

**Modernized e-File (MeF)**  
**Information for Authorized**  
**IRS *e-file* Providers**  
**of**  
**Forms 1120/1120S**

**Tax Year 2005**

**Publication 4163**  
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**INTERNAL REVENUE SERVICE  
MISSION STATEMENT**

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

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# **PART I**

## **INTRODUCTION**

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## New Information

All corporations are encouraged to voluntarily file their corporate Forms 1120 and 1120S income tax returns electronically. Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, requires corporations with assets of \$50 million or more and file at least 250 returns a year to electronically file Forms 1120 and 1120S for tax years ending on or after December 31, 2005.

The requirement will apply to corporations with assets of \$10 million or more for tax years ending on or after December 31, 2006.

The determination of whether a corporation is required to file at least 250 returns is made by aggregating all returns, regardless of type, that the entity is required to file over the calendar year, including, for example, income tax returns, returns required under section 6033, information returns, excise tax returns, and employment tax returns.

IRS developed guidance which applies to all corporations required to e-file under the temporary regulations. This guidance is published in *Tax Year 2005 Directions for Corporations Required to e-file* and is intended to assist with their transition from preparing a paper return to electronic filing. ERO's with clients which are corporations required to e-file should review this document and other useful information, including Frequently Asked Questions available at [www.irs.gov](http://www.irs.gov). Simply click on the "e-file" logo and then click on "e-file for Large and Mid-size Corporations".

The following information will help determine how corporations must file electronically.

**Corporations with assets under \$10M** must use an *Authorized IRS e-file Provider* to file their corporate income tax return electronically.

**Corporations with assets of \$10M or more** may either use an IRS Authorized *e-file* Provider to electronically file their corporate income tax return or electronically file their own corporate income tax return.



## Overview of Modernized e-File (MeF)

The Modernized e-File (MeF) system is a new IRS electronic filing system implemented in February 2004. MeF is used to process electronic Forms 1120 and 1120S returns. IRS spent over three years on the design and development of the MeF system and to ensure the needs of taxpayers were understood, IRS created a stakeholder group comprised of accounting firms and software vendors. This stakeholder group worked closely with the IRS during all phases of design, development and implementation of MeF. Many complex issues were identified and the solutions were incorporated into the design of MeF to ensure the most complicated corporate income tax returns can be processed electronically. The project became one of the top IRS modernization projects and was placed on the new IRS architecture.

## Benefits of IRS e-file

- **More Explicit Error Conditions** - New error code explanations pinpoint the location of the error in the return and provide complete information in the Acknowledgement File.
- **Faster acknowledgements** - Transmissions are processed upon receipt and acknowledgments are returned in near real-time. No more waiting for once or twice daily system processing cycles.
- **Integrated Payment Option - Owe Taxes?** - You can e-file a balance due return and, at the same time, authorize an electronic funds withdrawal from your bank account. Payments are subject to limitations of the Federal Tax Deposit Rules.
- When the forms listed below are included as part of the electronic Form 1120/112S return, the requirement to submit duplicate copies of the forms to the Philadelphia Submission Processing Center (PSPC) is eliminated.
  - Form 5471---*Information Return of US Persons With Respect To Certain Foreign Corporations*
  - Form 5472---*Information Return of a 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in a US Trade or Business*
  - Form 5713---*International Boycott Report*

Modernized e-File includes several new features which are different from other *e-file* programs. Check with your software developer to ensure these features are available.

- The MeF system allows Transmitters to send transmissions to the IRS year round, 24 hours a day. The MeF system validates the transmission file and creates an acknowledgement file immediately. Many acknowledgements are returned in 2-3 minutes or less, depending on the size of the transmission file.

- 100% of the forms that can be attached to Forms 1120/1120S are included in MeF. As IRS adds new forms that can be filed with the Forms 1120/1120S, they will be added to the MeF system.
- MeF is completely paperless. EROs can sign the return using a Practitioner PIN or have the option to scan Form 8453-C or Form 8453-S and transmit the jurat electronically to the IRS with the tax return. IRS MeF will not accept paper copies of Form 8453-C or Form 8453-S.
- IRS will maintain three tax years (currently 2003, 2004, 2005) of MeF programs
- Rejects are now referred to as “Business Rules” and have been restated to be specific in defining the location of the error and the error is stated in plain English.

### Publications for Corporate Tax Returns

This edition of Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1120/1120S*, replaces the previous edition revised March 2005. This publication is designed to provide specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system for Form 1120, U. S. Corporation Income Tax Return, Form 1120S, U. S. Income Tax Return for an S Corporation, and for Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*. Unless otherwise noted, all information and procedures in this publication apply to Form 7004.

This publication should be used in conjunction with the following corresponding publications:

- Publication 3112, *IRS e-file Application and Participation*, contains standardized information about the roles and responsibilities of Authorized IRS e-file Providers for all e-file programs. All IRS e-file publications are available on the IRS web site. Any specific information regarding the 1120/1120S/7004 can be found in Publication 4163.
- Publication 4162, *Modernized e-File Test Package for Forms 1120/1120S*, - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing (ATS) of Forms 1120/1120S/7004.

Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, contains the communication procedures, transmission formats, business rules and validation procedures to be used by software developers and transmitters to develop software for filing electronic 1120/1120S returns and 7004 extensions.

- “IRS e-file For Large Taxpayers Filing their Own Corporation Income Tax Return” contains guidance for corporations that prepare their own income tax return. This document is intended to assist corporations with their transition from preparing a paper return to electronic filing. Corporations should review this document and other useful information, including Frequently Asked Questions available at [www.irs.gov](http://www.irs.gov). Simply click on the “e-file” logo and then click on “e-file for Large and Mid-size Corporations”.

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## Request for Publication

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This Publication and its’ updates are available at [irs.gov](http://irs.gov) using this link:

[IRS e-file Technical Publications](#)

Or by entering “publication” in the Keyword Search”  
Or take the following steps on the [irs.gov](http://irs.gov) web site:

- Click on the *e-file* logo
- Click on *e-file* for Software Developers & Transmitters
- Click on Form 1120/1120S/7004 XML Schemas
- Go to User Guide & Publications; select the publication you need.

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## Communications

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IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage), please let us know by e-mail at [1120@irs.gov](mailto:1120@irs.gov) or write to:

Internal Revenue Service  
Janet Brown, OS: CIO:I: ET: D: G1  
Stop 6150AUSC  
P.O. Box 934  
Austin, TX 78767

For Form 7004, please send an email to [1120@irs.gov](mailto:1120@irs.gov) or write to:

Internal Revenue Service  
Linda Lateef, OS:CIO:I:ET:D:G1  
NCFB C5-338  
5000 Ellin Road  
Lanham, MD 20706

The following list of communication vehicles will be used to distribute information and updates to MeF stakeholders:

- e-mail - The 1120 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 e-mail with your name, company name, and any other relevant contact information, including your role (Electronic Return Originator (ERO), Software Developer or Transmitter) to [1120@irs.gov](mailto:1120@irs.gov).
- Quick Alerts is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and Electronic Return Originators. Software Developers and Transmitters use their ETIN. EROs use their 6 digit EFIN. If you have received both an ETIN and an EFIN, then you should use your ETIN. The Quick Alerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via pre-selected vehicle of choice(s): cell phone, e-mail, fax, telephone. After subscribing, EROs can receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at [www.Envoyprofiles.com/quickalerts](http://www.Envoyprofiles.com/quickalerts) or through the links provided on the "Tax Professionals" page at [www.irs.gov](http://www.irs.gov).
- The Ogden e-Help Desk has been designated to provide assistance for MeF software testing and live processing. Software developers, transmitters and electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654 (Prompt 125).
- IRS Website—A link for helpful web pages can be found by going through the [www.irs.gov](http://www.irs.gov) home page. Click on the *e-file* logo for information about *e-file* options for business partners including a list of approved *e-file* business products.
- EROs that have clients who are required to file under Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, may register to receive the latest updates from IRS. Register at [irs.gov](http://irs.gov) under e-file for Large and Mid-size Businesses.

Topic	Services Offered	Number
Application	IRS <i>e-file</i> Application (irs.gov) To obtain additional information regarding the e-services Registration and IRS <i>e-file</i> Application process go to:  <a href="http://www.irs.gov/taxpros/article/0,,id=109646,00.html">http://www.irs.gov/taxpros/article/0,,id=109646,00.html</a>	
	Paper Application (Form 8633)	1-866-255-0654
	Obtain answers to questions regarding the IRS <i>e-file</i> Application process or about the status of an application	Outside US & US Territories 512-416-7750
Electronic Funds Withdrawal (Direct Debit) Deposits	Providers may check the status of payments and the status of cancelled warehoused (deferred) payments	1-888-353-4537
Publications & Tax Forms	Order IRS publications and tax forms by phone <a href="http://www.irs.gov/formspubs/index.html">http://www.irs.gov/formspubs/index.html</a>	1-800-829-3676
e-Help	Obtain assistance with electronic business tax filing by calling the e-Help Desk	1-866-255-0654
Tax Help	Request IRS Tax Assistance Business Taxpayers	1-800-829-4933
TeleTax (Recorded Tax Information)	Listen to Automated tax help see topic numbers in tax package	1-800-829-4477
Fraud	Report suspicious activity in the IRS e-File Program by calling the 1-800 number or e-mailing to <a href="mailto:HQ-QRF@ci.irs.gov">HQ-QRF@ci.irs.gov</a> ;	1-800-829-0433

## Application To Participate in the IRS e-file Program

In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS *e-file* **Provider**. For more information on the application process refer to Publication 3112, *IRS e-file Application and Participation*. This publication contains all the information needed to apply. The quickest way to apply is to use the IRS *e-file* Application On-Line.

For more information go to the link below:

<http://www.irs.gov/efile/article/0,,id=131140,00.html>

**Note: TO AVOID REJECTED RETURNS - EROs/Tranmitters must have an application on file and it must be current with all the return types that are going to be e-Filed. Having a current application will avoid having any returns rejected. (Error Reject 905).**

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**Part II**  
**Processing Year 2006**  
**Information**

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## Processing Year 2006 Highlights

- MeF e-file capabilities have been extended to the following forms:
  - **Short Period Returns** Note: Form 1128 may also be required to be filed with short period returns. Due to the late decision by IRS to accept short period returns, Form 1128 may be filed in PDF format for Tax Year 2005. IRS will develop XML schemas for Form 1128 in Tax Year 2006.
  - **Final Period Returns**
  - **52/53 week Returns**
  - **Bankruptcy Returns**
- XML schemas were developed and issued for the following new forms that can be attached to the 1120/1120S return:
  - Form 8609-A (replaces the Form 8609 Sch A) Low Income Housing Allocation and Certification
  - Form 8864, Biodiesel Fuels Credit
  - Form 8895, One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporations
  - Form 8896, Low Sulfur Diesel Fuel Production Credit
  - Form 8900, Qualified Railroad Maintenance Credit
  - Form 8902, Alternative Tax on Qualifying Shipping Activities
  - Form 8903, *Domestic Production Activities Deduction*
- Late in 2005, the President signed H. R. 6. This bill caused changes to Form 1120 and other existing forms and also created several new credit forms. Legislation also created a new credit form due to Hurricane Katrina. Due to the extensive nature of these legislative changes and timing of when the bills were signed, IRS will not develop XML schemas immediately. IRS will allow the following new forms to be filed in PDF format for Tax Year 2005 only. IRS will issue XML schemas for these forms beginning with Tax Year 2006.
  - Form 5884-A, *Hurricane Katrina Employee Retention Credit*
  - Form 8906, *Distilled Spirits Credit*
  - Form 8907, *Nonconventional Fuel Source Credit*
  - Form 8908, *Energy Efficient Home Credit*
  - Form 8910, *Alternative Motor Fuel Credit*
  - Form 8911, *Alternative Fuel Vehicle Refueling Credit*
  - Form 8912, *Clean Renewable Energy Bond Credit*
- MeF is implementing the 1120 Fed/State Programs in January of 2006. A central feature is single point of submission and retrieval for all transmitters and state agencies. **This publication will be updated with additional information pertaining to the new Fed/State program in January 2006..**
- Starting January 2006, taxpayers will have 20 days to correct and retransmit a return, as long as that return was originally transmitted on or before the due date or extended due date.



- IRS Counsel is currently reviewing Regulations to identify elections that require a signature to determine if the requirements can be changed. IRS is expected to publish the results to this review on [www.irs.gov](http://www.irs.gov) under e-file for Large and Mid-Size Businesses in early 2006. Elections that require a separate signature may be submitted in PDF format.
- Acknowledgements now contain a checksum to provide taxpayers with assurance that the data provided to the IRS is what the taxpayer sent. See page 40 for more information.
- IRS is now using new terminology for a transmission and tax returns submitted through MeF. Transmissions may be referred to as messages and tax returns/extensions may be referred to as submissions.
- Detailed information about what types of data are allowed to be submitted in PDF format has been added in Section VII, Guidelines For Transition From Paper to Electronic Filing.
- Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, requires corporations who have assets of \$50 million or more and file at least 250 returns a year to electronically file Forms 1120 and 1120S for tax years ending on or after December 31, 2005. These regulations also require exempt organizations who have assets of \$100 million or more and file at least 250 returns a year to electronically file Forms 990 for tax years ending on or after December 31, 2005. This requirement will apply to corporations and exempt organizations with assets of \$10 million or more for tax years ending on or after December 31, 2006. Also, for TY 2006, Form 990-PF filers with any asset amount who file 250 returns will be required to file electronically. IRS developed special guidance to assist corporations with the transition from filing a paper return to electronic filing. This guidance applies to corporations required to e-file under the temporary regulations. Corporations required to e-file should review this information available at [www.irs.gov](http://www.irs.gov). Simply click on the “e-file” logo and then click on “e-file for Large and Mid-Size Corporations”.

Transmitters should review Publication 4164, Modernized e-file Guide for Software Developers and Transmitter for more information about the new features below:

- MeF is adding Application-to-Application (A2A) as a third transmission channel for processing year 2006. Federal transmissions can be transmitted through EMS, MeF Internet Filing Application (IFA) or A2A. State returns can only be transmitted through A2A.
- MeF system uses a new transmission and submission file structure to package all transmissions and submissions, Zip Archive file format. All transmission files must have one and only one attachment and, therefore, only accepts one level of nesting. The transmitter must place all submissions, which are also zipped files, into a container zip file.

- MeF now attaches non-XML documents (PDFs) using a new structure. A separate “Binary Attachment XML document” must be created for each PDF and included in the submission data. The PDF must be included in the attachment folder of the submission zip. Comprehensive information about what data should be submitted in pdf has been added to the section on Transition From Paper to Electronic Filing.

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## Return/Extension Due Date Charts

Due date charts for all form types can be found in Exhibit 9 of this document.

## Form 7004 Significant Changes

### **Form 7004 Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns**

Currently, corporations may obtain an automatic six-month extension of time to file their income tax returns by submitting Form 7004. Beginning Tax Year 2005, taxpayers filing certain other types of returns will now also use Form 7004 to obtain an automatic six-month extension of time to file using a single request (see Treasury Decision 9229 on [http://www.irs.gov/irb/2005-48\\_IRB/](http://www.irs.gov/irb/2005-48_IRB/).) Form 7004 will replace the following extension forms:

- Form 2758, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns;
- Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts;
- Form 8800, Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

As a result, the title and appearance of Form 7004 has changed. The revised Form 7004 will be titled "*Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns*". For these returns, the requirements for a signature and an explanation of the need for an extension of time to file has also been removed. No notification will be sent that an extension has been approved. Notification will only be sent if the request for an extension is not allowed.

