00</TotalCorrectSocialSecurityWgs>
    <TotalSocialSecurityTipsPrevRpt>0.00</TotalSocialSecurityTipsPrevRpt>
    <TotalCorrectSocialSecurityTips>0.00</TotalCorrectSocialSecurityTips>
    <NetSocialSecurityTaxAdjustment>3.14</NetSocialSecurityTaxAdjustment>
    <NetSocialSecurityWageAdj>3.14</NetSocialSecurityWageAdj>
    <NetSocialSecurityTipAdjustment>3.14</NetSocialSecurityTipAdjustment>
    <MedicareTaxAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <MedicareWagesTipsPreviouslyRpt>0.00</MedicareWagesTipsPreviouslyRpt>
      <CorrectMedicareWagesTips>0.00</CorrectMedicareWagesTips>
      <MedicareTaxAdjustmentForPeriod>3.14</MedicareTaxAdjustmentForPeriod>
    </MedicareTaxAdjustment>
    <MedicareTaxAdjustment>
      <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
      <MedicareWagesTipsPreviouslyRpt>0.00</MedicareWagesTipsPreviouslyRpt>
      <CorrectMedicareWagesTips>0.00</CorrectMedicareWagesTips>
      <MedicareTaxAdjustmentForPeriod>3.14</MedicareTaxAdjustmentForPeriod>
    </MedicareTaxAdjustment>
    <TotalMedicareWagesTipsPrevRpt>0.00</TotalMedicareWagesTipsPrevRpt>
    <TotalCorrectMedicareWagesTips>0.00</TotalCorrectMedicareWagesTips>
    <NetMedicareTaxAdjustment>3.14</NetMedicareTaxAdjustment>
    <NetMedicareWageTipAdjustment>3.14</NetMedicareWageTipAdjustment>
    <AdjustmentsExplanation>! !</AdjustmentsExplanation>
  </IRS941c>
  <IRS94xPayment documentId="10RetDID">
    <RoutingTransitNumber>010000000</RoutingTransitNumber>
    <BankAccountNumber>A A</BankAccountNumber>
    <AccountType>1</AccountType>
    <PaymentAmount>3.14</PaymentAmount>
    <TaxpayerDaytimePhone>5548669620</TaxpayerDaytimePhone>
  </IRS94xPayment>
</ReturnData>

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique001ReturnId

<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\efile94x\94x\ReturnData941.xsd" documentCount="2">

  <ContentLocation>MyUnique001ReturnId</ContentLocation>
  <ReturnHeader94x documentId="1UniqDocIdRet">
    <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
```

```
    <ReturnType>941</ReturnType>
    <Business>
      <EIN>010000000</EIN>
      <BusinessName1>A A</BusinessName1>
      <BusinessNameControl>A</BusinessNameControl>
      <Address1>A A</Address1>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
    </Business>
  </ReturnHeader94x>
  <IRS941 documentId="2UniqDocIdRet">
    <AdjustedTotalSSMedicareTaxes>0.00</AdjustedTotalSSMedicareTaxes>
    <TotalTax>0.00</TotalTax>
    <NetTaxes>0.00</NetTaxes>
    <TotalDepositsOverpaymentForQtr>0.00</TotalDepositsOverpaymentForQtr>
  </IRS941>
</ReturnData>


--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002ReturnId

<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData940.xsd" documentCount="2">

  <ContentLocation>MyUnique002ReturnId</ContentLocation>
  <ReturnHeader94x documentId="1UniqDocIdRet">
    <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
    <ReturnType>940</ReturnType>
    <Business>
      <EIN>010000000</EIN>
      <BusinessName1>A A</BusinessName1>
      <BusinessNameControl>A</BusinessNameControl>
      <Address1>A A</Address1>
      <City>A A</City>
      <State>AL</State>
      <ZIPCode>000000000</ZIPCode>
    </Business>
  </ReturnHeader94x>
  <IRS940 documentId="2UniqDocIdRet">
    <QuestionA>1</QuestionA>
    <QuestionB>1</QuestionB>
    <QuestionC>1</QuestionC>
    <TotalTaxableWages>0.00</TotalTaxableWages>
    <StateContribution>
      <StateCode>AL</StateCode>
      <StateReportingNumber>!</StateReportingNumber>
      <TaxablePayroll>0.00</TaxablePayroll>
      <RatePeriodFrom>1967-08-13</RatePeriodFrom>
      <RatePeriodTo>1967-08-13</RatePeriodTo>
      <ExperienceRate>0.000000</ExperienceRate>
      <ContributionsAtRate>0.00</ContributionsAtRate>
      <ContributionsAtExperienceRate>0.00</ContributionsAtExperienceRate>
      <AdditionalCredit>0.00</AdditionalCredit>
      <TimelyContributions>0.00</TimelyContributions>
    </StateContribution>
```

```
    <StateContribution>
      <StateCode>AL</StateCode>
      <StateReportingNumber>!</StateReportingNumber>
      <TaxablePayroll>0.00</TaxablePayroll>
      <RatePeriodFrom>1967-08-13</RatePeriodFrom>
      <RatePeriodTo>1967-08-13</RatePeriodTo>
      <ExperienceRate>0.000000</ExperienceRate>
      <ContributionsAtRate>0.00</ContributionsAtRate>
      <ContributionsAtExperienceRate>0.00</ContributionsAtExperienceRate>
      <AdditionalCredit>0.00</AdditionalCredit>
      <TimelyContributions>0.00</TimelyContributions>
    </StateContribution>
    <StateContribution>
      <StateCode>AL</StateCode>
      <StateReportingNumber>!</StateReportingNumber>
      <TaxablePayroll>0.00</TaxablePayroll>
      <RatePeriodFrom>1967-08-13</RatePeriodFrom>
      <RatePeriodTo>1967-08-13</RatePeriodTo>
      <ExperienceRate>0.000000</ExperienceRate>
      <ContributionsAtRate>0.00</ContributionsAtRate>
      <ContributionsAtExperienceRate>0.00</ContributionsAtExperienceRate>
      <AdditionalCredit>0.00</AdditionalCredit>
      <TimelyContributions>0.00</TimelyContributions>
    </StateContribution>
    <StateContribution>
      <StateCode>AL</StateCode>
      <StateReportingNumber>!</StateReportingNumber>
      <TaxablePayroll>0.00</TaxablePayroll>
      <RatePeriodFrom>1967-08-13</RatePeriodFrom>
      <RatePeriodTo>1967-08-13</RatePeriodTo>
      <ExperienceRate>0.000000</ExperienceRate>
      <ContributionsAtRate>0.00</ContributionsAtRate>
      <ContributionsAtExperienceRate>0.00</ContributionsAtExperienceRate>
      <AdditionalCredit>0.00</AdditionalCredit>
      <TimelyContributions>0.00</TimelyContributions>
    </StateContribution>
    <StateContribution>
      <StateCode>AL</StateCode>
      <StateReportingNumber>!</StateReportingNumber>
      <TaxablePayroll>0.00</TaxablePayroll>
      <RatePeriodFrom>1967-08-13</RatePeriodFrom>
      <RatePeriodTo>1967-08-13</RatePeriodTo>
      <ExperienceRate>0.000000</ExperienceRate>
      <ContributionsAtRate>0.00</ContributionsAtRate>
      <ContributionsAtExperienceRate>0.00</ContributionsAtExperienceRate>
      <AdditionalCredit>0.00</AdditionalCredit>
      <TimelyContributions>0.00</TimelyContributions>
    </StateContribution>
    <Credit>0.00</Credit>
    <TotalTax>0.00</TotalTax>
  </IRS940>
</ReturnData>

--MIME94xBoundary--
```

5.2 PIN Registration Transmission Files

A Guide to Creating PIN Registration Transmission Files

Updated: June 14, 2002

This section describes the procedure for creating a sample PIN Registration transmission file with dummy data.

Assumptions

1. The 94x XML Schemas Final Release 2.0 will be used as the base schemas for creating the XML data instances.
2. XML Spy Suite 4.3 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
3. All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
4. All XML data instances generated are kept in the `instances` subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the `xsi:schemaLocation` attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

Step 1 – Create PIN Registration Transmission Envelope

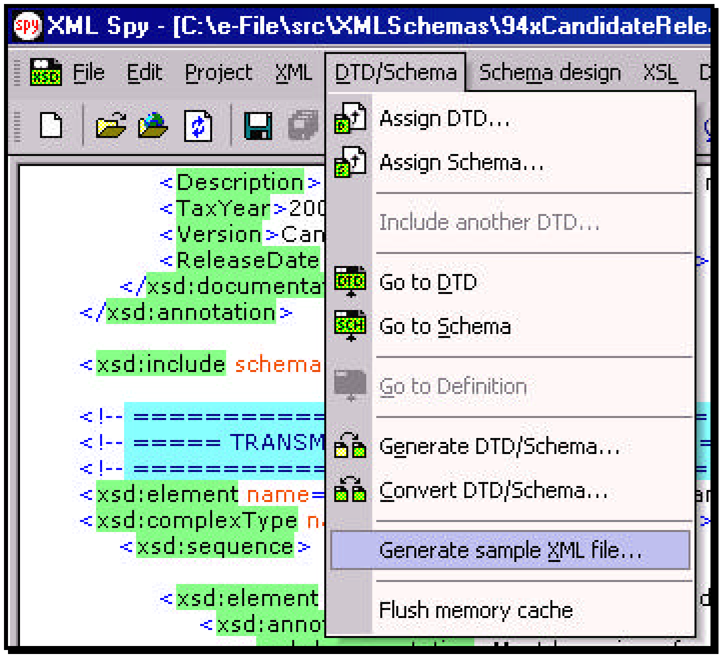
- Step 1.1: Create Transmission Envelope Skeleton

Create the transmission envelope skeleton as outlined below. After filling in the placeholders, it becomes the SOAP Envelope in the transmission file.

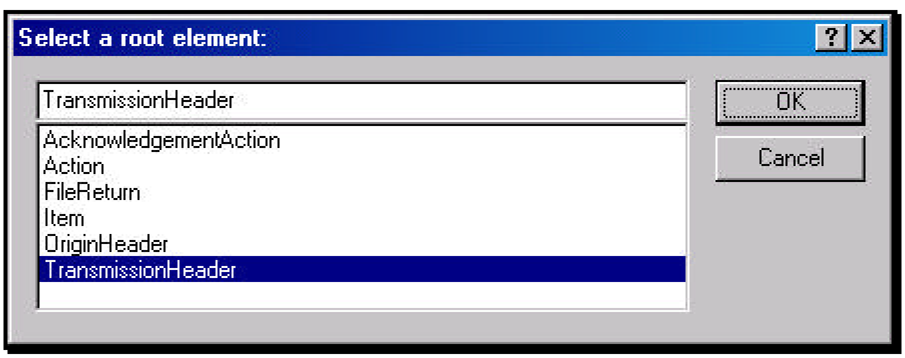
```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
        <SOAP:Header>
                    Placeholder for TransmissionHeader
        </SOAP:Header>
        <SOAP:Body>
                    Placeholder for OriginHeaders
        </SOAP:Body>
</SOAP:Envelope>
```

♦ Step 1.2: Create TransmissionHeader

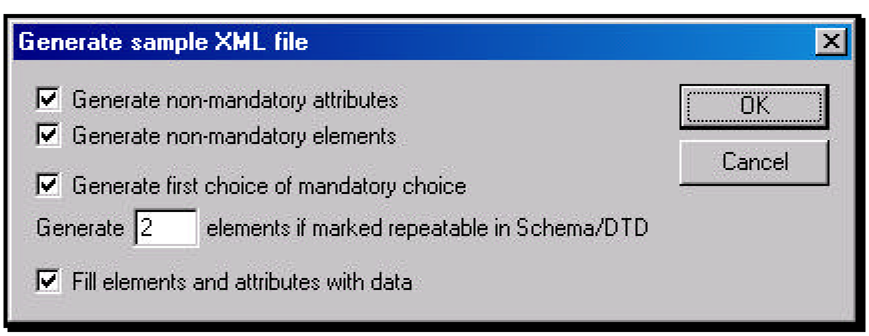
Open message/efileMessage.xsd in XML Spy and select DTD/Schema from the main menu. Next select Generate sample XML file...



Select TransmissionHeader from the pop-up menu shown below:



Check all options in the following pop-up menu and specify 2 (or more) repeatable elements so that repeating structures are illustrated in the sample data.



You now have an XML Spy generated XML data structure for the TransmissionHeader.

- Step 1.3: Complete the Placeholder for TransmissionHeader

In the TransmissionHeader data structure:

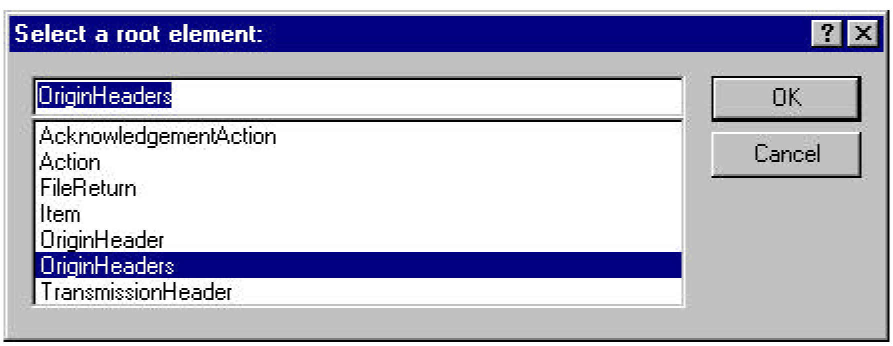
1. Remove all attributes in the TransmissionHeader element and prefix the element name (begin and end tags) with efile:
2. Edit the data as you see fit.
3. Validate the Transmission Envelope in XML Spy by clicking on the button on the tool bar.

The complete TransmissionHeader is shown below:

```
<efile:TransmissionHeader>
      <TransmissionId>MyTransID20021217T093047</TransmissionId>
      <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
      <Transmitter>
        <ETIN>00200</ETIN>
      </Transmitter>
      <ProcessType>T</ProcessType>
      <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId="MyUniqueOrigID001"/>
        <OriginHeaderReference originId="MyUniqueOrigID002"/>
      </TransmissionManifest>
</efile:TransmissionHeader>
```

- Step 1.4: Create OriginHeaders

Repeat Step 1.2 but this time select OriginHeaders as the root element:



You now have an XML Spy generated XML data structure for the OriginHeaders with two occurrences of PINRegistrationOriginHeader.

- Step 1.5: Complete the Placeholder for OriginHeaders

In the OriginHeaders data structure:

1. Remove all attributes in the OriginHeaders element and prefix the element name (begin and end tags) with efile:
2. Edit the data as you see fit. Make sure all instances of originId and contentLocation are correctly referenced in the manifests. The originId attribute must match the value of the OriginId element in the PINRegistrationOriginHeader, and the contentLocation attribute must match the value of the ContentLocation element in PINData and the Content-Location: line to be generated in Step 3. The OriginId and ContentLocation must be unique within the transmission file.
3. Validate the Transmission Envelope in XML Spy by clicking on the button on the tool bar.

You now have an XML Spy generated XML data structure for the OriginHeaders that could look like this:

