THE IRS MISSION

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

THE IRS MISSION ......................................................................................................................... I

TABLE OF CONTENTS ................................................................................................................II

LIST OF FIGURES ...................................................................................................................... IV

LIST OF TABLES .......................................................................................................................... V

1.0 INTRODUCTION TO 94X EMPLOYMENT TAX E-FILE SYSTEM .................1
  1.1 Publication Upgrades ...............................................................................................2
  1.2 Communications ......................................................................................................2
  1.3 Transition Operations ...............................................................................................2

2.0 94X E-FILE PROGRAM ADMINISTRATION ..................................................3
  2.1 Legal and Administrative Guidelines ....................................................................3
  2.2 Participation in 94x e-file and OnLine e-Filer Programs ......................................3
      2.2.1 94x e-file Program Method ...........................................................................3
      2.2.2 94x OnLine e-Filer Program Method ..........................................................4
  2.3 Who Can Participate in 94x Programs .................................................................4
      2.3.1 94x Aggregate Return e-Filer Participants ...................................................4
      2.3.2 94x OnLine e-Filer Participants ..................................................................5
      2.3.3 Authorized Signer of the Business Entity .....................................................5
      2.3.4 PIN Registration Processing Rules ...............................................................7
      2.3.5 Rules for 94x OnLine e-Filers .....................................................................7
  2.4 94x e-file and 94x OnLine e-Filer Program Customer Roles .........................8
      2.4.1 Software Developers ....................................................................................8
      2.4.2 Transmitters .................................................................................................8
      2.4.3 Reporting Agents ........................................................................................8
      2.4.4 Electronic Return Originators (EROs) .........................................................8
      2.4.5 94x OnLine Filing Provider ...........................................................................9
      2.4.6 94x OnLine e-Filer ......................................................................................9
  2.5 Responsibilities of 94x Electronic Filers ..............................................................10
      2.5.1 General ......................................................................................................10
      2.5.2 Requirements for Electronic Filing of Form 940/941/944 .........................10
      2.5.3 Penalty for Failure to Timely File a Return ...............................................12
      2.5.4 Authorized Signer and Userid/Password Responsibilities ...........................13

3.0 IRS E-FILE APPLICATION AND 94X PIN REGISTRATION .......................14
  3.1 E-File Application for Participation in the IRS e-file Program .........................14
      3.1.2 Reporting Agent IRS e-file Application Process Requirements ...............14
      3.1.2.1 Revising the Agent’s List ........................................................................15
      3.1.3 Software Developer IRS e-file Applications ..............................................15
  3.2 94x OnLine e-Filer PIN Registration Process (Authorized Signer) ...............16
  3.3 Assurance Testing Procedures ............................................................................18
      3.3.2 Assurance Testing Requirements ...............................................................18
LIST OF FIGURES

Figure 5-1 Open xsd schema and Generate Sample File ...............................................................24
Figure 5-2 Select options and root element ...................................................................................25
Figure 5-4 Select a Root Element – Origin Headers......................................................................26
Figure 5-6. Select a Root Element – Return Data .........................................................................30
Figure 5-7. Open Message/efile Message – DTD/Schema – Generate Sample XML File ............45
Figure 5-8. Select a Root Element – Transmission Header ...........................................................46
Figure 5-10. Select a Root Element – Origin Headers ...................................................................47
Figure 5-11. Select a Root Element – Find Data ...........................................................................51
Figure 7-1. Open Message/efile Message – DTD/Schema – Generate Sample XML File .........76
Figure 7-2. Select a Root Element – Acknowledgement Action ....................................................77
Figure 7-3. Generate Sample XML File – Attributes and Elements .............................................77
## LIST OF TABLES

Table 3-2. Reference Revenue Procedures for Other Applications ...............................................14  
Table 3-1. Due Dates for Software Developer Applications..........................................................15  
Table 3-6.1 Test File Due Date for Each Filing Quarter...............................................................18  
Table 7-1. Business Rule and Error Condition Matrix .................................................................59
1.0 INTRODUCTION TO 94X EMPLOYMENT TAX E-FILE SYSTEM

The Employment Tax e-file System is used to receive and process 94x (944, 941 and 940) Family of Tax Returns electronically. Participants must apply to participate.

All approved 94x e-file participants must comply with the provisions of this publication and all other applicable revenue procedures, publications and notices governing IRS e-file.

Employers are responsible to ensure that their tax returns are filed timely and deposits and payments are made when due, even if the employer contracts with a third party. The employer remains liable if the third party fails to perform a required action.

Publication 3823 provides the 94x e-file Program Criteria, and Legal and Administrative Guidelines for filing 94x e-file returns.

Publication 3823 contains the Form 94x electronic filing instructions, procedural guidelines and validation criteria for the Employment Tax e-file System. Form 94x returns received through this system must be transmitted in an eXtensible Mark-up Language (XML) format.


2012 Accepted Forms, Schedules, and Attachments

- Form 941
- Form 941PR
- Form 941SS
- Form 940
- Form 940PR
- Form 944
- Form 941 Schedule B
- Form 941PR Anexo B
- Schedule D (Form 941)
- Schedule R (Form 941) and (Form 940)
- Schedule A (Form 940)
- PIN Registration
- Payment Record

Formatted 94x XML return files will be transmitted electronically via the IRS Electronic Management System (EMS), located at the Enterprise Computing Center in Memphis, Tennessee (ECC-MEM).

Formatted 94x PIN Registration files will be transmitted electronically via EMS at ECC-MEM.
2012 Payment Options

The Employment Tax e-file System provides convenient, safe, and secure methods for paying taxes for IRS e-file participants as follows:

- Authorize an Electronic Funds Withdrawal (EFW),
- Authorize use of a credit or debit card
- Enroll in the U.S. Treasury’s Electronic Federal Tax Payment System (EFTPS)®.

The EFW and EFTPS options are free!

For additional information research under e-file payment options on the IRS web site at www.irs.gov

1.1 Publication Upgrades

If information in this publication changes between its’ annual revision, change page(s) will be issued. Any information that is changed, added, or deleted in this publication will be posted to the IRS Web Site, under the 94x XML Developers’ Forum – Employment Tax e-file System, and will be communicated to current and potential partners via the communications method outlined below.

1.2 Communications

The following communication vehicle will be used to distribute information and updates to Employment Tax e-file System Partners:

- **Quick Alerts** – The Quick Alerts system allows IRS e-file Software Developers, Reporting Agents, Electronic Return Originators (EROs) and Transmitters to receive important news and information about the IRS e-file programs, urgent messages and information from the IRS e-file Submission Processing and Computing Centers, and notices of upcoming seminars and conferences. Quick Alerts lets you decide how you want to receive your messages (e.g., fax, e-mail, phone, cell phone). You must sign up to gain access through the IRS Web Site at www.irs.gov Search for Subscribe to Quick Alerts.

1.3 Transition Operations

The Employment Tax e-file System was designed to replace all previous electronic filing options available for returns in the 940, 941 and 944 programs. XML is the only acceptable format for electronically transmitting Forms 940, 941 and 944.
2.0 94X E-FILE PROGRAM ADMINISTRATION

2.1 Legal and Administrative Guidelines

All Employment Tax e-file System participants must adhere to all rules and regulations as set forth in the following documents, as applicable:

- **Publication 3823, Employment Tax e-file System Implementation and User Guide**
- **Publication 15 (Circular E), Employer’s Tax Guide**
- **Revenue Procedure 2007-40, Authorized IRS e-file Provider Responsibilities** (This Revenue Procedure combines the rules governing IRS e-file)
- **Publication 3112, IRS e-file Application and Participation**
- **Revenue Procedures 2007-38, Requirements for Completing and Submitting Form 8655, Reporting Agent Authorization**

These revenue procedures and publications provide legal and administrative guidelines for participation in the 94x e-file and 94x OnLine e-Filer Programs. Additional responsibilities and guidelines may be provided in postings to the IRS web site at [www.irs.gov](http://www.irs.gov). Click on Businesses then click the Employment Taxes link.

When the guidance provided in this Publication 3823 differs from procedures outlined in the above referenced revenue procedures follow this publication as your guide.

2.2 Participation in 94x e-file and OnLine e-Filer Programs

**Two Methods of E-Filing 94x Returns**

There are only two methods to electronically file 94x Family of Tax Returns. All employers with a 94x filing requirement who choose to file electronic 94x returns must apply. To participate in either the 94x e-file Program or the 94x OnLine e-Filer Program, follow one of the two methods below:

**2.2.1 94x e-file Program Method**

Become a Reporting Agent, and receive a 5 digit PIN to sign 94x e-file returns transmitted via the Employment Tax e-file System. Potential e-file participants that use the 94x e-file Program
select the Reporting Agent provider option on their IRS e-file Application. Applications can be completed on-line after first registering for e-Services.

**Authorized Reporting Agents** prepare, sign and e-file all 94x Family of Returns for his/her clients. For complete guidelines refer to Publication 3112 and Revenue Procedure 2007-40.

### 2.2.2 94x OnLine e-Filer Program Method

Become a 94x OnLine e-Filer, also known as the (IRS Authorized Signer and sign using a 10 digit PIN to e-file your own 94x Family of Returns.

### 2.3 Who Can Participate in 94x Programs

Businesses and organizations that have employees and a liability to file employment and unemployment tax returns and a desire to file returns electronically, can apply to participate in IRS e-file.

#### 2.3.1 94x Aggregate Return e-Filer Participants

**Agents approved by the Internal Revenue Service to file** Schedule R (Form 941 and 940), **Allocation Schedule for Aggregate Form 941/940 filers are defined by** Section 3504 of the Internal Revenue Code. The general procedures for designating an agent and reporting and filing as an agent are set forth in Rev. Proc 70-6, 1970-1C.B. 420.

The Schedule R (Form 941 and 940) is filed electronically via the Employment Tax e-file System. To be eligible to file the Schedule R (Form 941 and 940) the Form 2678, Employer/Payer Appointment of Agent, is required to be mailed to the applicable address listed on the instructions for approval before the Schedule R (Form 941 and 940) can be filed.

Once the application for Form 2678 has been approved the agent must file **one 941 and 940 return for each tax period, using the agent’s own Employer Identification Number (EIN) regardless of the number of employers for whom the agent acts.** The agent must maintain records that will disclose the full wages paid for each of his clients, as reported on the Schedule R.

An Agent may:

- Elect to perform all of the agent tasks himself, or
- Enter a contract with a third party, such as a Reporting Agent or certified public accountant.

All agents, employers, and payers are liable for filing all returns and making all tax deposits and payments while the Form 2678 appointment is in effect.
To file the Schedule R (Form 941 and 940) Aggregate return electronically, the approved agent must decide which of the following Customer Roles to use to sign and transmit the return:

- Apply to become a Reporting Agent and use the 5-digit PIN to sign e-file returns for your clients
- Apply for a 94x On-line 10 digit PIN, used to sign your own returns.

The agent can choose from the Authorized IRS e-File Provider options listed in Section 2.4, Customer Roles and Responsibilities.

### 2.3.2 94x OnLine e-Filer Participants

Employers that want to sign and file their own 94x family of returns electronically must complete the 94x PIN Registration Process to become a participant in the 94x OnLine e-Filer Program.

Use IRS Approved Commercial-Off-the-Shelf (COTS) software to complete the 94x On-Line PIN Registration Process. IRS Approved (COTS) software is made available through an Authorized IRS Online Filing Provider who provides software that can be downloaded from an Internet site and prepared Off-line, or through an Online Internet site.

Once the PIN Registration is completed and approved, the applicant will become a 94x OnLine e-Filer Participant also referred to as the IRS Authorized Signer.

The IRS Authorized Signer will receive a 10 digit PIN used to sign electronically filed 94x returns through the IRS Approved COTS software through a designated Transmitter that will batch, bundle, and transmit files to the IRS.

The designated Third Party Transmitter sends the returns to the Service for processing via Employment Tax e-file System.

Complete guidelines are referenced in Publication 3823, under Section 2.4, 94x e-file and 94x OnLine e-Filer Customer Roles.

### 2.3.3 Authorized Signer of the Business Entity

The signature provisions for electronically filed Forms 94x (944, 941 and 940) are defined in this section. Employers with a 94x filing requirement must decide how to file electronic returns and who will be the authorized signer of the return. Only a Principal for the business or organization can apply to become the IRS Authorized Signer and participate in the 94x OnLine e-Filer Program.

The Authorized Signer acts for the entity in legal and/or tax matters and is held liable for filing all 94x returns and making all 94x tax deposits and payments, adhering to all rules and

An Authorized signer of the Business Entity must complete the 94x OnLine PIN Registration Process 45 days in advance of the return due date, to allow time to timely file returns as required.

### 2.3.3.1 Acceptable Contact(s) for 94x as IRS Authorized Signer

The **IRS Authorized Signer for Forms 94x (944, 941, 944) should be a Principal for the business or organization represented, as follows:**

<table>
<thead>
<tr>
<th>If 94x Filing Requirement and Type of Return is:</th>
<th>Then Acceptable Contact(s) as IRS Authorized Signer for 94x e-file returns is:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Form 1065/Form 1065B</strong> (Partnership Returns) Partner with 5% or more interest in a partnership or person authorized to act in legal and or tax matters (Forms 1065/1065B)</td>
<td>Partner  LLC Member  Manager</td>
</tr>
<tr>
<td><strong>Form 1120</strong> (Family of Returns) (Corporate Returns)</td>
<td>President  Vice President  Treasurer  Assistant Treasurer  Tax Officer  Chief Accounting Officer  Any Corporate Officer</td>
</tr>
<tr>
<td><strong>Form 990</strong> (Family of Returns) (Exempt Organization Returns)</td>
<td>Chief Executive Officer  President  Vice President  Treasurer  Assistant Treasurer  Tax Officer  Chief Accounting Officer  Receiver  Chief Operating Officer  Trustee  Any Corporate Officer  Pastor/Pastoral Assistant (Church Only)</td>
</tr>
<tr>
<td><strong>Form 1041</strong> (Estates and Trusts Tax Returns)</td>
<td>Administrator  Executor  Trustee</td>
</tr>
<tr>
<td><strong>Forms 1040</strong> Schedule C and Schedule SE (Sole Proprietor for a Sole proprietorship)</td>
<td>Sole Proprietor/Owner</td>
</tr>
</tbody>
</table>
Other, as applicable | The Principal for an entity that is not a sole proprietorship, partnership, or corporation is an individual authorized to act in legal and or tax matters

2.3.4 PIN Registration Processing Rules

The IRS will send the PIN to the IRS Authorized Signer via U.S. Mail within 7 – 10 days, after the PIN Registration Process is completed. Allow 45 days for the PIN Registration Process to complete.

IRS can not activate the PIN until the signed Statement of Receipt has been received back, acknowledging that the PIN was received by the signer of the PIN Registration.