All the returns shown on Form 7004 are eligible for an automatic 6-month extension of time to file from the due date of the return. See the revised form 7004 instructions for exceptions pertaining to foreign corporations with no office or place of business in the United States and for foreign and certain domestic corporations and for certain partnerships.

A separate Form 7004 must be filed for each return for which an extension of time to file is requested. The extension will apply only to the specific return identified on the Form 7004. See the form instructions for specific information about consolidated group returns.

Generally, Form 7004 must be filed on or before the due date of the applicable tax return. The due dates of the returns can be found in the instructions for the applicable return; as well as the Due Date Chart for Form 7004 as referenced in this Publication. The Form 7004 does not extend the time for payment of tax. Refer to the Form 7004 Instructions for additional information on payment of tax and balance due.

**Note: Form 7004 cannot be filed electronically for the following: Forms 8612, 8613, 8725, 8831, 8876, or 706-GS(D), instead a paper extension must be mailed to the IRS.**

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### Returns Not Eligible for MeF

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**Returns and extensions meeting the conditions below cannot currently be electronically filed.**

Note: The Tax Year 2005 Corporate e-file Program does not accept and process the following corporate returns. Therefore, a corporation filing under Temporary Treasury Regulation Section 301.6011-5T is excluded from the electronic requirement unless otherwise noted.

- Returns with tax periods ending prior to December 2003
- Returns covering multiple tax periods  
Bank Holding Company Tax Act. Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act.
- Name change returns
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form (Exception – Corporations filing under Temporary Treasury Regulation Section 301.6011-5T)
- Amended returns Note: MeF will accept amended returns effective January 2007.
- Prompt Assessments
  
- Returns with reasonable cause as related to failing to pay and/or file timely. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the explanation of reasonable cause as a separate letter to Internal Revenue Service, Ogden Submission Processing Center, e-file Team, Mail Stop 1057, Ogden, Utah 84201. These procedures do not apply to Form 2220 which should be filed as part of the electronic return.
  
- Returns with pre-computed penalty and interest. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the explanation of pre-computed penalty and interest as a separate letter to Internal Revenue Service, Ogden Submission Processing Center, e-file Team, Mail Stop 1057, Ogden, Utah 84201.

- Requests for overpayments to be applied to another account. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the request to apply overpayments as a separate letter to Internal Revenue Service, Ogden Submission Processing Center, e-file Team, Mail Stop 1057, Ogden, Utah 84201.

Note: The following forms **cannot** be filed electronically as a return

1120H	Homeowners Association
1120F	Foreign Corporation
1120FSC	Foreign Sales Corporations
* <b>1120L</b>	<b>Life Insurance Company</b>
1120RIC	Regulated Investment Companies
1120REIT	Real Estate Investment Trust
* <b>1120PC</b>	<b>Property and Casualty</b>
1120SF	Settlement Funds
1120ND	Nuclear Decommission Trusts

\* Corporations required to e-file and have 1120L or 1120 PC subsidiary returns should see “*Tax Year 2005 Directions to e-file*” for additional information.

#### For Form 7004:

- Name change applications
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file application timely
- Requests for refunds
- Election to make installment payments for a portion of balance due amount
- Applications requesting extension due to change in accounting period unless prior approval has been applied for from IRS or certain conditions have been met. See Publication 538, Accounting Periods and Methods, for details.
- Applications with Net Operating Loss Carryback. Form 1138 should be sent separately, not with the application.
- Applications attaching a Power of Attorney (POA). POA should be sent separately, not with the application.
- Early filed returns (filed before end of tax period)
- Returns with tax periods ending prior to December 2003
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form (Exception – corporation filing under Temporary Treasury Regulation Section 301.6 011-5T)
- Filing short period extension due to termination of 1120S status

**Part III**  
**Rules and Requirements**  
**For**  
**Corporate *e-file* Providers**

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## General

All Authorized IRS *e-file* Providers must adhere to IRS *e-file* rules and requirements to continue participation in IRS *e-file*. Requirements are included in Revenue Procedure 2000-31, throughout this publication, and in other publications and notices that govern IRS *e-file* (See Publication 3112, *IRS e-file Application and Participation*). Adherence to all rules and requirements is expected of all Providers regardless of where published. Some rules and requirements are specific to the activities performed by the Provider and are included in appropriate chapters of this publication. The following list, while not all-inclusive, applies to all Authorized IRS *e-file* Providers of Corporate Income Tax Returns, except Software Developers that do not engage in any other IRS *e-file* activity other than software development. A Provider must:

- Maintain an acceptable cumulative error or reject rate;
- Adhere to the requirements for ensuring that tax returns are properly signed and when applicable, provide legible and complete declarations;
- Include the ERO's EFIN as the return EFIN for returns the ERO submits to an Intermediate Service Provider or Transmitter;
- Include the Intermediate Service Provider's EFIN in the designated Intermediate Service Provider field in the electronic return record;
- Submit an electronic return to the IRS with information that is identical to the information provided to the taxpayer and when applicable, the declaration;

## Protecting Taxpayer Information Gramm Leach Bliley Act of 1999 & Federal Trade Commission Rules

Federal Trade Commission (FTC) states that Financial institutions include businesses that are "significantly engaged" in providing financial products or services to customers. This includes tax preparers, data processors, mortgage brokers, check-cashing businesses, non-bank lenders, personal property or real estate appraisers, courier services, and retailers that issue credit cards to consumers. It also applies to companies that receive information from financial institutions or share information with other financial institutions about their customers. It also pertains to their affiliates and services providers.

If you are a preparer, collector, intermediate service provider, data processor, or transmitter of nonpublic personal tax and financial information, you are considered a financial institution. Tax Preparation Service is defined in 16 CFR 313.3.

FTC enacted two rules pursuant to the GLBA: Privacy Rule and Safeguards Rule, effective May 23, 2003.

- Businesses must provide their customers with a privacy policy statement in addition to providing privacy of customer information. Notices must be written, either on paper or on a screen display.
- Businesses must also safeguard all customer information, which is defined as nonpublic personal information about their own customers or information received from a financial institution about the customers of another financial institution.
- This includes information handled by affiliates and service providers.

Visit the FTC website [www.ftc.gov](http://www.ftc.gov) for documents, guidance, and useful information about your responsibilities.

### **Safeguarding of Modernized e-File From Fraud and Abuse**

Safeguarding MeF from fraud and abuse is the shared responsibility of the IRS and Authorized IRS *e-file* Providers. Authorized IRS *e-file* Providers must be diligent in recognizing and preventing fraud and abuse in IRS *e-file*. Neither the IRS nor Providers benefit when fraud or allegations of abuse tarnish the integrity and reputation of IRS MeF. Providers appoint an individual of a business as a Responsible Official who is responsible for ensuring the firm meets IRS *e-file* rules and requirements. Providers with problems involving fraud and abuse may be suspended or expelled from the IRS *e-file* program, be assessed civil and preparer penalties or be subject to legal action.

**Any time you observe or become aware of suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).**

To learn more about what the Internal Revenue Service has done to maintain integrity of its systems go to this link: <http://www.irs.gov/efile/article/0,,id=146388,00.html>



## Returns Filed Through Modernized e-File

A “return” filed through *Modernized* e-File is a composite of electronically transmitted data. If a taxpayer is required to file a document that requires an original signature, proposed regulations (REG-116664-01) eliminate the obligation to mail the original document to the IRS. Instead, the original document should be scanned and transmitted with the return, but the original paper documents must be retained by the originator/taxpayer. More information on the temporary regulations can be found at this link [http://www.irs.gov/irb/2004-03\\_IRB/ar07.html#d0e286](http://www.irs.gov/irb/2004-03_IRB/ar07.html#d0e286)

## Responsible Officials

A Responsible Official is an individual who is responsible for the corporation's *e-file* operation. A Responsible Official may be a Principal of the Firm or Corporate Officer, or these responsibilities may be delegated at the corporation's discretion. The Responsible Official is the first point of contact with the IRS and has the authority to sign revised IRS *e-file* applications. The Responsible Official ensures that the corporation adheres to the provisions of all publications and notices governing IRS *e-file*. If one individual cannot fulfill these responsibilities, additional Responsible Officials may be identified. To add or change Responsible Officials, the IRS *e-file* Application must be revised.

## Delegated Users

A Delegated User is an individual within a firm/organization, other than a Responsible Official, who is authorized to use one or more of the e-Services products. A Responsible Official appoints an individual as a Delegated User on the IRS *e-file* Application. A Delegated User should be an employee, partner, or other member of the firm/organization or have a business relationship with the firm/organization. A Delegated User may be authorized by a Responsible Official with one or all of the following authorities:

- Viewing, updating, signing, and submitting IRS *e-file* Applications;
- Accessing e-Services incentive products (Disclosure Authorization, Electronic Account Resolution and Transcript Delivery System);
- Transmitting Forms 1120 or 1120S through the Internet (Internet Transmitter);
- Requesting a new password (Security Manager).

The actions of the Delegated User are the responsibility of the Responsible Official who appoints the individual.

**It is important that Responsible Officials and/or Delegated Users and their authorities be deleted from the IRS *e-file* Application when they are no longer**

**associated with the Large Taxpayer or when their position within the firm no longer warrants one or more authorities.**

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## Reporting Changes

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A Responsible Official or a Delegated User authorized to revise an IRS *e-file* Application should ensure that the IRS has current information. All required changes can be made by updating your IRS *e-file* Application at:  
<http://www.irs.gov/efile/article/0,,id=98246,00.html>.

The Application must be revised within thirty days of a change of any information on the current application. This is important for several reasons. If the IRS does not have current addresses, important letters, credentials, publications, or other materials may not be received. If any of these items are returned to the IRS indicating that the address has changed, the Electronic Return Originator will be temporarily removed from participation in IRS *e-file*. This means that all returns submitted after that time will be rejected until the address information is updated. The same is true for telephone numbers. If the IRS tries to call a number that has changed or has been disconnected, the Electronic Return Originator will be temporarily removed from participation in IRS *e-file* until new telephone numbers are provided.

Note: Changes submitted on an IRS *e-file* Application will not update the address of record for tax return records nor will a change to tax return records automatically update information associated with your EFIN.

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## Submitting a Timely Filed Electronic Tax Return

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All prescribed due dates for filing paper income tax returns apply to electronic returns. All Authorized IRS *e-file* Providers must ensure that returns are promptly processed. However, a Provider that receives a return for electronic filing on or before the due date of the return must ensure that the electronic portion of the return is transmitted on or before that due date (including extensions). An electronically filed return is not considered filed until the electronic portion of the tax return has been acknowledged by the IRS as accepted for processing and a signature for the return has been received. However, if the electronic portion of a composite return is successfully transmitted on or shortly before the due date and the Provider complies with the requirements for signing the return, the return will be considered timely filed. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the Provider and the taxpayer comply with the requirements for timely resubmission of a corrected return, the return will be considered timely filed (see Transmission Perfection Period for Corporate Returns on page 40). For additional information about the filing of a return through Modernized e-File, see The Procedures for Electronic Return Originators of Corporate MeF Returns in Part IV of this publication.

Transmitters may provide electronic postmarks to taxpayers if the Transmitters adhere to the requirements in Part V of this publication. The receipt of an electronic postmark

will provide taxpayers with confidence that they have filed their return timely. The date of the electronic postmark is considered the date of filing when the date of electronic postmark is on or before the prescribed due date and the return is received by the IRS after the prescribed due date for filing. All requirements for signing the return and completing the declaration as well as resubmitting a rejected timely filed return must be adhered to for the electronic postmark to be considered the date of filing.

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### **Disclosure of Tax Return Information**

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Under §301.7216, disclosure of tax return information among Authorized IRS *e-file* Providers for the purpose of preparing a tax return is permissible. For example an ERO may pass on tax return information to an Intermediate Service Provider and/or a Transmitter for the purpose of having an electronic return formatted and transmitted to the IRS. However, if the tax return information is disclosed or used in any other way, an Intermediate Service Provider and/or a Transmitter may be subject to the penalties described in §301-7216 and/or the civil penalties in §6713 for unauthorized disclosure or use of tax return information.

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### **Preparer Penalties**

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Preparer penalties may be asserted against an individual or firm meeting the definition of an income tax preparer under §7701(a)(36) and §301.7701-15. Preparer penalties that may be asserted under appropriate circumstances include, but are not limited to, those set forth in §§6694, 6695, and 6713.

Under §301.7701-15(d), Authorized IRS *e-file* Providers are not income tax return preparers for the purpose of assessing most preparer penalties as long as their services are limited to “typing, reproduction, or other mechanical assistance in the preparation of a return or claim for refund”. If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return information in a nonsubstantive way, this alteration will be considered to come under the “mechanical assistance” exception described in §301.7701-15(d). A nonsubstantive change is a correction or change limited to a transposition error, misplaced entry, spelling error, or arithmetic correction.

If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return in a way that does not come under the “mechanical assistance” exception, the Authorized IRS *e-file* Provider may be held liable for income tax return preparer penalties. See §301.7701-15; Rev. Rul. 85-189, 1985-2 C.B. 341 (which describes a situation where the Software Developer was determined to be an income tax return preparer and subject to certain preparer penalties).

In addition to the above specified provisions, the IRS reserves the right to assert all appropriate preparer and nonpreparer penalties against an Authorized IRS *e-file* Provider as warranted.

## Suspensions

For all rules for eligibility to reapply for participation in IRS *e-file* after being previously denied or suspended from participation in IRS *e-file* refer to the Publication 3112.

## Advertising Standards

In addition to the advertising standards common to all Authorized IRS *e-file* Providers detailed in Publication 3112, *IRS e-file Application and Participation*, there are additional responsibilities for Providers e-filing Corporate Income Tax Returns.

Providers must not use improper or misleading advertising in relation to IRS *e-file*. Any claims by Providers concerning faster refunds by virtue of electronic filing must be consistent with the language in official IRS publications.

In using the Direct Deposit name and logo in advertisement, the Provider must use the name "Direct Deposit" with initial capital letters or all capital letters; the Provider will use the logo/graphic for Direct Deposit whenever feasible; and the Provider may change the color or size of the Direct Deposit logo/graphic when it is used in advertising pieces.

## Paperwork Reduction Act Notice

The collections of information contained in this publication have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1708.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. § 6103.

This information is required to implement IRS *e-file* and to enable taxpayers to file their corporate income tax returns electronically. The information will be used to ensure that taxpayers receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the filing of electronic returns. The collections of information are required to retain the benefit of participating in IRS *e-file*. The likely respondents are business or other for-profit institutions.

**Part IV  
Procedures For  
Electronic Return  
Originators  
of  
Corporate MeF Returns**

DRAFT

## **Obtaining, Handling, and Processing Return Information from Taxpayers**

An ERO originates the electronic submission of returns it either prepares or collects from taxpayers wishing to have their returns e-filed. The ERO must always identify the paid preparer (if any) in the appropriate field of the electronic record of returns it originates. EROs may either transmit returns directly to the IRS or arrange with another Provider to transmit the electronic return to the IRS. An Authorized IRS *e-file* Provider, including an ERO, may disclose tax return information to other Providers for the purpose of preparing a tax return under Section 301.7216. For example, an ERO may pass on return information to an Intermediate Service Provider or a Transmitter for the purpose of having an electronic return formatted or transmitted to the IRS.

An ERO that chooses to originate returns that it has not prepared, but only collected, becomes the tax return preparer of the returns when, as a result of entering the data, it discovers errors that require substantive changes and then makes the changes. A nonsubstantive change is a correction limited to a transposition error, misplaced entry, spelling error, or arithmetic correction. All other changes are considered substantive and the ERO becomes the return preparer. As such, the ERO may be required to sign the tax return as the income tax return preparer.