```
<efile:OriginHeaders>
  <PINRegistrationOriginHeader>
    <OriginId>MyUniqueOrigID001</OriginId>
    <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="999999PINData20020617T093047"/>
      <ItemReference contentLocation="999999PINData20020617T093101"/>
    </OriginManifest>
    <Originator>
      <EFIN>010000</EFIN>
      <Type>ERO</Type>
    </Originator>
  </PINRegistrationOriginHeader>
  <PINRegistrationOriginHeader>
    <OriginId>MyUniqueOrigID002</OriginId>
    <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="MyUnique001PINId"/>
      <ItemReference contentLocation="MyUnique002PINId"/>
    </OriginManifest>
    <Originator>
      <EFIN>010000</EFIN>
      <Type>ERO</Type>
    </Originator>
  </PINRegistrationOriginHeader>
</efile:OriginHeaders>
```

- Step 1.6: Complete the Transmission Envelope

Complete the Transmission Envelope:

1. Plug the TransmissionHeader created in Step 1.3 into the Placeholder for TransmissionHeader defined in Step 1.1
2. Plug the OriginHeaders structure created in Step 1.5 into the Placeholder for OriginHeaders defined in Step 1.1

The complete Transmission Envelope is shown below:

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
     <SOAP:Header>
      <efile:TransmissionHeader>
        <TransmissionId>MyTransID20021217T093047</TransmissionId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <Transmitter>
          <ETIN>00200</ETIN>
        </Transmitter>
        <ProcessType>T</ProcessType>
        <TransmissionManifest originHeaderCount="2">
          <OriginHeaderReference originId="MyUniqueOrigID001"/>
          <OriginHeaderReference originId="MyUniqueOrigID002"/>
        </TransmissionManifest>
      </efile:TransmissionHeader>
     </SOAP:Header>
     <SOAP:Body>
    <efile:OriginHeaders>
      <PINRegistrationOriginHeader>
        <OriginId>MyUniqueOrigID001</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="999999PINData20020617T093047"/>
          <ItemReference contentLocation="999999PINData20020617T093101"/>
        </OriginManifest>
        <Originator>
          <EFIN>010000</EFIN>
          <Type>ERO</Type>
        </Originator>
      </PINRegistrationOriginHeader>
      <PINRegistrationOriginHeader>
        <OriginId>MyUniqueOrigID002</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="MyUnique001PINId"/>
          <ItemReference contentLocation="MyUnique002PINId"/>
        </OriginManifest>
        <Originator>
          <EFIN>010000</EFIN>
          <Type>ERO</Type>
        </Originator>
      </PINRegistrationOriginHeader>
    </efile:OriginHeaders>
     </SOAP:Body>
</SOAP:Envelope>
```

♦ Step 1.7: Validate the Transmission Envelope

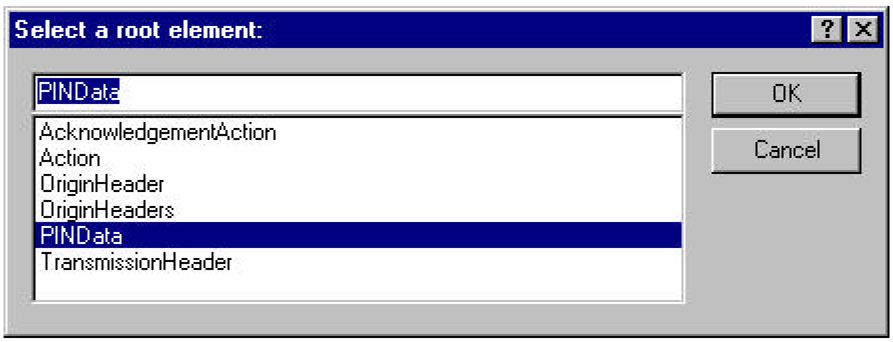
1. Edit the dummy data in the Transmission Envelope as you see fit.

2. Validate the Transmission Envelope in XML Spy by clicking on the button on the tool bar.
3. Correct the data, if necessary, and re-validate.

Step 2 – Create PINData MIME Parts

♦ Step 2.1: Create PINData

Repeat Step 1.2 with the pinreg/PINRegistration.xsd schema file and select PINData as the root element name.



You now have an XML Spy generated XML data structure for PINRegistration under a PINData parent element.

♦ Step 2.2: Validate PINData

1. Edit the dummy data in PINData as below or as you see fit.
2. Validate the PINData in XML Spy by clicking on the button on the tool bar.
3. Correct the data, if necessary, and re-validate.

You now have an XML Spy generated XML data structure for PINData that could look like this:

```
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">

  <ContentLocation>MyUnique001PINId</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
```

```
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>
```

♦ Step 2.3: Duplicate the PINData

Complete the placeholder for PIN Registration:

1. Duplicate the PINData structure 3 times to create a sequence of 4 separate PINData structures.
2. Make sure all instances of the attribute contentLocation in the OriginManifest of the PINRegistrationOriginHeader match one referenced element ContentLocation in each PINData. The ContentLocation must be unique within the transmission file.

Step 3 – Create PIN Registration Transmission File

Now that you have the validated Transmission Envelope and the PINData MIME parts, you are ready to put it all together.

Create the transmission file according to the structure outlined below. Please note the following:

1. Required MIME content headers are highlighted.
2. Line spacing is important. There is a blank line between the ends of the MIME content headers and the beginning of the MIME part content itself. Also, there is a blank line between the end of the MIME part content and the beginning of the next MIME part boundary.
3. "MIME-Version: 1.0" must appear as the first line of the MIME message header.
4. The parameters on the "Content-Type: " line in each MIME part are required and must be in the order as shown below.
5. The sample below uses "MIMEPINRegBoundary" as the value for the MIME boundary but an actual transmission file can have any transmitter-defined string as the boundary. The same applies to the Content-Location MIME content header.
6. The Content-Location: line must match one of the contentLocation attributes referenced in the OriginManifest of a PINRegistrationOriginHeader and the corresponding element ContentLocation in the PINData.

```
MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIMEPINRegBoundary; type=text/xml;
Content-Description: This is a sample PIN Registration transmission file with most of the XML data generated by XML Spy.

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: EnvelopePINRegistration
```

```
                    Transmission Envelope

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093047

                    First PINData

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093101

                    Second PINData

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique001PINId

                    Third PINData

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002PINId

                    Fourth PINData

--MIMEPINRegBoundary--
```

The complete PIN Registration transmission file is shown below in its entirety:

```
MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIMEPINRegBoundary; type=text/xml;

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: EnvelopePINRegistration

<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/
../message/SOAP.xsd
  http://www.irs.gov/efile ../message/efileMessage.xsd">
  <SOAP:Header>
    <efile:TransmissionHeader>
      <TransmissionId>MyTransID20021217T093047</TransmissionId>
      <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
      <Transmitter>
        <ETIN>00200</ETIN>
      </Transmitter>
      <ProcessType>T</ProcessType>
      <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId="MyUniqueOrigID001"/>
```

```
        <OriginHeaderReference originId="MyUniqueOrigID002"/>
      </TransmissionManifest>
    </efile:TransmissionHeader>
  </SOAP:Header>
  <SOAP:Body>
    <efile:OriginHeaders>
      <PINRegistrationOriginHeader>
        <OriginId>MyUniqueOrigID001</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="999999PINData20020617T093047"/>
          <ItemReference contentLocation="999999PINData20020617T093101"/>
        </OriginManifest>
        <Originator>
          <EFIN>010000</EFIN>
          <Type>ERO</Type>
        </Originator>
      </PINRegistrationOriginHeader>
      <PINRegistrationOriginHeader>
        <OriginId>MyUniqueOrigID002</OriginId>
        <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="MyUnique001PINId"/>
          <ItemReference contentLocation="MyUnique002PINId"/>
        </OriginManifest>
        <Originator>
          <EFIN>010000</EFIN>
          <Type>ERO</Type>
        </Originator>
      </PINRegistrationOriginHeader>
    </efile:OriginHeaders>
  </SOAP:Body>
</SOAP:Envelope>

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093047

<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>999999PINData20020617T093047</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
```

```
  </PINRegistration>
</PINData>

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093101

<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>999999PINData20020617T093101</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique001PINId

<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique001PINId</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
```

```
</PINData>

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002PINId

<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique002PINId</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>

--MIMEPINRegBoundary--
```

6.0 Communications & User Interface

6.1 EMS EEC Trading Partner Users' Manual

SECTION 1

INTRODUCTION

This document describes the screens for the Trading Partner (TP) interface software for the EMS EDAF/ETR (EEC) consolidation. The Exhibits displaying the interaction between the TP and the EEC are not screen shots. Therefore, the spacing on the actual displays may be different.

This document is divided into sample screens for IMF TPs (filing Forms 1040 and ETDs), BMF TPs acting as transmitters (filing Forms 1041, 1065, 940, 941, 94X, XML PIN Registration, and LoA) and BMF TPs acting as reporting agents (filing Forms 940, 941, and 94X). In order to understand the BMF screens, it is important to read all the material in this document (including the IMF section).

SECTION 2

SAMPLE IMF TRADING PARTNER (1040 AND ETD) SESSION

The following discussion describes how a Trading Partner (TP) who files Forms 1040 and ETDs will interact with the EEC. Exhibit 2-1 illustrates the TP login along with information displayed by the Sun Operating System.

```
***************************WARNING**********************************
Unauthorized access is prohibited by Public Law 99-474
"The Computer Fraud and Abuse Act of 1986"

This is a United States Government system.  It is intended for
the communication, transmission, processing, and storage of
official and other authorized information only.

USE OF THIS SYSTEM CONSTITUTES CONSENT TO
MONITORING AT ALL TIMES AND IS NOT SUBJECT
TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES CONSENT
TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.


login: 99999
Password:********
Last login: Tue Sep  4 10:39:31 from computername
```

Exhibit 2-1 Trading Partner Login, Sun System

If the TP successfully logs in to the Operating System, the “Official Use” banner shown in Exhibit 2-2 displays.

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

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

              U.S. Government computer

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

Exhibit 2-2 "Official Use" Banner

If the EEC application is not available the message shown in Exhibit 2-3 will be displayed and the TP will be disconnected.

```
EFS is down| Please try later.
```

Exhibit 2-3 EFS Down Message

If the EEC application is available but the TP has been suspended, the message in Exhibit 2-4 will be displayed and the TP will be disconnected.

```
SUSPENDED TRANSMITTER/ETIN.
```

Exhibit 2-4 Suspended TP Message

After each unsuccessful login, the system displays “Login incorrect.” After every three consecutive unsuccessful login attempts, the trading partner is disconnected. After six consecutive unsuccessful login attempts the account is disabled. If a TP has six consecutive unsuccessful login attempts (in two or more consecutive sessions) to the IRS Drop Box, its account will be temporarily disabled. Once the account has been disabled, any attempt to login to the account will cause the system to display the message “This account is currently disabled,” and the login attempt will fail. If this happens, the TP should contact the Home Submission Processing Center (SPC) EMS Help Desk. The problem will be documented and referred to a computer specialist.

If the TP is an active trading partner, the menu shown in Exhibit 2-5 will be displayed. The TP's current file transfer protocol will be displayed in brackets next to the "Change File Transfer Protocol" menu item. The TP's current compression method will be displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocol and compression method values will be identified later when the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

It should be noted that a TP's initial compression method will be "NONE." If a TP wishes to use compression s/he must select a compression method (which is discussed later in this section). The EEC does not auto-sense compressed files. Acknowledgment files will then be compressed and sent to the TP using the TP's selected compression method. The TP is also expected to submit file(s) compressed in the same manner.

At any prompt, if the TP does not respond in a predetermined number of seconds the following message will be displayed: "DISCONNECTING FROM EFS." and the TP will be disconnected.

The number of seconds will be configurable. One value will apply to all trading partners. Initially this timeout value will be set to 60 seconds.

```
            MAIN MENU

            1) Logoff
            2) Receive/Send File(s)
            3) Change File Transfer Protocol [ZMODEM]
            4) Change Compression Method [NONE]

      Enter your choice:  2
```

Exhibit 2-5 Initial Main Menu Display

From the Main Menu, the TP can end her/his session by choosing "Logoff," receive/transmit a file by choosing "Receive/Send File(s)," change her/his file transfer protocol by choosing "Change File Transfer Protocol," or change her/his compression method by choosing "Change Compression Method."

When the TP chooses the "Receive/Send File(s)" menu item, the EEC TP interface software will check to see if there are acknowledgment files to be sent to the TP. No dummy acks will be sent. If there are no acknowledgment files, the message in Exhibit 2-6 will be displayed followed by the "send" prompt shown in Exhibit 2-13. This will allow TPs to submit files even if there are no acknowledgment files awaiting TP receipt.

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

Exhibit 2-6 Zero Acknowledgment File Display

If there are acknowledgment files, the messages shown in Exhibit 2-7 will be displayed. The message will show the number of acknowledgment files in the outbound mailbox waiting to be sent to the TP. The EEC TP interface will send at most 50 acknowledgment files at a time. If there are more than 50 acknowledgments in the outbound mailbox, the TP may choose item 2 from the Main Menu again to receive additional acknowledgments. The count of acknowledgment files is updated every time the trading partner selects menu item 2) Receive/Send File(s). Additional acknowledgment files that EEC has placed in the TP's outbound mailbox during the session will be reflected in this count.

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

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

Exhibit 2-7 One or More Acknowledgment Files Display

If the TP enters anything other than "Y" or "y," the Main Menu (Exhibit 2-20) will be redisplayed. If the TP fails to respond affirmatively three consecutive times s/he will be disconnected rather than returned to the Main Menu.

The TP cannot send files until s/he has received her/his acknowledgment files. If there are more than 50 acknowledgment files the TP can send a file after receiving 50 acknowledgment files.

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin will be displayed. The message depends on the protocol being used. For Zmodem, any mode of Xmodem or any mode of Ymodem, the message in Exhibit 2-8 will be displayed. For FTP, the message shown in Exhibit 2-9 will be displayed. If the TP is using the Kermit file transfer protocol, s/he will receive the notice shown in Exhibit 2-10. The file transfer will begin after the appropriate notice.

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

Exhibit 2-8 Modem Download Notice

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

Exhibit 2-9 FTP “Putting Files” Notice

```
Put your Kermit program in server mode now.
```

Exhibit 2-10 Kermit Server Mode Notice

If the TP is using FTP, Ymodem G or any mode of Xmodem as a file transfer protocol, up to 50 acknowledgment files will be concatenated and sent to the TP as a single file. If the TP is also using compression, the resulting concatenated file will be compressed. If the TP is using Kermit, Ymodem Batch, or Zmodem as the file transfer protocol, up to 50 acknowledgment files will be sent as separate files. If the TP is also using compression, each file will be separately compressed. (See Appendix A for a description of acknowledgment file names.)

If the TP interface software detects that the transmission did not complete successfully, the message in Exhibit 2-11 will be displayed followed by the Main Menu (Exhibit 2-20). If this happens three times in a row, the TP will be disconnected.

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

Exhibit 2-11 Acknowledgment File Transmission Error Message

If the TP interface software does not detect an error, the message shown in Exhibit 2-12 will be displayed.

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

Exhibit 2-12 Acknowledgment File Transmission Complete Message

Next the TP will be asked if s/he wants to send a file as shown in Exhibit 2-13.

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

Exhibit 2-13 Send Tax Return File Prompt

If the TP enters anything other than “Y” or “y,” the Main Menu (Exhibit 2-20) will be redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP will be disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, any mode of Ymodem, or any mode of Xmodem; s/he will be prompted to start the file transfer as shown in Exhibit 2-14.

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

Exhibit 2-14 Modem Upload Prompt

If the TP is using the FTP protocol, s/he will be prompted to supply a file name as shown in Exhibit 2-15. After supplying the file name the TP will be notified that the FTP transfer is beginning. This notice is also shown in Exhibit 2-15.