The Service has prescribed in Publication 3823 ([94x electronic filing instructions]) that an electronically filed Form 94x is signed by the entry of the IRS Authorized Signer’s PIN. The IRS Authorized Signer is allowed to electronically file the 94x Family of Returns designated on the 94x PIN Registration Record, through a designated Transmitter that will batch, bundle, and transmit files to the IRS.

2.3.5 Rules for 94x OnLine e-Filers

Adhere to IRS provided host of information on the services of Authorized IRS e-file Providers and IRS e-file products available to assist in making e-file decisions.

IRS Approved COTS software should only be used by the IRS Authorized Signer referenced on the PIN Registration, as the business signer.

94x OnLine e-Filers cannot send returns directly to the Service therefore must determine what types of services are needed by their business.

Review the 94x e-file Program Customer Roles referenced below in Section 2.4., for information on the services of other Authorized IRS e-file Providers that may be needed, when ready to file returns electronically.

Approved 94x OnLine e-Filers are only allowed submission of 5 returns a year, using the IRS Approved COTS software.

Approved 94x OnLine e-Filers can not file bulk returns or e-file returns for other businesses.

Review the additional governing rules and regulations for information you need to know, regarding the roles and responsibilities of Authorized IRS e-file Providers:

- Revenue Procedure 2007-40, Authorized IRS e-file Provider Responsibilities
- Publication 3112, IRS e-file Application and Participation
2.4 94x e-file and 94x OnLine e-Filer Program Customer Roles

2.4.1 Software Developers

A Software Developer develops software for the purposes of formatting electronic return information according to publications issued by the IRS that set forth electronic return specifications and record layouts or tax returns.

2.4.2 Transmitters

A Transmitter is a firm, organization, or individual that receives returns and 94x PIN Registrations electronically, from clients, reformats the data (if necessary), batches them with returns or electronic 94x PIN Registrations from other clients, and then transmits the data to the IRS. A Transmitter does not have signature authority for the taxpayers that it services. Transmitters are identified with an Electronic Transmitter Identification Number (ETIN).

2.4.3 Reporting Agents

A Reporting Agent is an accounting service, franchiser, bank, or other entity that complies with Rev. Proc. 2007-38, 2003-2 C.B. 403, and is authorized to prepare and electronically file Forms 940, 941, and 944 for a taxpayer. Reporting Agents sign all of the electronic returns they file with a 5-digit PIN signature. The Reporting Agent PIN is issued through the IRS e-file Application Process as a result of selecting Reporting Agent as a provider option on the application.

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

2.4.4 Electronic Return Originators (EROs)

An Electronic Return Originator (ERO) is any entity that "originates" the electronic submission of tax returns to the IRS. The ERO is identified by an Electronic Filing Identification Number (EFIN). An ERO does not originate its own employment tax returns (Form 94x family); a third party provider must be used for this purpose.

An ERO does not have signature authority and should not be issued a PIN to sign an OnLine Employment Tax Return as the signer for the employer. If the ERO applied for multiple roles, indicating on his IRS e-File Application that he wants to be a Reporting Agent then and only then will he be granted signature authority for the client and tax periods referenced on his Form 8655 submitted to IRS for processing.
2.4.5 94x OnLine Filing Provider

A 94x OnLine Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available IRS approved software. This software can be downloaded from an Internet site and prepared Off-line, or through an On-line Internet site.

2.4.6 94x OnLine e-Filer

The employer’s authorized signer must apply to become a 94x OnLine e-Filer. Once approved, he must sign the returns using the 10 digit PIN received from the Service. The PIN should not be disclosed to anyone. PINs are confidential.

The 94x OnLine e-Filer is an Authorized Signer that electronically files Forms 94x for his business through a designated Transmitter that will batch, bundle, and transmit files to the IRS, using IRS Approved Commercial Off-the-Shelf (COTS) software.
2.5 Responsibilities of 94x Electronic Filers

All IRS e-file participants must adhere to the electronic filing requirements set forth in Revenue Procedure 2007-40, Authorized IRS e-file Provider Responsibilities, as applicable. Additionally, adhering to the guidelines referenced in this Publication 3823 and other published resources referenced in Section 2.1, Legal and Administrative Guidelines, are required. This section provides specific responsibilities of the 94x electronic filers.

2.5.1 General

94x OnLine e-Filers and Reporting Agents, as applicable, must retain the following material for four years after the due date of the return, unless otherwise notified by the IRS:

- a complete copy of the electronically filed Forms 940/941/944
- a copy of the Service’s acknowledgement of receipt of the return
- a copy of each Form 8655, Reporting Agent Authorization

An Authorized IRS e-file Provider that is a Reporting Agent or Transmitter, as applicable, must:

- Provide the taxpayer a copy of the taxpayer’s electronically filed Forms 940/941/944 (this information may be provided on a replica of an official form or in any other format that provides all of the return information and references the line numbers of the official form);
- Advise the taxpayer to retain a copy of the return and any supporting material;
- Inform the taxpayer of the Submission Processing Campus that processes the taxpayer’s returns;
- Provide the taxpayer, upon request, with the date the return was transmitted to the Service and the date the Service acknowledged receipt of the taxpayer’s return.

2.5.2 Requirements for Electronic Filing of Form 940/941/944

94x OnLine e-Filers and Reporting Agents must ensure that current electronic Forms 940/941/944 are filed on or before the due date of the return.

An electronic filer that is a Transmitter must ensure that electronic Forms 940/941/944 are transmitted to the Service by the later of:

- Three days after receipt of the return
- Or, the due date of the return without regard to extensions
The due dates prescribed for filing paper Forms 940/941/944 with the Service also apply to returns filed under the Form 940/941/944 e-file Programs, as follows:

<table>
<thead>
<tr>
<th>Forms 940/944</th>
<th>Form 940/944 for which all tax deposits were made when due for the period may be filed by the 10th day of the month following the due date.</th>
</tr>
</thead>
<tbody>
<tr>
<td>are due on January 31st following the year for which the return is made.</td>
<td>Note: When filing Forms 940 and 944 electronically, you may only file a current year return.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Forms 941</th>
<th>Form 941 for which all tax deposits were made when due for the quarter may be filed by the 10th day of the month following the due date.</th>
</tr>
</thead>
<tbody>
<tr>
<td>are due on or before the last day of the first calendar month following the period for which the return is made.</td>
<td>Note: When filing Form 941 electronically, you may only file the current quarter and the previous four quarters.</td>
</tr>
</tbody>
</table>

**An Accepted Return**

An electronically filed return is not considered filed until it has been acknowledged as accepted for processing by the Service. If an electronically filed return is transmitted to the Service on or before the due, the return will be deemed timely.

**A Rejected Return**

An electronic transmission that causes a processing interruption may not be accepted. A Reporting Agent will be asked to resubmit the return(s). If the transmission is acknowledged as rejected by the Service, the Reporting Agent should correct the error(s) and retransmit the return(s) on the same calendar day. If the Reporting Agent chooses not to have the previously rejected returns retransmitted, or if the return still cannot be accepted for processing, a paper return must be filed by the later of: (1) the due date of the return; or (2) within five calendar days of the rejection or notice that the return cannot be retransmitted, with an explanation of why the return is being filed after the due date.

If a processing interruption occurs due to an electronic transmission, and the Transmitter cannot promptly correct any transmission error that cause the electronic transmission to reject, then the Transmitter must take reasonable steps within 24 hours of receiving the rejection to inform the 94x OnLine e-Filer that the return has not been filed. When the Transmitter advises the 94x OnLine e-Filer that the return has not been filed, the Transmitter must provide the 94x OnLine e-Filer with the reject code(s), and the sequence number of each reject code(s).

If the 94x OnLine e-Filer chooses not to have the electronic portion of the return corrected and transmitted to the Service, or if the electronic portion of the return cannot be accepted for
processing by the Service, the 94x On-Line e-Filer must file a paper return by the later of: (1) the due date of the return; or (2) within five calendar days of the rejection or notice that the return cannot be retransmitted, with an explanation of why the return is being filed after the due date.

**Acknowledgement File**

Within two days of the transmission, a Transmitter must retrieve the acknowledgement file in which the Service states whether it accepts or rejects the returns; match the acknowledgement file to the original transmission file and send the 94x OnLine e-Filer either an acceptance notice or a rejection notice. If the Transmitter does not receive an acknowledgement of acceptance within two work days of the transmission or receives an acknowledgement for a return that was not transmitted on the designated transmission, the Transmitter should immediately contact the IRS e-help Desk at 1 (866) 255-0654.

**Software Developer**

A Software Developer must promptly correct any software errors that may cause, or causes, an electronic return to be rejected; promptly distribute any such software correction(s); and, ensure any software package that will be used to transmit returns from multiple Electronic Filers that are Reporting Agents has the capability of combining these returns into one Service transmission file.

**2.5.3 Penalty for Failure to Timely File a Return**

Section 6651(a)(1) of the Internal Revenue Code provides that for each month (or part thereof) a return is not filed when required (determined with regard to any extensions of time for filing), there is a penalty of 5 percent of the unpaid tax not to exceed 25 percent, absent reasonable cause. A taxpayer does not establish reasonable cause simply by engaging a competent Electronic Filer to file the taxpayer’s return. However, if the Electronic Filer has reasonable cause under Section 6651(a) for failing to file the taxpayer’s return, the taxpayer will also have reasonable cause for that failure, and the failure-to-file penalty will be abated.
2.5.4 Authorized Signer and Userid/Password Responsibilities

2.5.4.1 94x Signature Requirements

This publication provides complete guidelines and program criteria for employers who are allowed to file his returns through the Employment Tax e-file System. All 94x returns must be signed electronically.

There are two Authorized Signer options available to Employment Tax e-file System participants, as follows:

Option 1 - Reporting Agent PIN

Reporting Agents are issued a 5 Digit PIN to sign 94x returns for their clients. Reporting Agents sign all of the electronic returns they file with a single 5-digit PIN signature. Reporting Agents are issued their 5-digit PIN through the Third Party Data Store (TPDS) during the e-file application process, as a result of selecting Reporting Agent as a provider option.

*Note Special Option for Electronic Return Originator (ERO):

If the ERO applied for multiple roles, indicating on his IRS e-file Application that he wants to be a Reporting Agent then and only then will he be granted signature authority for the client and tax periods referenced on his Form 8655, submitted for processing.

An ERO that applied, using Form 8655, to become a Reporting Agent, will receive an IRS issued Reporting Agent 5-digit PIN, once the application is processed. This PIN is used by the ERO/RA to sign returns for his clients.

Option 2 - 94x OnLine e-Filer PIN

94x OnLine e-Filer (Authorized Signer) is issued a 10 Digit PIN to sign his/her own 94x returns On-Line. The Authorized Signer must sign their own returns via the approved software and should not disclose the PIN to anyone. PINs are confidential.

Employers who want to sign and file their own Forms 94x, electronically, must complete the 94x PIN Registration Process, as an Authorized Signer for their business or organization. For details, see Section 2.3 under Authorized Signer should be a Principal for the business or organization.

The 10-digit PIN is issued by the Electronic Management System (EMS) Customer Data Base (CDB) to the IRS Authorized Signer to sign the 94x returns, once the approval process is completed.
3.0 IRS E-FILE APPLICATION AND 94X PIN REGISTRATION

Application Issue

An IRS e-file Application **may not** be used to include a request to make FTD payments and submit FTD information to the Service electronically. Instead, an Applicant interested in participating in these programs should submit the appropriate Application in accordance with the following revenue procedure:

<table>
<thead>
<tr>
<th>Rev. Proc.</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>97-33</td>
<td>Electronic transmission of FTDs</td>
</tr>
</tbody>
</table>

3.1 E-File Application for Participation in the IRS e-file Program

Prospective participants must complete and submit an IRS e-file application to participate in the IRS e-file Program. Complete the IRS e-file application on-line after registering for e-Services on the IRS web site at [www.irs.gov](http://www.irs.gov). Additional guidance can be found in **Publication 3112, IRS e-file Application and Participation** which can also be downloaded on the IRS web site. Follow the instructions provided in Publication 3112 to complete your application.

3.1.2 Reporting Agent IRS e-file Application Process Requirements

Special Note:

Reporting Agent must adhere to the following:

- Revenue Procedure 2007-38, *Requirements for Completing and Submitting Form 8655, Reporting Agent Authorization*

Reporting Agents must:

- Submit an Agent’s List containing the names and EINs of the taxpayers for whom they will file returns
- Submit an authorization made on **Form 8655, Reporting Agent Authorization** with a revision date of May 2005 or later (or its equivalent), for each taxpayer included on the Agent’s List. For instructions on preparing Form 8655, see Rev. Proc. 2007-38.

**NOTE:** A revised Authorization is not required to replace an Authorization that was previously submitted to the Service, provided that the Authorization places no restriction on the medium for filing Forms 940/941/944, and the Reporting Agent.
Advise his or her client that their Forms 940/941/944 may be filed electronically, and provides the client with the option of rejecting electronic filing as the medium for filing its Forms 940/941/944. An Agent may use the most efficient and timely method of clearly providing this notification to a client. A client’s rejection of electronic filing for its Forms 940/941/944 must be submitted in writing to the Agent.

Remove immediately any client that objects to having the Forms 940/941/944 filed electronically from the Reporting Agent’s electronic filing client base.

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

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

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

3.1.3 Software Developer IRS e-file Applications
An IRS e-file Application for a Software Developer must also contain the following:

- The brand name of the software translation package, or the development name if no brand name exists
- Whether the software is stand-alone or interfaces with a named payroll package

3.1.3.1 Due Dates for Software Developer IRS e-file Applications
Applications must be received by the following dates in order to be eligible to file for the specified quarter:

<table>
<thead>
<tr>
<th>Application Due Date</th>
<th>Quarter Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 15</td>
<td>March 31</td>
</tr>
<tr>
<td>March 15</td>
<td>June 30</td>
</tr>
<tr>
<td>June 15</td>
<td>September 30</td>
</tr>
<tr>
<td>September 15</td>
<td>December 31</td>
</tr>
</tbody>
</table>
3.1.4 Transmitter IRS e-file Application

Transmitters must complete the IRS e-file Application to participate in IRS e-file, by first registering for e-Services on-line.

3.2 94x OnLine e-Filer PIN Registration Process (Authorized Signer)

Special Note:

Employers who want to file for themselves using the 94x On-Line e-file Program must adhere to the applicable business rules provided in this Publication 3823 and must follow the guidelines provided in Publication 15, (Circular E) Employer’s Tax Guide.

To become a 94x OnLine e-Filer participant, the applicant must first complete the electronic 94x PIN Registration Process. The 94x PIN Registration Process is used to request an IRS issued 10-digit PIN, used by the Authorized Signer to sign the 94x Family of OnLine e-filed returns.