## **Safeguarding Modernized e-File From Fraud and Abuse**

While all Authorized IRS *e-file* Providers must be on the lookout for fraud and abuse in IRS *e-file*, EROs must be particularly diligent while acting in their capacity as the first contact with taxpayers filing a return. An ERO should always seek to recognize and prevent fraud and abuse of IRS *e-file*. A potentially abusive return is a return that is not fraudulent, is required to be filed by the taxpayer, but contains inaccurate information that may lead to an understatement of a liability or the overstatement of a credit resulting in a refund to which the taxpayer may not be entitled.

## **Be Careful With Addresses**

EROs should inform taxpayers that the address on the first page of the return, once processed by the IRS, will be used to update the taxpayer's address of record. The IRS uses a taxpayer's address-of-record for various notices that are required to be sent to a taxpayer's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax (unless otherwise specifically directed by taxpayers, such as by Direct Deposit).

Finally, an ERO's address must never be put in fields reserved for taxpayers' addresses in the electronic return record or on Form 8453-C/8453-S. The only exceptions are if the ERO is the taxpayer or the address of a power of attorney for the taxpayer for the tax return is the same as the address of the ERO.

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## Foreign Address

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Corporate income tax returns with a foreign address in the entity portion of the Form 1120/1120S and Form 7004 may be filed electronically.

There will be instances in the preparation of the tax returns, forms or attachments when the preparer is directed to enter the two character Foreign Country Code. This code should always be the code of the Foreign Country or Foreign Sovereignty as recognized by the US State Department. For example; Scotland, Wales, and England are part of the foreign country United Kingdom. The Foreign Country Code for United Kingdom is UK. As well, the Balearic Islands are a part of Spain and should be coded as Spain, "SP". These are just a few examples. When entering foreign addresses in the return or forms, the state or republic (such as Scotland or England) can be entered with the city; "London, England" and the country as "United Kingdom" or "UK". (See Exhibit 4 for a list of the Foreign Country Codes)

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## Address Changes

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### Domestic Address

Forms 1120/1120S MeF will accept all domestic address changes as shown by the corporation in the entity portion of the tax return. IRS will update the corporation's entity information with the change of address.

### Foreign Address

Forms 1120/1120S MeF will not accept changes to foreign addresses. Corporations must submit Form 8822, Change of Address, to IRS to update or change a foreign address. Form 8822 can be downloaded through the IRS web site, [www.irs.gov](http://www.irs.gov).

### Standard Street Address Abbreviations

Exhibit 5, Standard Street Address Abbreviations, is included in this publication. The list is comprised of common abbreviations that are recognized by the U.S. Postal Service.

### Valid ZIP Codes

See Exhibit 6 for a complete list of valid ZIP Codes.

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## Business Name Controls and NAICS Codes

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The Name Control for corporations should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the corporation name and consists of up to four alpha and/or numeric characters. See Exhibit 1, Business Name Controls, for a complete list of rules for creating Business Name Control and examples to assist you in the preparation of the corporation tax return.

**Note: If you are unsure of what the taxpayer's name control is , please call the e-Help Desk for assistance. Getting the name control correct will avoid getting Error Reject 901.**

A principal business activity and the associated code is designed to classify an enterprise by the type of activity in which it is negated to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System. **Exhibit 7** provides a list of the valid codes for Principal Business Activity Codes (NAIC Codes).

If after reading this section you still need additional assistance, you may contact the e-Help Desk at 1-866-255-0654 (Prompt 125).

## Refund Returns

When taxpayers are entitled to refunds, Providers should inform taxpayers that they have several options. A corporate income tax refund may be applied to next year's estimated tax; received as a Direct Deposit or paper check; or be split so that a portion is applied to next year's estimated tax and the rest received as Direct Deposit or paper check.

Taxpayers often elect the Direct Deposit option because it is the fastest way of receiving refunds. Providers must accept any Direct Deposit election to any eligible financial institution designated by the taxpayer. Refunds may be designated for Direct Deposit to qualified accounts in the taxpayer's name. Qualified accounts include savings, checking, share draft, or consumer asset accounts (for example, IRA or money market accounts). Refunds may not be designated for Direct Deposit to credit card accounts. Qualified accounts must be held by financial institutions within the United States. Qualifying institutions may be national banks, state banks (including the District of Columbia and political sub-divisions of the 50 states), savings and loan associations, mutual savings banks, and credit unions.

Check or share draft accounts that are "payable through" another institution may not accept Direct Deposits. Taxpayers should verify their financial institution's Direct Deposit policy before they elect the Direct Deposit option.

Taxpayers who choose Direct Deposit must provide Providers with account numbers and routing numbers for qualified accounts. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the taxpayer's name and address.

Additionally, a Provider must never charge a separate fee for Direct Deposit and must accept any Direct Deposit election by a taxpayer to any eligible financial institution. The Provider must advise the taxpayer that a Direct Deposit election cannot be rescinded and that changes cannot be made to routing numbers of financial institutions or to the taxpayer's account numbers after IRS has accepted the return. The Provider must not alter the Direct Deposit information in the electronic record after a taxpayer has signed the tax return.



Providers with repeat customers or clients should check to see if taxpayers have new accounts. Some software stores last year's information and reuses it unless it is changed. Taxpayers will not receive Direct Deposit of their refunds if account information is not updated to reflect current information.

Refunds that are not Direct Deposited because of institutional refusal, erroneous account or routing numbers, closed accounts, bank mergers, or any other reason will be issued as paper checks, resulting in refund delays of up to ten weeks. While the IRS will ordinarily process a request for Direct Deposit, it reserves the right to issue a paper check and does not guarantee a specific date by which the refund will be deposited into the taxpayer's account. Neither the IRS nor FMS is responsible for the misapplication of a Direct Deposit that is caused by error, negligence, or malfeasance on the part of the taxpayer, Authorized IRS *e-file* Provider, financial institution, or any of their agents.

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### **Balance Due Returns**

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Taxpayers who owe additional tax must pay their balances due by the original due date of the return or be subject to interest and penalties. An extension of time to file may be filed electronically by the original return due date, but it is an extension of time to file the return, not an extension of time to pay a balance due. Providers should inform taxpayers of their obligations and options for paying balances due. Taxpayers have several choices when paying any taxes owed on their returns as well as estimated tax payments.

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### **Electronic Funds Withdrawal**

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Taxpayers can e-file and, at the same time, authorize an electronic funds withdrawal. Taxpayers who choose this option must provide account numbers and routing transit numbers for qualified savings, checking or share draft accounts to the Authorized IRS *e-file* Provider. The IRS tax return instructions describe how to find and identify these numbers. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the taxpayer's name and address. Providers should caution taxpayers to ensure, before they e-file, that their financial institution allows electronic funds withdrawal requests from the designated account. Payments cannot be authorized for this purpose from some credit union share accounts.

Taxpayers can schedule the payment for withdrawal on a future date. Scheduled payments must be effective on or before the return due date. For example, the Provider may transmit a corporate income tax return in February and the taxpayer can specify that the withdrawal be made on any day on or before the return due date. The taxpayer does not have to remember to do anything at a later date. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted. Electronic Funds Withdrawal payments must be authorized at the time the balance due return or form is e-filed.

Providers should be careful to ensure that all the information needed for the electronic funds withdrawal request is included with the return. Taxpayers must provide all of the following:

- Routing transit number (RTN);
- Bank account number;
- Type of account (checking or savings);
- Amount to be withdrawn
- Date of scheduled electronic funds withdrawal; and
- Taxpayer's daytime phone number

If taxpayers do not provide all of the required information, Providers must contact the taxpayers. If the Provider is unsuccessful in obtaining the electronic funds withdrawal information, but the returns are otherwise complete, the Provider should proceed with the origination of the electronic return data to the IRS. The Provider must notify the taxpayer in writing that other arrangements must be made to pay the balance due.

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### **Credit Card Payments**

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The IRS has a policy which allows business e-filers to pay their balance due by credit card. This is a unique opportunity for the tax preparation software industry to incorporate a credit card tax payment option in the Forms 1120 and 1120S software. If you are interested in paying with a credit card, please contact your software vendor regarding development of this feature. The credit card payment feature is available only as a part of the 1120/1120S software.

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### **Electronic Federal Tax Payment System (EFTPS)**

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Balances due and estimated taxes can be paid year round using the Electronic Federal Tax Payment System (EFTPS). Taxpayers enroll in EFTPS-On-Line via an official government site on the Internet, using a user-friendly Web interface. After enrollment, taxpayers receive a confirmation package by mail with instructions. For more information on electronic deposit options, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on "Electronic Federal Tax Payment System".

If your return is rejected and the time to make a timely payment has lapsed and you still need to make a payment, please make a Federal Tax Deposit through the Electronic Federal Tax Payment System (EFTPS). If you are not enrolled in the EFTPS you can complete and take Form 8109 Federal Tax Deposit Coupon with the payment to an authorized depository (i.e., a commercial bank or other financial institution authorized to accept Federal Tax Deposits). All business taxpayers are authorized to use EFTPS. If you would like to enroll in the EFTPS by phone you can call 800 316-6541 or 800 945-8400, or visit the website at [www.eftps.gov](http://www.eftps.gov)

## Pay by Check

Balance due payments may be made by mailing a check. Payments do not have to be mailed at the same time an electronic return is transmitted. For example, the return may be transmitted in January and the taxpayer may mail the payment and voucher at any time on or before the return due date.

## Signing an Electronic Return

As with any corporate income tax return submitted to the IRS on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable. The corporation (taxpayer) must designate a principal of the firm responsible for signing the corporate income tax return following the procedures outlined in Treasury Regulation Section 1.6062-1. The corporate officer must sign and date the "Declaration of Taxpayer" (Form 8453-C or Form 8453-S).

**Corporation** - For all signature options, the corporate officer must sign and date the "Declaration of Taxpayer" to authorize the origination of the electronic submission of the return to the IRS prior to the transmission of the return to IRS. The Declaration of Taxpayer includes the taxpayer's declaration under penalties of perjury that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the IRS to disclose information to the taxpayer's Authorized IRS *e-file* Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS.

If the electronic return data on a corporate income tax return is changed after the taxpayers signed the Declaration of Taxpayer, taxpayers must sign a new declaration if the "Total Income" amount differs by more than \$150 or the "Taxable Income amount differs by more than "\$100.

**ERO** - The ERO must sign and complete the requested information in the "Declaration of Electronic Return Originator (ERO) and Paid Preparer section after thoroughly reading the declaration. An ERO may authorize members of its firm or designated employees to sign for the ERO, but the ERO is still responsible for all electronically filed returns originated by its firm. EROs do not have to disclose their EIN or SSN on the copies they provide to taxpayers.

**Paid Preparer** - If the return was prepared for a fee, the paid preparer must also sign the jurat (8453-C/8453-S). If the paid preparer is also the ERO, the preparer may check the "Also the Paid Preparer" box and not complete the "Paid Preparer's Use Only" section. Paid Preparers do not have to disclose their SSNs or EINs on the copies they provide to taxpayers.

## Elections That Require Separate Signatures

IRS Counsel is currently reviewing Regulations to identify elections that require a signature to determine if the requirements can be changed. IRS is expected to publish the results to this review on [www.irs.gov](http://www.irs.gov) under e-file for Large and Mid-Size Businesses in early 2006. Elections that require a separate signature may be submitted in PDF format.

## Forms Attached to 1120/1120S with Separate Signatures

Many forms that may be attached to Form 1120 and 1120S have separate signature lines. During the development of MeF IRS identified all of the forms with separate signature lines and requested IRS Counsel to issue special instructions to facilitate electronic filing. Regulation T.D. 9100 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR part 301) and eliminates some of regulatory requirements considered impediments to the electronic submission of tax returns and other forms filed by corporations, partnerships and other businesses with regard to third party signature requirements. These regulations impeded electronic filing by 1) requiring taxpayers to include third party signatures on their tax returns; 2) requiring taxpayers to attach documents or statements generated by third parties; or 3) requiring a taxpayer to sign an IRS form and file it as an attachment to their income tax return. T.D. 9100 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations generally affect taxpayers who are required to file any of the following forms: 926, 973, 982, 1120, 1120S, 1122, 5471, 5712-A, 8832. See T.D 9100 for a complete list.

## Special Instructions for Form 8838

The signature on Form 1120 extends to all accompanying statements and schedules with the exception of Form 8838, *Consent to Extend the Time to Assess Tax Under Section 367 – Gain Recognition Agreement*. A signed copy of Form 8838 may be submitted as PDF file attached to the electronic Form 1120/1120S.

## Special Instructions for Supporting Data Required by Form 8865

In many instances information on schedules attached to Form 1065 will be the same schedules required to be filed with Form 8865, *Return of US Person with Respect to Certain Foreign Partnerships*. If a taxpayer has already prepared Form 1065 and has completed Schedules B, D, K, K1, L, M-1, M-2, do **NOT** attach the Form 1065 schedules to the return, instead copy the data from the Form 1065 schedules to the corresponding Form 8865 schedules.

## Signature Alternatives for Modernized e-File

Modernized e-File provides two signature alternative options for signing corporate income tax returns and extensions. Most software will provide the ERO with both signature options.

### **Practitioner PIN Option**

The Practitioner PIN option can only be used if the corporation uses an ERO. This signature option allows the authorized corporate officer acting as the “taxpayer” and the ERO to select a Personal Identification Number (PIN), which they will use to sign their electronic tax return. The Practitioner PIN method consists of two PINs—one for the taxpayer and one for the ERO. The Taxpayer’s PIN must be 5 numeric characters and cannot contain all zeros. The ERO’s PIN is an 11 position PIN. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

In some instances, corporate officers may wish to sign electronically, but are unable to enter their PIN directly in the electronic return. Taxpayers may authorize the ERO to enter their PINs in the electronic return record.

The taxpayers and EROs must complete the appropriate form (see below) to select a PIN for signing corporate tax returns and/or extensions.

Form 1120 - Form 8879-C *IRS efile Signature Authorization for Form 1120 and 1120-A*

Form 1120S - Form 8879-S *IRS e-file Signature Authorization for Form 1120-S*

Form 7004 - Form 8878-A *IRS e-file Authorization for Application for Automatic Extension of Time To File Corporation Income Tax Return*

EROs should confirm the identity of the corporate officer when completing Form 8879-C, 8879-S, or 8878-A prior to transmitting returns to IRS. EROs participating in the Practitioner PIN method must retain Forms 8879-C, 8879-S and/or 8878-A for three years from the return due date or IRS Received Date, whichever is later.

Practitioner PIN is the only option viable for signing extensions.

**NOTE: Do Not Mail** Form 8879-C, Form 8879-S or 8878-A to IRS.

### **Scanned Form 8453 Option**

If this option is chosen, the ERO or taxpayer must ensure that the software they are using allows for binary attachments. (See section titled Attachments in Part IV of this document). The Forms 8453-C or 8453-S will be completed and signed by all required parties and then scanned to create a pdf document. The pdf document can then be included as part of the electronic return. The binary attachment must be named “8453 Signature Document”. The software you use will provide instructions for including the scanned document with your electronic tax return.

Note: The scanned Form 8453-C, or 8453S is the only option available for On-Line filing.

## Avoiding Refund Delays

EROs should advise taxpayers that they can avoid refund delays by having all of their taxes and obligations paid, providing current and correct information to the ERO, ensuring that all bank account information is up-to-date and carefully checking their tax return information before signing the return.

Suggestions to avoid rejects and refund delays:

- Exercise care in the entry of tax return data into tax return preparation software and carefully check the tax return information before signing the tax return;
- Avoid taxpayers who insist on claiming dubious items on tax returns or present altered or suspicious documents;
- Ask taxpayers if there were problems with last year's return; if so, see if the conditions that caused the problems have been corrected or can be avoided this year; and
- Keep track of client issues that result in refund delays and analyze for common problems; counsel taxpayers on ways to address these problems.