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

Getting file by FTP.
```

Exhibit 2-15 FTP File Name Prompt

If the TP is using the Kermit protocol, s/he will be prompted to supply a file name as shown in Exhibit 2-16. After supplying the file name the TP will be notified to put her/his Kermit program in server mode. This notice is also shown in Exhibit 2-16.

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

Put your Kermit program in server mode now.
```

Exhibit 2-16 Kermit File Name and Server Mode Prompt

If the TP responds to the filename prompts in Exhibit 2-15 or Exhibit 2-16 with only a carriage return (<CR>), then the notice shown in Exhibit 2-17 is displayed. If the TP responds with only a <CR> three times in a row, the TP will be disconnected.

```
Invalid file name.

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

Exhibit 2-17 Invalid File Name Message

Once the TP has been notified that the file transfer is beginning (Exhibit 2-14, Exhibit 2-15, or Exhibit 2-16), the TP has 60 seconds to begin her/his file transfer. If the EEC does not receive at least part of the TP's file within 60 seconds, the TP will be disconnected.

If the TP interface software does not detect an error, the transmission confirmation message shown in Exhibit 2-18 will be displayed followed by the Main Menu (Exhibit 2-20). If the TP hangs up without receiving the confirmation message, the file may be discarded and a communications error acknowledgment may be generated.

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

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

     Z20011020123423.1700                    10200001
```

Exhibit 2-18 Transmission Confirmation Message Display

If the TP interface software detects that the transmission did not complete successfully, the message in Exhibit 2-19 will be displayed followed by the Main Menu (Exhibit 2-20). If this happens three consecutive times, the TP will be disconnected.

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

Exhibit 2-19 Transmission Receipt Error Message

After the file transfer has completed, the Main Menu is redisplayed as shown in Exhibit 2-20. The TP can now end the session by choosing "Logoff," receive/transmit a file by choosing "Receive/Send File(s)," change the file transfer protocol by choosing "Change File Transfer Protocol," or change the compression method by choosing "Change Compression Method." In order to illustrate all the menus, the following discussion assumes the TP chooses "Change File Transfer Protocol."

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]

Enter your choice:  3
```

Exhibit 2-20 Redisplay of Main Menu

When the TP chooses “Change File Transfer Protocol,” the menu shown in Exhibit 2-21 will be displayed. Brackets will frame the TP’s current file transfer protocol. Before a TP can use the FTP protocol, s/he must provide certain configuration information to the IRS. If this information does not exist in the EEC database, then “FTP” will not be displayed to the TP as one of the available protocols.

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) XMODEM CRC
5) XMODEM CHKSM
6) YMODEM BATCH
7) YMODEM G
8) KERMIT
9) FTP

Enter your choice:  9
```

Exhibit 2-21 Initial File Transfer Protocol Menu Display

The TP can change the protocol or return to the Main Menu. If the TP selects a protocol, the Main Menu will be redisplayed with the selected protocol in brackets as shown in Exhibit 2-24. This protocol setting will be saved in the EEC database and will be used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

Any character other than one of the menu number choices is considered invalid (as shown in Exhibit 2-22).

```
                FILE TRANSFER PROTOCOLS MENU

                1) Return to MAIN MENU
                2) [ZMODEM]
                3) XMODEM-1K
                4) XMODEM CRC
                5) XMODEM CHKSM
                6) YMODEM BATCH
                7) YMODEM G
                8) KERMIT
                9) FTP

          Enter your choice:  0 (or any other invalid character)
```

Exhibit 2-22 Invalid File Transfer Protocol Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu will be displayed as shown in Exhibit 2-23. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
          Invalid menu selection.  Try again.

                FILE TRANSFER PROTOCOLS MENU

                1) Return to MAIN MENU
                2) [ZMODEM]
                3) XMODEM-1K
                4) XMODEM CRC
                5) XMODEM CHKSM
                6) YMODEM BATCH
                7) YMODEM G
                8) KERMIT
                9) FTP

          Enter your choice:  9
```

Exhibit 2-23 Invalid File Transfer Protocol Menu Selection Response

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses “Return to MAIN MENU,” the Main Menu is redisplayed.

```
                MAIN MENU

              1) Logoff
              2) Receive/Send File(s)
              3) Change File Transfer Protocol [FTP]
              4) Change Compression Method [NONE]

        Enter your choice:  4
```

Exhibit 2-24 Redisplay of Main Menu after Protocol Change

The TP can now end the session by choosing "Logoff," receive/transmit a file by choosing "Receive/Send File(s)," change the file transfer protocol by choosing "Change File Transfer Protocol," or change the compression method by choosing "Change Compression Method." In order to illustrate all the menus, the following discussion assumes the TP chooses "Change Compression Method." The File Compression Methods Menu will be displayed as shown in Exhibit 2-25. Brackets will frame the current compression method. The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility).

```
                FILE COMPRESSION METHODS MENU

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

          Enter your choice:  3
```

Exhibit 2-25 Initial File Compression Methods Menu Display

If the TP chooses a compression method, the Main Menu will be redisplayed with the selected method framed by brackets as shown in Exhibit 2-28. This compression method setting will be saved in the EEC database and will be used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting will be "None." Before using compression, the TP must select a method from File Compression Methods Menu.

```
            FILE COMPRESSION METHODS MENU

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

      Enter your choice:  5
```

Exhibit 2-26 Invalid File Compression Menu Selection

If the TP enters a character other than one of the menu number choices (as shown in Exhibit 2-26), an invalid menu selection message along with the File Compression Methods Menu will be displayed as shown in Exhibit 2-27. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
      Invalid menu selection.  Try again.

            FILE COMPRESSION METHODS MENU

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

      Enter your choice:  1
```

Exhibit 2-27 Invalid File Compression Methods Menu Selection Response

If the TP chooses to return to the Main Menu, the Main Menu will be displayed again as shown in Exhibit 2-28. The TP can now choose to end the session, transmit another file, or change the protocol and/or compression settings.

```
            MAIN MENU

          1) Logoff
          2) Receive/Send File(s)
          3) Change File Transfer Protocol [FTP]
          4) Change Compression Method [GZIP]

    Enter your choice:  8 (or any other invalid character)
```

Exhibit 2-28 Main Menu Display After Change Compression Method Menu

If the TP enters a character that is not one of the listed number choices, an invalid menu selection message along with the Main Menu will be displayed as shown in Exhibit 2-29. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection.  Try again.

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [FTP]
      4) Change Compression Method [GZIP]

Enter your choice:  1
```

Exhibit 2-29 Invalid Main Menu Selection

If the TP chooses to logoff, the TP interface software will perform any necessary cleanup activities, record statistical information in the EEC database, and then display the message shown in Exhibit 2-30. The TP should not hang up before receiving the disconnect message. If s/he does hang up prematurely, the EEC may not complete its cleanup activities. This could result in the TP receiving her/his acknowledgment files again in the next login session or in having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

Exhibit 2-30 End of TP Session Message

Exhibit 2-31 illustrates a complete TP session including login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

```
**************************WARNING**********************************
Unauthorized access is prohibited by Public Law 99-474
"The Computer Fraud and Abuse Act of 1986"

This is a United States Government system.  It is intended for
the communication, transmission, processing, and storage of
official and other authorized information only.

USE OF THIS SYSTEM CONSTITUTES CONSENT TO
MONITORING AT ALL TIMES AND IS NOT SUBJECT
TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES CONSENT
TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.



login: 99999
Password:********
Last login: Tue Sep  4 10:39:31 from computername

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

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

                        U.S. Government computer

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

                  MAIN MENU

                  1) Logoff
                  2) Receive/Send File(s)
                  3) Change File Transfer Protocol [ZMODEM]
                  4) Change Compression Method [NONE]

            Enter your choice:  2
```

Exhibit 2-31 IMF TP Session to Pick Up Acknowledgments and Transmit a Tax Return File

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

Z20011020123423.1700                  10200001

           MAIN MENU

            1) Logoff
            2) Receive/Send File(s)
            3) Change File Transfer Protocol [ZMODEM]
            4) Change Compression Method [NONE]

      Enter your choice:  1

      DISCONNECTING FROM EFS.
```

Exhibit 2-31 (cont.) IMF TP Session to Pick Up Acknowledgments and Transmit a Tax Return File

SECTION 3

SAMPLE BMF TRANSMITTER TRADING PARTNER (1041, 1065, 940, 941, 94X, LOA, XML PIN Registration) SESSION

The following discussion describes how a trading partner (TP) who files Letters of Application (LoA), XML PIN Registration, Forms 940 and 941 as an on-line filer, or Forms 1041 or 1065 will interact with the EEC. The BMF transmitter TP interface is the same as the IMF TP except where noted in the following discussion. For a better understanding of this section, the reader should also review Sections 2 and 4. Exhibit 3-1 illustrates the interface from the initial login, banner and Main Menu display, and "Receive/Send File(s)" menu selection.

```
***************************WARNING***********************************
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"The Computer Fraud and Abuse Act of 1986"

This is a United States Government system.  It is intended for
the communication, transmission, processing, and storage of
official and other authorized information only.

USE OF THIS SYSTEM CONSTITUTES CONSENT TO
MONITORING AT ALL TIMES AND IS NOT SUBJECT
TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES CONSENT
TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

login: 99999
Password:********
Last login: Tue Sep  4 10:39:31 from computername

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

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

                         U.S. Government computer

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

Exhibit 3-1 TP Login, Main Menu, and Receive/Send Selection

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]

Enter your choice:  2
```

Exhibit 3-1 (cont.) TP Login, Main Menu, and Receive/Send Selection

When the TP receives acknowledgment files as shown in Exhibit 3-2, each file will be sent individually regardless of the file transfer protocol used. (Unlike the IMF TP session in which acknowledgment files may be concatenated.) If the TP is using compression each file is compressed individually. Once the acknowledgment files have been transmitted, the TP can submit a file.

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

Exhibit 3-2 Acknowledgment File Transfer

For BMF TPs who can submit files in both transmitter (1065, 940, or 941) and reporting agent (940 or 941) roles on the same EEC node, the query shown in Exhibit 3-3 will be displayed. If the TP is submitting a file in the transmitter role, then s/he would respond negatively to the question. A positive response to this query is discussed in the Sample BMF Reporting Agent Trading Partner Session description. The query will also be shown if the TP can submit files in both 941/940 reporting agent non-XML role and any 940/941 XML (94X) role. A TP submitting files as a 94X reporting agent should answer “N” to this question because the transmission is signed within the 94X XML transmission.

If a BMF trading partner can only submit files as a transmitter or a 94X reporting agent, the query in Exhibit 3-3 will not be displayed and the session will continue as shown in Exhibit 3-4.

```
Are you submitting this file as a reporting agent? Y/[N]: N
or n
```

Exhibit 3-3 Reporting Agent Query

Tax file submission will be the same as discussed in the IMF Trading Partner Session with the following exception in the case where a TP hangs up before receiving the confirmation message. For a TP who can submit Form 1065 on the EEC node s/he is using during this session, the file may be discarded and a communications error acknowledgment may be generated. For a TP who can submit only Forms 940/941 in EDI or MGT format on the EEC node s/he is using during this session, the file may be discarded but no communications error acknowledgment will be generated.

Exhibit 3-4 illustrates a successful transmission and TP logoff. The TP should not hang up before receiving the disconnect message. If the TP hangs up prematurely, the EEC may not complete its cleanup activities. This could result in the TP receiving the acknowledgment files again in the next login session or in having the submission file discarded.

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

Transmission file has been received with the following GTX Key:

Z20011020123423.1700                10200001

         MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]

   Enter your choice:  1

   DISCONNECTING FROM EFS.
```

Exhibit 3-4 Tax Return Submission and Logoff Display

Exhibit 3-5 illustrates a complete TP session when the TP can be either a transmitter or a reporting agent. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, and session termination. If the TP can only use the transmitter role, the session displays will look the same as the IMF TP session shown in Exhibit 2-31.

```
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login: 99999
Password:********
Last login: Tue Sep  4 10:39:31 from computername



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

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

                        U.S. Government computer

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

Exhibit 3-5 BMF Transmitter Session to Pick Up Acknowledgments and Transmit a Tax Return File

```
            MAIN MENU

           1) Logoff
           2) Receive/Send File(s)
           3) Change File Transfer Protocol [ZMODEM]
           4) Change Compression Method [NONE]

Enter your choice:  2

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

Are you submitting this file as a reporting agent? Y/[N]: N

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

   Z20011020123423.1700                   10200001

          MAIN MENU

          1) Logoff
          2) Receive/Send File(s)
          3) Change File Transfer Protocol [ZMODEM]
          4) Change Compression Method [NONE]

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 3-5 (cont.) BMF Transmitter Session to Pick Up Acknowledgments and Transmit a Tax Return File

Note that the “Are you submitting this file as a reporting agent?” question is only displayed when the TP can be both a transmitter and an EDI or MGT reporting agent on the EEC node that the is used during this session.

SECTION 4

SAMPLE BMF REPORTING AGENT TP (940 AND 941) SESSION

The following discussion describes how a TP who files Forms 940 and 941 as an e-filer (i.e., reporting agent) will interact with the EEC. The BMF reporting agent TP interface will look the same as the BMF transmitter interface except when the TP submits a tax return. In this case the TP will need to sign the return. For a better understanding of this section, the reader should also review Sections 2 and 3. Exhibit 4-1 illustrates the interface from the initial login through receiving acknowledgment files.

```
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AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES CONSENT
TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

login: 99999
Password:********
Last login: Tue Sep  4 10:39:31 from computername

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

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

                         U.S. Government computer

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

Exhibit 4-1 TP Login and Acknowledgment File Transfer

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]

Enter your choice:  2

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

Exhibit 4-1 (cont.) TP Login and Acknowledgment File Transfer

For BMF TPs who can submit files in both transmitter (1065, 1041, 940, and 941) and reporting agent (940 and 941) roles on the same EEC node, the query shown in Exhibit 4-2 will be displayed. If the TP is submitting an EDI- or MGT-formatted file in the reporting agent role, then s/he would respond positively to the question. The query will also be shown if the TP can submit files both in EDI- or MGT-formatted 940/941 and 940/941 (94X) XML formats as a reporting agent. A TP submitting files as a 94X reporting agent should answer “N” to this question because the transmission is signed within the 94X XML transmission.

If a BMF trading partner can only submit files as a reporting agent, the query in Exhibit 4-2 will not be displayed and the session will continue as shown in Exhibit 4-3.

```
Are you submitting this file as a reporting agent? Y/[N]: Y or y
```

Exhibit 4-2 Reporting Agent Query

Tax file submission will be the same as discussed in the IMF Trading Partner Session with the following exception if the TP hangs up without receiving the confirmation message. For a TP who can submit Form 1065 or 1041 on the EEC node in use during this session, the file may be discarded and a communications error acknowledgment may be generated. For a TP who can submit only Forms 940/941 in EDI, MGT, or XML format, the file may be discarded but no communications error acknowledgment will be generated.

Tax file submission is illustrated in Exhibit 4-3.

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

Exhibit 4-3 Modem Upload Prompt

If the TP interface software detects that the transmission did not complete successfully, the message in Exhibit 4-4 will be displayed followed by the Main Menu Exhibit 4-8.

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

Exhibit 4-4 Transmission Receipt Error Message

If the TP interface software does not detect an error, the jurat will be displayed along with a prompt for the TP signature as shown in Exhibit 4-5.

```
--------------------------------------------------------
|  Under penalties of perjury, I declare that to the   |
|  best of my knowledge and belief the tax returns     |
|  being submitted electronically in the file          |
|  identified as follows:                              |
|                                                      |
|   IRS Generated GTX Key                              |
|   ---------------------                              |
|   Z20011020154710.0800                               |
|                                                      |
|  are true, correct and complete, and I have filed    |
|  Reporting Agent Authorizations for Magnetic Tape/   |
|  Electronic Filers (Forms 8655) with the IRS for all |
|  tax returns being submitted.                        |
--------------------------------------------------------

You make the above declaration by entering the Personal
Identification Number ("PIN") assigned to you for the
purpose of signing these tax returns.  This will be your
signature.


Please enter PIN to sign the tax return(s): mypin
```

Exhibit 4-5 Jurat Display and PIN Prompt

If the TP enters an invalid PIN, the message shown in Exhibit 4-6 will be displayed. If the TP does not successfully sign the jurat in three tries, then the TP will be disconnected.

```
Invalid PIN.
```

Exhibit 4-6 Invalid PIN Notice

After the TP has successfully signed the jurat, the GTX key message will be displayed as shown in Exhibit 4-7.