The Authorized Signer must register for the 94x OnLine e-Filer PIN through an approved software provider who offers this service to their clients, by completing the 94x PIN Registration via the Internet, using a personal computer, modem, and IRS Approved Commercial Off-the-Shelf (COTS) software. The IRS Approved software must be downloaded from an Internet site and prepared off-line or the software can be used on-line. Prospective 94x OnLine e-Filers must submit the 94x Registration at least 45 days in advance of the due date of the 94x return to ensure timely filing of 94x e-filed returns.

The 94x PIN Registration Process requires the applicant to provide information about the company and the authorized signer of the 94x family of e-filed returns for IRS records. This information is used to validate that the signer and PIN used to sign the e-filed return is the same signer and PIN found in IRS records, provided during the 94x PIN Registration Process. A prospective 94x OnLine e-Filer will receive an acceptance or rejection status letter regarding their 94x PIN Registration within 45 days of the Service’s receipt of their completed 94x PIN Registration.

Once the applicant’s 94x PIN Registration record is completed the Authorized IRS e-file Provider will transmit the registration to the IRS to request the 94x OnLine e-Filer PIN. After the 94x PIN Registration Process has been completed and information has been successfully processed and approved, the IRS will send the Authorized Signer a 10-digit PIN via U.S. Mail within 7 – 10 days.

Once the 94x OnLine e-Filer PIN is received by the Authorized Signer, named in the 94x PIN Registration record, he/she must return the Acknowledgment Receipt. Returning the signed acknowledgment indicates possession of, and responsibility for the proper use of the 94x OnLine
e-Filer PIN used for signing tax returns (pursuant to § 301.6061-1) filed through the 94x e-file Program.

When the Authorized Signer is ready to e-file the returns, he/she must manually enter the 94x OnLine e-Filer PIN signature for each transmission of electronically filed Forms 94x via an Authorized IRS e-file Provider, as referenced in this publication.

3.2.1 Compromised 94x OnLine e-Filer PIN and Other Issues

The Authorized Signer identified on the registration record is responsible for safeguarding the 94x OnLine e-Filer PIN. If the Authorized Signer suspects that the confidentiality of the PIN has been compromised, the electronic filer must contact the IRS e-help Desk at 1(866) 255-0654 within 24 hours for instructions on how to proceed. The 94x OnLine e-Filer PIN will be deactivated, and a new 94x OnLine e-Filer PIN will be issued.

The 94x OnLine e-Filer PIN is valid for filing all returns through the Employment Tax e-file System. In addition, if the taxpayer decides to use the services of another Authorized IRS e-file Provider after they have received their PIN, they DO NOT need to re-register. The PIN identifies the IRS Authorized Signer, and is not linked to the provider that transmitted the original registration.

NOTE: At this time, only one 94x OnLine e-Filer PIN can be issued for an Employer Identification Number.

3.2.2 Authorized Signer Changes

If the Authorized Signer changes, the Electronic Filer or OnLine e-Filer must notify the Service of the name and title of the new Authorized Signer and request a new 94x OnLine e-Filer PIN no later than 15 days before the filing of another return.

Notification of the change must be faxed or mailed to the Cincinnati e-help Desk on company letterhead and signed by the owner, partner or officer of the business. The letter must include the following:

- EIN for the business
- Business name and address
- The name and title of the person signing the letter signing the letter must be printed on the letter
- The name of the previous Authorized Signer and the name, title and phone number of the new Authorized Signer.

After this notification is received, the Service will deactivate the current 94x OnLine e-Filer PIN and issue a new 94x OnLine e-Filer PIN to the new Authorized Signer.

- Fax number for Cincinnati - 1-877-477-0569
Mailing Address for the Cincinnati e-help Desk is Internal Revenue Service, Mail Stop 2701, Cincinnati, OH 45999

3.2 Communications Testing Procedures

Transmitters must complete Communications Testing with the e-file system prior to filing live tax returns, as part of their IRS e-file Application process. Transmitters send information directly to the Service. IRS will be provided with a telephone number in order to arrange for a test transmission.

3.3 Assurance Testing Procedures


3.3.2 Assurance Testing Requirements

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

Transmitters and Software Developers will be provided with a telephone number in order to arrange for a test transmission.

To electronically file tax returns for a specific quarter, an applicant must complete Assurance Testing prior to the due date for that quarter’s returns, but no later than the dates shown below in Table 3-6.1

To transmit subsequent test files, contact the e-help Desk. Transmission of a test file does not constitute the filing of a tax return.

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

<table>
<thead>
<tr>
<th>Quarter Ending Date</th>
<th>Test File Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 31</td>
<td>April 10</td>
</tr>
<tr>
<td>June 30</td>
<td>July 10</td>
</tr>
<tr>
<td>September 30</td>
<td>October 10</td>
</tr>
<tr>
<td>December 31</td>
<td>January 10</td>
</tr>
</tbody>
</table>
3.3.3 Pre-Validation of XML Data

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

3.3.4 Test Transmissions

Once the data has been validated against the 94x XML schemas, and you are ready to submit a test transmission, contact the IRS e-help desk at 1-866-255-0654 to advise them that you are ready to begin testing.

Once the test transmission has been submitted, the file will be processed through the Employment Tax e-file System, and an Acknowledgement will be prepared for each test return submitted. If errors are identified during processing, an error message will be returned for each of the conditions identified during validation.

For example:

- Improperly formatted test transmission
- Failure to submit a successful test transmission within one year of the issuance of the test identification codes.

If a return has no errors, an acceptance Acknowledgement will be received for that return.

4.0 IRS E-FILE APPLICATION AND 94X PIN REGISTRATION

All applicants will be notified of their acceptance or rejection into the Employment Tax e-file System within 45 days of the receipt of their e-file Application or 94x OnLine PIN Registration.

4.1 Acceptance into IRS e-file

Once accepted, participants will receive the identification items indicated below in Table 4.1.
Acceptance of a Software Developer establishes only that the test transmission was formatted properly and could be processed by the Service. It is not an endorsement of the software or of the quality of the developer’s service. A Software Developer is not entitled to electronically file Forms 940/941/944 unless a separate application approval as an Authorized IRS e-file Provider has been granted via an IRS e-file Application.

IRS will issue a software developer questionnaire that must be completed and returned before approving software. When all of the returns in a test transmission have been accepted and the transmission has "passed", the e-help Desk will advise the developer that their software has been approved. The developer may then begin to market their software. IRS will issue software IDs if the software is being sold to other companies.

The IRS e-help Desk examiner will change the status for the return type that they are testing from “Testing” to “Test/Production”. Once in test/production status, an acceptance letter is issued to the software developer.

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

NOTE: Software Developers are never moved to production status. If the e-file participant is a Software Developer and Transmitter, they will be assigned two ETIN numbers; one for testing their software and the other for transmitting live data.

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

4.2 IRS e-file Application and 94x PIN Registration – Rejection

An IRS e-file application and/or 94x PIN Registration may be rejected for any of the following reasons, as applicable:
• Required information not included on e-file Application or 94x PIN Registration
• Required attachments missing from e-file Application
• Previous Suspension from an Electronic Filing Program
• Use of an invalid or inactive EIN
5.0 XML SCHEMA AND VERSION CONTROL

5.1 Schema Conventions

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

Please refer to guidelines in Section 5.0 for instructions on how to construct a transmission file, and Section 7.0 for the construction of an acknowledgement file. In addition, Appendix A provides guidance on valid attachments to each return type.

5.1.2 Schema Location

The current 94x XML Schemas are posted to the 94x XML Developers’ Forum on the IRS Web Site, www.irs.gov

Subsequent changes or updates to the schemas will be posted to the Forum, and communicated to Employment Tax e-file Partners.

5.1.3 Version Control

The current version and future version releases of the 94x XML schemas will be posted to the 94x XML Developers’ Forum. A formal change control process governs changes to the schema, and any changes will result in a revised version release with an appropriate version number.
6.0 BUILDING XML TRANSMISSION FILES

The current 94x XML Schema Mapping Matrix is posted to the 94x XML Developers’ Forums at the IRS Web Site, www.irs.gov

NOTE: Amended Returns (Forms 940-X, 941-X and 944-X) are not accepted electronically.

This section describes the procedure to create a “sample” 94x return transmission file with dummy return data.

Assumptions:

- The 94x XML Schemas Final Release is used as the base schemas for creating the XML data instances.
- Altova XMLSpy 2010 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
- All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
- All XML data instances generated are kept in the instances subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the xsi:schemaLocation attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

Step 1 – Create 94x Return Transmission Envelope

Step 1.1 – Create Transmission Envelope Skeleton

Here is the transmission envelope skeleton template. After filling in the placeholders, it becomes the SOAP Envelope in the transmission file.

```xml
<?xml version="1.0" encoding="UTF-8"?>
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
  <SOAP:Header>
    Placeholder for TransmissionHeader
  </SOAP:Header>
  <SOAP:Body>
    Placeholder for OriginHeaders
  </SOAP:Body>
</SOAP:Envelope>
```
Step 1.2 – Create Transmission Header

1. Open `message/efileMessage.xsd` in XML Spy
2. Select **DTD/Schema** from the main menu.
3. Select **Generate sample XML file**…
4. Select **Generate all elements**
5. Specify 2 (or more) repeatable elements
6. Check all options in the following pop-up menu
7. Select with a relative path option
8. Select Use Manually added sample values if available
9. Select **TransmissionHeader** as root
Figure 5-2 Select options and root element

Here is the **TransmissionHeader** data structure:

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
  <TransmissionId>-</TransmissionId>
  <Timestamp>2001-12-17T09:30:47Z</Timestamp>
  <Transmitter>
    <ETIN>00000</ETIN>
  </Transmitter>
  <ProcessType>T</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId="-"/>
    <OriginHeaderReference originId="-"/>
  </TransmissionManifest>
</TransmissionHeader>
```
Step 1.3 – Modify TransmissionHeader data structure

In the TransmissionHeader data structure:

- Remove all attributes in the TransmissionHeader element
- Add efile: in front element name TransmissionHeader
- Edit the data as you see fit.
- Validate the TransmissionHeader data structure
  - Click the button on the tool bar or F8

A final for the TransmissionHeader data structure:

```xml
<efile:TransmissionHeader>
  <TransmissionId>MyUniqueTransID001</TransmissionId>
  <Timestamp>2001-12-17T09:30:47Z</Timestamp>
  <Transmitter>
    <ETIN>00000</ETIN>
  </Transmitter>
  <ProcessType>T</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId="MyUniqueOrigID001"/>
    <OriginHeaderReference originId="MyUniqueOrigID002"/>
  </TransmissionManifest>
</efile:TransmissionHeader>
```

Step 1.4 – Generate OriginHeaders

Repeat Step 1.2 but select OriginHeaders as the root element:

![Figure 5-4 Select a Root Element – Origin Headers](image)

26
Here is the OriginHeaders data structure

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>ReportingAgent</Type>
    </Originator>
    <ReportingAgentSignature>
      <PIN>00000</PIN>
      <ETIN>00000</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>000000</ISPNumber>
  </ReturnOriginHeader>
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>LargeTaxPayer</Type>
    </Originator>
    <ReportingAgentSignature>
      <PIN>00000</PIN>
      <ETIN>00000</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>000000</ISPNumber>
  </ReturnOriginHeader>
</OriginHeaders>
```

In the OriginHeaders data structure:

1. Remove all attributes in the OriginHeaders elements.
2. Add efile: in front of element tag name OriginHeaders
3. Edit the data as you see fit
4. Validate the TransmissionHeader data structure
   a. Click the button on the tool bar or F8
The final of OriginHeaders data structure:

```xml
<efile:OriginHeaders>
    <ReturnOriginHeader>
        <OriginId>-</OriginId>
        <Timestamp>2001-12-17T09:30:47Z</Timestamp>
        <OriginManifest itemCount="2">
            <ItemReference contentLocation="-"/>
            <ItemReference contentLocation="-"/>
        </OriginManifest>
        <Originator>
            <EFIN>aaaaaa</EFIN>
            <Type>ReportingAgent</Type>
        </Originator>
        <ReportingAgentSignature>
            <PIN>00000</PIN>
            <ETIN>00000</ETIN>
        </ReportingAgentSignature>
        <ISPNumber>000000</ISPNumber>
    </ReturnOriginHeader>
    <ReturnOriginHeader>
        <OriginId>-</OriginId>
        <Timestamp>2001-12-17T09:30:47Z</Timestamp>
        <OriginManifest itemCount="2">
            <ItemReference contentLocation="-"/>
            <ItemReference contentLocation="-"/>
        </OriginManifest>
        <Originator>
            <EFIN>aaaaaa</EFIN>
            <Type>LargeTaxPayer</Type>
        </Originator>
        <ReportingAgentSignature>
            <PIN>00000</PIN>
            <ETIN>00000</ETIN>
        </ReportingAgentSignature>
        <ISPNumber>000000</ISPNumber>
    </ReturnOriginHeader>
</OriginHeaders>
```

**Step 1.5 – Complete the Transmission Envelope**

Complete the Transmission Envelope:

- Plug the **TransmissionHeader** created in Step 1.3 into the **Placeholder for TransmissionHeader** defined in Step 1.1
- Plug the **OriginHeaders** structure created in Step 1.6 into the **Placeholder for OriginHeaders** defined in Step 1.1
- Validate the complete transmission Envelope if necessary
The complete transmission Envelope is shown below:

```xml
<?xml version="1.0" encoding="UTF-8"?>
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/..message/SOAP.xsd
http://www.irs.gov/efile ..../message/efileMessage.xsd">
  <SOAP:Header>
    <efile:TransmissionHeader>
      <TransmissionId>MyUniqueTransID001</TransmissionId>
      <Timestamp>2001-12-17T09:30:47Z</Timestamp>
      <Transmitter>
        <ETIN>00000</ETIN>
      </Transmitter>
      <ProcessType>T</ProcessType>
      <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId="MyUniqueOrigID001"/>
        <OriginHeaderReference originId="MyUniqueOrigID002"/>
      </TransmissionManifest>
    </efile:TransmissionHeader>
  </SOAP:Header>
  <SOAP:Body>
    <efile:OriginHeaders">
      <ReturnOriginHeader>
        <OriginId>-</OriginId>
        <Timestamp>2001-12-17T09:30:47Z</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="-"/>
          <ItemReference contentLocation="-"/>
        </OriginManifest>
        <Originator>
          <EFIN>aaaaaa</EFIN>
          <Type>ReportingAgent</Type>
        </Originator>
        <ReportingAgentSignature>
          <PIN>00000</PIN>
          <ETIN>00000</ETIN>
        </ReportingAgentSignature>
        <ISPNumber>000000</ISPNumber>
      </ReturnOriginHeader>
      <ReturnOriginHeader>
        <OriginId>-</OriginId>
        <Timestamp>2001-12-17T09:30:47Z</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="-"/>
          <ItemReference contentLocation="-"/>
        </OriginManifest>
        <Originator>
          <EFIN>aaaaaa</EFIN>
          <Type>LargeTaxPayer</Type>
        </Originator>
      </ReturnOriginHeader>
    </efile:OriginHeaders>
  </SOAP:Body>
</SOAP:Envelope>
```
Step 2 – Create ReturnData MIME Parts