## Submitting the Electronic Return to the IRS

An ERO must originate the electronic submission of a return as soon as possible after it is signed.

An ERO must ensure that stockpiling of returns does not occur at its offices. Stockpiling refers to either collecting returns from taxpayers or from another Authorized IRS *e-file* Provider prior to official acceptance in IRS *e-file*. Or, after official acceptance to participate in IRS *e-file*, stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO has all necessary information for origination. Returns that are held prior to the date that electronic returns may be transmitted to the IRS are not considered stockpiled.

## Record Keeping and Documentation Requirements

EROs must retain the information listed below until the end of the calendar year in which the return was filed or nine months after a fiscal year return was filed. An ERO may retain the required records at the business address of the Responsible Official during any period of time the office is closed. The ERO must make the records available to the IRS upon request.

- A copy of signed IRS *e-file* Consent to Disclosure forms for taxpayers who signed using an electronic signature;

- A complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission that the IRS can process; and
- The acknowledgement file for IRS accepted returns.

Forms 8878-A, 8879-C, 8879-S, must be available to the IRS in the same manner described above, for three years from the due date of the return or IRS received date, whichever is later.

EROs may electronically image and store all paper records they are required to retain for IRS *e-file*. This includes signed signature documents (Form 8453-C or 8453-S) as well as any supporting documents not included in the electronic record and all signature documents. The storage system must satisfy the requirements of Revenue Procedure 97-22, *Retention of Books and Records*. In brief, the electronic storage system must ensure an accurate and complete transfer of the hard copy to the electronic storage media. All records must be able to be reproduced with a high degree of legibility and readability (including the taxpayers' signatures) when displayed on a video terminal and when reproduced in hard copy.

### **Providing Information to the Taxpayer**

The ERO must provide a complete copy of the return to the taxpayer. However, the copy need not contain the taxpayer identification number of the paid preparer. A complete copy of a taxpayer's return includes jurats, as well as the electronic portion of the return. The electronic portion of the return can be contained on a replica of an official form or on an unofficial form. However, on an unofficial form, data entries must be referenced to the line numbers or descriptions on an official form. If the taxpayer provided a completed paper return for electronic filing and the information on the electronic portion of the return is identical to the information provided by the taxpayer, a printout of the electronic portion of the return does not have to be provided to the taxpayer. The ERO should advise the taxpayer to retain a complete copy of the return and any supporting material. The ERO should also advise the taxpayer that an amended return, if needed, must be filed as a paper return and mailed to the submission processing center that would handle the taxpayer's paper return. Refer to the current year's tax package for addresses or [www.irs.gov](http://www.irs.gov).

### **Acknowledgements of Transmitted Return Data**

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered "not filed." The acknowledgement identifies the source of the reject and uses business rules to explain the problem. A business rule will explain why the transmission or return

rejected (See Exhibit 8, Business Rules). Notification of changes to business rules will be sent out via the "Quick Alerts" Communication System).

If the ERO makes changes to the electronic return after Form 8453C/S or 8879C/S has been signed by the taxpayer (whether it was before transmitting or if the return was rejected after transmission) returns can be corrected and transmitted without new signatures or authorizations if changes are not more than \$150 to "Total Income" or more than \$100 to "Taxable Income". If the changes are more than the amounts listed, the taxpayer is required to sign a new 8453C/S or 8879C/S and must be given a copy of the applicable document (either paper or electronic).

When the MeF system has finished processing a return, it generates an acknowledgement that acts as an electronic confirmation of receipt and lets the submitter know whether a return was accepted or rejected. The ERO must, at the request of the corporation, provide the \*Return ID Number and the date the electronic return was accepted by the IRS. The ERO must also, if requested, supply the electronic postmark, if the Transmitter provided one for the return. This information can be found in the acknowledgement sent to the Transmitter.

\*Return ID – 20 position field: (EFIN, YYYY, Julian Day, 7 position Alphanumeric)

### Checksum

Tax prep software approved for electronic filing will compute a checksum value and embed the total in the submission file sent to IRS. The MeF system will also compute a checksum value of the submission file. The MeF system will add the following 4 new XML elements in the submission acknowledgement, regardless whether the submission is accepted or rejected:

1. <**EmbeddedCRC32**>
2. <**ComputedCRC32**>
3. <**TaxableIncome**>
4. <**TotalTax**>

The taxpayer/ERO should check the data in the <**EmbeddedCRC32**> element and the <**ComputedCRC32**> element to ensure that the size of the file transmitted to the IRS is the same size as the file computed by the IRS. If there is a discrepancy between the two values, it is the responsibility of the ERO to contact the transmitter to see if the file was changed before transmission

### Resubmission of Rejected Extensions

If the Service rejects the corporate extension for processing and the reason for the rejection cannot be corrected and retransmitted, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the



taxpayer that the extension has not been filed, the ERO must provide the taxpayer with the Business Rule explanation (See Exhibit 8).

- If the electronic extension can be retransmitted it must be filed by the later of the due date of the return or 5 calendar days after the date the Service gives notification the return is rejected
- If the electronic extension cannot be accepted for processing electronically, the taxpayer must file a **paper** extension. In order for the **paper** extension to be considered timely it must be filed by the later of the due date of the return or 5 calendar days after the date the Service gives notification the return is rejected. The **paper** extension should include an explanation of why the return is being filed after the due date and include a copy of the reject notification.

### Transmission Perfection Period For Corporate Returns

The Transmission Perfection Period for returns filed on original due date starts from the 16<sup>th</sup> day of the third month after tax year ending and 20 days thereafter.

The Transmission Perfection Period for returns filed on extended due dates start from the 16<sup>th</sup> day of the ninth month after the tax year ending and 20 days thereafter.

Because the taxpayer always has until the due date (or extended due date) to timely file a return, the Transmission Perfection Period for returns transmitted prior to the due date (or extended due date) will vary depending upon when retransmission is attempted. See examples and explanations below.

The chart below provides examples of how IRS determines received dates. The chart assumes 1<sup>st</sup> rejection occurs on date of transmission, 2<sup>nd</sup> rejection occurs on date of retransmission, and acceptance occurs on date of final transmission. The IRS received date is used for purposes of determining whether a return is timely filed.

	Tax Year End	Due Date	Extension	Original transmission/ 1 <sup>st</sup> Reject Date	2 <sup>nd</sup> transmission / Reject Date	Accepted Date/ final transmission	IRS Received Date
1	12/31/05	03/15/06	No	03/10/06	03/12/06	03/30/06	03/10/06
2	12/31/05	03/15/06	No	03/15/06	03/25/06	04/10/06	04/10/06
3	12/31/05	03/15/06	No	03/10/06	03/15/06	04/04/06	03/15/06
4	12/31/05	03/15/06	Yes - 9/15/06	08/10/06	09/18/06	09/25/06	09/25/06
5	03/31/06	06/15/06	Yes - 12/15/06	08/10/06	12/15/06	01/01/07	12/15/06
6	12/31//05	03/15/06	Yes – 9/15/06	NA	NA	10/01/06	10/01/06

**How to Determine IRS Received Date:**

# 1 – Return corrected and accepted within 20 days of original transmission

- # 2 - Return transmitted on original due date but not corrected and accepted between 16<sup>th</sup> day and 20 days thereafter
- # 3 – Return transmitted before due date and retransmitted within 20 days of original transmission; 2<sup>nd</sup> reject received on or before due date and corrected and accepted between 16<sup>th</sup> day and 20 days thereafter
- # 4 – Return transmitted before extended due date and not retransmitted within 20 days of initial reject, and 2<sup>nd</sup> transmission made and reject received after extended due date
- # 5 - Same as #4, but 2<sup>nd</sup> transmission made and reject received on or before extended due date and return corrected and accepted between 16<sup>th</sup> and 20 days thereafter
- # 6 – Return transmitted and accepted after extended due date.

If the electronic return cannot be accepted for processing electronically because the reason for the rejection cannot be corrected to comply with electronic filing requirements, then the taxpayer must file a paper return. To be considered timely filed, the paper return must be postmarked by the later of the due date of the return (including extensions) or 25 calendar days after the date the Service gives notification that the return was rejected. The paper return should include an explanation of why the paper return is being filed after the due date, and include a copy of the reject notification and brief history of actions taken to correct the electronic return. **NOTE: Corporations required to file under Temporary Treasury Regulation Section 301.6011.5T must contact the e-Help Desk for assistance in correcting rejects before filing a paper return.**

**Part V  
Procedures For  
Transmitters  
of  
Corporate MeF Returns**

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## Transmitter Requirements

A Provider participating in MeF as a Transmitter must fulfill the requirements below.

- Transmit all electronic portions of returns to the appropriate IRS center within three calendar days of receipt;
- Retrieve the acknowledgement file within two work days of transmission;
- Match the acknowledgement file to the original transmission file and send the acknowledgement file for all rejected and accepted returns, to the ERO or Intermediate Service Provider within two work days of retrieving the acknowledgement file;
- Retain an acknowledgement file received from the IRS until the end of the calendar year in which the electronic return was filed;
- Immediately contact the IRS e-Help Desk toll-free number 1-866-255-0654 (Prompt 125) for further instructions if an acknowledgement of acceptance for processing has not been received within 24 hours of transmission or if an acknowledgement for a return that was not transmitted in the designated transmission is received;
- Promptly correct any transmission error that causes an electronic transmission to be rejected;
- Contact the IRS e-Help Desk toll-free number 1-866-255-0654 (Prompt 125) for assistance if the electronic portion of the return has been rejected after three transmission attempts;
- Ensure the security of all transmitted data;
- Ensure against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or otherwise to another entity; and
- Use only software that does not have an IRS assigned production password built into the software.

## Additional Transmitters Responsibilities for On-Line Providers

On-Line Filing is a method of electronic filing through a personal computer. The corporation submits the electronic return from a personal computer to an authorized On-Line Provider. An Intermediate Service Provider may be involved to assist in processing tax return information between the corporation and the On-line Provider.

Publication 4164 outlines requirements for all transmitters in the IRS *e-file* program. In addition to those requirements, a Transmitter participating in On-Line Filing has some additional responsibilities. When participating in On-Line Filing, the On-Line Provider must:

- Ensure that it uses an EFIN or ETIN obtained for On-Line Filing;
- Ensure that Intermediate Service Provider's EFIN is included in the electronic return data, when applicable;
- Transmit On-Line returns and returns filed using an ERO in separate batches.
- Notify the corporation (taxpayer) of the status of a return by:
  - sending an electronic transmission to the taxpayer or Intermediate Service Provider, when applicable, within two work days of retrieving the acknowledgement file from the IRS, or;
  - by mailing a written notification to the taxpayer within one work day of retrieving the acknowledgement file;
- Provide the Internet Protocol (IP) information. The information consists of the IP Address, IP Date, IP Time and IP Time Zone.
- Only enter into agreements with companies to allow access to On-Line Filing if the company correctly captures the IP Address of the computer submitting the return and the date, time, time zone of the computer receiving it.
- Include the Originator Type, "On-Line Filer", in the Return Header.
- The Transmitter must notify the corporation of the following:

### **Accepted Returns**

- Date the transmission was accepted

### **Rejected Returns**

- That the IRS rejected the electronic portion of the taxpayer's return;
- Date the return was rejected;
- The Business Rule explaining why the return was resulting in the Reject condition;

- What steps the taxpayer needs to take to correct the errors that caused the reject; and
- That if the taxpayer chooses not to have the electronic portion of the return corrected and transmitted to the IRS, or, if the electronic portion of the return cannot be accepted for processing by the IRS, the taxpayer must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or 20 calendar days after the date the IRS gives notification that the electronic portion of the return is rejected or that it cannot be accepted for processing. The paper return should include an explanation of why the return is being filed after the due date.

**Note: If taxpayer is required to e-file their return under Treasury Regulation Section 301.6011-5T, contact the e-Help Desk before filing the paper return.**

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### Electronic Postmark

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A Transmitter may provide an electronic postmark to taxpayers that file Corporate-Tax Returns and Extensions of Time to File Corporate Tax Returns, through an ERO or through On-Line Filing. The Transmitter creates the electronic postmark bearing the date and time (in the Transmitter's time zone) that the return is received at the Transmitter's host computer. The taxpayer must adjust the electronic postmark to the time zone where the ERO is located or where the taxpayer resides in the case of On-Line Filing to determine the postmark's actual time. For example, if the Transmitter provides an electronic postmark with a time in the Pacific Time Zone but the taxpayer resides in the Eastern Time Zone, the taxpayer must add three hours to the postmark time to determine the actual postmark time (Eastern Time Zone).

If the electronic postmark is on or before the prescribed deadline for filing but the return is received by the IRS after the prescribed deadline for filing, the return will be treated as filed on the electronic postmark's date. In order for a return to be treated as filed on the electronic postmark's date, all requirements for signing the return and completing a paper declaration must be met. If the electronic postmark is after the prescribed deadline for filing, the IRS actual receipt date, not the date of the electronic postmark will be the filing date. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return.

A Transmitter is authorized to provide an electronic postmark if the Transmitter:

- Creates an electronic postmark bearing the date and time (in the Transmitter's time zone) the return was received by the Transmitter's host system;
- Provides the electronic postmark to the taxpayer or the ERO no later than when the acknowledgement is made available to the taxpayer in a format that precludes alteration and manipulation of the electronic postmark information;

- Provides the same electronic postmark data to the IRS in the electronic record of the return;
- Provides taxpayers with an explanation of the electronic postmark and when the IRS treats the electronic postmark as the filing date;
- Refrains from using terms that currently have specific meaning in the postal industry such as “certified” or “registered” and similar terms, and from using “Internal Revenue Service”, “IRS” or “Federal” as a definer of the electronic postmark when discussing the electronic postmark, including in all advertising, product packaging, articles, press releases, and other presentations;
- Retains a record of each electronic postmark until the end of the calendar year and provides the record to the IRS upon request;
- Transmits all tax returns and extensions of time to file that received an electronic postmark to the IRS within two days of receipt from the ERO or from the taxpayer in the case of On-Line Filing; and

Retains the original electronic postmark of the rejected return for a corrected return that is received by the Transmitter through the last date for retransmitting rejected returns and creates a new postmark for all returns, including corrected returns received after the last date for retransmitting returns. All corrected returns retaining an electronic postmark of a date through the prescribed last day of filing must be transmitted to the IRS within two days of the date the return was received by the Transmitter or the 20th calendar day of the respective month of the prescribed due date, whichever is earlier .

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**Part VI**  
**Procedures For Other**  
**Authorized IRS *e-file* Providers**

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In addition to Electronic Return Originators and Transmitters previously discussed, there are other activities performed by Authorized IRS *e-file* Providers, including intermediate service and software development.

### **Intermediate Service Providers**

An Intermediate Service Provider receives tax information from an ERO (or from a taxpayer who files electronically using a personal computer, modem, and commercial tax preparation software), processes the tax return information, and either forwards the information to a Transmitter or sends the information back to the ERO or taxpayer (for On-Line Filing).

An Authorized IRS *e-file* Provider participating as an Intermediate Service Provider must meet the following responsibilities to participate in IRS *e-file*. The Intermediate Service Provider must:

- Deliver all electronic returns to a Transmitter or the ERO who gave the electronic returns to the Intermediate Service Provider within three calendar days of receipt;
- Retrieve the acknowledgement file from the Transmitter within one calendar day of receipt by the Transmitter and send the acknowledgement file to the ERO (whether related or not) within one work day of retrieving it;
- Retain each acknowledgement file received from a Transmitter until the end of the calendar year in which the electronic return was filed;
- Send any return and jurats needing changes as described in Part IV back to the ERO for correction.