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

    Z20011020123423.1700                        10200001
```

Exhibit 4-7 Transmission Confirmation Message Display

The Main Menu will be displayed again as shown Exhibit 4-8. The TP can now choose to end the session, transmit another file, or change the protocol and/or compression settings. Changing the file transfer protocol and the compression method settings are illustrated in Section 2.

```
            MAIN MENU

            1) Logoff
            2) Receive/Send File(s)
            3) Change File Transfer Protocol [ZMODEM]
            4) Change Compression Method [NONE]

    Enter your choice:  1
```

Exhibit 4-8 Redisplay of Main Menu

If the TP chooses to logoff, the TP interface software will perform any necessary clean up activities and then display the message shown in Exhibit 4-9. The TP should not hang up before receiving the disconnect message. If s/he does hang up prematurely, the EEC may not complete its cleanup activities. This could result in the TP receiving her/his acknowledgment files again in the next login session or in having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

Exhibit 4-9 End of TP Session Message

Exhibit 4-10 illustrates a complete TP session when the TP can be either a transmitter or a reporting agent. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, and session termination. If the TP can only use the reporting agent, the “Are you submitting this file as a reporting agent?” prompt will not be displayed.

```
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TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES CONSENT
TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

login: 99999
Password:********
Last login: Tue Sep  4 10:39:31 from computername


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

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

                         U.S. Government computer

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

Exhibit 4-10 BMF Reporting Agent Session to Pick Up Acknowledgments and Transmit a Tax Return File

```
        MAIN MENU

       1) Logoff
       2) Receive/Send File(s)
       3) Change File Transfer Protocol [ZMODEM]
       4) Change Compression Method [NONE]

Enter your choice:  2

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

EFS ready for modem download.

Are you submitting this file as a reporting agent? Y/[N]: Y

Enter an upload command to your modem program now.

--------------------------------------------------------
|  Under penalties of perjury, I declare that to the   |
|  best of my knowledge and belief the tax returns     |
|  being submitted electronically in the file          |
|  identified as follows:                              |
|                                                      |
|  IRS Generated GTX Key                               |
|   ---------------------                              |
|  Z20011020154710.0800                                |
|                                                      |
|  are true, correct and complete, and I have filed    |
|  Reporting Agent Authorizations for Magnetic Tape/   |
|  Electronic Filers (Forms 8655) with the IRS for all |
|  tax returns being submitted.                        |
--------------------------------------------------------

You make the above declaration by entering the Personal
Identification Number ("PIN") assigned to you for the
purpose of signing these tax returns.  This will be your
signature.
```