Step 2.1 – Create ReturnData

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

You now have an XML Spy generated XML data structure for ReturnData with all potential parts in a return.
Step 2.2 – Validate ReturnData

1. Edit the data in ReturnData as you see fit
2. Validate the ReturnData if necessary
   a. Clicking on the ✔ button on the tool bar or F8

Here is the final OriginHeaders data structure

```
<ReturnData documentCount="2">
  <ContentLocation>-</ContentLocation>
  <ReturnHeader94x documentId="-">
    <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
    <TaxPeriodEnd>1967-08-13</TaxPeriodEnd>
    <DisasterRelief>!</DisasterRelief>
    <ISPNumber>000000</ISPNumber>
    <PreparerFirm>
      <EIN>000000000</EIN>
      <BusinessName1>!</BusinessName1>
      <BusinessName2>!</BusinessName2>
      <Address1>-</Address1>
      <Address2>-</Address2>
      <City>A</City>
      <State>WY</State>
      <ZIPCode>00000</ZIPCode>
    </PreparerFirm>
    <SoftwareId>00000000</SoftwareId>
    <ReturnType>941PR</ReturnType>
    <Business>
      <EIN>000000000</EIN>
      <BusinessName1>!</BusinessName1>
      <BusinessName2>!</BusinessName2>
      <BusinessNameControl>-</BusinessNameControl>
      <InCareOfNameLine>% &amp;</InCareOfNameLine>
      <USAddress>
        <AddressLine>-</AddressLine>
        <City>A</City>
        <State>WY</State>
        <ZIPCode>00000</ZIPCode>
      </USAddress>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
      <Name>'</Name>
      <PTIN>P00000000</PTIN>
      <Phone>0000000000</Phone>
      <EmailAddress>!@!</EmailAddress>
      <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
      <Name>'</Name>
      <Title>!</Title>
      <Phone>0000000000</Phone>
      <EmailAddress>!@!</EmailAddress>
      <Signature>0000000000</Signature>
    </ReturnSigner>
  </ReturnHeader94x>
</ReturnData>
```
<Discrepancies>
  <SocialSecurityWages>
    <SocialSecurityWagesReportedIRS>0.00</SocialSecurityWagesReportedIRS>
    <SocialSecurityWagesReportedSSA>0.00</SocialSecurityWagesReportedSSA>
    <SocialSecurityWagesDifference>-999999999999999.99</SocialSecurityWagesDifference>
  </SocialSecurityWages>
  <MedicareWagesAndTips>
    <MedicareWagesTipsReportedIRS>0.00</MedicareWagesTipsReportedIRS>
    <MedicareWagesTipsReportedSSA>0.00</MedicareWagesTipsReportedSSA>
    <MedicareWagesTipsDifference>-9999999999999999.99</MedicareWagesTipsDifference>
  </MedicareWagesAndTips>
  <MedicareWagesTipsReportedIRS>0.00</MedicareWagesTipsReportedIRS>
  <MedicareWagesTipsReportedSSA>0.00</MedicareWagesTipsReportedSSA>
  <MedicareWagesTipsDifference>-9999999999999999.99</MedicareWagesTipsDifference>
  <SocialSecurityTips>
    <SocialSecurityTipsReportedIRS>0.00</SocialSecurityTipsReportedIRS>
    <SocialSecurityTipsReportedSSA>0.00</SocialSecurityTipsReportedSSA>
    <SocialSecurityTipsDifference>-9999999999.99</SocialSecurityTipsDifference>
  </SocialSecurityTips>
  <FederalIncomeTaxWithheld>
    <FedIncmTaxWithheldReportedIRS>0.00</FedIncmTaxWithheldReportedIRS>
    <FedIncmTaxWithheldReportedSSA>0.00</FedIncmTaxWithheldReportedSSA>
    <FedIncmTaxWithheldDifference>-9999999999999999.99</FedIncmTaxWithheldDifference>
  </FederalIncomeTaxWithheld>
  <Discrepancies>
    <ScheduleDInstance>
      <ScheduleNumber>1234</ScheduleNumber>
      <ScheduleNumber>1234</ScheduleNumber>
    </ScheduleDInstance>
  </Discrepancies>
  <ScheduleDInstance>
    <Of>1234</Of>
    <AfterMergerConsolidation>
      <MergerConsolidation>X</MergerConsolidation>
      <AcquiredCorporation>X</AcquiredCorporation>
    </AfterMergerConsolidation>
    <ConsolidationAcquisitionDate>1967-08-13</ConsolidationAcquisitionDate>
    <OtherParty>
      <EIN>000000000</EIN>
      <BusinessName1>#</BusinessName1>
      <BusinessName2>#</BusinessName2>
      <Address1>-</Address1>
      <Address2>-</Address2>
      <City>A</City>
      <State>WY</State>
      <ZIPCode>00000</ZIPCode>
      <Phone>000000000</Phone>
    </OtherParty>
  </Discrepancies>
</Discrepancies>
<SocialSecurityTipsDifference>-9999999999.99</SocialSecurityTipsDifference>
</SocialSecurityTips>
<FederalIncomeTaxWithheld>
  <FedIncmTaxWithheldReportedIRS>0.00</FedIncmTaxWithheldReportedIRS>
  <FedIncmTaxWithheldReportedSSA>0.00</FedIncmTaxWithheldReportedSSA>
  <FedIncmTaxWithheldDifference>-999999999999999.99</FedIncmTaxWithheldDifference>
</FederalIncomeTaxWithheld>
</Discrepancies>
</ScheduleDInstance>
</IRS941ScheduleDGroup>
<IRS941ScheduleR documentId="-">
  <MyEINAllocation>
    <TotalWages>0.00</TotalWages>
    <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
    <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
    <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
    <TotalTax>0.00</TotalTax>
    <PaymentCreditTotal>0.00</PaymentCreditTotal>
  </MyEINAllocation>
  <Client>
    <EIN>000000000</EIN>
    <ClientAllocation>
      <TotalWages>0.00</TotalWages>
      <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
      <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
      <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
      <TotalTax>0.00</TotalTax>
      <PaymentCreditTotal>0.00</PaymentCreditTotal>
    </ClientAllocation>
  </Client>
  <EIN>000000000</EIN>
  <ClientAllocation>
    <TotalWages>0.00</TotalWages>
    <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
    <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
    <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
    <TotalTax>0.00</TotalTax>
    <PaymentCreditTotal>0.00</PaymentCreditTotal>
  </ClientAllocation>
</Client>
</IRS941ScheduleR>
<IRS94xPayment documentId="-">
  <RoutingTransitNumber>010000000</RoutingTransitNumber>
  <BankAccountNumber></BankAccountNumber>
  <AccountType>2</AccountType>
  <PaymentAmount>0.01</PaymentAmount>
  <TaxpayerDaytimePhone>0000000000</TaxpayerDaytimePhone>
</IRS94xPayment>
<GeneralSupportingInformation documentId="-">
  <Explanation>!</Explanation>
</GeneralSupportingInformation>
</efile:ReturnData>
Step 2.3 – Duplicate ReturnData

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

Step 3 – Create 94x Return Transmission File

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

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

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

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

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x
```
The complete 94x return transmission file is shown below in its entirety:

```xml
<?xml version="1.0" encoding="UTF-8"?>
    xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
    xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
    xmlns:efile="http://www.irs.gov/efile"
    xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
    ...
</SOAP:Envelope>
```
<SOAP:Header>
<efile:TransmissionHeader>
<TransmissionId>MyUniqueTransID001</TransmissionId>
<Timestamp>2001-12-17T09:30:47Z</Timestamp>
<Transmitter>
<ETIN>00000</ETIN>
</Transmitter>
</efile:TransmissionHeader>
</SOAP:Header>

<SOAP:Body>
<efile:OriginHeaders>
<ReturnOriginHeader>
<OriginId>-</OriginId>
<Timestamp>2001-12-17T09:30:47Z</Timestamp>
<OriginManifest itemCount="2">
<ItemReference contentLocation="-"/>
<ItemReference contentLocation="-"/>
</OriginManifest>
<Originator>
<EFIN>aaaaaa</EFIN>
<Type>ReportingAgent</Type>
</Originator>
<ReportingAgentSignature>
<PIN>00000</PIN>
<ETIN>00000</ETIN>
</ReportingAgentSignature>
<ISPNumber>000000</ISPNumber>
</ReturnOriginHeader>
<ReturnOriginHeader>
<OriginId>-</OriginId>
<Timestamp>2001-12-17T09:30:47Z</Timestamp>
<OriginManifest itemCount="2">
<ItemReference contentLocation="-"/>
<ItemReference contentLocation="-"/>
</OriginManifest>
<Originator>
<EFIN>aaaaaa</EFIN>
<Type>LargeTaxPayer</Type>
</Originator>
<ReportingAgentSignature>
<PIN>00000</PIN>
<ETIN>00000</ETIN>
</ReportingAgentSignature>
<ISPNumber>000000</ISPNumber>
</ReturnOriginHeader>
</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>
<?xml version="1.0" encoding="UTF-8"?>
  <ContentLocation>-</ContentLocation>
  <ReturnHeader94x documentId="-">
    <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
    <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
    <DisasterRelief>!</DisasterRelief>
    <ISPNumber>000000</ISPNumber>
    <PreparerFirm>
      <EIN>000000000</EIN>
      <BusinessName1>#</BusinessName1>
      <BusinessName2>#</BusinessName2>
      <Address1>-</Address1>
      <Address2>-</Address2>
      <City>A</City>
      <State>WY</State>
      <ZIPCode>00000</ZIPCode>
    </PreparerFirm>
    <SoftwareId>00000000</SoftwareId>
  </ReturnHeader94x>
  <ReturnType>941PR</ReturnType>
  <Business>
    <EIN>000000000</EIN>
    <BusinessName1>#</BusinessName1>
    <BusinessName2>#</BusinessName2>
    <BusinessNameControl>-</BusinessNameControl>
    <InCareOfNameLine>% &</InCareOfNameLine>
    <USAddress>
      <AddressLine>-</AddressLine>
      <City>A</City>
      <State>WY</State>
      <ZIPCode>00000</ZIPCode>
    </USAddress>
    <AddressChange>X</AddressChange>
  </Business>
  <Preparer>
    <Name>'</Name>
    <PTIN>P000000000</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>!@!</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
  </Preparer>
  <ReturnSigner>
    <Name>'</Name>
    <Title>!</Title>
    <Phone>0000000000</Phone>
    <EmailAddress>!@!</EmailAddress>
    <Signature>0000000000</Signature>
    <DateSigned>1967-08-13</DateSigned>
  </ReturnSigner>
</ReturnData>
<ThirdPartyAuthorization>
  <AuthorizeThirdParty>X</AuthorizeThirdParty>
  <DesigneeName></DesigneeName>
  <DesigneePhone>0000000000</DesigneePhone>
  <DPIN>00000</DPIN>
</ThirdPartyAuthorization>
</ReturnHeader94x>
<IRS941 documentId="-">
  <NumberOfEmployees>1234567</NumberOfEmployees>
  <TotalWages>0.00</TotalWages>
  <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
  <WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>
  <TaxableSocialSecurityWages>0.00</TaxableSocialSecurityWages>
  <TaxOnSocialSecurityWages>0.00</TaxOnSocialSecurityWages>
  <TaxableSocialSecurityTips>0.00</TaxableSocialSecurityTips>
  <TaxOnSocialSecurityTips>0.00</TaxOnSocialSecurityTips>
  <TaxableMedicareWagesTips>0.00</TaxableMedicareWagesTips>
  <TaxOnMedicareWagesTips>0.00</TaxOnMedicareWagesTips>
  <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
  <TotalTaxesBeforeAdjustmentsAmt>0.00</TotalTaxesBeforeAdjustmentsAmt>
  <FractionsOfCentsAdjustment>-999999999999.99</FractionsOfCentsAdjustment>
  <SickPayAdjustment>-999999999999.99</SickPayAdjustment>
  <TipsGroupTermLifeInsAdjAmount>-999999999999.99</TipsGroupTermLifeInsAdjAmount>
  <TotalTax>0.00</TotalTax>
  <TotalDepositsOverpaymentForQtr>0.00</TotalDepositsOverpaymentForQtr>
  <CobraAssistance>
    <CobraPremiumPayments>0.01</CobraPremiumPayments>
    <NumberOfRecipients>1234567</NumberOfRecipients>
  </CobraAssistance>
  <PaymentCreditTotal>0.00</PaymentCreditTotal>
  <BalanceDue>0.00</BalanceDue>
  <DepositStateCode>WY</DepositStateCode>
  <LessThan2500>X</LessThan2500>
  <FinalReturnGroup>
    <FinalReturn>X</FinalReturn>
    <DateFinalWagesPaid>1967-08-13</DateFinalWagesPaid>
  </FinalReturnGroup>
  <SeasonalEmployer>X</SeasonalEmployer>
</IRS941>
<WgNotSubjToSSMedTaxExplanation documentId="-">
  <Explanation>!</Explanation>
</WgNotSubjToSSMedTaxExplanation>
<SickPayAdjustmentExplanation documentId="-">
  <Explanation>!</Explanation>
</SickPayAdjustmentExplanation>
<FractionsOfCentsAdjExplanation documentId="-">
  <Explanation>!</Explanation>
</FractionsOfCentsAdjExplanation>
<OtherAdjustmentExplanation documentId="-">
  <Explanation>!</Explanation>
</OtherAdjustmentExplanation>
<IRS941ScheduleB documentId="-">
  <MonthlyLiabilities liabilityMonth="3">
    <DailyLiability liabilityDay="31">0.01</DailyLiability>
  </MonthlyLiabilities>
</IRS941ScheduleB>
<FederalIncomeTaxWithheld>
  <FedIncmTaxWithheldReportedIRS>0.00</FedIncmTaxWithheldReportedIRS>
  <FedIncmTaxWithheldReportedSSA>0.00</FedIncmTaxWithheldReportedSSA>
  <FedIncmTaxWithheldDifference>-999999999999999.99</FedIncmTaxWithheldDifference>
</FederalIncomeTaxWithheld>
</Discrepancies>
</ScheduleDInstance>
</IRS941ScheduleDGroup>
<IRS941ScheduleR documentId="-">
  <MyEINAllocation>
    <TotalWages>0.00</TotalWages>
    <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
    <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
    <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
    <TotalTax>0.00</TotalTax>
    <PaymentCreditTotal>0.00</PaymentCreditTotal>
  </MyEINAllocation>
  <Client>
    <EIN>000000000</EIN>
    <ClientAllocation>
      <TotalWages>0.00</TotalWages>
      <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
      <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
      <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
      <TotalTax>0.00</TotalTax>
      <PaymentCreditTotal>0.00</PaymentCreditTotal>
    </ClientAllocation>
  </Client>
  <Client>
    <EIN>000000000</EIN>
    <ClientAllocation>
      <TotalWages>0.00</TotalWages>
      <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
      <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
      <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
      <TotalTax>0.00</TotalTax>
      <PaymentCreditTotal>0.00</PaymentCreditTotal>
    </ClientAllocation>
  </Client>
</IRS941ScheduleR>
<IRS94xPayment documentId="-">
  <RoutingTransitNumber>010000000</RoutingTransitNumber>
  <BankAccountNumber>-</BankAccountNumber>
  <AccountType>2</AccountType>
  <PaymentAmount>0.01</PaymentAmount>
  <TaxpayerDaytimePhone>0000000000</TaxpayerDaytimePhone>
</IRS94xPayment>
<GeneralSupportingInformation documentId="-">
  <Explanation>!</Explanation>
</GeneralSupportingInformation>
</efile:ReturnData>
--MIME94xBoundary--
6.1A Guide to Creating PIN Registration Transmission Files

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

Assumptions:

- The 94x XML Schemas Final Release is used as the base schemas for creating the XML data instances.
- Altova XMLSpy 2010 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
- All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
- All XML data instances generated are kept in the instances subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the xsi:schemaLocation attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

Step 1 – Create PIN Registration Transmission Envelope

Step 1.1 – Create Transmission Envelope Skeleton

Here is the transmission envelope skeleton template. After filling in the placeholders, it becomes the SOAP Envelope in the transmission file.