#### **Additional Requirements for Participants in On-Line Filing**

When a return is filed using On-Line Filing, the Intermediate Service Provider processes information for a taxpayer so that a Transmitter can send the electronic return(s) to the IRS. In so doing, the Intermediate Service Provider must:

- Ensure that it uses an EFIN obtained for On-Line Filing;
- Ensure that its On-Line Filing EFIN is included in the electronic return data, when applicable;
- Send the transmission to the Transmitter within 24 hours of the receipt of the return from the taxpayer;
- Ensure that no more than five tax returns are filed electronically by one software package or from one e-mail address;

- Ensure that software used by the taxpayer does not have a IRS-assigned production password built into the software; and
- Immediately forward to the taxpayer information received from the Transmitter as required for On-Line Filing. For example, a Transmitter receives information from the IRS regarding the status of the electronic portion of a taxpayer's return.

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## Software Developers

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A Software Developer develops software for the purposes of formatting electronic return information according to IRS *e-file* specifications and/or transmitting electronic return information directly to the IRS. IRS *e-file* specifications may be found in Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*. Software Developers must pass Assurance Testing as prescribed in Publication 4162, *Modernized e-File Test Package for Forms 1120/1120S*.

A Software Developer must:

- Promptly correct any software error which causes the electronic portion of a return to be rejected and then promptly distribute that correction;
- Ensure that any software package that will be used to transmit electronic portions of returns from multiple Authorized IRS *e-file* Providers has the capability of combining returns from these Providers into one IRS transmission file.
- Ensure that an IRS assigned production password is not incorporated into its software;
- Provide a copy of the software and accompanying documentation (a demonstration package is sufficient) to the IRS, if requested, upon successful completion of the communication testing;
- Ensure that its software contains appropriate language and version indicators for Consent To Disclose and Jurat statements;
- Ensure software contains IRS *e-file* Signature Authorization; and
- Ensure its software allows for input of different addresses on appropriate forms and schedules.

**In addition a Software Developer that participates in On-Line Filing must also:**

- Ensure that it's software contains Form 8453-C or 8453-S in a format that can be printed
- Ensure the Internet Protocol (IP) statement is present.

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**Part VII**  
**Guidelines For Transition From**  
**Paper to Electronic Filing**

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## Transition From Paper to Electronic Filing

The information included in this section will help EROs understand and plan for the differences of preparing a paper return versus an electronic return.

IRS requires all tax return data (forms, supporting data, and elections) to be transmitted to IRS in one transmission file. If EROs uses multiple tax preparation software packages to prepare a tax return, they should check with the software vendor(s) to determine how merge the various portions of the tax return into the defined electronic format and transmit to IRS in one transmission file.

IRS defined a rigid structure that must be used to create electronic corporate income tax returns. This structure is necessary and critical to ensure tax preparation software can create an electronic return which can be transmitted to and viewed by IRS systems. IRS issues the required structure for all forms in XML schemas. IRS develops the XML schemas and makes them available to software vendors who are required to use them to develop tax preparation software marketed for electronic filing. Additional information on the processes used by IRS and software vendors to develop and test tax preparation software approved for electronic filing is available on [www.irs.gov](http://www.irs.gov).

## Preparing Supporting Data Required by IRS Forms or Form Instructions

IRS defined a rigid structure that must be used to create most supporting data. This structure is necessary and critical to ensure tax preparation software can create supporting data that can be transmitted to and viewed by IRS systems. IRS reviewed all of the forms and form instructions and identified every instance where taxpayers are required to attach supporting data. IRS provided XML schemas that defined a format that must be used to report the supporting data. In certain instances, IRS allows supporting data to be attached to the electronic return as a PDF file but only in situations where IRS has not defined a format in an XML schema. Most software vendors plan to allow EROs the ability to import/export data from other sources. EROs should discuss options for importing supporting data created in other formats into the tax preparation software. It is the responsibility of software vendors to provide appropriate instructions for taxpayers to enter supporting data that meets the IRS guidelines. The examples on the following pages will assist EROs in understanding how to prepare supporting data for electronic returns when required by form or form instructions.

**Example 1 – Supporting data required by IRS forms.**

IRS issued specific formats that software vendors must use for this type of supporting data. In the example below, taxpayers must include (either by entering or importing) data for the required “type” and “amount of income” as indicated in tax preparation software instructions.

<b>Form 1120</b> Department of the Treasury Internal Revenue Service		<b>U.S. Corporation Income Tax Return</b> For calendar year 2004 or tax year beginning ..... , 2004, ending ..... , 20.... ▶ See separate instructions.		OMB No. 1545-0123 <b>2004</b>			
<b>A</b> Check if: 1 Consolidated return (attach Form 991) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 required (attach Sch. M-3) <input type="checkbox"/>		<b>Use IRS label. Otherwise, print or type.</b> Name Number, street, and room or suite no. If a P.O. box, see page 9 of instructions. City or town, state, and ZIP code		<b>B</b> Employer identification number : <b>C</b> Date incorporated  <b>D</b> Total assets (see page 8 of instructions) \$			
<b>E</b> Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change							
Income	1a	Gross receipts or sales	b	Less returns and allowances	c	1c	
	2	Cost of goods sold (Schedule A, line 8)				2	
	3	Gross profit. Subtract line 2 from line 1c				3	
	4	Dividends (Schedule C, line 19)				4	
	5	Interest				5	
	6	Gross rents				6	
	7	Gross royalties				7	
	8	Capital gain net income (attach Schedule D (Form 1120))				8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9	
	10	Other income (see page 11 of instructions—attach schedule)				10	
	11	Total income. Add lines 3 through 10				11	

**From Instructions**  
**Line 10 Other Income**  
 Enter any other taxable income not reported on lines 1 through 9. List The “**type**” and “**amount of Income**” on an attached schedule.

**Example 2 - Supporting data required by IRS form instructions.**

IRS issued specific formats that tax preparation software must use for supporting data required by form instructions. In the example below, taxpayers must include (either by entering or importing) required data for “description of property” and “depreciation method” as indicated by tax preparation software instructions.

Form <b>4562</b> Department of the Treasury Internal Revenue Service	<b>Depreciation and Amortization</b> <b>(Including Information on Listed Property)</b> ▶ See separate instructions.    ▶ Attach to your tax return.	OMB No. 1545-0172 <b>2004</b> Attachment Sequence No. 67
Name(s) shown on return	Business or activity to which this form relates	Identifying number
<b>Part I</b> Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.		
<b>Part II</b> Special Depreciation Allowance and Other Depreciation (Do not include listed property.)		
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACR8) (see page 4 of the instructions)	16	
<b>Part III</b> MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.) Section A		

**Page 4, Form 4562 Instructions for line 15 states:**

Attach a separate sheet showing:

- A description of the property and the depreciation method you elect that excludes the property from MACRS or the Accelerated Cost Recovery System (ACRS) and

### Example 3 – Supporting data required as another IRS form.

In the following example, form instructions require the taxpayer to attach another IRS form or statement as supporting data. Line 2(a) and 2(b) require supporting data to be provided using an IRS form; failure to use the required IRS form will cause electronic return to reject. Line 2(c) requires supporting data to be provided using an attached statement; taxpayers should always provide the supporting data.

<p><b>Form 6198</b></p> <p>Department of the Treasury Internal Revenue Service</p> <p>Name(s) shown on return</p>	<p><b>At-Risk Limitations</b></p> <p>▶ Attach to your tax return. ▶ See separate instructions.</p>	<p>OMB No. 1545-0712</p> <p><b>2004</b></p> <p>Attachment Sequence No. 31</p>
Description of activity (see page 2 of the instructions)		Identifying number
<b>Part I</b> Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts (see page 2 of the instructions).		
1 Ordinary income (loss) from the activity (see page 2 of the instructions) . . . . .	1	
2 Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a Schedule D . . . . .	2a	
b Form 4797 . . . . .	2b	
c Other form or schedule . . . . .	2c	

**Lines 2a, 2b, and 2c**

**Gain (Loss)**

Combine long- and short-term capital gains and losses and ordinary gains and losses from the sale or other disposition of assets used in the activity or of your interest in the activity. Enter gains and losses without regard to the at-risk limitations, the limitation on capital losses, or the passive activity loss limitations. If more than one item is included on a line, attach a statement describing each item.



**Example 4 – Supporting Data required for tables on IRS forms.**

When required data exceeds number of lines provided on IRS forms, tax preparation software will allow the taxpayer to continue to enter all necessary data instead of creating an attachment. When the electronic data is transmitted and processed the data will be displayed as “repeating data” by MeF systems.

<b>Form 4562</b> <small>Department of the Treasury Internal Revenue Service</small>		<b>Depreciation and Amortization</b> <b>(Including Information on Listed Property)</b>		<small>OMB No. 1545-0047</small> <b>2004</b> <small>Attachment Sequence No. 67</small>
<small>Name(s) shown on return</small>		<small>Business or activity to which this form relates</small>		<small>Identifying number</small>
<b>Part I Election To Expense Certain Property Under Section 179</b> <small>Note: If you have any listed property, complete Part IV before you complete Part I.</small>				
1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses . . . . .	1		\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions) . . . . .	2		
3	Threshold cost of section 179 property before reduction in limitation . . . . .	3		\$40,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4		
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions. . . . .	5		
		(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6				
7	Listed property. Enter the amount from line 29 . . . . .	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8		
9	Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .	9		

**Taxpayer data exceeds the number of lines provided on IRS forms**

## Creating Elections Required by Forms or Form Instructions

IRS reviewed all forms and form instructions to identify where taxpayers are required to attach supporting data and many of these requirements are elections. When the election is required by IRS forms or form instructions, IRS provided specific XML formats for each election that must be used by software vendors for developing tax preparation software approved for electronic filing. EROs must use the defined format to enter data for these elections. The examples below are samples of elections required by form instructions.

Form 1120 Instructions	Dual Consolidated Losses Statement	
Form 8697 Instructions	De Minimis Exception Election	
Form 4562 Instructions	Election Not to Claim Special Depreciation Allowance	

## Creating Elections/Disclosure Statements Required by Regulations or Publications

MeF requires all disclosure statements and elections to be included in tax preparation software and transmitted to the IRS in one transmission file.

IRS did not review all Regulations and Publications to identify instances where corporations can make elections. Instead, IRS created a General Dependency Election record that must be used to report most elections required by Regulations or Publications. IRS issued a defined format for the General Dependency Election record. The format was issued in XML schemas and made available to software developers to use when developing tax preparation software approved for electronic filing. EROs must use the General Dependency Election record to report most disclosure statements and elections required by Regulations or IRS Publications. Tax preparation software approved for elections filing should provide instructions for taxpayers to complete the General Dependency Election. The General Dependency Election record allows EROs to identify the disclosure statement/election using the following data elements:

1. Form Line or Instructions Reference (optional) - This field should be completed when the election is being made based on information on IRS forms or form instructions and IRS has not defined a format. Note: As discussed above, in most instances IRS has defined a format for these elections.
2. Regulation Reference (optional) - This field should be used to identify information for elections made based on information contained in Regulations or Publications.
3. Description (optional) - This field should be used to enter a brief explanation of the election
4. Text Field - This field should be used to enter election data. Note: The set of attributes currently used by IRS does not allow EROs to enter "columnar data"

into this text field so for Tax Year 2005, IRS will allow all elections with “columnar data” to be attached in PDF format.

- Attachment Information (optional) - This field allows EROs to attach information in a PDF format that cannot be entered into free form text i.e. Plans of Merger, Plans of Reorganization etc. EROs should use the Description field to make the election and tax preparation software will allow the ERO to reference the PDF attachment information.

Below are examples EROs of how to create elections and/or disclosure statements using formats defined tax preparation software.

### **Example 1 – Creating Elections that Do Not Contain Columnar Data**

Election data that does not contain columnar data must be reported using the General Dependency Election record included in tax preparation software.

Regulation Reference	Description
IRC Section 172(b)(3)	Election To Forego Net Operating Loss Carryback

Pursuant to IRC Sec. 172(b)(3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss(es) incurred in this tax year ended

### **Example 2 - Creating Elections That Apply to Multiple Subsidiaries**

Election data that applies to multiple subsidiaries and do not contain columnar data must be reported using the General Dependency Election record included in tax preparation software.

Regulation Reference	Description
IRC Section 172(b)(3)	Election To Forego Net Operating Loss Carryback

Pursuant to IRC Sec. 172(b)(3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss(es) incurred in this tax year ended for the following subsidiaries

ABC Corporation  
CDE Corporation  
EFG Corporation

### Example 3 - Creating Elections that Contain Columnar Data

Elections that require columnar data may be attached to the electronic return in PDF format. Separate PDF files must be created for each election. Use the Regulation to create the name of the PDF file.

#### IRS Section 195(b) Election to Amortize Start-Up Expenditures

--	--

Taxpayer Name: ABC Corporation

Taxpayer ID Number: 10-0000002

Year-end: December 31, 2005

In accordance with IRC Sec. 195, taxpayer hereby elects to amortize all start-up expenditures over a period of XX months beginning with July XX, 200X, the month that the corporation's active trade or business began (or was acquired).

The trade or business of the taxpayer to which this election relates is XXXXXX

The start-up expense incurred are:

Description of Start-Up Expense	Date	Incurred Amount

### Preparing Elections That Require Supporting Data

Some disclosure statements and/or elections require supporting data which cannot be entered into the General Dependency Election Record (i.e. Plans of Merger, Plans of Reorganization, meeting notes, etc). IRS allows this type of supporting data to be attached to the General Dependency Election Record as a PDF file. The actual disclosure statement and/or election must be entered into the required format and only the supporting data may be submitted as a PDF file.

Note: IRS Counsel is currently reviewing Regulations to determine if the requirements to submit supporting data such as Plans of Merger can be modified. IRS Counsel will not change the requirement to gather the information but may modify the Regulations and allow corporations to retain the data instead of attaching to the tax return and sending to IRS. IRS is expected to publish the results to this review on [www.irs.gov](http://www.irs.gov) under e-file for Large and Mid-Size Businesses in early 2006.

# Exhibits

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## EXHIBIT 1

### Business Name Controls

The following Business Name Control rules and examples are provided to assist you in the preparation of the corporation tax return.

If after reading this section you still cannot determine your business name control, you may contact the e-Help Desk at 1-866-255-0654.

#### Business Name Control General Information:

- The Name Control consists of up to four alpha and/or numeric characters.
- The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the corporation name.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include "dba" as part of the Name Control. The acronym stands for "doing business as".

#### Business Name Control Valid Characters:

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

#### Business Name Control Special Rule:

- If an invalid character is used in the name line, drop the special character from the taxpayer's name. Example: 4U.com. The Name Control should be "4UCO".

#### Examples:

Name Control Underlined	Name Control	Rule
<u>S</u> umac Field Plow Inc. <u>11</u> th Street Inc. <u>P</u> & <u>P</u> Company <u>Y-Z</u> Drive Co <u>ZZZ</u> Club <u>P</u> alm Catalpa Ltd. <u>Fir</u> Homeowners Assn.	SUMA 11 <sup>TH</sup> P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.
The <u>W</u> illow Co. The <u>H</u> awthorn	WILL THEH	When determining a corporation name control,

		omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D.P.A.	John SAMS CARL	If a business name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The <u>Joseph</u> Holly Fund The <u>Joseph</u> Holly Foundation Kathryn Fir Memorial Fdn.	JOSE JOSE KATH	Apply Corporate Name Control rules when the organization name contains "Fund", "Foundation" or "Fdn".
<u>City</u> of Fort Hickory Board <u>Walnut</u> County Employees Association <u>Rho</u> Alpha Chapter Alpha Tau Fraternity <u>House</u> Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN  RHOA  HOUS	Apply the corporate Name Control rules to chapter names of national fraternal organizations.