Exhibit 4-10 (cont.) BMF Reporting Agent Session to Pick Up Acknowledgments and Transmit a Tax Return File

```
Please enter PIN to sign the tax return(s): mypin

Transmission file has been received with the following GTX key:

Z20011020123423.1700                     10200001

         MAIN MENU

         1) Logoff
         2) Receive/Send File(s)
         3) Change File Transfer Protocol [ZMODEM]
         4) Change Compression Method [NONE]

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 4-10 (cont.) BMF Reporting Agent Session to Pick Up Acknowledgments and Transmit a Tax Return File

Note that the “Are you submitting this file as a reporting agent?” question is only displayed when the TP can be both a transmitter and an EDI or MGT reporting agent on the EEC node that s/he is using during this session.

APPENDIX A

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds.

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

The EEC acknowledgment files will be named as described in Exhibit A-1.

Form and Format	**ACK File Name (Note 1)**	**ACK File Name w/ Gzip (Note 2)**	**ACK File Name w/ Compress (Note 3)**
941 – X12			
Functional Acknowledgment	MMDDnnnn.FAK	MMDDnnnn.GZF (Note 4)	MMDDnnnn.ZF (Note 4)
EEC Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
941/940 – MGT			
EEC Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
94X – XML			
EEC Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065/1041 – Proprietary (TRANA/TRANB/RECAP)			
EEC Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 ACK File Names

Form and Format	**ACK File Name (Note 1)**	**ACK File Name w/ Gzip (Note 2)**	**ACK File Name w/ Compress (Note 3)**
LOA – Proprietary (TRANA/TRANB/RECAP) and XML PIN Registration			
EEC Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EEC LOA Processing Acknowledgment and EEC PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/ETD – Proprietary (TRANA/TRANB/RECAP)			
EEC Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 (cont.) ACK File Names

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

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

Note 2: gzip will preserve the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

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

Note 4: Two acknowledgments are sent for files submitted in X12 format. When these two acknowledgment files are compressed, the files would have the same name. Therefore, compressed functional acknowledgment files will have an ‘F’ appended to the compressed ack file name. TPs may have to rename their compressed functional ack files before they are able to decompress the files.

If a TP submits a file that is given the GTX Key “Z20011020154710.0800,” the first four digits of the reference name would be “1020.” The next four digits would be a sequence number generated by the EEC, e.g., “0001.” The reference name would then be “10200001.” An EEC error acknowledgment file would be named “10200001.NAK.” An acknowledgment from the Unisys system would be named “10200001.ACK.” If the acknowledgment file were compressed with gzip it would be named “10200001.GZ.” If the acknowledgment file is compressed with Unix compress it would be named “10200001.Z.”

Protocol	Uncompressed Name	ACK File Name w/GZIP	ACK File Name w/Unix compress
Ymodem G	CATmmss.ACK	CATmmss.GZ	CATmmss.Z
FTP	CATmmss.ACK	CATmmss.GZ	CATmmss.Z
Xmodem (all versions)	File is named by TP software	File is named by TP software	File is named by TP software

Exhibit A-2 File Names for IMF Concatenated Acks (1040/ETD Only)

Note 5: mmss = 2-digit minutes and 2-digit seconds. The minutes and seconds are taken from the time at which the concatenated file is created.

If acknowledgment files were concatenated at 5 minutes and 20 seconds after the hour, the resulting file would be named “CAT0520.ACK.” If the file were compressed using gzip, it would be named “CAT0520.GZ.” If the file were compressed using Unix compress, the file would be named “CAT0520.Z.”

Note 6: The acknowledgment file names shown in this appendix use upper case letters. These are the names as they appear on the IRS system. Some file transfer protocols and/or some operating systems may translate the names into lower case.

7.0 Validation Criteria – Business Rules & Error Conditions

7.1 Business Rule & Error Condition Matrix

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
1A	The transmission file is not well formed	Well-formedness error: parser reports <message> at line <#>, column <#> [file offset <#>]	900	Transmission	All
1B	Batch (Origin) Count must equal the number of batches in the transmission file	The OriginHeaderCount <#> does not equal the total number of OriginHeaders <#> in the transmission file	933	Transmission	All
1C	Each item in the Transmission Manifest must match exactly one, and only one, batch within the transmission file	The OriginID's in the TransmissionManifest failed to exactly match the OriginID's in the OriginHeader.	935	Transmission	All
1D	All Batches within the transmission must be ONLY ReturnType (94x), or ONLY PINRegistrationType.	The transmission file contained tax return and PIN Registration Files. Returns and PIN Registrations may not be mixed in a single transmission file	936	Transmission	All
1E	ETIN of the transmitter at Logon must equal the ETIN in the Transmission Header	The ETIN provided at system Logon did not match the transmitter ETIN provided in the TransmissionHeader	920	Transmission	All
1F	Transmitter not valid for transmission type	Transmitter not valid for transmission type	921	Transmission	All
1G	Invalid production/test code: P = production; T = test	The ProcessType <value> is not valid. Valid values are P or T	922	Transmission	All
1H	Production/test code does not match Transmitter profile.	The ProcessType <value> does not match the transmitters profile process type <value >.	923	Transmission	All
1I	Attribute originId value is not unique within Transmission.	Attribute originId value <value> is not unique within Transmission.	924	Transmission	All
1J	Attribute originId value does not match the ID of any <parent_element_name> in Transmission.[where parent_element_name could be PINRegistrationOriginHeader or ReturnOriginHeader]	Attribute originId value <value> does not match the originId of any origin header in transmission.	925	Transmission	All
	Validate that data conforms to schema specifications (i.e. Numerics only in a numeric field) Transmission Level				
1K	Duplicate element	The Element <value> occurs more than once	901	Transmission	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
1L	Required element is missing.	The Required Element <value> was not present.	902	Transmission	All
1M	Invalid element name.	The element <value>was not expected in this position.	903	Transmission	All
1N	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Transmission	All
1O	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Transmission	All
1P	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Transmission	All
1Q	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Transmission	All
1R	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Transmission	All
1S	Duplicate attribute	Duplicate attribute <value>	909	Transmission	All
1T	Required attribute is missing	Required attribute <value> is missing.	910	Transmission	All
1U	Invalid attribute	The attribute <value> was not expected for this element.	911	Transmission	All
1V	Attribute value is incorrect	Attribute <value> value is incorrect.	912	Transmission	All
1W	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Transmission	All
1X	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Transmission	All
1Y	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Transmission	All
1Z	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Transmission	All
1A2	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Transmission	All
1B2	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Transmission	All
1C2	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Transmission	All
1D2	Does not match originId value of any OriginHeaderReference in TransmissionHeader.	Does not match originId value of any OriginHeaderReference in Transmission.	926	Transmission	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
1E2	ReturnDataReference href value must match the MIME Content-Location value of one and only one MIME Part header in the transmission	ItemReference contentLocation value <value> does not match the MIME Content-Location value of ant MIME part header in transmission.	950	Transmission	All Return Types
1F2	ReturnDataReference href value must be unique within the transmission	Duplicate contentLocation value <value>	951	Transmission	All Return Types
1G2	The transmission file is not well formed	Well-formedness error: parser reports \ "<value>\" at line <line #>, column <#>	002	Transmission	All
1H2	File was empty	File was empty (contained 0 bytes)	003	Transmission	All
1I2	The character value of the entry was outside the pattern value specified in the schema.	Line <line #>: The character value of <value> is outside the pattern value of <value>.	004	Transmission	All
1J2	No value Item Reference elements were found within SOAP	No value ItemReference elements were found within SOAP: Envelope. Validation processing aborted after SOAP: Envelope document	005	Transmission	All
1K2	Invalid MIME header	Line <line #>: Invalid MIME <value> header <value>.	006	Transmission	All
1L2	Duplicate MIME header	Line <line #>: Duplicate required MIME header <value>.	007	Transmission	All
1M2	Missing Parameter	Line <line #>: Missing parameter <value>.	008	Transmission	All
1N2	Boundary-value parameter exceeds maximum length	Line <line #>: Value given for boundary-value parameter exceeds max length (<#> bytes).	009	Transmission	All
1O2	Content Missing	Missing Content-Type value.	011	Transmission	All
1P2	OriginHeaderReference originID does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	OriginHeaderReference originID <value> does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	012	Transmission	All
1Q2	The value specified is less than the minimum value specified in the schema	Value of <value> is less than the minimum of <value>.	013	Transmission /Origin	All
1R2	No Valid Entries in Transmission	No valid entries contained in TransmissionManifest.	014	Transmission	All
1S2	The OriginHeaderCount does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	The OriginHeaderCount <line #> does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	015	Transmission	All
1T2	No Valid entries in Origin	No valid entries contained in Origin Manifest.	016	Transmission /Origin	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
1U2	MIME Content-Location value does not match ContentLocation element of its XML document.	Line<line #>: MIME Content-Location value<value> does not match ContentLocation element<value> of its XML document.	017	Transmission	All
1V2	In MIME part the character value must match the pattern value specified.	In MIME part with content-Location value<value>, the character value of<value> is outside the pattern value of<value>.	018	Transmission	All
1W2	Previous error. No further validation will be done	Line<line #>: No further validation processing will occur due to previous error(s).	019	Transmission	All
1X2	Origin value is not unique	OriginId value<value> is not unique within the transmission.	020	Transmission	All
1Y2	Blank line missing before MIME boundary - marker	Line<line #>: no blank line before MIME boundary-marker.	021	Transmission	All
2A	EFIN of the originator must be a valid EFIN	The Originator EFIN is not Valid	029	Origin	All but PIN Registratio n
2B	If the efileRole is equal to Reporting Agent or IRS Agent, the ETIN/PIN combination must be present in the Origin Header, and must be valid	The Origin Header does not contain a PIN and ETIN combination that represents valid Agent Signature	100	Origin	All 94x
2D	itemCount must equal the number of items within the batch	The itemCount <#> does not equal the total number of ItemReference elements in the OriginManifest.	102	Transmission	All
2E	Each item in the Item Manifest must exactly match one, and only one, item within the batch	The itemID in the OriginManifest failed to exactly match an itemID in the <choice of "Return" or PIN Registration"> Header	103	Origin	All
	Validate that data conforms to schema specifications (i.e. Numerics only in a numeric field) Origin Level				
2F	Duplicate element	The Element <value> occurs more than once	901	Origin	All
2G	Required element is missing.	The Required Element <value> was not present or was out of sequence.	902	Origin	All
2H	Invalid element name.	The element <value>was not expected in this position.	903	Origin	All
2I	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Origin	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
2J	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Origin	All
2K	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Origin	All
2L	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Origin	All
2M	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Origin	All
2N	Duplicate attribute	Duplicate attribute <value>	909	Origin	All
2O	Required attribute is missing	Required attribute <value> is missing.	910	Origin	All
2P	Invalid attribute	The attribute <value> was not expected for this element.	911	Origin	All
2Q	Attribute value is incorrect	Attribute <value> value is incorrect.	912	Origin	All
2R	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Origin	All
2S	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Origin	All
2T	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Origin	All
2U	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Origin	All
2V	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Origin	All
2W	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Origin	All
2X	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Origin	All
2Y	Attribute itemId value is not unique within Transmission.	Attribute itemId value <value> is not unique within Transmission.	924	Transmission	All
2Z	Attribute itemId value does not match the ID of any PINRegistration in Transmission.	Attribute itemId value does not match the ItemId of any PINRegistration in Transmission.	927	Transmission	PIN Registratio n
2A2	Attribute itemId value does not match the ID of any ReturnHeader in Transmission.	Attribute itemId value does not match the ItemId of any ReturnHeader in Transmission.	952	Transmission	All Return Type

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3A	For Return types, the contents of the item must be within the defined parameters of the ReturnData schema for that returns type (i.e. ReturnData940.xsd)	The Documents contained in the return record are not as specified in the parameters of the Return Data Schema for <Return Type>	104	Item	All 94x
3B	For PINRegistration types, each item must be composed of one, and only one, PINRegistration record	Each PIN Registration Record may be composed of only one PIN Registration	105	Item	PIN Registratio n
3C	For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.	Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.	414	Item	All 94x
3D	For Return types, if the Form Type is either 940, or 940PR, the tax period end date must be December 31st of the year immediately preceding the date of receipt for the transmission	The Tax Period End Date <value> is not valid for the Form Type <value>.	201	Item	All 940
3E	For Return types, if the Form Type is either 941,941SS, or 941PR, the tax period end date must be for the month ended March, June, September, or December. The date must already have passed (no pre-filing), and be within the valid range of accepted quarters, defined as follows: Forms 941 will be accepted for processing for the current quarters filing, and for 4 preceding quarters. The four quarters are rolling quarters (ie. Between April 1, 2002, and May 10, 2002, the valid tax periods for Form 941 filing are 200103, 200106, 200109, 200112, and 200203. Between July1, 2002, and August 10, 2002, the valid periods would be 200106, 200109, 200112, 200203, and 200206).	The Tax Period End Date <value> is not valid for the Form Type <value>.	202	Item	All 941
3F	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the Signature (PIN) must be present in the Return Header	The Signature (PIN) for this return is required	106	Item	All 94x

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3G	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the Signature (PIN) must be valid for that returns EIN	The Signature (PIN) for this return is not valid for the EIN	107	Item	All 94x
	Validate that data conforms to schema specifications (i.e. Numerics only in a numeric field) Item Level				
3H	For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	010	Item	All 940
3I	Either the Name Control or Check Digit must be present in the Return Header.	For the choice element in the Return Header, either the control or Check Digit must be present	226	Item	All 94x
3J	The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header	The Name Control or Check Digit <value> does not match the IRS records for the EIN in the Return Header	501	Item	All 94x
3K	All entries for Exempt Payment Code must be within the valid range of values for the Exempt Payment Code	Your entry <value> for Exempt Payment Code is not one of the valid values defined in the schema	108	Item	Form 940/940PR
3L	For elements with definitions outside strictly alpha, numeric, or alphanumeric provide the following Error Message	The character value of <value> is outside the pattern value of <value>.	235	Item	All
3M	The two character state code in the Return Header must be one of the valid values defined for state type in the schema	The State code value is outside the pattern value of state code in schema.	266	Item	All 94x
3N	The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header	The first 3 positions of the Zip code are not valid for the State Code.	271	Item	All 94x
3O	The only valid entry for CheckBoxType is "X"	For optional Check Box type, <value> is not a valid entry, it must be an "X"	438	Item	All
3P	Duplicate element	The Element <value> occurs more than once	901	Item	All
3Q	Required element is missing.	The Required Element <value> was not present.	902	Item	All
3R	Invalid element name.	The element <value>was not expected in this position.	903	Item	All
3S	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Item	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3T	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Item	All
3U	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Item	All
3V	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Item	All
3W	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Item	All
3X	Duplicate attribute	Duplicate attribute <value>	909	Item	All
3Y	Required attribute is missing	Required attribute <value> is missing.	910	Item	All
3Z	Invalid attribute	The attribute <value> was not expected for this element.	911	Item	All
3A2	Attribute value is incorrect **NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.**	Attribute <value> value is incorrect.	912	Item	All
3B2	Attribute value is longer than the maximum length **NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.**	Attribute <attribute name> value is longer than the maximum length.	913	Item	All
3C2	Attribute value is shorter than the minimum required length **NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.**	Attribute <value> value is shorter than the minimum required length.	914	Item	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3D2	Attribute value has non-alphabetic character in alpha field **NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.**	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Item	All
3E2	Attribute value has non-numeric character in numeric field **NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.**	Attribute <value> value has non-numeric character in numeric field.	916	Item	All
3F2	Attribute value has non-alphanumeric character in alphanumeric field. **NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.**	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Item	All
3G2	Invalid date format.	The date entered <value> is not in the required format	928	Item	All
3H2	Invalid date.	The date entered <value> is not a valid date	929	Item	PIN Registratio n
3I2	If the EIN on a PIN Registration is already in the CDB Database	Duplicate Registration: EIN is already in database.	930	Item	PIN Registratio n
3J2	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	931	Transmission	PIN Registratio n
3K2	Does not match itemId value of any Item Reference in a Return Origin Header.	Does not match itemId value of any ItemReference in a Return Origin Header.	932	Transmission	All Return Type

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3L2	Total Exempt Payments must not be greater than Total Payments (Total Wages)	The entry for Total Exempt Payments <value> is greater than the entry for Total Payment for Employees <value>	500	Item	Form 940/940PR
3M2	If the Semiweekly Schedule Depositer checkbox is checked, then Schedule B must be present	The checkbox for Semiweekly Schedule Depositer was checked, but a corresponding Schedule B was Not Present	600	Item	All Form 941 Type
3N2	If the Monthly Schedule Depositer checkbox is checked, then one or more of Total First Month Liability, Total Second Month Liability, or Total Third Month Liability must be present. Unless Net Taxes value equals zero	The checkbox for Monthly Schedule Depositer was checked, but a corresponding Monthly Liability Breakdown was Not Present	602	Item	All Form 941 Type
3O2	If Net taxes is significant, than Total Liability for Quarter (Form 941 Types, or Schedule B Types) and Net taxes must be equal	The entry for Total Liability for Quarter <value> does not equal the entry for Net Taxes <value>	604	Item	All Form 941 Type
3P2	If a negative Adjustment to Federal Income Tax Withheld (Form 941 Type) is made for the 1st quarter of a tax year (Tax Period End Date Month equals 03), then Form 941c must be attached, and Certification4 Checkbox must be checked.	There was an entry for Adjustment of Withheld Income Tax on a first quarter return without a valid Form 941c attached	700	Item	All Form 941 Type
3Q2	If an Adjustment to Federal Income Tax Withheld (Form 941 Type) is made for the 2nd, 3rd or 4th quarters of a tax year (Tax Period End Date Month equals 06, 09, 12), which is greater than or equal to $100, the adjustment amount must equal the total Federal Income Tax Withheld adjustment (Form 941C Type) If Form 941c is attached.(See Code & Edit Processing CE7)	The amount entered for Adjustment of Withheld Income Tax <value> does not equal the Total Federal Income Tax Withheld Adjustment on Form 941c	701	Item	All Form 941 Type
3R2	If the final return checkbox is checked, the Credit Elect Checkbox must not be checked	The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period	702	Item	All Return Type
3S2	If the number of occurrences of any element exceeds the maximum number of occurrences as specified in the schema	The maximum number of occurrences specified in the schema for <value> has been exceeded.	953	Item	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3T2	If the total number of occurrences of any element does not equal the minimum occurrences as specified in the schema	The number of occurrences of <element name>, does not equal the minimum as specified in the schema.	954	Item	All
3U2	For IRS941ScheduleB/IRS941PRScheduleB, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported. Following is a listing of the months attributed to each quarter: Quarter Month End 03 - Month1 = January, Month2 = February, Month3 = March. Quarter Month End 06 - Month1 = April, Month2 = May, Month3 = June. Quarter Month End 09 - Month1 = July, Month2 = August, Month3 = September. Quarter Month End 12 - Month1 = October, Month2 = November, Month3 = December.	The value of the LiabilityDay <value> is not valid for the month of <month>.	955	Item	All 941Type
3V2	If the Element Overpayment has a significant value, then the choice of "Applied to Next Return or Refunded" is mandatory.	The element Overpayment contains a significant value <value>, but you did not select one of the choice items "Applied to Next Return or Refunded"	956	Item	All Return Types
3W2	The Choice element "Applied to Next Return or Refunded" must contain only one selection.	The choice element "Applied to Next Return or Refunded", must contain only one selection.	957	Item	All Return Types
3X2	Not in the required Sequence	Sequence violation <value> is not expected in this position.	958	Item	All
3Y2	For the Choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, if either one is selected, then the other choice must not be selected.	For the choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, you must make one, and only one selection.	959	Item	All 941 Type
3Z2	Each Itemid in the origin Header must match one and only one Itemid Attribute in the return data.	The Itemid <value> does not exactly match the ItemId in the Origin Header	960	Item	All
3A3	For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalType.	980	Item	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3B3	For all non-negative monetary values, the entry must be in the format specified by DecimalNNType.	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalNNType.	981	Item	All
3C3	for 941c PeriodCorrectedEndDate, the value for the 2 digit month must equal 03, 06, 09, or 12	The PeriodCorrectedEndDate <value> did not represent a valid quarter ending date.	982	Item	All 941c Types
3D3	For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.	For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.	983	Item	All Return Types
3E3	The EIN must be present on the NAP	The EIN <value> does not found in our check of the IRS records.	502	Item	All 94x
3F3	If the efileRole is equal to Reporting Agent or IRS Agent, and the ETIN/PIN combination is present and valid in the Origin Header, the Signature (PIN) must not also be present in the Return Header for any return within that batch.	A Signature (PIN) was present in the Return Header, and also in the Origin Header.	109	Item	All 94x
3G3	Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month	For the Month <value> Liability the LiabilityDay <value> occurs <value> times.	601	Item	All Schedule B
4A	In the Payment Record, Bank Account Number can not equal all zeros or all blanks	The Bank Account Number entered was not valid	300	Item	94X Payment
4B	The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).	The Routing Transit Number entered <value> is not present on the Financial Organization Master File.	301	Item	94X Payment
4C	The Payment Amount must be equal to the Balance Due on the Return, and can not exceed the direct payment threshold ($100 for 940, $2,500 for 941)	The Payment Amount Requested <value> did not equal the Balance due per the return, or it is in excess of the payment threshold amount ($100 for Forms 940, $2,500 for Forms 941)	302	Item	94X Payment
4D	The telephone number can not be all zeros	The Taxpayer Daytime Phone must not be all zeros	305	Item	94X Payment
4E	For any reject condition on the associated return, also reject the Payment	Since the return associated with this payment has been rejected, the payment must also be rejected	306	Item	94X Payment

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
4F	For any reject condition on an associated Payment, also reject the return	Since the payment record associated with this return has been rejected, the return must also be rejected	307	Item	All Return Types
4G	For any accepted return with an associated accepted payment, populate the Payment Indicator Type in the Acknowledgment with "Payment Request Received"	NO ERROR MESSAGE - REFER TO RULE	N/A	N/A	All Return Types
4H	If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Processing.	You have submitted a Payment Record, but have provided a check digit in lieu of a name control in the return header. The name control must be entered.	308	Item	All Return Types
4I	If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210	The Routing Transit Number entered <value> is not valid for this type of transaction.	309	Item	94x Payment
5A	The entry for < Software identification > was not found in the software identification database.	RESERVED FOR FUTURE USE	934	Item	All Return Types
	MIME-Structure ACK Messages (MIME Multipart Files)				
6A	Line <n>: Missing MIME message header	Line <line #>: Missing MIME message header <value>.	961	Transmission	All
6B	Line <n>: Invalid Content-Type <value>; must be Multipart/Related	Line <line #>: Invalid Content-Type <value>; must be Multipart/Related	962	Transmission	All
6C	Line <n>: Missing boundary parameter for Multipart Content-Type	Line <line #>: Missing boundary parameter for Multipart Content-Type	963	Transmission	All
6D	Line <n>: Invalid type parameter <value>; must be text/xml	Line <line #>: Invalid type parameter <value>; must be text/xml	964	Transmission	All
6E	Line <n>: Missing blank line between MIME header and body	Line <line #>: Missing blank line between MIME header and body, or more than <line #> header lines (including blank line)	965	Transmission	All
6F	Line <n>: More than one blank line between MIME header and body	Line <line #>: More than one blank line between MIME header and body	966	Transmission	All
6G	Line <n>: Missing or invalid MIME boundary-marker	Line <line #>: Missing or invalid MIME boundary-marker	967	Transmission	All

ID #	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
6H	Line <n>: Missing MIME part header	Line <line #>: Missing MIME part header (<value>)	968	Transmission	All
6I	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter value <value>; must be UTF-8	969	Transmission	All
6J	Line <n>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	Line <line #>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	970	Transmission	All
6K	Line <n>: Missing Content-Location	Line <line #>: Missing Content-Location	971	Transmission	All
6L	Line <n>: Duplicate Content-Location value <value>	Line <line #>: Duplicate Content-Location value <value>	972	Transmission	All
6M	Line <n>: Content-Location value <value> does not match the href attribute of any ReturnDataReference in the transmission	Line <line #>: Content-Location value <value> does not match the content Location attribute of any valid Item Reference in the transmission.	973	Transmission	All
6N	Line <n>: Missing or invalid final MIME boundary-marker	Line <line #>: Missing or invalid final MIME boundary-marker	974	Transmission	All
	Message-Header ACK Messages (Non-Multipart Files)				
6O	Line <n>: Invalid Content-Type <value>; must be text/xml	Line <line #>: Invalid Content-Type <value>; must be text/xml	975	Transmission	All
6P	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter <value>; must be UTF-8	976	Transmission	All

8.0 Acknowledgment Files

An Acknowledgment (ACK) File will be returned for each successfully transmitted Return or PIN Registration file. XML transmissions are processed as received, so ACK's will be available as soon as the transmission has been processed, and not follow the once or twice daily "drain" schedule of other e-file programs.

You will receive a single ACK file for each transmission file submitted. Each ACK file will be composed of one or more ACK records, providing an acceptance, or a rejection, for each item in the transmission file. You may receive one or more ACK records per item submitted in the transmission.

The following guide details the construction of the ACK file.

8.1 Acknowledgment File Construction

A Guide to Creating 94x Acknowledgement Files

Updated: June 14, 2002

This section describes the procedure for creating a sample 94x acknowledgement file with dummy data.

Assumptions

1. The 94x XML Schemas Final Release 2.0 will be used as the base schemas for creating the XML data instances.
2. XML Spy Suite 4.3 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
3. All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
4. All XML data instances generated are kept in the `instances` subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the `xsi:schemaLocation` attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

Step 1 – Create Acknowledgement Envelope

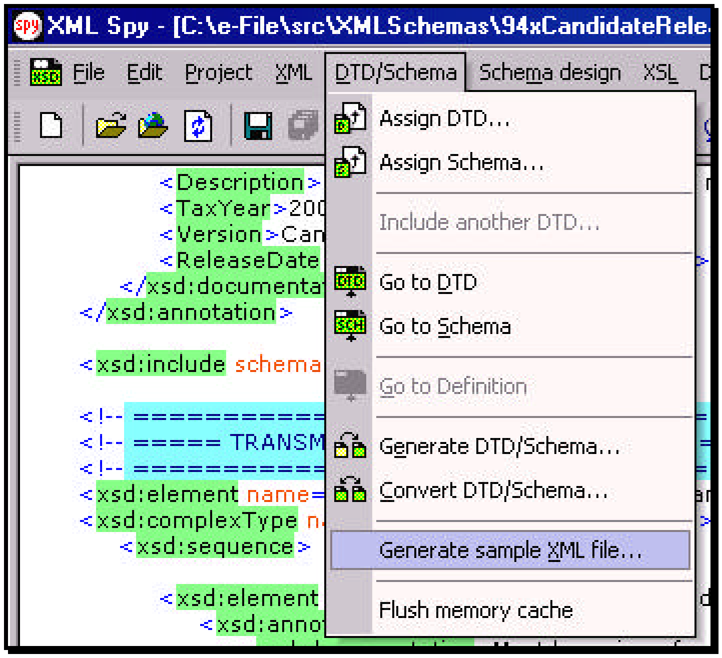
♦ Step 1.1: Create Acknowledgement Envelope Skeleton

Create the acknowledgement envelope skeleton as outlined below. After filling in the placeholders, it becomes the SOAP Envelope (Body only, i.e. no Header) in the acknowledgement file.

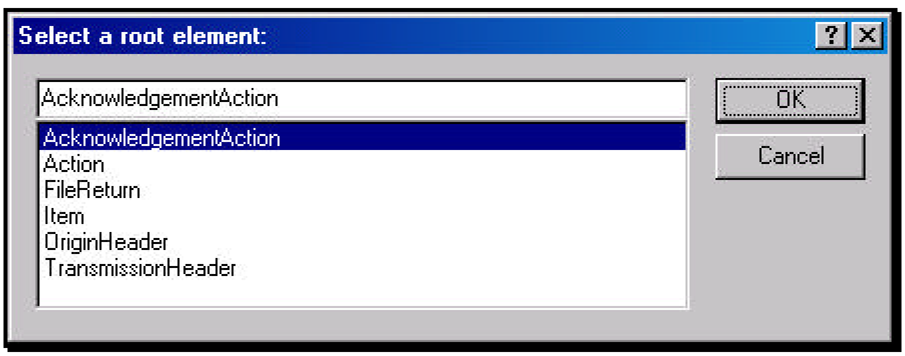
```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
        <SOAP:Body>
                    Placeholder for AcknowledgementAction
        </SOAP:Body>
</SOAP:Envelope>
```

♦ Step 1.2: Create AcknowledgementAction

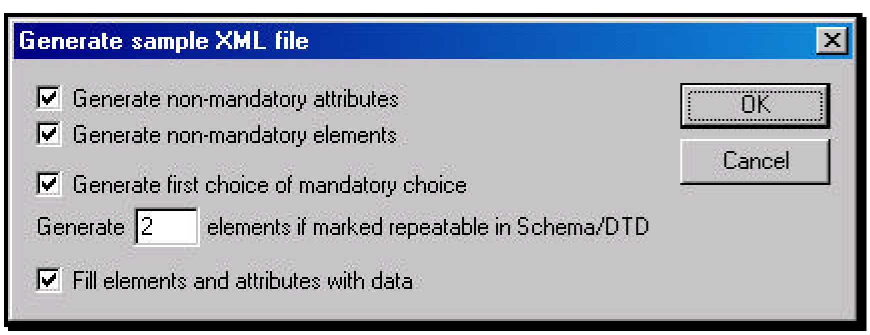
Open `message/efileMessage.xsd` in XML Spy and select `DTD/Schema` from the main menu. Next select `Generate sample XML file...`



Select AcknowledgementAction from the pop-up menu shown below:



Check all options in the following pop-up menu and specify 2 (or more) repeatable elements so that repeating structures are illustrated in the sample data.



You now have an XML Spy generated XML data structure for the entire acknowledgement.

- Step 1.3: Complete the Placeholder for AcknowledgementAction

In the AcknowledgementAction data structure:

1. Remove all attributes in the AcknowledgementAction element and prefix the element name (begin and end tags) with efile:
2. Duplicate the OriginAcknowledgement and ItemAcknowledgement structures as needed for multiple items. Edit the data as you see fit. Make sure all instances of OriginId and OrigTransContentLocation are correctly referencing the ones in the transmission file.

♦ Step 1.3: Complete the Acknowledgement Envelope

Plug in the AcknowledgementAction structure from Step 1.2 into the Placeholder for AcknowledgementAction defined in Step 1.1.

The complete Acknowledgement Envelope is shown below:

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
  <SOAP:Body>
    <efile:AcknowledgementAction>
      <Acknowledgement>
        <AcknowledgementId>IRS94x2002-12-31T06:22:12</AcknowledgementId>
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</SOAP:Envelope>
```