```xml
<?xml version="1.0" encoding="UTF-8"?>
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/
xmlns:efile="http://www.irs.gov/efile"
  <SOAP:Header>
    Placeholder for TransmissionHeader
  </SOAP:Header>
  <SOAP:Body>
    Placeholder for OriginHeaders
  </SOAP:Body>
</SOAP:Envelope>
```
Step 1.2 – Create TransmissionHeader

1. Open message/efileMessage.xsd in XML Spy
2. Select DTD/Schema from the main menu.
3. Select Generate sample XML file...
4. Select Generata all elements
5. Specify 2 (or more) repeatable elements
6. Check all options in the following pop-up menu
7. Select with a relative path option
8. Select Use Manually added sample values if availableSelect TransmissionHeader as root

Figure 5-7. Open Message/efile Message – DTD/Schema – Generate Sample XML File
Here is sample data structure for the `TransmissionHeader`.

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
  <TransmissionId>-</TransmissionId>
  <Timestamp>2001-12-17T09:30:47Z</Timestamp>
  <Transmitter>
    <ETIN>00000</ETIN>
  </Transmitter>
  <ProcessType>T</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId="-"/>
    <OriginHeaderReference originId="-"/>
  </TransmissionManifest>
</TransmissionHeader>
```
Step 1.3 – Complete the Placeholder for TransmissionHeader

In the TransmissionHeader data structure:

- Remove all attributes in the TransmissionHeader element
- Add efile: in front of element name TransmissionHeader
- Edit the data as you see fit.
- Validate the TransmissionHeader
  - Click on the button on the tool bar or F8

Here is the final TransmissionHeader data structure:

```xml
<efile:TransmissionHeader>
  <TransmissionId>-</TransmissionId>
  <Timestamp>2001-12-17T09:30:47Z</Timestamp>
  <Transmitter>
    <ETIN>00000</ETIN>
  </Transmitter>
  <ProcessType>T</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId=""/>
    <OriginHeaderReference originId=""/>
  </TransmissionManifest>
</efile:TransmissionHeader>
```

Step 1.4 – Create OriginHeaders

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

Figure 5-10. Select a Root Element – Origin Headers
Here is the **OriginHeaders** data structure

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>OnlineFiler</Type>
    </Originator>
    <ReportingAgentSignature>
      <PIN>00000</PIN>
      <ETIN>00000</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>000000</ISPNumber>
  </ReturnOriginHeader>
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>ReportingAgent</Type>
    </Originator>
    <ReportingAgentSignature>
      <PIN>00000</PIN>
      <ETIN>00000</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>000000</ISPNumber>
  </ReturnOriginHeader>
</OriginHeaders>
```

**Step 1.5 - Complete the Placeholder for OriginHeaders**

In the **OriginHeaders** data structure:

- Remove all attributes in the **OriginHeaders** element
- Edit the data as you see fit.
- Validate the TransmissionHeader
  - Click on the ✅ button on the tool bar or F8
Here is the final OriginHeaders data structure:

```xml
<efile:OriginHeaders>
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>OnlineFiler</Type>
    </Originator>
    <ReportingAgentSignature>
      <PIN>00000</PIN>
      <ETIN>00000</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>000000</ISPNumber>
  </ReturnOriginHeader>
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>ReportingAgent</Type>
    </Originator>
    <ReportingAgentSignature>
      <PIN>00000</PIN>
      <ETIN>00000</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>000000</ISPNumber>
  </ReturnOriginHeader>
</efile:OriginHeaders>
```

**Step 1.6 – Complete the Transmission Envelope**

Complete the transmission Envelope:

- Plug the TransmissionHeader created in Step 1.3 into the Placeholder for TransmissionHeader defined in Step 1.1
- Plug the OriginHeaders structure created in Step 1.5 into the Placeholder for OriginHeaders defined in Step 1.1
- Edit and validate the data of Transmission Envelope if neccessary
  - Click on the button on the tool bar or F8
The complete Transmission Envelope is shown below:

```xml
<?xml version="1.0" encoding="UTF-8"?>
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
<SOAP:Header>
<efile:TransmissionHeader>
<TransmissionId>-</TransmissionId>
<Timestamp>2001-12-17T09:30:47Z</Timestamp>
<Transmitter>
<ETIN>00000</ETIN>
</Transmitter>
<ProcessType>T</ProcessType>
<TransmissionManifest originHeaderCount="2">
<OriginHeaderReference originId="-"/>
<OriginHeaderReference originId="-"/>
</TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>
<SOAP:BODY>
<efile:OriginHeaders>
<ReturnOriginHeader>
<OriginId>-</OriginId>
<Timestamp>2001-12-17T09:30:47Z</Timestamp>
<OriginManifest itemCount="2">
<ItemReference contentLocation="-"/>
<ItemReference contentLocation="-"/>
</OriginManifest>
<Originator>
<EFIN>aaaaaa</EFIN>
<Type>LargeTaxPayer</Type>
</Originator>
</ReturnOriginHeader>
<ReturnOriginHeader>
<OriginId>-</OriginId>
<Timestamp>2001-12-17T09:30:47Z</Timestamp>
<OriginManifest itemCount="2">
<ItemReference contentLocation="-"/>
<ItemReference contentLocation="-"/>
</OriginManifest>
<Originator>
<EFIN>aaaaaa</EFIN>
<Type>LargeTaxPayer</Type>
</Originator>
</ReturnOriginHeader>
</efile:OriginHeaders>
</SOAP:BODY>
</SOAP:Envelope>
```
Step 2 – Create PINData MIME Parts

Step 2.1 – Create PINData

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

Here is the PINData data structure

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->  
<PINRegistration>
  <EIN>000000000</EIN>
  <EmployerName1>#</EmployerName1>
  <EmployerName2>#</EmployerName2>
  <EmployerAddress1>-</EmployerAddress1>
  <EmployerAddress2>-</EmployerAddress2>
  <City>A</City>
  <State>WY</State>
  <ZIPCode>00000</ZIPCode>
  <ContactName>'</ContactName>
</PINRegistration>
```
Step 2.2 – Validate PINData

- Edit the data in PIND if necessary
- Validate the Transmission Envelope
  - Click on the button on the tool bar or F8

Here is the final PINData data structure

```xml
<?xml version="1.0" encoding="UTF-8"?>
  <ContentLocation>-</ContentLocation>
  <PINRegistration>
    <EIN>000000000</EIN>
    <EmployerName1>#</EmployerName1>
    <EmployerName2>#</EmployerName2>
    <EmployerAddress1>-</EmployerAddress1>
    <EmployerAddress2>-</EmployerAddress2>
    <City>A</City>
    <State>WY</State>
    <ZIPCode>00000</ZIPCode>
    <ContactName>'</ContactName>
    <ContactTitle>!</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>'</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>!@!</EmailAddress1>
    <EmailAddress2>!@!</EmailAddress2>
  </PINRegistration>
</PINData>
```

Step 2.3 – Duplicate the PINData

Complete the placeholder for PIN Registration:

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

**Step 3 – Create PIN Registration Transmission File**

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

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

• Required MIME content headers are **highlighted**.

• Line spacing is important. There is a blank line between the ends of the MIME content headers and the beginning of the MIME part content itself. Also, there is a blank line between the end of the MIME part content and the beginning of the next MIME part boundary.

• "MIME-Version: 1.0" must appear as the first line of the MIME message header.

• The parameters on the “Content-Type: “ line in each MIME part are required and must be in the order as shown below.

• The sample below uses “MIMEPINRegBoundary” as the value for the MIME boundary but an actual transmission file can have any transmitter-defined string as the boundary. The same applies to the Content-Location MIME content header.

• The **Content-Location**: line must match one of the contentLocation attributes referenced in the OriginManifest of a PINRegistrationOriginHeader and the corresponding element ContentLocation in the PINData.
This is a sample PIN Registration transmission file with most of the XML data generated by XML Spy.

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

Transmission Envelope

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

First PINData

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

Second PINData

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

Third PINData

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

Fourth PINData

--MIMEPINRegBoundary--
<OriginManifest itemCount="2">
  <ItemReference contentLocation="MyUnique001PINId"/>
  <ItemReference contentLocation="MyUnique002PINId"/>
</OriginManifest>
<Originator>
  <EFIN>010000</EFIN>
  <Type>ERO</Type>
</Originator>
</PINRegistrationOriginHeader>
</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093047
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
  xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
  ..\pinreg\PINRegistration.xsd">
  <ContentLocation>999999PINData20020617T093047</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>2009-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093101
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile ..\pinreg\PINRegistration.xsd">
  <ContentLocation>999999PINData20020617T093101</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>2009-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>

--MIMEPINRegBoundary

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

<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile ..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique001PINId</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
</PINRegistration>
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile ..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique002PINId</ContentLocation>
</PINData>

--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002PINId
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile ..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique002PINId</ContentLocation>
</PINData>

--MIMEPINRegBoundary--
### 7.0 VALIDATION CRITERIA – BUSINESS RULES & ERROR CONDITIONS

#### 7.1 Business Rule & Error Condition Matrix

<table>
<thead>
<tr>
<th>ID#</th>
<th>Business Rule</th>
<th>Error Message(s)</th>
<th>Error Code</th>
<th>Rejection Level</th>
<th>Form Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>1G2</td>
<td>The transmission file is not well formed</td>
<td>Well-formedness error: parser reports &quot;&lt;value&gt;&quot; at line &lt;line #&gt;, column &lt;#&gt;</td>
<td>002</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1H2</td>
<td>File was empty</td>
<td>File was empty (contained 0 bytes)</td>
<td>003</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1I2</td>
<td>The character value of the entry was outside the pattern value specified in the schema.</td>
<td>Line &lt;line #&gt;: The character value of &lt;value&gt; is outside the pattern value of &lt;value&gt;.</td>
<td>004</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1J2</td>
<td>No value Item Reference elements were found within SOAP</td>
<td>No value ItemReference elements were found within SOAP: Envelope. Validation processing aborted after SOAP: Envelope document</td>
<td>005</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1K2</td>
<td>Invalid MIME header</td>
<td>Line &lt;line #&gt;: Invalid MIME &lt;value&gt; header &lt;value&gt;.</td>
<td>006</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1L2</td>
<td>Duplicate MIME header</td>
<td>Line &lt;line #&gt;: Duplicate required MIME header &lt;value&gt;.</td>
<td>007</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1M2</td>
<td>Missing Parameter</td>
<td>Line &lt;line #&gt;: Missing parameter &lt;value&gt;.</td>
<td>008</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1N2</td>
<td>Boundary-value parameter exceeds maximum length</td>
<td>Line &lt;line #&gt;: Value given for boundary-value parameter exceeds max length (&lt;#&gt; bytes).</td>
<td>009</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>3H</td>
<td>For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point</td>
<td>For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point.</td>
<td>010</td>
<td>Item</td>
<td>All 940</td>
</tr>
<tr>
<td>1O2</td>
<td>Content Missing</td>
<td>Missing Content-Type value.</td>
<td>011</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1P2</td>
<td>OriginHeaderReference originID does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.</td>
<td>OriginHeaderReference originID &lt;value&gt; does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.</td>
<td>012</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1Q2</td>
<td>The value specified is less than the minimum value specified in the schema</td>
<td>Value of &lt;value&gt; is less than the minimum of &lt;value&gt;.</td>
<td>013</td>
<td>Transmission/Origin</td>
<td>All</td>
</tr>
<tr>
<td>1R2</td>
<td>No Valid Entries in Transmission</td>
<td>No valid entries contained in TransmissionManifest.</td>
<td>014</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>------------</td>
<td>-----------------</td>
<td>------------------</td>
</tr>
<tr>
<td>1S2</td>
<td>The OriginHeaderCount does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.</td>
<td>The OriginHeaderCount &lt;line #&gt; does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.</td>
<td>015</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1T2</td>
<td>No Valid entries in Origin</td>
<td>No valid entries contained in Origin Manifest.</td>
<td>016</td>
<td>Transmission/Origin</td>
<td>All</td>
</tr>
<tr>
<td>1U2</td>
<td>MIME Content-Location value does not match ContentLocation element of its XML document.</td>
<td>Line&lt;line #&gt;: MIME Content-Location value&lt;value&gt; does not match ContentLocation element&lt;value&gt; of its XML document.</td>
<td>017</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1V2</td>
<td>In MIME part the character value must match the pattern value specified.</td>
<td>In MIME part with content-Location value&lt;value&gt;, the character value of&lt;value&gt; is outside the pattern value of&lt;value&gt;.</td>
<td>018</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1W2</td>
<td>Previous error. No further validation will be done</td>
<td>Line&lt;line #&gt;: No further validation processing will occur due to previous error(s).</td>
<td>019</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1X2</td>
<td>Origin value is not unique</td>
<td>OriginId value&lt;value&gt; is not unique within the transmission.</td>
<td>020</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1Y2</td>
<td>Blank line missing before MIME boundary -marker</td>
<td>Line&lt;line #&gt;: no blank line before MIME boundary-marker.</td>
<td>021</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2A</td>
<td>EFIN of the originator must be a valid EFIN</td>
<td>The Originator EFIN is not Valid</td>
<td>029</td>
<td>Origin</td>
<td>All but PIN Registration</td>
</tr>
<tr>
<td>2B</td>
<td>If the ef ileRole is equal to Reporting Agent or IRS Agent, the EFIN/PIN combination must be present in the Origin Header, and must be valid</td>
<td>The PIN &amp; EFIN Combination in the Origin Header does not represent a valid Agent Signature</td>
<td>100</td>
<td>Origin</td>
<td>All 94x</td>
</tr>
<tr>
<td>2C</td>
<td>If the ef ileRole is equal to Large Taxpayer, the EFIN/PIN combination must be present in the Origin Header, and must be valid.</td>
<td>The PIN &amp; EFIN combination in the Origin Header is not a valid Large Taxpayer Signature</td>
<td>101</td>
<td>Origin</td>
<td>All 94x</td>
</tr>
<tr>
<td>2D</td>
<td>itemCount must equal the number of items within the batch</td>
<td>The itemCount&lt;value&gt; does not equal the total number of ItemReference elements in the OriginManifest&lt;choice of &quot;Return&quot; or PIN Registration&quot;&gt; Header</td>
<td>102</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2E</td>
<td>Each item in the Item Manifest must exactly match one, and only one, item within the batch</td>
<td>The ItemId in the OriginManifest failed to exactly match an ItemId in the &lt;choice of &quot;Return&quot; or PIN Registration&quot;&gt; Header</td>
<td>103</td>
<td>Origin</td>
<td>All</td>
</tr>
</tbody>
</table>
Table 7-1. Business Rule and Error Condition Matrix