## EXHIBIT 2

### Exhibit 1

#### **Accepted Forms and Schedules for Forms 1120/1120S for Tax Year 2003**

Forms marked with an asterisk: you can only attach one form to Form 1120 or 1120S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

#### **Accepted Forms and Schedules for Forms 1120/1120S**

<b>Form</b>	<b>1120</b>	<b>1120S</b>
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule N (Form 1120)	1	0
Schedule PH (Form 1120)	1	0
Form 1120S	0	1
Schedule D (Form 1120S)	0	1
Schedule K-1 (Form 1120S)	0	Unbounded
Schedule N (Form 1120)	0	1
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)	1	1
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded



<b>Form</b>	<b>1120</b>	<b>1120S</b>
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275	Unbounded	Unbounded
Form 8275-R	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609	Unbounded	Unbounded
Schedule A (Form 8609)	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820	1	1
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826	1	1
Form 8827	1	1
Form 8830	1	1
Form 8832	Unbounded	0
Form 8833	Unbounded	Unbounded
Form 8834	1	1

<b>Form</b>	<b>1120</b>	<b>1120S</b>
Form 8835	1	1
Form 8838	Unbounded	Unbounded
Form 8844	1	1
Form 8845	1	1
Form 8846	1	1
Form 8847	1	1
Form 8860	1	1
Form 8861	1	1
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8884*	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form T (Timber)	Unbounded	Unbounded



**Tax Year 2004**  
**Accepted Forms and Schedules for Forms 1120/1120S**

Note: Form 7004 does not have any additional forms or schedules that can be attached.

The chart below identifies the 1120/1120S forms and schedules that will be accepted for **Tax Year 2004** and the maximum number of forms that may be submitted with each return.

For forms marked with a single asterisk; the preparer can only attach one form to Form 1120 or 1120S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

Schedule M-3 (Form 1120) is marked with the double asterisks because when filing Form 1120S, if the corporation meets the criteria outlined in Revenue Procedure 2004-45, then the preparer can attach one Schedule M-3 (Form 1120) in lieu of Form 8886.

Forms marked with triple asterisks will not be accepted when MeF begins accepting tax returns in January of 2005 for tax year 2004. On October 22, 2004, the President signed H.R. 4520, the "American Jobs Creation Act of 2004." This legislation repeals the extraterritorial income exclusion in current tax law; provides domestic manufacturing and other business tax relief, including energy-related tax credits; allows for itemized deduction of State and local sales taxes; provides for reform of tobacco subsidies; includes international tax reform and simplification provisions; and includes various revenue-raising provisions. Due to the extensive nature of the changes and timing of when the bill was signed, IRS plans are to restrict acceptance of the impacted forms until a later date. When these forms become accepted electronically by the MeF, notification will be published on the irs.gov website.

Form	1120	1120S
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule M-3 (Form 1120)	1	1**
Schedule N (Form 1120)	1	1
Schedule PH (Form 1120)	1	0
Form 1120S	0	1
Schedule D (Form 1120S)	0	1
Schedule K-1 (Form 1120S)	0	Unbounded
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)*	Unbounded	Unbounded
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0

Form	1120	1120S
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562*	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 7004	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275*	Unbounded	Unbounded
Form 8275-R*	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609*	Unbounded	Unbounded
Schedule A (Form 8609)*	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820*	Unbounded	Unbounded
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826*	Unbounded	Unbounded
Form 8827	1	1
Form 8830*	Unbounded	Unbounded
Form 8832	Unbounded	0

<b>Form</b>	<b>1120</b>	<b>1120S</b>
Form 8833	Unbounded	Unbounded
Form 8834*	Unbounded	Unbounded
Form 8835*	Unbounded	Unbounded
Form 8838	Unbounded	Unbounded
Form 8844*	Unbounded	Unbounded
Form 8845*	Unbounded	Unbounded
Form 8846*	Unbounded	Unbounded
Form 8847*	Unbounded	Unbounded
Form 8858	Unbounded	Unbounded
Schedule M (Form 8858)	Unbounded	Unbounded
Form 8860*	Unbounded	Unbounded
Form 8861*	Unbounded	Unbounded
Form 8864***	Unbounded	Unbounded
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8884*	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form 8895***	Unbounded	Unbounded
Form 8896***	Unbounded	Unbounded
Form T (Timber)*	Unbounded	Unbounded

**Tax Year 2005**  
**Accepted Forms and Schedules for Forms 1120/1120S**

Note: Form 7004 does not have any additional forms or schedules that can be attached.

The chart below identifies the 1120/1120S forms and schedules that will be accepted for Tax Year 2005 and the maximum number of forms that may be submitted with each return.

For forms marked with a single asterisk; the preparer can only attach one form to Form 1120 or 1120S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

Schedule M-3 (Form 1120) is marked with the double asterisks because when filing Form 1120S???, if the corporation meets the criteria outlined in Revenue Procedure 2004-45, then the preparer can attach one Schedule M-3 (Form 1120) in lieu of Form 8886.

Form	1120	1120S
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule M-3 (Form 1120)	1	1**
Schedule N (Form 1120)	1	1
Schedule PH (Form 1120)	1	0
Form 1120L pdf only		
Form 1120PC pdf only		
Form 1120S	0	1
Schedule D (Form 1120S)	0	1
Schedule K-1 (Form 1120S)	0	Unbounded
Form 1128 pdf only		
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)*	Unbounded	Unbounded
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1

Form	1120	1120S
Form 4562*	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 7004	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275*	Unbounded	Unbounded
Form 8275-R*	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609-A (replaces Form 8609, and 8609 Schedule A)*	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820*	Unbounded	Unbounded
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826*	Unbounded	Unbounded
Form 8827	1	1
Form 8830*	Unbounded	Unbounded
Form 8832	Unbounded	0
Form 8833	Unbounded	Unbounded
Form 8834*	Unbounded	Unbounded
Form 8835*	Unbounded	Unbounded
Form 8838	Unbounded	Unbounded
Form 8844*	Unbounded	Unbounded
Form 8845*	Unbounded	Unbounded
Form 8846*	Unbounded	Unbounded
Form 8847*	Unbounded	Unbounded

<b>Form</b>	<b>1120</b>	<b>1120S</b>
Form 8858	Unbounded	Unbounded
Schedule M (Form 8858)	Unbounded	Unbounded
Form 8860*	Unbounded	Unbounded
Form 8861*	Unbounded	Unbounded
Form 8864	Unbounded	Unbounded
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8868		
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form 8895	Unbounded	Unbounded
Form 8896	Unbounded	Unbounded
Form 8900		
Form 8902		
Form 8903		
Form 8906 pdf only		
Form 8907 pdf only		
Form 8908 pdf only		
Form 8910 pdf only		
Form 8911 pdf only		
Form 8912 pdf only		
Form T (Timber)*	Unbounded	Unbounded



**EXHIBIT 3**

**Forms and Attachment Listing**

Click on this link

<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>

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**EXHIBIT 4****Foreign Country Codes**

<b>Code</b>	<b>Foreign Country</b>	<b>Code</b>	<b>Foreign Country</b>
TC	Abu Dhabi	BM	Burma
TC	Dubai	BY	Burundi
AF	Afghanistan	CB	Cambodia
AL	Albania	CM	Cameroon
AG	Algeria	CA	Canada
AQ	American Samoa	SP	Canary Islands
AN	Andorra	CV	Cape Verde
AO	Angola	CJ	Cayman Islands
AV	Anguilla	CT	Central African Republic
AY	Antarctica	CD	Chad
AC	Antigua & Barbuda	CI	Chile
AR	Argentina	CH	China
AM	Armenia	KT	Christmas Island
AA	Aruba	IP	Clipperton Island
AT	Ashmore & Cartier Islands	CK	Cocos (Keeling) Islands
AS	Australia	CO	Colombia
AU	Austria	CN	Comoros
PO	Azores	CF	Congo, Republic of the (Brazzaville)
AJ	Azerbaijan	CG	Congo, Democratic Rep of the (Zaire)
BF	Bahamas	CW	Cook Islands
BA	Bahrain	CR	Coral Sea Islands
FQ	Baker Islands	VP	Corsica
SP	Balearic Islands	CS	Costa Rica
BG	Bangladesh	IV	Cote D'Ivoire (Ivory Coast)
BB	Barbados	HR	Croatia
BS	Bassas da India	CU	Cuba
BO	Belarus	NT	Curacao
BE	Belgium	CY	Cyprus
BH	Belize	EZ	Czech Republic
BN	Benin (Dahomey)	DA	Denmark
BD	Bermuda	DJ	Djibouti
BT	Bhutan	DO	Dominica
BL	Bolivia	DR	Dominican Republic
NT	Bonaire	TT	East Timor
BK	Bosnia-Herzegovina	EC	Ecuador
BC	Botswana	EG	Egypt
BV	Bouvet Island	ES	El Salvador
BR	Brazil	EK	Equatorial Guinea
IO	British Indian Ocean Territory	ER	Eritrea
VI	British Virgin Islands	EN	Estonia
BX	Brunei	IR	Iran

<b>Code</b>	<b>Foreign Country</b>	<b>Code</b>	<b>Foreign Country</b>
BU	Bulgaria	IZ	Iraq
UV	Burkina Faso	EI	Ireland
ET	Ethiopia	IS	Israel
EU	Europe Island Territory	IT	Italy
FK	Falkland Islands (Islas Malvinas)	JM	Jamaica
FO	Faroe Islands	JN	JanMayen
FM	Federated States of Micronesia	JA	Japan
FJ	Fiji	DQ	Jarvis Island
FI	Finland	JE	Jersey
FR	France	JQ	Johnston Atoll
FG	French Guinea	JO	Jordan
FP	French Polynesia	JU	Juan de Nova Island
FS	French Southern & Antarctic Lands	KZ	Kazakhstan
GB	Gabon	KE	Kenya
GA	The Gambia	KQ	Kingman Reef
GZ	Gaza Strip	KR	Kiribati
GG	Georgia	KN	Korea, Democratic People's Republic of (North)
GM	Germany	KS	Korea, Republic of (South)
GH	Ghana	RS	Kurile Islands
GI	Gibraltar	KU	Kuwait
GO	Glorioso Islands	KG	Kyrgyzstan
GR	Greece	LA	Laos
GL	Greenland	LG	Latvia
GJ	Grenada	LE	Lebanon
GP	Guadeloupe	LT	Lesotho
GQ	Guam	LI	Liberia
GT	Guatemala	LY	Libya
GK	Guernsey	LS	Liechtenstein
GV	Guinea	LH	Lithuania
PU	Guinea-Bissau	LU	Luxembourg
GY	Guyana	MC	Macau
HA	Haiti	MK	Macedonia
HM	Heard Island & McDonald Islands	MA	Madagascar
HO	Honduras	MI	Malawi
HK	Hong Kong	MY	Malaysia
HQ	Howland Island	MV	Maldives
HU	Hungary	ML	Mali
IC	Iceland	MT	Malta
IN	India	PP	Papua-New Guinea
ID	Indonesia	PF	Paracel Islands

<b>Code</b>	<b>Foreign Country</b>	<b>Code</b>	<b>Foreign Country</b>
IM	Man, Isle of	PA	Paraguay
RM	Marshall Islands	PE	Peru
MB	Martinique	RP	Philippines
MR	Mauritania	PC	Pitcairn Islands
MP	Mauritius	PL	Poland
MF	Mayotte	PO	Portugal
MX	Mexico	RQ	Puerto Rico
MQ	Midway Islands	QA	Qatar
MD	Moldova	VI	Redonda
MN	Monaco	RE	Reunion
MG	Mongolia	RO	Romania
MH	Montserrat	RS	Russia
MO	Morocco	JA	Ryukyu Islands
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	MY	Sarawak
NL	Netherlands	SA	Saudi Arabia
NT	Netherlands Antilles	SG	Senegal
NC	New Caledonia	SE	Seychelles
NZ	New Zealand	SL	Sierra Leone
NU	Nicaragua	SN	Singapore
NG	Niger	LO	Slovakia
NI	Nigeria	SI	Slovenia
NE	Niue	BP	Solomon Islands
NF	Norfolk Island	SO	Somalia
UK	Northern Ireland	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country

<b>Code</b>	<b>Foreign Country</b>	<b>Code</b>	<b>Foreign Country</b>
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
VI	Tortola	WE	West Bank
TD	Trinidad & Tobago	WI	Western Sahara
TE	Tromelin Island	VC	Windward island
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

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## EXHIBIT 5

### Standard Street Address Abbreviations

<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB
and	&
Alley	ALY
Annex	ANX
Avenue	AVE
Beach	BCH
Boulevard	BLVD
Branch	BR
Bridge	BRG
Brook	BRK
Building	BLDG
Bypass	BYP
Camp	CP
Care Of, or In Care Of	%
Center	CTR
Circle	CIR
Corner	COR
Corners	CORS
Court	CT
Courts	CTS
Creek	CRK
Crossing	XING
Drive	DR
East	E
Estates	EST
Extension	EXT
Expressway	EXPY
Falls	FLS
Forest	FRST
Fork	FRK
Forks	FRKS
Fort	FT
Freeway	FWY
Gardens	GDNS
General Delivery	GEN DEL
Grove	GRV
Harbor	HBR
Haven	HVN
Heights	HTS
Highway	HWY

EXHIBIT 5—Standard Street Address Abbreviations Continued

<b>Word</b>	<b>Abbreviation</b>
Highway Carrier	HC
Island	IS
Islands	ISS
Junction	JCT
Lake	LK
Lakes	LKS
Lane	LN
Lodge	LDG
Manor	MNR
Meadows	MDWS
Mount	MT
Mountain	MTN
North	N
Northeast	NE
Northwest	NW
One-fourth,*	1/4
One-Quarter*	
One-half*	1/2
(*All fractions-space after prior number-for example: 1012 1/2. St. )	
Parkway	PKY
Place	PL
Plaza	PLZ
Point	PT
Port	PRT
P.O.-Box No.	PO BOX
River	RIV
Road	RD
Rural Route	RR
Shore	SHR
Shores	SHRS
South	S
Southeast	SE
Southwest	SW
Square	SQ
Station	STA
Street	ST
Summit	SMT
Terrace	TER
Trail	TRL
Trailer	TRLR
Turnpike	TPKE

EXHIBIT 5—Standard Street Address Abbreviations Continued

<b>Word</b>	<b>Abbreviation</b>
Union	UN
Valley	VLV
Village	VLG
Vista	VIS
West	W

**Note:** Plurals for street, road, avenue, etc. should be abbreviated by adding “s” to the abbreviation. For example; STS, RDS, AVES, etc.