- Step 1.4: Validate the Acknowledgement Envelope

  1. Validate the Acknowledgement Envelope in XML Spy by clicking on the  button on the tool bar.
  2. Correct the data, if necessary, and re-validate.

Step 2 – Create Acknowledgement File

The most notable difference between the 94x return transmission file and the acknowledgement file is that the acknowledgement file is NOT a MIME multi-part document - it contains only the Acknowledgement Envelope with the body only, i.e. no header. The entire envelope is a self-contained XML data structure. The acknowledgement file can be created by simply adding the Content-Type header to the Acknowledgement Envelope. The required content-type header is highlighted.

The complete acknowledgement file is shown below in its entirety:

```
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
   <SOAP:Body>
     <efile:AcknowledgementAction>
       <Acknowledgement>
         <AcknowledgementId>IRS94x2002-12-31T06:22:12</AcknowledgementId>
         <AcknowledgementTimestamp>2001-12-17T09:30:47-05:00</AcknowledgementTimestamp>
         <TransmissionAcknowledgement>
           <TransmissionId>MyUniqueTransID001</TransmissionId>
           <TransmissionTimestamp>2002-12-31T06:22:12-05:00</TransmissionTimestamp>
           <TransmissionStatus>A</TransmissionStatus>
           <Errors errorCount="2">
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               <ErrorCode>String</ErrorCode>
               <ErrorMessage>String</ErrorMessage>
             </Error>
           </Errors>
           <OriginAcknowledgement>
             <OriginId>MyUniqueOrigID001</OriginId>
             <OriginTimestamp>2001-12-17T09:30:47-05:00</OriginTimestamp>
             <OriginStatus>A</OriginStatus>
             <Errors errorCount="2">
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                 <XPath>String</XPath>
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```

```
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```

9.0 Appendices

9.1 Appendix A – Forms & Schedules Accepted Electronically

FORMS, SCHEDULES AND EXPLANATIONS ACCEPTED ELECTRONICALLY

9.1.1 Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return

File as many forms 940 in a batch (origin) of returns as needed.
NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission.

9.1.2 Forma 940-PR, Planilla Para La Declaracion Annual Del Patrono – La Contribucion Federal Para El Desempleo (FUTA)

File as many Forma 940-PR in a batch of returns as needed.
NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission

9.1.3 Form 941, Employer's Quarterly Federal Tax Return

File as many Forms 941 in a batch of returns as needed.
NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission

9.1.4 Forma 941-PR, Planilla Para La Declaracion Trimestral Del Patrono – La Contribucion Federal Al Seguro Social Y Al Seguro Medicare

File as many Forma 941-PR in a batch of returns as needed.
NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission

9.1.5 Form 941-SS, Employer's Quarterly Federal Tax Return

File as many Forma 941-SS in a batch of returns as needed.
NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission

9.1.6 Form 941c, Supporting Statement To Correct Information

File Form 941c only as an attachment to Forms 941 and 941-SS.

9.1.7 Forma 941cPR, Planilla Para La Correccion De Informacion Facilitada Anteriormente En Cumplimiento Con La Ley Del Seguro Social Y Del Seguro Medicare

File Forma 941cPR only as an attachment to Forma 941-PR.

9.1.8 Schedule B, Employer's Record of Federal Tax Liability

If required, include up to one Schedule B with each Form 941 or 941-SS.

9.1.9 Anexo B, Registro Suplementario De La Obligacion Contributiva Federal Del Patrono

If required, include up to one Anexo B with each Forma 941-PR.

9.1.10 Payment Record

File up to one Payment Record per balance due return. NOTE: Payment amounts are currently limited to $100.00 for Form 940 returns, and $2,500.00 for Form 941 returns. Also, payments must be received with the return, and must be received by the normal due date for the return (i.e. 1st Quarter 2003 Form 941, due April 30, 2003).

9.1.11 PIN Registration

PIN Registration Records may only be filed with other Pin Registration Records. Do not mix PIN registration Records with any return data.

Use the PIN Registration Record to submit a request for a Personal Identification Number (PIN) request for your client. Once processed, the PIN will be mailed directly to the taxpayer, and may be used immediately for signing their 94x family tax returns.

9.1.12 Explanation Records

Explanation Records are designed to provide a means of attaching additional information, which you may be required, or which you wish to attach with your return data. Explanations are optional, and may be used to forward information that you would normally attach with your tax return.

9.2 Appendix B – Name Control Conventions

Individual Name Controls

Name Control Underlined	Name Control	Rule
1. Individual Names in General:		**1. Individual Names in General:**
a. Ralph **Teak** Dorothy **Will**ow Joe **McCe**dar Torn **MacD**ouglas Joseph **MacT**itus	TEAK WILL MCCE MACD MACT	**a**. The Name Control consists of the first four characters of the primary taxpayer's last name.
b. Thomas A. **El-O**ak Ann **O'Sp**ruce Mark **D'Mag**nolia	EL-O OSPR DMAG	**b**. The hyphen (-) is the ONLY special character allowed in the Individual Name Control.
c. Dannette **B** James P. **Ai** John A. **Fir**	B AI FIR	**c.** The Name Control must contain no more than four characters. However, it may contain less than four characters. ***Note:*** The first character must be an alpha followed by maximum of three blank positions.
d. Daniel P. **Di Al**mond Mary J. **Van E**lm Susan L. **Von B**irch Donald Vander **Oak**	DIAL VANE VONB OAK	**d.** Taxpayers with names such as "Van," "Von" and "Di" are considered as part of the Name Control. ***Note:*** See Asian-Pacific Names for exceptions to this rule.
e. Janet C. Redbud **Laur**el Dee (Plum) **Birc**h	LAUR BIRC	**e.** When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer. ***Note:*** See Exceptions to this rule within Item 2., Hispanic Names.

Name Control Underlined	Name Control	Rule
f. Joan **<u>Hick</u>**ory-Hawthorn Dale**<u>Redw</u>**ood-Cedar	HICK REDW	**f.** When two last names for an individual are connected by a hyphen, derive the Name Control from the first last name.
g. Dell **<u>Ash</u>** & Linda Birch Trey& Joan **<u>Euca</u>**lyptus	ASH EUCH	**g.** On a joint return, whether the taxpayers use the same or different last names, derive the Name Control from the PRIMARY taxpayer's last name. ***Note:*** The PRIMARY taxpayer is listed first on the tax form. Taxpayer listed on the second line is the secondary taxpayer.

Name Control Underlined	Name Control	Rule (in priority order)
2. Hispanic Names:		**2. Hispanic Names:**
a. Elena **del V**alle Eduardo **de la** Rosa Pablo **De Ma**rtinez Miguel **de To**rres Juanita **de la** Fuente B. A. **De R**odriguez M. D. **de Ga**rcia	DELV DELA DEMA DETO DELA DERO DEGA	**a**. When "del," "de," or "de la" appear with a Hispanic name, include it as part of the Name Control.
b. Juan **Garz**a Morales Maria **Lope**z y Moreno Sylvia **Juar**ez cle Garcia	GARZ LOPE JUAR	**b**. When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. (See Note at the very top of the previous page ***Note:*** This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Controls.
3 Asian-Pacific Names:		**3. Asian-Pacific Names:**
a. Binh To **La**	LA	**a**. Some Asian-Pacific last names have only two letters.
b. Nam Quoc **Tran** & Thuy Thanh Vo	TRAN	**b**. Asian-Pacific females rarely change their last names due to marriage.
c. Dang Van **Le** Nhat Thi **Pham**	LE PHAM	**c.** When "Van" (male) or "Thi" (female) appear with an Asian-Pacific name, do not include it as part of the Name Control. ***Note*:** These are common Asian-Pacific middle names.
d. Kim Van **Nguy**en & Thi Tran	NGUY	**d.** The name "Nguyen" is a common last name used by both male and female taxpayers.
e. Kwan, Kim Van & Yue Le	KWAN	**e**. The last name may appear first on the name line. ***Note:*** On the signature line, the last name often appears first.
f. Yen-Yin **Chiu** Jin-Zhang **Qiu**	CHIU QIU	**f.** Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's last name hyphenated.

Business Name Controls

Business Name Controls in General:

- The Name Control consists of up to four alpha and/or numeric characters.
- 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" or "fbo" as part of the Name Control. They stand for "doing business as " and "for benefit of "

Business Name Control Valid Characters:

- Alpha (A-Z)
- Numeric (0- 9)
- Hyphen (-),
- Ampersand (&)

Special Business Name Controls:

(1). If an invalid character is used in the name line, drop the special character from the taxpayer's name. Example: Jones. com should be Jones com. An example is 4U.com. The Name Control should be 4UCO.

(2). When the organization name contains the name of a corporation and both the words" Trust" and "Fund" are present, apply the corporate name control rules.

(3). If the organization name contains both "Trust" and "Fund" and an individual's name, apply the trust name control rules.

Name Control Underlined	Name Control	Rule
Individual Last Names Continued: **h.** Dang Van **<u>Le</u>** Nhat Thi **<u>Pham</u>** **i.** Kim Van **<u>Nguy</u>**en **j.** **<u>Kwan</u>**, Kim Van **k.** Yen-Yin **<u>Chiu</u>** Jin-Zhang **<u>Qiu</u>**	 LE PHAM NGUY KWAN CHIU QIU	**Individual Last Names continued:** **h**. When "Van" (male) or "Thi" (female) appear with an Asian-Pacific name, do not include as part of the Name Control. ***Note:*** These are common Asian-Pacific middle names. **i.** The name "Nguyen" is a common Asian - Pacific last name. **j.** An Asian-Pacific last name may appear first on the name line. Note: Asian-Pacific names often appear first in signatures. **k**. Asian pacific first names often include a hyphen (-). Only rarely is an Asian-Pacific last name hyphenated.
2. Sole Proprietorships: a. Arthur P. **<u>Aspe</u>**n, Attorney Jane **<u>Heml</u>**ock, The Pecan Cafe John and Mary **<u>Redw</u>**ood	 ASPE HEML REDW	**2. Sole Proprietorships (Individuals):** **a.** The Name Control is the first four characters of the individual's last name.
3. Estates: **a.** Frank **<u>Waln</u>**ut Estate Alan Beech, Exec. Estate of Jan **<u>Popl</u>**ar Homer J. **<u>Mapl</u>**e Estate	 WALN POPL MAPL	**3. Estates:** **a.** The Name Control is the first four characters of the individual's last name. ***Note:*** The decedent's name maybe followed by "Estate" on the name line.
4. Partnerships: **a.** **<u>Redb</u>**ud Restaurant **<u>Teak</u>** Drywall Finishers Don Hickory, Gen. Ptr. Harold J. Almond & Thad J. Balsam et al Ptr. **<u>Howa</u>**rd Elder Development Co. W. P. Plum & H. N. Laurel DBA **<u>P&L P</u>**ump Co	 REDB TEAK HOWA P&LP	**4. Partnerships:** **a**. Derive the Name Control for partnership entities from the trade or business name of the partnership. ***Note:*** Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.

Almond Group E. J. Fig, M. L. Maple, & R.T. Holly PTRS.	ALMO	
Name Control Underlined	**Name Control**	**Rule**
Partnerships, continued: **b.** The **Heml**ock Cup **The H**awthorn **c.** Bob **Oak** & Carol Hazel **Ceda**r, Teak & Pine, Ptrs	 HEML THEH OAK CEDA	**Partnerships, continued:** **b.** Omit the word "The" when it is followed by more than one word. include the word "The" when it is followed by only one word. **c**. If no trade or business name is present derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.
5. Corporations: **a. Suma**c Field Plow Inc. **11th** Street Inc. **P & P C**ompany **Y-Z D**rive Co. **ZZZ C**lub **Palm** Catalpa Ltd. Fir **Fir H**omeowners Assn. **b.** The **Will**ow Co. **The H**awthorn **c. John** Hackberry PA **Sam S**ycamore SC **Carl** Eucalyptus M.D. P. A. **d.** The **Jose**ph Holly Foundation **Kath**ryn Fir Memorial Fdn. **e. City** of Fort Hickory Board of Commissioners **Waln**ut County Employees Association	 SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH WILL THEH JOHN SAMS CARL JOSE KATH CITY WALN	**5. Corporations:** **a.** Derive the Name Control from the first four significant characters of the corporation name. **b**. 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 **c.** If an individual name contains any of the following abbreviations, treat it as the business name of the corporation: PC - Professional Corporation SC - Small Corporation PA - Professional Association PS - Professional Service **d**. Apply corporate Name Control rules when the organization name contains "Fund," "Foundation" or "Fdn" **e**. Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations.