<table>
<thead>
<tr>
<th>ID#</th>
<th>Business Rule</th>
<th>Error Message(s)</th>
<th>Error Code</th>
<th>Rejection Level</th>
<th>Form Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>3A</td>
<td>For Return types, the contents of the item must be within the defined parameters of the ReturnData schema for that returns type (i.e. ReturnData940.xsd)</td>
<td>The Documents contained in the return record are not as specified in the parameters of the Return Data Schema for &lt;Return Type&gt;</td>
<td>104</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3B</td>
<td>For PINRegistration types, each item must be composed of one, and only one, PINRegistration record</td>
<td>Each PIN Registration Record may be composed of only one PIN Registration</td>
<td>105</td>
<td>Item</td>
<td>PIN Registration</td>
</tr>
<tr>
<td>3F</td>
<td>If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the return Signer Group must be present in the Return Header</td>
<td>The Signature (PIN) for this return is required</td>
<td>106</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3G</td>
<td>If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the Signature (PIN) must be valid for that returns EIN</td>
<td>The Signature (PIN) for this return is not valid for the EIN</td>
<td>107</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3K</td>
<td>All entries for Exempt Payment Code must be within the valid range of values for the Exempt Payment Code</td>
<td>Your entry &lt;value&gt; for Exempt Payment Code is not one of the valid values defined in the schema</td>
<td>108</td>
<td>Item</td>
<td>Form 940/940PR</td>
</tr>
<tr>
<td>3F3</td>
<td>If the efileRole is equal to Reporting Agent or IRS Agent, and the ETIN/PIN combination is present and valid in the Origin Header, the Signature (PIN) must not also be present in the Return Header for any return within that batch.</td>
<td>A Signature (PIN) was present in the Return Header, and also in the Origin Header.</td>
<td>109</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3H3</td>
<td>If the Type in the Origin Header is equal to Reporting Agent, IRS Agent, or Large Taxpayer, the Return Signer Group must NOT be present in the Return Header</td>
<td>The Return Signer Group is not allowed for the Originator Type &lt;value&gt;.</td>
<td>110</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3D</td>
<td>For Return types, if the Form Type is either 940, 940PR, or 944 the tax period end date must be December 31st of the year immediately preceding the date of receipt for the transmission</td>
<td>The Tax Period End Date &lt;value&gt; is not valid for the Form Type &lt;value&gt;.</td>
<td>201</td>
<td>Item</td>
<td>All 940 and 944</td>
</tr>
</tbody>
</table>
### Table 7-1. Business Rule and Error Condition Matrix

<table>
<thead>
<tr>
<th>ID#</th>
<th>Business Rule</th>
<th>Error Message(s)</th>
<th>Error Code</th>
<th>Rejection Level</th>
<th>Form Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>3E</td>
<td>For Return types, if the Form Type is either 941, 941SS, or 941PR the tax period end date must be for the month ended March, June, September, or December. The date must already have passed (no pre-filing), and be within the valid range of accepted quarters, defined as follows: Forms 941 will be accepted for processing for the current quarters filing, and for 4 preceding quarters. The four quarters are rolling quarters (ie. Between April 1, 2010, and May 10, 2010, the valid tax periods for Form 941 filing are 200903, 200906, 200909, 200912, and 201003. Between July1, 2010, and August 10, 2010, the valid periods would be 200906, 200909, 200912, 201003, and 201006). <strong>NOTE:</strong> For purposes of this validation, the return received date should be used to determine the acceptable quarters.</td>
<td>The Tax Period End Date &lt;value&gt; is not valid for the Form Type &lt;value&gt;.</td>
<td>202</td>
<td>Item</td>
<td>All 941</td>
</tr>
<tr>
<td>3J3</td>
<td>The return filing date cannot be later than April 30.</td>
<td>The return filing date for Forms 940, 940PR, or 944 &lt;EltVal&gt; is past the filing deadline &lt;EltVal&gt; for this year.</td>
<td>203</td>
<td>Item</td>
<td>Form 940/940PR/944</td>
</tr>
<tr>
<td>3J4</td>
<td>CobraAssistance is present but Consolidated Omnibus Reconciliation Act (COBRA) is not authorized during this tax return time frame.</td>
<td>Element not valid for this tax period &lt;EltVal&gt;.</td>
<td>204</td>
<td>Return</td>
<td>Form 940/944</td>
</tr>
<tr>
<td>3I</td>
<td>Either the Name Control or Check Digit must be present in the Return Header.</td>
<td>For the choice element in the Return Header, either the control or Check Digit must be present</td>
<td>226</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3L</td>
<td>For elements with definitions outside strictly alpha, numeric, or alphanumerics provide the following Error Message</td>
<td>The character value of &lt;value&gt; is outside the pattern value of &lt;value&gt;.</td>
<td>235</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>3K3</td>
<td>The length of the value in the element does not meet the schema definition.</td>
<td>The length of (&lt;EltVal&gt;) does not conform to the schema.</td>
<td>236</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------------</td>
<td>------------</td>
<td>----------------</td>
<td>------------</td>
</tr>
<tr>
<td>3L3</td>
<td>The element value contains characters which are not printable.</td>
<td>The Text (&lt;EltVal&gt;) contains non-printable characters.</td>
<td>237</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3M3</td>
<td>The element value contains spaces which are leading or consecutive inside the value.</td>
<td>The Text (EltVal&gt;[2]) contains leading or trailing spaces or contains two consecutive spaces.</td>
<td>238</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3M</td>
<td>The two character state code in the Return Header must be one of the valid values defined for state type in the schema.</td>
<td>The State code value is outside the pattern value of state code in schema.</td>
<td>266</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3N3</td>
<td>The two character state code for Credit Reduction must be one of the valid values defined for Credit Reduction State in the schema.</td>
<td>The Credit Reduction State Code (value) is not a valid Credit Reduction State.</td>
<td>267</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3N</td>
<td>The two character state code for Credit Reduction must be one of the valid values defined for Credit Reduction State in the schema.</td>
<td>The Credit Reduction State Code (value) is not a valid Credit Reduction State.</td>
<td>267</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3O3</td>
<td>The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header.</td>
<td>The first 3 positions of the Zip code are not valid for the State Code.</td>
<td>271</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3P3</td>
<td>The credit reduction information must be valid if the State Code checkbox is checked.</td>
<td>Credit Reduction is checked but StateCreditReductionGroup is not present.</td>
<td>272</td>
<td>Item</td>
<td>All 940s</td>
</tr>
<tr>
<td>3P4</td>
<td>The credit reduction checkbox must be checked if the StateCreditReductionGroup is present.</td>
<td>StateCreditReductionGroup is present but CreditReduction is not checked.</td>
<td>273</td>
<td>Item</td>
<td>All 940s</td>
</tr>
<tr>
<td>3P4</td>
<td>When CreditReduction is present then TotalCreditReductionAmt and CreditReductionAmt of the FUTAAdjustmentType must be present.</td>
<td>When CreditReduction &lt;EltVal&gt; TotalCreditReduction and CreditReductionAmt must be present</td>
<td>274</td>
<td>Item</td>
<td>Form 940 &amp; 940PR</td>
</tr>
<tr>
<td>3R5</td>
<td>The value of CreditReductionStateCode must be an authorized Credit Reduction State, and can only be used once.</td>
<td>&lt;EltVal&gt; is not a valid CreditReductionStateCode or is a duplication.</td>
<td>275</td>
<td>Item</td>
<td>Form 940/940PR</td>
</tr>
<tr>
<td>3R6</td>
<td>All Credit Reduction States must be included in the CreditReductionStateGroup when either the MultiState Filer or Single State filer has a valid credit reduction state.</td>
<td>Credit Reduction State must be both the SingleStateCode &lt;EltVal&gt; and Schedule A/CreditReductionStateCode &lt;EltVal2&gt;.</td>
<td>276</td>
<td>Item</td>
<td>Form 940/940PR</td>
</tr>
<tr>
<td>3R7</td>
<td>If SingleStateCode is also a valid Credit Reduction State, only one instance of Schedule A/StateCreditReductionGroup is allowed.</td>
<td>Only one StateCreditReductionGroup is allowed in conjunction with SingleStateCode.</td>
<td>278</td>
<td>Item</td>
<td>Form 940/940PR</td>
</tr>
</tbody>
</table>

Table 7-1. Business Rule and Error Condition Matrix
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<th>ID#</th>
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</tr>
</thead>
<tbody>
<tr>
<td>3Q3</td>
<td>The information for a single state filer and a multistate filer cannot both be present</td>
<td>Both SingleStateCode and MultiStateCode are present. Only one selection is allowed.</td>
<td>286</td>
<td>Item</td>
<td>All 940s</td>
</tr>
<tr>
<td>3R3</td>
<td>The State value of MultiStateCode must be listed on IRS form 940 Schedule A, and can only be listed once. Credit Reduction States must be contained within the CreditReductionGroup.</td>
<td>&lt;EltVal&gt; is not a valid USStateAndTerritoryNonCRTypetype or is a duplication.</td>
<td>287</td>
<td>Item</td>
<td>Form 940 &amp; 940PR</td>
</tr>
<tr>
<td>3R4</td>
<td>The state code for a multi state filer must be present if the multi state checkbox is checked.</td>
<td>MultiStateContribution is checked but MultiStateCode is not present.</td>
<td>288</td>
<td>Item</td>
<td>All 940s</td>
</tr>
<tr>
<td>3S3</td>
<td>The state code for a multi state filer cannot be present if the multi state filer checkbox is not checked.</td>
<td>MultiStateCode is present but MultiStateContribution is not checked.</td>
<td>289</td>
<td>Item</td>
<td>All 940s</td>
</tr>
<tr>
<td>4A</td>
<td>In the Payment Record, Bank Account Number can not equal all zeros or all blanks</td>
<td>The Bank Account Number entered was not valid</td>
<td>300</td>
<td>Item</td>
<td>94X Payment</td>
</tr>
<tr>
<td>4B</td>
<td>The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).</td>
<td>The Routing Transit Number entered &lt;value&gt; is not present on the Financial Organization Master File.</td>
<td>301</td>
<td>Item</td>
<td>94X Payment</td>
</tr>
<tr>
<td>4C</td>
<td>The Payment Amount must be equal to the Balance Due on the Return, and can not exceed the direct payment threshold ($500 for 940, $2,500 forms 941/944)</td>
<td>The Payment Amount Requested &lt;value&gt; did not equal the Balance due per the return, or it is in excess of the payment threshold amount ($500 for Forms 940, $2,500 for Forms 941/944)</td>
<td>302</td>
<td>Item</td>
<td>94X Payment</td>
</tr>
<tr>
<td>4D</td>
<td>The telephone number can not be all zeros</td>
<td>The Taxpayer Daytime Phone must not be all zeros</td>
<td>305</td>
<td>Item</td>
<td>94X Payment</td>
</tr>
<tr>
<td>4E</td>
<td>For any reject condition on the associated return, also reject the Payment</td>
<td>Since the return associated with this payment has been rejected, the payment must also be rejected</td>
<td>306</td>
<td>Item</td>
<td>94X Payment</td>
</tr>
<tr>
<td>4F</td>
<td>For any reject condition on an associated Payment, also reject the return</td>
<td>Since the payment record associated with this return has been rejected, the return must also be rejected</td>
<td>307</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
</tbody>
</table>
Table 7-1. Business Rule and Error Condition Matrix