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## EXHIBIT 6

### Valid ZIP Codes

#### STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
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
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
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

## EXHIBIT 6 - Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn-885nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

## STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return **filer** address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

**APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES**

<b>City</b>	<b>State</b>	<b>ZIP Code</b>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

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**EXHIBIT 7**

**North American Industry Classification System (NAICS)  
(Codes for Principal Business Activity)**

<p><b>Agriculture, Forestry, Fishing and Hunting</b></p> <p><b>Crop Production</b>            111100 Oilseed &amp; Grain Farming            111210 Vegetable &amp; Melon Farming (including potatoes &amp; yams)            111300 Fruit &amp; Tree Nut Farming            111400 Greenhouse, Nursery, &amp; Floriculture Production            111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet &amp; all other crop farming)</p> <p><b>Animal Production</b>            112111 Beef Cattle Ranching &amp; Farming            112112 Cattle Feedlots            112120 Dairy Cattle &amp; Milk Production            112210 Hog &amp; Pig Farming            112300 Poultry &amp; Egg Production            112400 Sheep &amp; Goat Farming            112510 Animal Aquaculture (including shellfish &amp; finfish farms &amp; hatcheries)            112900 Other Animal Production</p> <p><b>Forestry and Logging</b>            113110 Timber Tract Operations            113210 Forest Nurseries &amp; Gathering of Forest Products            113310 Logging</p> <p><b>Fishing, Hunting and Trapping</b>            114110 Fishing            114210 Hunting &amp; Trapping</p> <p><b>Support Activities for Agriculture and Forestry</b>            115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, &amp; cultivating)            115210 Support Activities for Animal Production            115310 Support Activities For Forestry</p>	<p><b>Mining</b>            211110 Oil &amp; Gas Extraction            212110 Coal Mining            212200 Metal Ore Mining            212310 Stone Mining &amp; Quarrying            212320 Sand, Gravel, Clay, &amp; Ceramic &amp; Refractory Minerals Mining &amp; Quarrying            212390 Other Nonmetallic Mineral Mining &amp; Quarrying            213110 Support Activities for Mining</p> <hr/> <p><b>Utilities</b>            221100 Electric Power Generation, Transmission &amp; Distribution            221210 Natural Gas Distribution            221300 Water, Sewage &amp; Other Systems</p> <hr/> <p><b>Construction</b></p> <p><b>Construction of Buildings</b>            236110 Residential Building Construction            236200 Nonresidential Building Construction</p> <p><b>Heavy and Civil Engineering Construction</b>            237100 Utility System Construction            237210 Land Subdivision            237310 Highway, Street, &amp; Bridge Construction            237990 Other Heavy &amp; Civil Engineering Construction</p> <p><b>Specialty Trade Contractors</b>            238100 Foundation, Structure, &amp; Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, &amp; siding)            238210 Electrical Contractors            238220 Plumbing, Heating, &amp; Air-Conditioning Contractors            238290 Other Building Equipment Contractors            238300 Building Finishing Contractors (including drywall, insulation, painting, wall covering, flooring, tile, &amp; finish carpentry)            238900 Other Specialty Trade Contractors (including site preparation)</p>
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<p><b>Manufacturing</b></p> <p><b>Food Manufacturing</b>  311110 Animal Food Mfg  311200 Grain &amp; Oilseed Milling  311300 Sugar &amp; Confectionery Product Mfg  311400 Fruit &amp; Vegetable Preserving &amp; Specialty Food Mfg  311500 Dairy Products Mfg.  311610 Animal Slaughtering and Processing  311710 Seafood Product Preparation &amp; Packaging  311800 Bakeries &amp; Tortilla Mfg  311900 Other Food Mfg (including coffee, tea, flavorings &amp; seasonings)</p> <p><b>Beverage and Tobacco Product Manufacturing</b>  312110 Soft Drink &amp; Ice Mfg  312120 Breweries  312130 Wineries  312140 Distilleries  312200 Tobacco Manufacturing</p> <p><b>Textile Mills and Textile Product Mills</b>  313000 Textile Mills  314000 Textile Product Mills</p> <p><b>Apparel Manufacturing</b>  315100 Apparel Knitting Mills  315210 Cut &amp; Sew Apparel Contractors  315220 Men's &amp; Boys' Cut &amp; Sew Apparel Mfg  315230 Women's &amp; Girls' Cut &amp; Sew Apparel Mfg  315290 Other Cut &amp; Sew Apparel Mfg  315990 Apparel Accessories &amp; Other Apparel Mfg</p> <p><b>Leather and Allied Product Manufacturing</b>  316110 Leather &amp; Hide Tanning &amp; Finishing  316210 Footwear Mfg (including rubber &amp; plastics)  316990 Other Leather &amp; Allied Product Mfg</p> <p><b>Wood Product Manufacturing</b>  321110 Sawmills &amp; Wood Preservation  321210 Veneer, Plywood, &amp; Engineered Wood Product Mfg  321900 Other Wood Product Mfg</p> <p><b>Paper Manufacturing</b>  322100 Pulp, Paper, &amp; Paperboard Mills  322200 Converted Paper Product Mfg</p> <p><b>Printing and Related Support Activities</b>  323100 Printing &amp; Related Support Activities</p>	<p><b>Petroleum and Coal Products Manufacturing</b>  324110 Petroleum Refineries (including integrated)  324120 Asphalt Paving, Roofing, &amp; Saturated Materials Mfg  324190 Other Petroleum &amp; Coal Products Mfg</p> <p><b>Chemical Manufacturing</b>  325100 Basic Chemical Mfg  325200 Resin, Synthetic Rubber, &amp; Artificial &amp; Synthetic Fibers &amp; Filaments Mfg  325300 Pesticide, Fertilizer, &amp; Other Agricultural Chemical Mfg  325410 Pharmaceutical &amp; Medicine Mfg  325500 Paint, Coating, &amp; Adhesive Mfg  325600 Soap, Cleaning Compound, &amp; Toilet Preparation Mfg  325900 Other Chemical Product &amp; Preparation Mfg</p> <p><b>Plastics and Rubber Products Manufacturing</b>  326100 Plastics Product Mfg  326200 Rubber Product Mfg</p> <p><b>Nonmetallic Mineral Product Manufacturing</b>  327100 Clay Product &amp; Refractory Mfg  327210 Glass &amp; Glass Product Mfg  327300 Cement &amp; Concrete Product Mfg  327400 Lime &amp; Gypsum Product Mfg  327900 Other Nonmetallic Mineral Product Mfg</p> <p><b>Primary Metal Manufacturing</b>  331110 Iron &amp; Steel Mills &amp; Ferroalloy Mfg  331200 Steel Product Mfg from Purchased Steel  331310 Alumina &amp; Aluminum Production &amp; Processing  331400 Nonferrous Metal (except Aluminum) Production &amp; Processing  331500 Foundries</p> <p><b>Fabricated Metal Product Manufacturing</b>  332110 Forging &amp; Stamping  332210 Cutlery &amp; Hand tool Mfg  332300 Architectural &amp; Structural Treating, &amp; Allied Activities  332400 Boiler tank, &amp; Shipping Container Mfg  332510 Hardware Mfg  332610 Spring &amp; Wire Product Mfg  332700 Machine Shops; Turned Product &amp; Screw, Nut, &amp; Bolt Mfg  332810 Coating, Engraving, Heat Treating, &amp; Allied Activities  332900 Other Fabricated Metal Product Mfg</p>
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<p><b>Machinery Manufacturing</b>  333100 Agriculture, Construction, &amp; Mining Machinery Mfg  333200 Industrial Machinery Mfg  333310 Commercial &amp; Service Industry Machinery Mfg  333410 Ventilation, Heating, Air-Conditioning, &amp; Commercial Refrigeration Equipment Mfg  333510 Metalworking Machinery Mfg  333610 Engine, Turbine &amp; Power Transmission Equipment Mfg  333900 Other General Purpose Machinery Mfg</p> <p><b>Computer and Electronic Product Manufacturing</b>  334110 Computer &amp; Peripheral Equipment Mfg  334200 Communications Equipment Mfg  334310 Audio &amp; Video Equipment Mfg  334410 Semiconductor &amp; Other Electronic Component Mfg  334500 Navigational, Measuring, Electromedical, &amp; Control Instruments Mfg  334610 Manufacturing &amp; Reproducing Magnetic &amp; Optical Media</p> <p><b>Electrical Equipment, Appliance, and Component Manufacturing</b>  335100 Electric Lighting Equipment Mfg  335200 Household Appliance Mfg  335310 Electrical Equipment Mfg  335900 Other Electrical Equipment &amp; Component Mfg</p> <p><b>Transportation Equipment Manufacturing</b>  336100 Motor Vehicle Mfg  336210 Motor Vehicle Body &amp; Trailer Mfg  336300 Motor Vehicle Parts Mfg  336410 Aerospace Product &amp; Parts Mfg  336510 Railroad Rolling Stock Mfg  336610 Ship &amp; Boat Building  336990 Other Transportation Equipment Mfg</p> <p><b>Furniture and Related Product Manufacturing</b>  337000 Furniture &amp; Related Product Manufacture</p> <p><b>Miscellaneous Manufacturing</b>  339110 Medical Equipment &amp; Supplies Mfg  339900 Other Miscellaneous Manufacturing</p>	<p><b>Wholesale Trade</b></p> <p><b>Merchant Wholesalers, Durable Goods</b>  423100 Motor Vehicle &amp; Motor Vehicle Parts &amp; Supplies  423200 Furniture &amp; Home Furnishings  423300 Lumber &amp; Other Construction Materials  423400 Professional &amp; Commercial Equipment &amp; Supplies  423500 Metal &amp; Mineral (except Petroleum)  423600 Electrical &amp; Electronic Goods  423700 Hardware, &amp; Plumbing &amp; Heating Equipment &amp; Supplies  423800 Machinery, Equipment, &amp; Supplies  423910 Sporting &amp; Recreational Goods &amp; Supplies  423920 Toy &amp; Hobby Goods &amp; Supplies  423930 Recyclable Materials  423940 Jewelry, Watch, Precious Stone, &amp; Precious Metals  423990 Other Miscellaneous Durable Goods</p> <p><b>Merchant Wholesalers, Nondurable Goods</b>  424100 Paper &amp; Paper Products  424210 Drugs &amp; Druggists' Sundries  424300 Apparel, Piece Goods, &amp; Notions  424400 Grocery &amp; Related Products  424500 Farm Product Raw Materials  424600 Chemical &amp; Allied Products  424700 Petroleum &amp; Petroleum Products  424800 Beer, Wine, &amp; Distilled Alcoholic Beverages  424910 Farm Supplies  424920 Book, Periodical, &amp; Newspapers  424930 Flower, Nursery Stock, &amp; Florists' Supplies  424940 Tobacco &amp; Tobacco Products  424950 Paint, Varnish, &amp; Supplies  424990 Other Miscellaneous Nondurable Goods</p> <p><b>Wholesale Electronic Markets and Agents and Brokers</b>  425110 Business to Business Electronic Markets  425120 Wholesale Trade Agents &amp; Brokers</p>
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<p><b>Retail Trade</b></p> <p><b>Motor Vehicle and Parts Dealers</b>  441110 New Car Dealers  441120 Used Car Dealers  441210 Recreational Vehicle Dealers  441221 Motorcycle Dealers  441222 Boat Dealers  441229 All Other Motor Vehicle Dealers  441300 Automotive Parts, Accessories, &amp; Tire Stores</p> <p><b>Furniture and Home Furnishings Stores</b>  442110 Furniture Stores  442210 Floor Covering Stores  442291 Window Treatment Stores  442299 All Other Home Furnishings Stores</p> <p><b>Electronics and Appliance Stores</b>  443111 Household Appliance Stores  443112 Radio, Television, &amp; Other Electronics Stores  443120 Computer &amp; Software Stores  443130 Camera &amp; Photographic Supplies Stores</p> <p><b>Building Material and Garden Equipment and Supplies Dealers</b>  444110 Home Centers  444120 Paint &amp; Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers  444200 Lawn &amp; Garden Equipment &amp; Supplies Stores</p> <p><b>Food and Beverage Stores</b>  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets  445220 Fish &amp; Seafood Markets  445230 Fruit &amp; Vegetable Markets  445291 Baked Goods Stores  445292 Confectionery &amp; Nut Stores  445299 All Other Specialty Food Stores  445310 Beer, Wine, &amp; Liquor Stores</p> <p><b>Health and Personal Care Stores</b>  446110 Pharmacies &amp; Drug Stores  446120 Cosmetics, Beauty Supplies, &amp; Perfume Stores  446130 Optical Goods Stores  446190 Other Health &amp; Personal Care Stores</p> <p><b>Gasoline Stations</b>  447100 Gasoline Stations (including convenience stores with gas)</p>	<p><b>Clothing and Clothing Accessories Stores</b>  448110 Men's Clothing Stores  448120 Women's Clothing Stores  448130 Children's &amp; Infants' Clothing Stores  448140 Family Clothing Stores  448150 Clothing Accessories Stores  448190 Other Clothing Stores  448210 Shoe Stores  448310 Jewelry Stores  448320 Luggage &amp; Leather Goods Stores</p> <p><b>Sporting Goods, Hobby, Book, and Music Stores</b>  451110 Sporting Goods Stores  451120 Hobby, Toy, &amp; Game Stores  451130 Sewing, Needlework, &amp; Piece Goods Stores  451140 Musical Instrument &amp; Supplies Stores  451211 Book Stores  451212 News Dealers &amp; Newsstands  451220 Prerecorded Tape, Compact Disc, &amp; Record Stores</p> <p><b>General Merchandise Stores</b>  452110 Department Stores  452900 Other General Merchandise Stores</p> <p><b>Miscellaneous Store Retailers</b>  453110 Florists  453210 Office Supplies &amp; Stationery Stores  453220 Gift, Novelty, &amp; Souvenir Stores  453310 Used Merchandise Stores  453910 Pet &amp; Pet Supplies Stores  453920 Art Dealers  453930 Manufactured (Mobile) Home Dealers  453990 All Other Miscellaneous Store Retailers (including tobacco, candle, &amp; trophy shops)</p> <p><b>Nonstore Retailers</b>  454110 Electronic Shopping &amp; Mail-Order Houses  454210 Vending Machine Operators  454311 Heating Oil Dealers  454312 Liquefied Petroleum Gas (Bottled Gas) Dealers  454319 Other Fuel Dealers  454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan Providers, party plan merchandisers, &amp; coffee-break service Providers)</p>
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<p><b>Transportation and Warehousing</b></p> <p><b>Air, Rail, and Water Transportation</b>  481000 Air Transportation  482110 Rail Transportation  483000 Water Transportation</p> <p><b>Truck Transportation</b>  484110 General Freight Trucking, Local  484120 General Freight Trucking, Long-distance  484200 Specialized Freight Trucking</p> <p><b>Transit and Ground Passenger Transportation</b>  485110 Urban Transit Systems  485210 Interurban &amp; Rural Bus Transportation  485310 Taxi Service  485320 Limousine Service  485410 School &amp; Employee Bus Transportation  485510 Charter Bus Industry  485990 Other Transit &amp; Ground Passenger Transportation</p> <p><b>Pipeline Transportation</b>  486000 Pipeline Transportation  487000 Scenic &amp; Sightseeing Transportation</p> <p><b>Scenic &amp; Sightseeing Transportation</b>  487000 Scenic &amp; Sightseeing Transportation</p> <p><b>Support Activities for Transportation</b>  488100 Support Activities for Air Transportation  488210 Support Activities for Rail Transportation  488300 Support Activities for Water Transportation  488410 Motor Vehicle Towing  488490 Other Support Activities for Road Transportation  488510 Freight Transportation Arrangement  488990 Other Support Activities for Transportation</p> <p><b>Couriers and Messengers</b>  492110 Couriers  492210 Local Messengers &amp; Local Delivery</p> <p><b>Warehousing and Storage</b>  493100 Warehousing &amp; Storage (except lessors of miniwarehouses &amp; selfstorage units)</p>	<p><b>Information</b></p> <p><b>Publishing Industries (except Internet)</b>  511110 Newspaper Publishers  511120 Periodical Publishers  511130 Book Publishers  511140 Directory &amp; Mailing List Publishers  511190 Other Publishers  511210 Software Publishers</p> <p><b>Motion Picture and Sound Recording Industries</b>  512100 Motion Picture &amp; Video Industries (except video rental)  512200 Sound Recording Industries</p> <p><b>Broadcasting (except Internet)</b>  515100 Radio &amp; Television Broadcasting  515210 Cable &amp; Other Subscription Programming</p> <p><b>Internet Publishing and Broadcasting</b>  516110 Internet Publishing &amp; Broadcasting</p> <p><b>Telecommunications</b>  517000 Telecommunications (including paging, cellular, satellite, cable &amp; other program distribution, resellers, &amp; other telecommunications)</p> <p><b>Internet Service Providers, Web Search Portals, and Data Processing Services</b>  518111 Internet Service Providers  518112 Web Search Portals  518210 Data Processing, Hosting, &amp; Related Services</p> <p><b>Other Information Services</b>  519100 Other Information Services (including news syndicates &amp; libraries)</p>
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<p><b>Finance and Insurance</b></p> <p><b>Depository Credit Intermediation</b>  522110 Commercial Banking  522120 Savings Institutions  522130 Credit Unions  522190 Other Depository Credit Intermediation</p> <p><b>Nondepository Credit Intermediation</b>  522210 Credit Card Issuing  522220 Sales Financing  522291 Consumer Lending  522292 Real Estate Credit (including mortgage bankers &amp; originators)  522293 International Trade Financing  522294 Secondary Market Financing  522298 All Other No depository Credit Intermediation</p> <p><b>Activities Related to Credit Intermediation</b>  522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, &amp; money transmitting)</p> <p><b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>  523110 Investment Banking &amp; Securities Dealing  523120 Securities Brokerage  523130 Commodity Contracts Dealing  523140 Commodity Contracts Brokerage  523210 Securities &amp; Commodity Exchanges  523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)</p> <p><b>Insurance Carriers and Related Activities</b>  524140 Direct Life, Health, &amp; Medical Insurance &amp; Reinsurance Carriers  524150 Direct Insurance &amp; Reinsurance (except Life, Health &amp; Medical) Carriers  524210 Insurance Agencies &amp; Brokerages  524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p> <p><b>Funds, Trusts, and Other Financial Vehicles</b>  525100 Insurance &amp; Employee Benefit Funds  525910 Open-End Investment Funds (Form 1120-RIC)  525920 Trusts, Estates, &amp; Agency Accounts  525930 Real Estate Investment Trusts (Form 1120-REIT)  525990 Other Financial Vehicles (including closed-end investment funds) "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) below.</p>	<p><b>Real Estate and Rental and Leasing</b></p> <p><b>Real Estate</b>  531110 Lessors of Residential Buildings &amp; Dwellings  531114 Cooperative Housing  531120 Lessors of Nonresidential Buildings (except Miniwarehouses)  531130 Lessors of Miniwarehouses &amp; Self-Storage Units  531190 Lessors of Other Real Estate Property  531210 Offices of Real Estate Agents &amp; Brokers  531310 Real Estate Property Managers  531320 Offices of Real Estate Appraisers  531390 Other Activities Related to Real Estate</p> <p><b>Rental and Leasing Services</b>  532100 Automotive Equipment Rental &amp; Leasing  532210 Consumer Electronics &amp; Appliances Rental  532220 Formal Wear &amp; Costume Rental  532230 Video Tape &amp; Disc Rental  532290 Other Consumer Goods Rental  532310 General Rental Centers  532400 Commercial &amp; Industrial Machinery &amp; Equipment Rental &amp; Leasing</p> <p><b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>  533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
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<p><b>Professional, Scientific, and Technical Services</b></p> <p><b>Legal Services</b>  541110 Offices of Lawyers  541190 Other Legal Services</p> <p><b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>  541211 Offices of Certified Public Accountants  541213 Tax Preparation Services  541214 Payroll Services  541219 Other Accounting Services</p> <p><b>Architectural, Engineering, and Related Services</b>  541310 Architectural Services  541320 Landscape Architecture Services  541330 Engineering Services  541340 Drafting Services  541350 Building Inspection Services  541360 Geophysical Surveying &amp; Mapping Services  541370 Surveying &amp; Mapping (except Geophysical) Services  541380 Testing Laboratories</p> <p><b>Specialized Design Services</b>  541400 Specialized Design Services (including interior, industrial, graphic, &amp; fashion design)</p> <p><b>Computer Systems Design and Related Services</b>  541511 Custom Computer Programming Services  541512 Computer Systems Design Services  541513 Computer Facilities Management Services  541519 Other Computer Related Services</p> <p><b>Other Professional, Scientific, and Technical Services</b>  541600 Management, Scientific, &amp; Technical Consulting Services  541700 Scientific Research &amp; Development Services  541800 Advertising &amp; Related Services  541910 Marketing Research &amp; Public Opinion Polling  541920 Photographic Services  541930 Translation &amp; Interpretation Services  541940 Veterinary Services  541990 All Other Professional, Scientific, &amp; Technical Services</p>	<p><b>Management of Companies (Holding Companies)</b>  551111 Offices of Bank Holding Companies  551112 Offices of Other Holding Companies</p> <hr/> <p><b>Administrative and Support and Waste Management and Remediation Services</b></p> <p><b>Administrative and Support Services</b>  561110 Office Administrative Services  561210 Facilities Support Services  561300 Employment Services  561410 Document Preparation Services  561420 Telephone Call Centers  561430 Business Service Centers (including private mail centers &amp; copy shops)  561440 Collection Agencies  561450 Credit Bureaus  561490 Other Business Support Services (including repossession services, court reporting, &amp; stenotype services)  561500 Travel Arrangement &amp; Reservation Services  561600 Investigation &amp; Security Services  561710 Exterminating &amp; Pest Control Services  561720 Janitorial Services  561730 Landscaping Services  561740 Carpet &amp; Upholstery Cleaning Services  561790 Other Services to Buildings &amp; Dwellings  561900 Other Support Services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p> <p><b>Waste Management and Remediation Services</b>  562000 Waste Management &amp; Remediation Services</p>
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<p><b>Educational Services</b> 611000 Educational Services (including schools, colleges, &amp; universities)</p> <p><b>Health Care and Social Assistance</b></p> <p><b>Offices of Physicians and Dentists</b> 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists</p> <p><b>Offices of Other Health Practitioners</b> 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational &amp; Speech Therapists, &amp; Audiologists</p> <p><b>Offices of Other Health Practitioners</b> 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners</p> <p><b>Outpatient Care Centers</b> 621410 Family Planning Centers 621420 Outpatient Mental Health &amp; Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical &amp; Emergency Centers 621498 All Other Outpatient Care Centers</p> <p><b>Medical and Diagnostic Laboratories</b> 621510 Medical &amp; Diagnostic Laboratories</p> <p><b>Home Health Care Services</b> 621610 Home Health Care Services</p> <p><b>Other Ambulatory Health Care Services</b> 621900 Other Ambulatory Health Care Services (including ambulance services &amp; blood &amp; organ banks)</p> <p><b>Hospitals</b> 622000 Hospitals</p> <p><b>Nursing and Residential Care Facilities</b> 623000 Nursing &amp; Residential Care Facilities</p>	<p><b>Social Assistance</b> 624100 Business &amp; Family Services 624200 Community Food &amp; Housing, &amp; Emergency &amp; Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services</p> <hr/> <p><b>Arts, Entertainment, and Recreation</b></p> <p><b>Performing Arts, Spectator Sports, and Related Industries</b> 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs &amp; racetracks) 711300 Promoters of Performing Arts, Sports, &amp; Similar Events 711410 Agents &amp; Managers for Artists, Athletes, Entertainers, &amp; Other Public Figures 711510 Independent Artists, Writers, &amp; Performers</p> <p><b>Museums, Historical Sites, and Similar Institutions</b> 712100 Museums, Historical Sites, &amp; Similar Institutions</p> <p><b>Amusement, Gambling, and Recreation Industries</b> 713100 Amusement Parks &amp; Arcades 713200 Gambling Industries 713900 Other Amusement &amp; Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, &amp; bowling centers)</p> <hr/> <p><b>Accommodation and Food Services</b></p> <p><b>Accommodation</b> 721110 Hotels (except Casino Hotels) &amp; Motels 721120 Casino Hotels 721191 Bed &amp; Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks &amp; Recreational Camps 721310 Rooming &amp; Boarding Houses</p> <p><b>Food Services and Drinking Places</b> 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors &amp; caterers) 722410 Drinking Places (Alcoholic Beverages)</p>
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## **Other Services**