Rho Alpha Chapter Alpha Tau Fraternity **Hous**e Assn. of Beta XI Chapter of Omicron Delta Kappa	RHOA HOUS	
Name Control Underlined	**Name Control**	**Rule**
6. Trusts and Fiduciaries:		**6. Trusts and Fiduciaries:**
a. Jan **Fir** Trust FBO Patrick Redwood Chestnut Bank TTEE Donald C. **Beec**h Trust FBO Mary, Karen & Michael Redbud Testamentary Trust U/W Margaret **Bals**am Cynthia Fig & Laura Fir Richard L. **Aste**r Charitable Remainder Unitrust	FIR BEEC BALS ASTE	**a**. Derive the Name Control from the name of the trust using the following order of selection: If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document. ***Note:*** Never include any part of the word trust" in the Name Control.
b. **Magn**olia Association Charitable Lead Trust **Ceda**r Corp. Employee Benefit Trust **Mapl**e-Birch Endowment Trust John J. Willow, Trustee	MAGN CEDA MAPL	**b.** When a corporation is listed, use the first four characters of the corporation name.
c. Trust No. **1219**0 FBO Margaret Laurel ABCD Trust No. 001036 Elm Bank TTEE 00**20**, **GN**MA POOL **G**NMA Pool No. 00**I00**B	1219 1036 2OGN 100G	**c**. For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters "GNMA' to complete the Name Control.
d. Testamentary Trust Edward **Buck**eye TTEE Trust FBO Eugene **Euca**lyptus Trust FBO The **Dogw**ood Blossom Society Micheal **Teak** Clifford Trust	BUCK EUCA DOGW TEAK	**d**. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document. ***Note:*** "Clifford Trust" is the name of a type of trust.

Name Control Underlined	Name Control	Rule
7. Other Organizations:		**7. Other Organizations:**
a. **P**arent Teacher's **A**ssociation of San Francisco **P**arent Teacher's **A**ssociation Congress of **G**eorgia	PTAC PTAG	**a.** Derive the Name Control of a Parent Teacher's Association from the abbreviation "PTA. The Name Control is "PTA." plus the first letter of the state where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.
b. Local 210 **Inte**rnational Birch Assn. **V**FW Post 3120 **Labo**rer's Union, AFL-CIO Tau Delta Chapter of **Alpha** Phi **Bene**volent & Protective Order of Elks (B. P. 0. E.)	INTE VETE LABO ALPH BENE	**b.** Derive the Name Control from the first four characters of the national title. ***Note***: "VFW" is a common abbreviation for "Veterans of Foreign Wars."
c. **A.I. S. D.** **R. S. V. P.** Post No. 245	AISD RSVP	**c**. If the return has an abbreviated first name other than "PTA" and "VFW," the Name Control is the first four characters of the abbreviated name.
d. Barabara J. Yucca **YY Gr**ain Inc.	YYGR	**d**. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.
e. Diocese of Kansas City **St. Ro**se Hospital **St. Jo**seph's Church Diocese of Cypress **St. Be**rnard's Methodist Church Bldg. Fund	STRO STJO STBE	**e.** For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.
8. Exempt Organizations:		**8. Exempt Organizations:**
a. Friends of **Jane** Doe Committee to Elect **John** Smith	JANE JOHN	**a.** Use these examples for determining the Name Control for Political Organizations.
Smith for State Representative **Lind**a Jones for Congress Citizen for **John** Harold	SMIT LIND JOHN	

9.3 Appendix C – Street Abbreviations

Word	**Abbreviation**
and	&
Air Force Base	AFB
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Care of, or In Care of	%
Circle	CIR
Court	CT
Drive	DR
East	E
Fort	FT
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Island	IS
Lane	LN
Junction	JCT
Lodge	LDG
North	N
Northeast, N.E.	NE
Northwest, N.W.	NW
One-fourth, One quarter	1/4
One-half	1/2
(all fraction, space before & after the number e.g., 1012 1/2 ST)	
Parkway	PKY
Place	PL
Post Office Box,	P.O. Box PO Box
Route, Rte.	RT
Road	RD
R.D., Rural Delivery,	RFD
R.F.D., R.R., Rural Route	RR
South	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Square	SQ
Street	ST
Terrace	TER
West	W

NOTE: For a complete listing of acceptable address abbreviations, See Document 7475, State Abbreviations, Major City Codes and Address Abbreviations.

9.4 Appendix D – Postal Service State Abbreviations & ZIP Code Ranges

State	Abbreviation	ZIP Code Range
Alabama	AL	350nn – 369nn
Alaska	AK	995nn – 999nn
American Samoa	AS	967nn
Arizona	AZ	850nn – 865nn
Arkansas	AR	716nn – 729nn 75502
California	CA	900nn – 908nn
Colorado	CO	800nn – 816nn
Connecticut	CT	060nn – 069nn
Delaware	DE	197nn – 199nn
District of Columbia	DC	200nn – 205nn
Federated States of Micronesia	FM	969nn
Florida	FL	320nn – 342nn 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn – 319nn 399nn
Guam	GU	969nn
Hawaii	HI	967nn – 968nn
Idaho	ID	832nn – 838nn
Illinois	IL	600nn – 629nn
Indiana	IN	460nn – 479nn
Iowa	IA	500nn – 528nn
Kansas	KS	660nn – 679nn
Kentucky	KY	400nn – 427nn 45275
Louisiana	LA	700nn – 714nn 71749
Maine	ME	03801 039nn – 049nn
Marshall Islands	MH	969nn
Maryland	MD	20331 206nn – 219nn
Massachusetts	MA	010nn – 027nn 055nn
Michigan	MI	480nn – 499nn
Minnesota	MN	550nn – 567nn
Mississippi	MS	386nn – 397nn
Missouri	MO	630nn – 658nn
Montana	MT	590nn – 599nn
Nebraska	NE	680nn – 693nn

State	Abbreviation	ZIP Code Range
Nevada	NV	889nn – 898nn
New Hampshire	NH	030nn – 038nn
New Jersey	NJ	070nn – 089nn
New Mexico	NM	870nn – 884nn
New York	NY	004nn, 005nn, 100nn – 149nn 06390
North Carolina	NC	270nn – 289nn
North Dakota	ND	580nn – 588nn
Northern Mariana Islands	MP	969nn
Ohio	OH	430nn – 459nn
Oklahoma	OK	730nn – 732nn
Oregon	OR	970nn – 979nn
Palau	PW	969nn
Pennsylvania	PA	150nn – 196nn
Puerto Rico	PR	006nn – 007nn 009nn
Rhode Island	RI	027nn – 029nn
South Carolina	SC	290nn – 299nn
South Dakota	SD	570nn – 577nn
Tennessee	TN	370nn – 385nn
Texas	TX	733nn, 73949 750nn – 799nn
Utah	UT	840nn – 847nn
Vermont	VT	050nn – 054nn 056nn – 059nn
Virginia	VA	20041, 20301, 20370, 201nn 220nn – 246nn
Virgin Islands	VI	008nn
Washington	WA	980nn – 986nn 988nn – 994nn
West Virginia	WV	247nn – 268nn
Wisconsin	WI	49936, 530nn – 549nn
Wyoming	WY	820nn – 831nn

9.5 Appendix E – Sample Form 9041

Form **9041** (Rev. May 2002) Department of the Treasury Internal Revenue Service

Application / Registration for Electronic / Magnetic Media Filing of Business Returns

OMB No. 1545-1079

This application is: (check one) new ☐ revised ☐

1a Firm's name

b Employer identification number (EIN) (EIN must be 9 digits.)

c Mailing address (Street, P.O. Box, city, state, ZIP code)

d Contact person's name

Daytime telephone number (Include area code) (___) ____________

FAX telephone number (Include area code) (___) ____________

Contact E-mail address(es) (Optional) ____________

2 Indicate which forms you will file by checking the appropriate box.

☐ **941 e-file** Program

☐ **941 On-Line** Filing Program

☐ **940 e-file** Program

☐ **940 On-Line** Filing Program

☐ **Form 1041,** U.S. Income Tax Return for Estates and Trusts

☐ **Form 1065,** U.S. Return of Partnership Income

☐ **Form** ____________

3a List any Electronic Transmitter Identification Number(s) and Magnetic Media Transmitter Identification Number(s) we previously assigned to you or your firm.

- - - - - - - - - - - - - - - -

- - - - - - - - - - - - - - - -

3b If you have previously been suspended from any IRS Electronic Filing Program, please check here. ☐

4 Please answer the following questions:

a Will you send return data directly to IRS? . . . . ☐ **Yes** ☐ **No**

b Will you develop or modify software that prepares returns for electronic/magnetic media filing? . . . . ☐ **Yes** ☐ **No**

c Will you file using Magnetic tape? ☐ Floppy Diskette (3 1/2" and 5 1/4")? ☐ Modem? ☐

d **FOR 941 FILERS ONLY:** Will you be transmitting files in . . . Electronic Date Interchange (EDI)? ☐ Non EDI? . . . . ☐ Both? . . . . ☐

If you will be using EDI, please provide the version number here.

5 If you know which software company and/or transmission service you will use, please enter the names, addresses and phone numbers below.

Software Company	Transmitter

6 Estimated tax return volume to be filed:

Form . . . . K-1 . . . .

7 Comments/Additional Information

Applicant Agreement

Under the penalties of perjury, I declare that I have examined this application/registration and any accompanying information, and to the best of my knowledge and belief it is true, correct, and complete. This firm and its employees will comply with all the provisions of the procedures for electronic/magnetic media filing of Forms 940, 941, 1041 and 1065 as applicable. The firm understands that if it is sold or its organizational structure is changed, acceptance for participation is not transferable; a new application/registration must be filed. The firm further understands that noncompliance will result in the firm no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the firm.

8 Name and title of person responsible for filing this application (Please print or type)

9 Signature of person responsible for this application/registration	Date
10 Name and title of designated PIN Recipient (See instructions)	Date
11 Signature of Designated PIN Recipient (See instructions)	Date

Privacy Act Notice.—The Privacy Act of 1974 requires that when we ask you for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for the information is Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. We are asking for this information to verify your standing as a person qualified to participate in the electronic filing program. Your response is voluntary. Failure to provide the requested information could result in your disqualification from the electronic filing program. If you provide fraudulent information, you may be subject to criminal prosecution.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You must give us the information if you wish to participate in the electronic/magnetic media filing program. We need it to process your application/registration to file Business Returns on electonic/magnetic media.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending upon individual circumstances. The estimated average time is 18 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this application to this office. Instead, see instructions below for **Where to file.**

General Instructions

Who must file.—File Form 9041 if you would like to take part in the electronic/magnetic media filing program for Forms 940, 941, 1041, and 1065. Only those who did not participate in last year's electronic/magnetic media filing program need apply, and those for whom information in item 1 has changed since we last contacted you.

When to file.—To ensure complete and timely review of your application, file Form 9041 at least 60 calendar days before you file electronically. IRS uses the postmark date on the envelope to determine whether the application was filed timely.

Where to file:

Send the completed Form 9041 to:

Internal Revenue Service
Austin Submission Processing Center
Attn: EFU, Stop 6380
P.O. Box 1231
Austin, TX 78767
Phone: 512-460-8900

Reporting Agents Please Note: Your application must be accompanied by your Agent's List, containing the names and EINs of the taxpayers for whom you will be filing returns. In addition, you must have an authorization made on Form 8655, with a revision date of October 1995 or later (or its equivalent), for each taxpayer on the Agent's List. For instructions regarding Form 8655, please refer to Revenue Procedure 96-17.

Specific Line Instructions

Line 1c.—If you have both a post office box and street address, enter both addresses for the firm's main office. We need both addresses in case we need to send information to you by overnight mail.

Line 1d.—If this information changes, please notify the IRS Service Center where you originally filed Form 9041. We need this information in case questions arise and to fax revised documentation or the Acknowledgement Report if it is six pages or less.

Line 2.—If you want to electronically file a form that is not listed and you know we have added it to our electronic filing program since this form's revision date (lower right corner), please enter it on one of the blank lines labeled Form. See Publication 1524, procedures for more information about filing Form 1065 electronically.

Line 5.—If this information changes, please notify the appropriate service center. If you will use your own software or communication equipment, please indicate this in the space provided. Please include the name, address, phone number, and contact person's name, if applicable.

Line 6.—Please enter the approximate number of each return type that you anticipate filing. If you are filing Forms 1065 or 1041, please also indicate the estimated number of Schedules K-1 that you will be filing.

Line 7.—Use this space to include any additional information that you believe we will require to process your application.

Line 10.—Enter the name and title of the individual that is the designated recipient of the Personal Identification Number (PIN). This is the individual who is authorized to sign returns on behalf of the business, or for their clients (Reporting Agents).

9.6 Appendix F – Sample Form 8633

Form **8633**
(Rev. July 2001)
Department of the Treasury
Internal Revenue Service

Application to Participate in the IRS *e-file* Program

For Official Use Only
EFIN: ETIN:

OMB Number 1545-0991

Please check the box(es) that apply to this application:
☐ New ☐ Reapply
☐ Revised EFIN: ____________
Revision Reason: ____________

☐ On-line Filing (check **only** if you will process income tax return information for taxpayers who are preparing their returns at home, via an On-line Internet site, or with commercially purchased software.)
☐ *e-file* office in a Foreign Country

1a Firm's legal name as shown on firm's tax return

b Firm's employer identification number (EIN) or social security number (SSN)

c Doing Business As (DBA) *(if other than the name in item **1a**)*

d Is the firm controlled by another electronic filer?
☐ **Yes,** complete the entire form, except for section 8.
☐ **No,** skip to **1k,** complete the rest of the form, including section 8.

e Controlling office name

f ETIN of controlling office

g EFIN of controlling office

h Controlling office business address

City	State	ZIP Code	County

i Signature of **RESPONSIBLE OFFICER** of the controlling office

j Date

k Please check the box at the right which describes your firm. *(see page 3 of this form)*
☐ Sole proprietorship
☐ Partnership (number of partners) ▶ _____
☐ Corporation
☐ Other (specify) ▶ ____________

l Check this box if you will be providing electronic filing and/or tax preparation as a service **NOT FOR PROFIT** and not to attract customers who will pay for tax preparation or transmission services. Eligible entities include employers offering IRS *e-file* as a benefit to their employees, government agencies, VITA sites, etc. Attach to this form an explanation of how you will process returns for IRS *e-file* . . . . . ▶ ☐

m Name of contact representative (first, middle, last)

n Business telephone number (include area code) FAX number

o Name of alternate contact representative (first, middle, last)

p Business telephone number (include area code) FAX number

q Mailing address (street or P.O. box)

City	State	ZIP Code	County

r Business address (physical address of the business) FAX number

City	State	ZIP Code	County

2 List all previous Electronic Filer Identification Number(s) (EFIN) and Electronic Transmitter Identification Number(s) (ETIN) assigned to you or your firm.

3 Please answer the following questions by checking the appropriate box or boxes. (Yes / No)
Important: Please read the instructions on page 3, for line 3a, before answering.

a How will you transmit to the IRS?
Indirect ☐ Direct ☐
If you checked "direct," see page 3, Line 3 instructions. Transmit using asynchronous communication protocol and indicate the file transfer protocol you will be using (mark only one—if you are unsure, check "ZMODEM"):
☐ XMODEM—Checksum ☐ YMODEM—G
☐ XMODEM—CRC ☐ YMODEM—Batch
☐ XMODEM—1K ☐ ZMODEM

b Will you write electronic filing software? **(Software Developer)** (if "Yes," see page 3, Line 3 instructions)

c Will you originate the electronic submission of income tax returns to the IRS? **(Electronic Return Originator)** . . .

d Will you receive tax return information from EROs, or from taxpayers who have prepared their own returns at home using commercial software, or on an Internet site, process the information, and either forward it to a transmitter, or send the information back to the ERO?

e Do you intend to *e-file* Forms 4868 (Application for Automatic Extension of Time to FIle) and/or Forms 9465 (Installment Agreement Request)? . . . .

f I expect to transmit to or accept returns for transmission to the following submission processing centers. (Software Developers: Also indicate submission processing centers in whose areas you expect to market your software.) (See page 4 for submission processing center chart.):
☐ Andover ☐ Austin ☐ Cincinnati ☐ Memphis ☐ Ogden

4 Has the firm or any corporate officer, partner, owner or responsible official: (Yes / No)
a been assessed any preparer penalties? . . . . . .
b ever been convicted of a crime? If "Yes," state the offense which resulted in the conviction. . . . . .
c failed to file personal or business tax returns, or pay your tax liabilities? . . . .
d been convicted of any criminal offense under the U.S. Internal Revenue laws? . . . .
(Please attach an explanation for **all** "Yes" responses for 4a through 4d).