<table>
<thead>
<tr>
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<th>Form Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>4H</td>
<td>If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Processing.</td>
<td>You have submitted a Payment Record, but have provided a check digit in lieu of a name control in the return header. The name control must be entered.</td>
<td>308</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>4I</td>
<td>If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210</td>
<td>The Routing Transit Number entered &lt;value&gt; is not valid for this type of transaction.</td>
<td>309</td>
<td>Item</td>
<td>94x Payment</td>
</tr>
<tr>
<td>3C</td>
<td>For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.</td>
<td>Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.</td>
<td>414</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3O</td>
<td>The only valid entry for CheckBoxType is &quot;X&quot;</td>
<td>For optional Check Box type, &lt;value&gt; is not a valid entry, it must be an &quot;X&quot;</td>
<td>438</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>3L2</td>
<td>Total Exempt Payments must not be greater than Total Payments (Total Wages)</td>
<td>The entry for Total Exempt Payments &lt;value&gt; is greater than the entry for Total Payment for Employees &lt;value&gt;</td>
<td>500</td>
<td>Item</td>
<td>Form 940/940PR</td>
</tr>
<tr>
<td>3J</td>
<td>The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header</td>
<td>The Name Control or Check Digit &lt;value&gt; does not match the IRS records for the EIN in the Return Header</td>
<td>501</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3E3</td>
<td>The EIN must be present on the NAP</td>
<td>The EIN &lt;value&gt; does not found in our check of the IRS records.</td>
<td>502</td>
<td>Item</td>
<td>All 94x</td>
</tr>
<tr>
<td>3M2</td>
<td>If the Semiweekly Schedule Depositer checkbox is checked, then Schedule B must be present</td>
<td>The checkbox for Semiweekly Schedule Depositer was checked, but a corresponding Schedule B was Not Present</td>
<td>600</td>
<td>Item</td>
<td>All Form 941 Type</td>
</tr>
<tr>
<td>3G3</td>
<td>Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month</td>
<td>For the Month &lt;value&gt; Liability the LiabilityDay &lt;value&gt; occurs &lt;value&gt; times.</td>
<td>601</td>
<td>Item</td>
<td>All Schedule B</td>
</tr>
<tr>
<td>3H2</td>
<td>If the Monthly Schedule Depositor checkbox is checked, then one or more of Total First Month Liability, Total second Month Liability, or Total Third Month Liability must be present Unless Total Tax value equals zero.</td>
<td>The checkbox for Monthly Schedule Depositor was checked, but a corresponding Monthly Liability Breakdown was Not present.</td>
<td>603</td>
<td>Item</td>
<td>All Form 941 Type</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>---------------</td>
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<td>------------</td>
<td>----------------</td>
<td>------------</td>
</tr>
<tr>
<td>3T3</td>
<td>The value of FUTATaxAfterAdjustments must equal the sum of values of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability if any Quarter Liability is significant or when FUTATaxAfterAdjustments is greater than $500.</td>
<td>The sum of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability does not equal the entry for FUTATaxAfterAdjustments &lt;E1tVal&gt;, or FUTATaxAfterAdjustments was not present.</td>
<td>605</td>
<td>Item</td>
<td>Form 940/940PR</td>
</tr>
<tr>
<td>3U3</td>
<td>The value of TotalTax must equal: the sum of values of (for 941 type) TotalTaxesBeforeAdjustmentsAmnt, FractionsOfCentsAdjustment, SickPayAdjustment, TipsGroupTermLifeInsAdjAmount; (for 944) TotalTaxesBeforeAdjustmentsAmnt &amp; CurrentYearsAdjustmentsAmnt.</td>
<td>The sum of the preadjustment and adjustment amounts does not equal the entry for TotalTax &lt;EltVal&gt;.</td>
<td>606</td>
<td>Item</td>
<td>All Form 941 Type &amp; 944</td>
</tr>
<tr>
<td>3B1</td>
<td>The value of PaymentCreditTotal must equal the sum of values of TotalDepositsOverpaymentForQtr and CobraPremiumPayments.</td>
<td>The sum of TotalDepositsOverpaymentForQtr and CobraPremiumPayments does not equal PaymentCreditTotal &lt;EltVal&gt;</td>
<td>608</td>
<td>Item</td>
<td>All Form 941 Type</td>
</tr>
<tr>
<td>3B4</td>
<td>The value of PaymentCreditTotal must equal the sum of values of TotalDepositOverpaymentForYr and CobraPremiumPayments.</td>
<td>The sum of TotalDepositsOverpaymentForYr and CobraPremiumPayments does not equal PaymentCreditTotal &lt;EltVal&gt;</td>
<td>609</td>
<td>Item</td>
<td>Form 944</td>
</tr>
<tr>
<td>3B6</td>
<td>If both Total Tax and Total Liability for Quarter (Schedule B) are greater than zero, then Total Tax must be less than or equal to $2,500 and equal to Total Liability for Quarter.</td>
<td>The entry for Total Liability for Quarter &lt;EltVal&gt; does not equal the entry for Total Tax &lt;EltVal2&gt;, or Total Tax is greater than $2,500.</td>
<td>611</td>
<td>Item</td>
<td>All Form 941 Types</td>
</tr>
<tr>
<td>3R2</td>
<td>If the final return checkbox is checked, the Credit Elect Checkbox must not be checked</td>
<td>The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period</td>
<td>702</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>1A</td>
<td>The transmission file is not well formed</td>
<td>Well-formedness error: parser reports &lt;message&gt; at line &lt;#&gt;, column &lt;#&gt; [file offset &lt;#&gt;].</td>
<td>900</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1K</td>
<td>Duplicate element</td>
<td>The Element &lt;value&gt; occurs more than once</td>
<td>901</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2F</td>
<td>Duplicate element</td>
<td>The Element &lt;value&gt; occurs more than once</td>
<td>901</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------</td>
<td>------------</td>
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<td>------------</td>
</tr>
<tr>
<td>3P</td>
<td>Duplicate element</td>
<td>The Element &lt;value&gt; occurs more than once</td>
<td>901</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1L</td>
<td>Required element is missing.</td>
<td>The Required Element &lt;value&gt; was not present.</td>
<td>902</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2G</td>
<td>Required element is missing.</td>
<td>The Required Element &lt;value&gt; was not present.</td>
<td>902</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3Q</td>
<td>Required element is missing.</td>
<td>The Required Element &lt;value&gt; was not present.</td>
<td>902</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1M</td>
<td>Invalid element name.</td>
<td>The element &lt;value&gt; was not expected in this position.</td>
<td>903</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2H</td>
<td>Invalid element name.</td>
<td>The element name &lt;value&gt; is not a valid element name</td>
<td>903</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3R</td>
<td>Invalid element name.</td>
<td>The element &lt;value&gt; was not expected in this position.</td>
<td>903</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1N</td>
<td>Element content is longer than the maximum length.</td>
<td>The entry &lt;value&gt; exceeds the maximum field length &lt;value&gt; for this element</td>
<td>904</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2I</td>
<td>Element content is longer than the maximum length.</td>
<td>The entry &lt;value&gt; exceeds the maximum field length &lt;value&gt; for this element</td>
<td>904</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3S</td>
<td>Element content is longer than the maximum length.</td>
<td>The entry &lt;value&gt; exceeds the maximum field length &lt;value&gt; for this element</td>
<td>904</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1O</td>
<td>Element content is shorter than the minimum required length</td>
<td>The entry &lt;value&gt; does not meet the minimum field length &lt;value&gt; for this element</td>
<td>905</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2J</td>
<td>Element content is shorter than the minimum required length</td>
<td>The entry &lt;value&gt; does not meet the minimum field length &lt;value&gt; for this element</td>
<td>905</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3T</td>
<td>Element content is shorter than the minimum required length</td>
<td>The entry &lt;value&gt; does not meet the minimum field length &lt;value&gt; for this element</td>
<td>905</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1P</td>
<td>Non-alphabetic character in required alpha field.</td>
<td>The entry &lt;value&gt; contains non-alphabetic characters in an alphabetic only field</td>
<td>906</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2K</td>
<td>Non-alphabetic character in required alpha field.</td>
<td>The entry &lt;value&gt; contains non-alphabetic characters in an alphabetic only field</td>
<td>906</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3U</td>
<td>Non-alphabetic character in required alpha field.</td>
<td>The entry &lt;value&gt; contains non-alphabetic characters in an alphabetic only field</td>
<td>906</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1Q</td>
<td>Non-numeric character in required numeric field.</td>
<td>The entry &lt;value&gt; contains non-numeric characters in a numeric only field</td>
<td>907</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2L</td>
<td>Non-numeric character in required numeric field.</td>
<td>The entry &lt;value&gt; contains non-numeric characters in a numeric only field</td>
<td>907</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>------------</td>
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<td>------------</td>
</tr>
<tr>
<td>3V</td>
<td>Non-numeric character in required numeric field.</td>
<td>The entry &lt;value&gt; contains non-numeric characters in a numeric only field</td>
<td>907</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1R</td>
<td>Non-alphanumeric character in required alphanumeric field.</td>
<td>The entry &lt;value&gt; contains non-alphanumeric characters in an alphanumeric only field</td>
<td>908</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2M</td>
<td>Non-alphanumeric character in required alphanumeric field.</td>
<td>The entry &lt;value&gt; contains non-alphanumeric characters in an alphanumeric only field</td>
<td>908</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3W</td>
<td>Non-alphanumeric character in required alphanumeric field.</td>
<td>The entry &lt;value&gt; contains non-alphanumeric characters in an alphanumeric only field</td>
<td>908</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1S</td>
<td>Duplicate attribute</td>
<td>Duplicate attribute &lt;value&gt;</td>
<td>909</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2N</td>
<td>Duplicate attribute</td>
<td>Duplicate attribute &lt;attribute name&gt;</td>
<td>909</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3X</td>
<td>Duplicate attribute</td>
<td>Duplicate attribute &lt;value&gt;</td>
<td>909</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1T</td>
<td>Required attribute is missing</td>
<td>Required attribute &lt;value&gt; is missing.</td>
<td>910</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2O</td>
<td>Required attribute is missing</td>
<td>Required attribute &lt;attribute name&gt; is missing.</td>
<td>910</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3Y</td>
<td>Required attribute is missing</td>
<td>Required attribute &lt;value&gt; is missing.</td>
<td>910</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1U</td>
<td>Invalid attribute</td>
<td>The attribute &lt;value&gt; was not expected for this element.</td>
<td>911</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2P</td>
<td>Invalid attribute</td>
<td>Invalid attribute &lt;attribute name&gt;</td>
<td>911</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3Z</td>
<td>Invalid attribute</td>
<td>The attribute &lt;value&gt; was not expected for this element.</td>
<td>911</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>1V</td>
<td>Attribute value is incorrect</td>
<td>Attribute &lt;value&gt; value is incorrect.</td>
<td>912</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2Q</td>
<td>Attribute value is incorrect</td>
<td>Attribute &lt;attribute name&gt; value is incorrect.</td>
<td>912</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3A2</td>
<td>Attribute value is incorrect</td>
<td>Attribute &lt;value&gt; value is incorrect.</td>
<td>912</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td><strong>NOTE:</strong> This Condition is Reserved for</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Situations which may not be addressed by a more</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>specific error condition. Use of this Condition</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>must be coordinated with the Business Owner.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1W</td>
<td>Attribute value is longer than the maximum length</td>
<td>Attribute &lt;attribute name&gt; value is longer than the maximum length.</td>
<td>913</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2R</td>
<td>Attribute value is longer than the maximum length</td>
<td>Attribute &lt;attribute name&gt; value is longer than the maximum length.</td>
<td>913</td>
<td>Origin</td>
<td>All</td>
</tr>
</tbody>
</table>
Table 7-1. Business Rule and Error Condition Matrix

<table>
<thead>
<tr>
<th>ID#</th>
<th>Business Rule</th>
<th>Error Message(s)</th>
<th>Error Code</th>
<th>Rejection Level</th>
<th>Form Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>3B2</td>
<td>Attribute value is longer than the maximum length</td>
<td>Attribute &lt;attribute name&gt; value is longer than the maximum length.</td>
<td>913</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1X</td>
<td>Attribute value is shorter than the minimum required length</td>
<td>Attribute &lt;value&gt; value is shorter than the minimum required length.</td>
<td>914</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2S</td>
<td>Attribute value is shorter than the minimum required length</td>
<td>Attribute &lt;value&gt; value is shorter than the minimum required length.</td>
<td>914</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3C2</td>
<td>Attribute value is shorter than the minimum required length</td>
<td>Attribute &lt;value&gt; value is shorter than the minimum required length.</td>
<td>914</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
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<td>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</td>
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<tr>
<td>1Y</td>
<td>Attribute value has non-alphabetic character in alpha field</td>
<td>Attribute &lt;attribute name&gt; value has non-alphabetic character in alpha field.</td>
<td>915</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2T</td>
<td>Attribute value has non-alphabetic character in alpha field</td>
<td>Attribute &lt;attribute name&gt; value has non-alphabetic character in alpha field.</td>
<td>915</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>3D2</td>
<td>Attribute value has non-alphabetic character in alpha field</td>
<td>Attribute &lt;attribute name&gt; value has non-alphabetic character in alpha field.</td>
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<td>Item</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</td>
<td></td>
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<td></td>
</tr>
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<td>Attribute value has non-numeric character in numeric field</td>
<td>Attribute &lt;value&gt; value has non-numeric character in numeric field.</td>
<td>916</td>
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<tr>
<td>2U</td>
<td>Attribute value has non-numeric character in numeric field</td>
<td>Attribute &lt;value&gt; value has non-numeric character in numeric field.</td>
<td>916</td>
<td>Origin</td>
<td>All</td>
</tr>
</tbody>
</table>
### Table 7-1. Business Rule and Error Condition Matrix