### **Other Services**

#### **Repair and Maintenance**

- 11110 Automotive Mechanical & Electrical Repair & Maintenance
- 11120 Automotive Body, Paint, Interior, & Glass Repair
- 11190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 11210 Electronic & Precision Equipment Repair & Maintenance
- 11310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
- 11410 Home & Garden Equipment & Appliance Repair & Maintenance
- 11420 Reupholstery & Furniture Repair
- 11430 Footwear & Leather Goods Repair
- 11490 Other Personal & Household Goods Repair & Maintenance

#### **Personal and Laundry Services**

- 12111 Barber Shops
- 12112 Beauty Salons
- 12113 Nail Salons
- 12190 Other Personal Care Services (including diet & weight reducing centers)
- 12210 Funeral Homes & Funeral Services
- 12220 Cemeteries & Crematories
- 12310 Coin-Operated Laundries & Drycleaners
- 12320 Drycleaning & Laundry Services (except Coin-Operated)
- 12330 Linen & Uniform Supply
- 12910 Pet Care (except Veterinary) Services
- 12920 Photofinishing
- 12930 Parking Lots & Garages
- 12990 All Other Personal Services

#### **Religious, Grantmaking, Civic, Professional, and Similar Organizations**

- 13000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

## EXHIBIT 8

### Business Rules

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To find the most current version of 1120/1120S/7004 MeF business rules click on the link below. In the chart of information titled “Production System” look for the tax year and form type of the return you are inquiring about. Click on the “PDF” Business Rule link in the same row. The display will provide all the business rules for a specific tax year.

**Note: There must be a date entered in the “start date” column in order for the business rule file to be active.**

<http://www.irs.gov/efile/article/0,,id=128360,00.html>.

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**EXHIBIT 9**

**Return Due Date Chart For Tax Year 2004  
Form 1120 Series**

<b>Tax Period Beginning &amp; Ending Dates</b>	<b>Tax Period</b>	<b>Due Date (Weekends &amp; Holidays Considered) #</b>	<b>6 Month Extension Due Date (Weekends &amp; Holidays Considered)</b>	<b>Tax Year of Return</b>
1/1/04—12/31/04	200412	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	4/15/05	10/17/05	2004
3/1/04—2/28/05	200502	5/16/05	11/15/05	2004
4/1/04—3/31/05	200503	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	7/15/05	1/17/06	2004
6/1/04—5/31/05	200505	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	10/17/05	4/17/06	2004
9/1/04—8/31/05	200508	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	12/15/05	6/15/06	2004
11/1/04—10/31/05	200510	1/17/06	7/17/06	2004
12/1/04—11/30/05	200511	2/15/06	8/15/06	2004

# Legal Due Date is the 15th of each month.

**Return Due Date Chart Tax Year 2005 For  
Form 1042, Form 3520-A and Form 1120 Series**

Due dates for Form 7004, Applications for Extensions vary according to the type of return for which the extension is being requested.

**The following chart depicts extension due dates for the following return types listed on Form 7004: 1042 return, 3520-A return and all 1120 return types listed on Form 7004 with the exception of 990-C and 1120 Subchapter T Cooperatives.**

<b>Tax Period</b>	<b>Return Due Date (15<sup>th</sup> day of 3rd mo. from end of Tax Period)</b>	<b>Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US) *</b>	<b>Extended Due Date (6 mo) #</b>
200512	03/15/06	06/15/06	09/15/06
200601	04/17/06	07/17/06	10/16/06
200602	05/15/06	08/15/06	11/15/06
200603	06/15/06	09/15/06	12/15/06
200604	07/17/06	10/16/06	01/16/07
200605	08/15/06	11/15/06	02/15/07
200606	09/15/06	12/15/06	03/15/07
200607	10/16/06	01/16/07	04/16/07
200608	11/15/06	02/15/07	05/15/07
200609	12/15/06	03/15/07	06/15/07
200610	01/16/07	04/16/07	07/16/07
200611	02/15/07	05/15/07	08/15/07
200612	03/15/07	06/15/07	09/17/07

\* Certain filers are entitled to an automatic 3 month extension. In addition to the automatic extension, a filer may request an additional 3 month extension by filing a Form 7004. See the Form 7004 instructions for more information.

# Legal Extended Due Date is the 15<sup>th</sup> of each month (holiday and weekends are considered). This is the date to be entered for Extension Date when submitting 7004.

**Return Due Date Chart For Tax Year 2005 For  
Form 990-C Or Form 1120 Subchapter T Cooperative**

<b>Tax Period</b>	<b>Due Date (15<sup>th</sup> day of 9th mo. from end of Tax Period)</b>	<b>Automatic Extended Due Date (6 mo) #</b>
200501	10/17/05	04/17/06
200502	11/15/05	05/15/06
200503	12/15/05	06/15/06
200504	01/17/06	07/17/06
200505	02/15/06	08/15/06
200506	03/15/06	09/15/06
200507	04/17/06	10/16/06
200508	05/15/06	11/15/06
200509	06/15/06	12/15/06
200510	07/17/06	01/16/07
200511	08/15/06	02/15/07
200512	09/15/06	03/15/07
200601	10/16/06	04/16/07
200602	11/15/06	05/15/07
200603	12/15/06	06/15/07
200604	01/16/07	07/16/07
200605	02/15/07	08/15/07
200606	03/15/07	09/17/07
200607	04/16/07	10/15/07
200608	05/15/07	11/15/07
200609	06/15/07	12/17/07
200610	07/16/07	01/15/08
200611	08/15/07	02/15/08
200612	09/17/07	03/17/08

# Legal Extended Due Date for returns is the 15<sup>th</sup> of each month (holidays and weekends are considered). This is the date to be entered for Extension Date when submitting 7004.



**Return Due Date Chart For Tax Year 2005 For  
Forms 706GS(T), 1041, 1065, 1066, and 8804**

Due dates for Form 7004, Applications for Extensions vary according to the type of return for which the extension is being requested.

**The following chart depicts extension due dates for Return Types  
706GS(T), 1041, 1065, 1066, and 8804.**

<b>Tax Period Beginning &amp; Ending Dates</b>	<b>Tax Period</b>	<b>Earliest Date Return Can be Filed</b>	<b>Due Date (Weekends &amp; Holidays Considered)*</b>	<b>Extended Due Date (6 mo) #</b>	<b>Tax Year of Return</b>
1/1/05 - 12/31/05	200512	01/01/06	04/17/06	10/17/06	2005
2/1/05 - 1/31/06	200601	02/01/06	05/15/06	11/15/06	2005
3/1/05 - 2/28/06	200602	03/01/06	06/15/06	12/15/06	2005
4/1/05 - 3/31/06	200603	04/01/06	07/17/06	01/17/07	2005
5/1/05 - 4/30/06	200604	05/01/06	08/15/06	02/15/07	2005
6/1/05 - 5/31/06	200605	06/01/06	09/15/06	03/15/07	2005
7/1/05 - 6/30/06	200606	07/01/06	10/16/06	04/16/07	2005
8/1/05 - 7/31/06	200607	08/01/06	11/15/06	05/15/07	2005
9/1/05 - 8/31/06	200608	09/01/06	12/15/06	06/15/07	2005
10/1/05 - 9/30/06	200609	10/01/06	01/16/07	07/16/07	2005
11/1/05 - 10/31/06	200610	11/01/06	02/15/07	08/15/07	2005
12/1/05 - 11/30/06	200611	12/01/06	03/15/07	09/17/07	2005

\* See the Form 7004 instructions for more information.