5 Do you intend to *e-file* Federal/State returns? . . . . (If "Yes" see page 3 of this form.)

6 Do you intend to *e-file* returns with Forms 2555/2555EZ with foreign addresses or with addresses in U.S. Possessions?. . . . .
(If "Yes", see page 3, Line 6 instructions.)

7 Is the firm open 12 months a year? If you answer "No," please complete section 7a . . . .

7a If you answered "No" to question 7, give address and telephone number that are available 12 months of the year (include area code).
▶

8 Principals of Your Firm or Organization. Complete only if line 1d is "No."

Do not complete this section if you checked the box in item 1d "Yes" or checked box 1l of this form. If you are a **sole proprietor,** list your name, home address, and social security number, and respond to each question. If your firm is a **partnership,** list the name, home address, social security number, and respond to each question for each partner who has a five percent (5%) or more interest in the partnership. If your firm is a corporation, list the name, title, home address, social security number, and respond to each question for the President, Vice-President, Secretary, and Treasurer of the corporation. If you are a for-profit entity and checked "Other," on line 1k or you are a partnership and no partners have at least 5% interest in the partnership, list the name, title, home address, social security number, and respond to each question for at least one individual authorized to act for the firm in legal and/or tax matters. (You may use continuation sheets.) The signature of each person listed authorizes the Internal Revenue Service to conduct a credit check on that individual.

Unless you marked the box in 1l, or your only "Yes" response in Section 3 is to question b, you must provide a completed fingerprint card for each responsible official, corporate officer, owner, or partner listed below. If a corporate officer, owner, or partner changes, a completed fingerprint card must be provided for each new corporate officer, owner, or partner. If the corporate officer, owner, or partner is an attorney, banking official who is bonded and has been fingerprinted in the last two years, CPA, enrolled agent, or an officer of a publicly owned corporation, evidence of current professional status may be submitted in lieu of the fingerprint card (see Revenue Procedures). **Your application will not be processed if you do not provide a completed fingerprint card or evidence of professional status and the signature of each responsible official, corporate officer, partner, and owner.**

Type or print name (first, middle, last) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number Date of birth (month, day, year)	Signature	☐ Add ☐ Delete
Type or print name (first, middle, last) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number Date of birth (month, day, year)	Signature	☐ Add ☐ Delete
Type or print name (first, middle, last) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number Date of birth (month, day, year)	Signature	☐ Add ☐ Delete

9 Responsible Official (Please complete this section and provide an original signature even if it is the same as Line 8.)

The responsible official is the individual with responsibility for and authority over the operations at designated sites. The responsible official is the first point of contact with the IRS, has the authority to sign revised applications, and is responsible for ensuring that all requirements of the IRS *e-file* program are adhered to. A responsible official may be responsible for more than one office. A principal listed in Section 8 may also be a responsible official.

Name of responsible official (first, middle, last) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number Date of birth (month, day, year)	Signature	

10 *e-file* Office in a Foreign Country (please provide all information)

a Name of contact representative (first, middle, last)	**c** Telephone number of foreign location (please include international access codes, country codes, or city codes)
b Mailing address (including city, country and postal codes, if applicable)	**d** Business address (of foreign location including city, country and and postal codes if applicable)

Applicant Agreement

Under the penalties of perjury, I declare that I have examined this application and read all accompanying information, and to the best of my knowledge and belief, the information being provided is true, correct and complete. This firm and employees will comply with all of the provisions of the Revenue Procedure for Electronic Filing of Individual Income Tax Returns and Business Tax Returns, and related publications, for each year of our participation.

Acceptance for participation is not transferable. I understand that if this firm is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the firm's and/or the individuals listed on this application, being suspended from participation in the IRS *e-file* program. I am authorized to make and sign this statement on behalf of the firm.

11 Name and title of Principal, Partner, or Owner listed in #8 (type or print)	**12** Signature of Principal, Partner or Owner, listed in #8	**13** Date

Filing Requirements

Who to Contact for Answers: If you have questions and don't know where to get answers, information can be found under Electronic Services at the following Internet Address: http://www.irs.gov, or you may call toll free, 1-800-691-1894.

Who Must File Form 8633. (1) Applicants (including foreign filers) and **(2)** Current participants revising a previously submitted Form 8633, in accordance with the IRS *e-file* program requirements.

When to File: New Applications—The application period begins August 1 of each year and ends May 31 of the following year. To ensure your participation in the IRS *e-file* season beginning January 1, submit your application between August 1 and December 1. **Reapply—**complete an application to **reapply** to the program if you were suspended and want to be reconsidered or if you were dropped from the program and would like to continue. Please remember to include your previously assigned EFIN. Revised applications are accepted all year.

Where to File. Send Form(s) 8633 to the Andover Submission Processing Center. See page 4 for the daytime and overnight mailing address. See page 4 for instructions for which submission processing center to check under 3f, page 1, depending on your location and Submission Processing Center relationship as an ERO, Transmitter, Intermediate Service Provider, Software Developer, or On-Line Transmitter.

How to Complete the Form

Page 1

Please check all boxes which apply to this application. For example, if you are a "new applicant" with an *e-file* office in a foreign country, check "New" **and** "*e-file* office in a foreign country." If you check "Revised" also provide the reason for the revision, and each change should be identified with an asterisk (*). On-Line Filing–check **only** if you will process income tax return information for taxpayers who are preparing their returns at home, via an On-line Internet site, or with commercially purchased software.

On-Line filing applicants should complete and submit an application for each submission processing center **(five in total).** Depending on the applicant's anticipated volume, it may be necessary to submit more than one application for each submission processing center. The applications must have original signatures. The name of the software to be used for transmitting should be written on the applications.

On-Line Filing applicants must also provide the following information on a separate sheet of paper:

1. The brand name of the software the applicant will be using, has developed, or will be transmitting, including the name of the software developer; the name of the transmitter for the software; the retail cost of the software; any additional costs for transmitting the electronic portion of the taxpayer's return; whether the software can be used for Federal/State returns; whether the software is available on the internet, and if so, the internet address; the professional package name of the software submitted for testing (PATS).

2. The applicant's point of contact (including telephone number) for matters relating to On-Line Filing, and the applicant's customer service number.

3. The procedures the applicant will use to ensure that no more than five returns are transmitted from one software package or from one e-mail address.

Line 1a.—If your firm is a sole proprietorship, enter the name of the sole proprietor. If your firm is a partnership or corporation, enter the name shown on the firm's tax return. If submitting a revised application, **and the firm's legal name is not changing,** be sure this entry is identical to your original application.

Line 1b.—If your firm is a partnership or a corporation, provide the firm's employer identification number (EIN). If your firm is a sole proprietorship, with employees, provide the business employer identification number (EIN). If you do not have employees, provide the social security number (SSN).

Line 1c.—If, for the purpose of IRS *e-file,* you or your firm use a "doing business as" (DBA) name(s) other than the name on line 1a, include the name(s) on this line. Use an attachment sheet if necessary to list all names.

Line 1d.—Answer this question "No" if your firm does not operate electronic filing businesses at more than one location or if this application is for a controlling office. A controlling office applies to firms that operate IRS *e-file* businesses at more than one location and the entries in lines 1a and 1b are the same on all applications. The firm must designate one location as the controlling office. Answer this question "Yes" if this application is not for a controlling office and complete lines 1e–1j and the rest of the form including section 9 on page 2.

Line 1e—1h. If 1d is "Yes," enter all controlling office information, including the controlling office ETIN and EFIN.

Line 1i.—Provide an original signature of the responsible officer of the controlling office.

Line 1k.—"Other" represents organizations that don't fall within the category of a sole proprietorship, partnership, or corporation. Examples are: Limited Liability for Partners and Partnerships (LLPs), Limited Liability for Corporations (LLCs); associations; credit unions; an employer or organization who offers the service as a benefit to its employees or members; government agencies; Volunteer Income Tax Assistance (VITA) sites.

Line 1l.— Generally, few applicants meet the criteria for checking this box. Eligible entities include employers offering IRS *e-file* as a benefit to their employees, government agencies, VITA sites, etc. If you check this box, you must also attach a description of how you will process electronic returns.

Lines 1m and 1o.—Contact representatives must be available on a daily basis to answer IRS questions during testing and throughout the processing year.

Line 1q.—Mailing address if different from the business address. Include P.O. box if applicable. Remember, bulk shipments or overnight mail cannot be addressed to a P.O. box. You must provide a year-round mailing address.

Line 1r.—Address of the physical location of the firm. A Post Office box (P.O. box) will not be accepted as the location of your firm. Do not complete if the applicant in 1a is in a foreign country. APO/FPO excluded.

Line 3.—Check all that apply.

Line 3a.—If you haven't decided on your software or how you will transmit to the IRS, we recommend that you choose "indirect," which means that your software company will transmit your return data to the IRS. However, if after exploring your options, you decide to transmit directly to the IRS, please call 1-800-691-1894 to revise your application.

Line 3b.—Attach a list of the product names for each software package you intend to market. This includes on-line as well as *e-file* software.

Line 3f.—See the Submission Processing Center Chart on page 4.

Line 4a–4d.—Misrepresentation when answering these questions **will** result in the rejection of your application to participate in the IRS *e-file* Program. If your application is denied, you will be able to apply again for participation two years from the date of the denial letter.

Line 5.—A "Yes" entry on this line will be combined with entries you make on line 3f. This will allow your EFIN to be accepted at multiple submission processing centers to enable you to submit Federal/State returns to centers other than your primary submission processing center.

Line 6.—If you answer "Yes" to this question, you must check the box in 3f for Andover in addition to any other boxes that are applicable. Attach a list of the foreign countries and/or U.S. Possessions for which you plan to file returns. **Note:** *All foreign returns and returns from U.S. Possessions must be filed through a U.S. based (stateside) transmitter.*

Lines 8 and 9.—Each individual listed must be a U.S. citizen or lawful permanent resident, have attained the age of 21 as of the date of the application, and if applying to be an Electronic Return Originator, meet state and local licensing and/or bonding requirements. Please check the appropriate boxes if you are revising your application and changing these sections from your original application by adding or deleting a name.

Page 2

Line 10—If you complete line 10, then be sure to complete lines 1m–1q of Form 8633 for contact representatives in the United States. Do not complete line 1r. Correspondence will be sent through the contact representatives you list.

Lines 11–13—Signature Lines.—A principal, partner, or the owner of the firm, listed in section 8 must sign new applications. Responsible Officials may sign revised applications.

Mail your application(s) to the address shown below.

Daytime:	Internal Revenue Service Andover Submission Processing Center Attn: EFU Acceptance Testing Stop 983 P.O. Box 4099 Woburn, MA 01888-4099	Overnight Mail:	Internal Revenue Service Andover Submission Processing Center Attn: EFU Acceptance Testing Stop 983 310 Lowell Street Andover, MA 05501-0001

Line 3f Chart

Your Regular Submission Processing Center Relationship	Submission Processing Centers
New Applicants and Current Participants: If your business location is in one of the following states, check the corresponding submission processing center on your application. If you are applying to be a Federal/State ERO, you must meet the application guidelines for each state you will be *e-filing* to. Be sure to check all corresponding submission processing centers on your application. Fed/State Participants are in bold italics. **Transmitters, Intermediate Service Providers, and Software Developers:** Check all of the submission processing centers where your clients will be transmitting returns. **On-Line Transmitters:** Check all five submission processing centers.	
Connecticut, Delaware, District of Columbia, Maine, ***Maryland,*** Massachusetts, New Hampshire, ***New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia***	**Andover**
Illinois, Iowa, Kansas, Minnesota, ***Missouri, New Mexico, Oklahoma,*** Texas, ***Wisconsin***	**Austin**
Florida, ***Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia***	**Cincinnati**
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	**Memphis**
Alaska, ***Arizona,*** California, ***Colorado, Hawaii, Idaho, Montana, Nebraska,*** Nevada, ***North Dakota, Oregon,*** South Dakota, ***Utah,*** Washington, Wyoming	**Ogden**
If your clients file Forms 2555 or 2555-EZ with their Forms 1040, check Andover.	

Privacy Act Notice.—The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301, 5 U.S.C. 500, 551-559, 31 U.S.C. 330, and Executive Order 9397.

We are asking for this information to verify your standing as a person qualified to participate in the electronic filing program. The information you provide may be disclosed to the FBI and other agencies for background checks, to credit bureaus for credit checks, and to third parties to determine your suitability.

The IRS also may be compelled to disclose information to the public. In response to requests made under 5 U.S.C. 552, the Freedom of Information Act, information that may be released could include your name and business address and whether you are licensed or bonded in accordance with state or local requirements.

Your response is voluntary. However, if you do not provide the requested information, you could be disqualified from participating in the IRS *e-file* program.

If you provide fraudulent information, you may be subject to criminal prosecution.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You must give us the information if you wish to participate in the IRS *e-file* program. We need it to process your application to file individual income tax returns electronically.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on the individual circumstances. The estimated time is 60 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you.

You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this application to this office. Instead, see instructions above for information on where to file.

FORM 8633 ACCURACY CHECKLIST

Please answer this checklist after you have completed your application. Failure to correctly provide all of the information needed on your application can result in the application being returned to you.

1. **Is your Form 8633 the most current application?_____Yes _____ No**
   If the revision date is not July 2001, your application may be returned.

2. **Did you answer "Yes" to question 1d?_____Yes _____ No**
   If you answered **Yes**, you should also complete 1c, 1e, 1f, 1g, 1h, 1i, 1j and section 9 on page 2. Please verify Form 8633 to ensure all of this information is included. If you answered **No**, please continue with the questions starting with question 1k and complete the rest of page 1; then continue to answer **all** questions on page 2.

3. **Did you complete 1q and 1r? _____Yes_____ No**
   Your application may be returned to you if 1q and 1r are incomplete.

4. **Will some of your clients live in different states? _____Yes_____ No**
   If you answered **Yes**, you should check all boxes for question 3f where you expect to transmit returns. See the Submission Processing Center chart on page 4 to determine the correct boxes to check for 3f on page 1.

5. **Did you read all of Section 8? Did you provide us with a fingerprint card on all principals of your firm who are not exempt, evidence of professional status on those who are exempt, and all original signatures?_____Yes _____ No**
   Acceptable evidence of current professional status consists of the following:
   CPA CERTIFICATION—copy of the certificate. (LPAs are not considered exempt)
   ENROLLED AGENT—copy of his or her current enrollment card issued by the IRS
   ATTORNEY—copy of credentials
   BANK OFFICIAL—a copy of the bonding certificate and proof of fingerprinting within the last two years
   OFFICER OF A PUBLICLY OWNED CORPORATION—a copy on corporate letterhead which carries the name of the officer, the stock symbol, the exchange where listed, and the name under which the stock is traded for the individual listed in section 8 or 9 on Form 8633.

6. **Have the principals and responsible officials of your firm reached age 21 as of the date on your application?_____Yes_____ No**
   Your application will be rejected if anyone listed is under the age of 21.

7. **Have you been suspended from the IRS *e-file* program?_____ Yes_____ No**
   If you answer **Yes**, your suspension period must be complete. Please call the Andover Submission Processing Center at: 1-800-691-1894 (toll free) to verify this information.

8. **Did you remember to provide original signatures for 1i, 8, 9 and 12? _____Yes_____ No**
   If you failed to provide signatures in the areas listed above, your application will be returned.

9.7 Appendix G – Glossary of Terms

GLOSSARY
COMING SOON