<table>
<thead>
<tr>
<th>ID#</th>
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<tbody>
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<td>Attribute &lt;value&gt; value has non-numeric character in numeric field.</td>
<td>916</td>
<td>Item</td>
<td>All</td>
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<tr>
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<td>NOTE: This Condition is Reserved for Situations which may not be addressed by</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a more specific error condition. Use of this Condition must be coordinated</td>
<td></td>
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<td></td>
</tr>
<tr>
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<td>with the Business Owner.</td>
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</tr>
<tr>
<td>1A2</td>
<td>Attribute value has non-alphanumeric character in alphanumeric field.</td>
<td>Attribute &lt;attribute name&gt; value has non-alphanumeric character in alphanumeric</td>
<td>917</td>
<td>Transmission</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>field.</td>
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<td></td>
</tr>
<tr>
<td>2V</td>
<td>Attribute value has non-alphanumeric character in alphanumeric field.</td>
<td>Attribute &lt;attribute name&gt; value has non-alphanumeric character in alphanumeric</td>
<td>917</td>
<td>Origin</td>
<td>All</td>
</tr>
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<td></td>
<td>field.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3F2</td>
<td>Attribute value has non-alphanumeric character in alphanumeric field.</td>
<td>Attribute &lt;attribute name&gt; value has non-alphanumeric character in alphanumeric</td>
<td>917</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>NOTE: This Condition is Reserved for Situations which may not be addressed by</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a more specific error condition. Use of this Condition must be coordinated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>with the Business Owner.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1B2</td>
<td>Invalid timestamp format.</td>
<td>The timestamp entry &lt;value&gt; is not in the required format</td>
<td>918</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2W</td>
<td>Invalid timestamp format.</td>
<td>The timestamp entry &lt;value&gt; is not in the required format</td>
<td>918</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>1C2</td>
<td>Invalid timestamp value.</td>
<td>The timestamp entry &lt;value&gt; is not valid</td>
<td>919</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2X</td>
<td>Invalid timestamp value.</td>
<td>The timestamp entry &lt;value&gt; is not valid</td>
<td>919</td>
<td>Origin</td>
<td>All</td>
</tr>
<tr>
<td>1E</td>
<td>ETIN of the transmitter at Logon must equal the ETIN in the Transmission</td>
<td>The ETIN provided at system Logon did not match the transmitter ETIN provided in</td>
<td>920</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>Header</td>
<td>the TransmissionHeader</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1F</td>
<td>Transmitter not valid for transmission type</td>
<td>Transmitter not valid for transmission type</td>
<td>921</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1G</td>
<td>Invalid production/test code: P = production; T = test</td>
<td>The ProcessType &lt;value&gt; is not valid. Valid values are P or T</td>
<td>922</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>1H</td>
<td>Production/test code does not match Transmitter profile.</td>
<td>The ProcessType &lt;value&gt; does not match the transmitters profile process type &lt;value &gt;.</td>
<td>923</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1I</td>
<td>Attribute originId value is not unique within Transmission.</td>
<td>Attribute originId value &lt;value&gt; is not unique within Transmission.</td>
<td>924</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2Y</td>
<td>Attribute itemld value is not unique within Transmission.</td>
<td>Attribute itemld value &lt;value&gt; is not unique within Transmission.</td>
<td>924</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1J</td>
<td>Attribute originId value does not match the ID of any &lt;parent_element_name&gt; in</td>
<td>Attribute originId value &lt;value&gt; does not match the originId of any origin header in transmission.</td>
<td>925</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>1D2</td>
<td>Does not match originId value of any OriginHeaderReference in TransmissionHeader.</td>
<td>Does not match originId value of any OriginHeaderReference in Transmission.</td>
<td>926</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>2Z</td>
<td>Attribute itemld value does not match the ID of any PINRegistration in Transmission.</td>
<td>Attribute itemld value does not match the ItemId of any PINRegistration in Transmission.</td>
<td>927</td>
<td>Transmission</td>
<td>PIN Registration</td>
</tr>
<tr>
<td>3G2</td>
<td>Invalid date format.</td>
<td>The date entered &lt;value&gt; is not in the required format.</td>
<td>928</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>3H2</td>
<td>Invalid date.</td>
<td>The date entered &lt;value&gt; is not a valid date</td>
<td>929</td>
<td>Item</td>
<td>PIN Registration</td>
</tr>
<tr>
<td>3I2</td>
<td>If the EIN on a PIN Registration is already in the CDB Database</td>
<td>Duplicate Registration: EIN is already in database.</td>
<td>930</td>
<td>Item</td>
<td>PIN Registration</td>
</tr>
<tr>
<td>3J2</td>
<td>Does not match itemld value of any ItemReference in a PINRegistrationOriginHeader</td>
<td>Does not match itemld value of any ItemReference in a PINRegistrationOriginHeader.</td>
<td>931</td>
<td>Transmission</td>
<td>PIN Registration</td>
</tr>
<tr>
<td>3K2</td>
<td>Does not match itemld value of any ItemReference in a Return Origin Header.</td>
<td>Does not match itemld value of any ItemReference in a Return Origin Header.</td>
<td>932</td>
<td>Transmission</td>
<td>All Return Type</td>
</tr>
<tr>
<td>1B</td>
<td>Batch (Origin) Count must equal the number of batches in the transmission file</td>
<td>The OriginHeaderCount &lt;#&gt; does not equal the total number of OriginHeaders &lt;#&gt; in the transmission file</td>
<td>933</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>5A</td>
<td>The Software Identification Number submitted is not registered with the agency.</td>
<td>Software ID &lt;EltVal&gt; was not found on TPDS update.</td>
<td>934</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------------</td>
<td>------------</td>
<td>----------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>1C</td>
<td>Each item in the Transmission Manifest must match exactly one, and only one,</td>
<td>The OriginID's in the TransmissionManifest failed to exactly match the OriginID's in the OriginHeader.</td>
<td>935</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>batch within the transmission file</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1D</td>
<td>All Batches within the transmission must be ONLY ReturnType (94x), or ONLY PIN</td>
<td>The transmission file contained tax return and PIN Registration Files. Returns and PIN Registrations may not be mixed in a single transmission file.</td>
<td>936</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>RegistrationType.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1E2</td>
<td>ReturnDataReference href value must match the MIME Content-Location value of</td>
<td>ItemReference contentLocation value &lt;value&gt; does not match the MIME Content-Location value of ant MIME part header in transmission.</td>
<td>950</td>
<td>Transmission</td>
<td>All Return Types</td>
</tr>
<tr>
<td></td>
<td>one and only one MIME Part header in the transmission</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1F2</td>
<td>ReturnDataReference href value must be unique within the transmission</td>
<td>Duplicate contentLocation value &lt;value&gt;</td>
<td>951</td>
<td>Transmission</td>
<td>All Return Types</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2A2</td>
<td>Attribute itemld value does not match the ID of any ReturnHeader in Transmission.</td>
<td>Attribute itemld value does not match the Itemld of any ReturnHeader in Transmission.</td>
<td>952</td>
<td>Transmission</td>
<td>All Return Type</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3S2</td>
<td>If the number of occurrences of any element exceeds the maximum number of</td>
<td>The maximum number of occurrences specified in the schema for &lt;value&gt; has been exceeded.</td>
<td>953</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>occurrences as specified in the schema</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3T2</td>
<td>If the total number of occurrences of any element does not equal the minimum</td>
<td>The number of occurrences of &lt;element name&gt;, does not equal the minimum as specified in the schema.</td>
<td>954</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td></td>
<td>occurrences as specified in the schema</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3U2</td>
<td>For IRS941ScheduleB/IRS941PRScheduleB, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported. Following is a listing of the months attributed to each quarter: Quarter Month End 03 - Month1 = January, Month2 = February, Month3 = March. Quarter Month End 06 - Month1 = April, Month2 = May, Month3 = June. Quarter Month End 09 - Month1 = July, Month2 = August, Month3 = September. Quarter Month End 12 - Month1 = October, Month2 = November, Month3 = December.</td>
<td>The value of the LiabilityDay &lt;value&gt; is not valid for the month of &lt;month&gt;.</td>
<td>955</td>
<td>Item</td>
<td>All 941Type</td>
</tr>
</tbody>
</table>
Table 7-1. Business Rule and Error Condition Matrix

<table>
<thead>
<tr>
<th>ID#</th>
<th>Business Rule</th>
<th>Error Message(s)</th>
<th>Error Code</th>
<th>Rejection Level</th>
<th>Form Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>3V2</td>
<td>If the Element Overpayment has a significant value, then the choice of &quot;Applied to Next Return or Refunded&quot; is mandatory.</td>
<td>The element Overpayment contains a significant value &lt;value&gt;, but you did not select one of the choice items &quot;Applied to Next Return or Refunded&quot;</td>
<td>956</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>3W2</td>
<td>The Choice element &quot;Applied to Next Return or Refunded&quot; must contain only one selection.</td>
<td>The choice element &quot;Applied to Next Return or Refunded&quot;, must contain only one selection.</td>
<td>957</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>3X2</td>
<td>The tag name is out of sequence with the other elements.</td>
<td>Sequence violation &lt;Tag Name&gt; is not expected in this position.</td>
<td>958</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>3Y2</td>
<td>For the Choice elements SemiweeklyScheduleDepositer/ MonthlySchedule Depositer, if either one is selected, then the other choice must not be selected.</td>
<td>For the choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, you must make one, and only one selection.</td>
<td>959</td>
<td>Item</td>
<td>All 941/944 Type</td>
</tr>
<tr>
<td>3Z2</td>
<td>Each Itemid in the origin Header must match one and only one Itemid Attribute in the return data.</td>
<td>The Itemid &lt;value&gt; does not exactly match the ItemId in the Origin Header</td>
<td>960</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>6A</td>
<td>Line &lt;n&gt;: Missing MIME message header</td>
<td>Line &lt;line #&gt;: Missing MIME message header &lt;value&gt;.</td>
<td>961</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6B</td>
<td>Line &lt;n&gt;: Invalid Content-Type &lt;value&gt;; must be Multipart/Related</td>
<td>Line &lt;line #&gt;: Invalid Content-Type &lt;value&gt;; must be Multipart/Related</td>
<td>962</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6C</td>
<td>Line &lt;n&gt;: Missing boundary parameter for Multipart Content-Type</td>
<td>Line &lt;line #&gt;: Missing boundary parameter for Multipart Content-Type</td>
<td>963</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6D</td>
<td>Line &lt;n&gt;: Invalid type parameter &lt;value&gt;; must be text/xml</td>
<td>Line &lt;line #&gt;: Invalid type parameter &lt;value&gt;; must be text/xml</td>
<td>964</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6E</td>
<td>Line &lt;n&gt;: Missing blank line between MIME header and body</td>
<td>Line &lt;line #&gt;: Missing blank line between MIME header and body, or more than &lt;line #&gt; header lines (including blank line)</td>
<td>965</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6F</td>
<td>Line &lt;n&gt;: More than one blank line between MIME header and body</td>
<td>Line &lt;line #&gt;: More than one blank line between MIME header and body</td>
<td>966</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6G</td>
<td>Line &lt;n&gt;: Missing or invalid MIME boundary-marker</td>
<td>Line &lt;line #&gt;: Missing or invalid MIME boundary-marker</td>
<td>967</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6H</td>
<td>Line &lt;n&gt;: Missing MIME part header</td>
<td>Line &lt;line #&gt;: Missing MIME part header (&lt;value&gt;)</td>
<td>968</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6I</td>
<td>Line &lt;n&gt;: Invalid charset parameter &lt;value&gt;; must be UTF-8</td>
<td>Line &lt;line #&gt;: Invalid charset parameter value &lt;value&gt;; must be UTF-8</td>
<td>969</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>ID#</td>
<td>Business Rule</td>
<td>Error Message(s)</td>
<td>Error Code</td>
<td>Rejection Level</td>
<td>Form Types</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>------------</td>
<td>-------------------</td>
<td>------------</td>
</tr>
<tr>
<td>6J</td>
<td>Line &lt;n&gt;: Invalid Content-Transfer-Encoding value &lt;value&gt;; must be 8bit</td>
<td>Line &lt;line #&gt;: Invalid Content-Transfer-Encoding value &lt;value&gt;; must be 8bit</td>
<td>970</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6K</td>
<td>Line &lt;n&gt;: Missing Content-Location</td>
<td>Line &lt;line #&gt;: Missing Content-Location</td>
<td>971</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6L</td>
<td>Line &lt;n&gt;: Duplicate Content-Location value &lt;value&gt;</td>
<td>Line &lt;line #&gt;: Duplicate Content-Location value &lt;value&gt;</td>
<td>972</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6M</td>
<td>Line &lt;n&gt;: Content-Location value &lt;value&gt; does not match the href attribute of ReturnDataReference in the transmission</td>
<td>Line &lt;line #&gt;: Content-Location value &lt;value&gt; does not match the content Location attribute of any valid Item Reference in the transmission.</td>
<td>973</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6N</td>
<td>Line &lt;n&gt;: Missing or invalid final MIME boundary-marker</td>
<td>Line &lt;line #&gt;: Missing or invalid final MIME boundary-marker</td>
<td>974</td>
<td>Transmission</td>
<td></td>
</tr>
<tr>
<td>6O</td>
<td>Line &lt;n&gt;: Invalid Content-Type &lt;value&gt;; must be text/xml</td>
<td>Line &lt;line #&gt;: Invalid Content-Type &lt;value&gt;; must be text/xml</td>
<td>975</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>6P</td>
<td>Line &lt;n&gt;: Invalid charset parameter &lt;value&gt;; must be UTF-8</td>
<td>Line &lt;line #&gt;: Invalid charset parameter &lt;value&gt;; must be UTF-8</td>
<td>976</td>
<td>Transmission</td>
<td>All</td>
</tr>
<tr>
<td>3A3</td>
<td>For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType</td>
<td>For the monetary field &lt;element name&gt;, the entry &lt;value&gt; was not in the format specified by DecimalType.</td>
<td>980</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>3B3</td>
<td>For all non-negative monetary values, the entry must be in the format specified by DecimalNNNType.</td>
<td>For the monetary field &lt;element name&gt;, the entry &lt;value&gt; was not in the format specified by DecimalNNNType.</td>
<td>981</td>
<td>Item</td>
<td>All</td>
</tr>
<tr>
<td>3D3</td>
<td>For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.</td>
<td>For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.</td>
<td>983</td>
<td>Item</td>
<td>All Return Types</td>
</tr>
<tr>
<td>3I3</td>
<td>Default error code for instances where the parser identifies an error that does not have an associated error code in the Validation Criteria list</td>
<td>Parser reports &lt;parser error message&gt; at line &lt;line #&gt;. Contact the EFile Help Desk for further assistance</td>
<td>999</td>
<td>Item</td>
<td>All</td>
</tr>
</tbody>
</table>
8.0 ACKNOWLEDGEMENT FILES

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

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

8.1 A Guide to Creating 94x Acknowledgement Files

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

8.2 Acknowledgement File Construction

Assumptions

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

Step 1 – Create Acknowledgement Envelope

Step 1.1 – Create Acknowledgement Envelope Skeleton

Create the acknowledgement envelope skeleton as outlined below. After filling in the placeholders, it becomes the SOAP Envelope (Body only, i.e. no Header) in the acknowledgement file.
Step 1.2 – Create Acknowledgement Action

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

Figure 7-1. Open Message/efile Message – DTD/Schema – Generate Sample XML File
Select **AcknowledgementAction** from the pop-up menu shown below:

![Select a root element:](image)

**Figure 7-2. Select a Root Element – Acknowledgement Action**

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

![Generate sample XML file](image)

**Figure 7-3. Generate Sample XML File – Attributes and Elements**

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

**Step 1.3 – Complete the Placeholder for AcknowledgementAction**

In the **AcknowledgementAction** data structure:

- Remove all attributes in the **AcknowledgementAction** element and prefix the element name (begin and end tags) with efile:

- Duplicate the **OriginAcknowledgement** and **ItemAcknowledgement** structures as needed for multiple items. Edit the data as you see fit. Make sure all instances of **OriginId** and **OrigTransContentLocation** are correctly referencing the ones in the transmission file.

**Step 1.3 – Complete the Acknowledgement Envelope**

Plug in the **AcknowledgementAction** structure from Step 1.2 into the Placeholder for **AcknowledgementAction** defined in Step 1.1.
The complete **Acknowledgement Envelope** is shown below:

```xml
<?xml version="1.0" encoding="UTF-8"?>
  xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
  xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/
  xmlns:efile="http://www.irs.gov/efile"
  ../../../message/efileMessage.xsd">
  <SOAP:Body>
    <efile:AcknowledgementAction>
      <Acknowledgement>
        <AcknowledgementId>IRS94x2002-12-31T06:22:12</AcknowledgementId>
        <AcknowledgementTimestamp>2009-12-17T09:30:47-05:00</AcknowledgementTimestamp>
        <TransmissionAcknowledgement>
          <TransmissionId>MyUniqueTransID001</TransmissionId>
          <TransmissionTimestamp>2009-12-31T06:22:12-05:00</TransmissionTimestamp>
          <TransmissionStatus>A</TransmissionStatus>
          <ProcessType>T</ProcessType>
        </TransmissionAcknowledgement>
        <Errors errorCount="2">
          <Error errorId="1">
            <XPath>String</XPath>
            <ErrorCode>String</ErrorCode>
            <ErrorMessage>String</ErrorMessage>
          </Error>
          <Error errorId="2">
            <XPath>String</XPath>
            <ErrorCode>String</ErrorCode>
            <ErrorMessage>String</ErrorMessage>
          </Error>
        </Errors>
      </Acknowledgement>
    </efile:AcknowledgementAction>
  </SOAP:Body>
</SOAP:Envelope>
```
<OriginAcknowledgement>
  <OriginId>MyUniqueOrigID001</OriginId>
  <OriginTimestamp>2009-12-17T09:30:47-05:00</OriginTimestamp>
  <OriginStatus>A</OriginStatus>
  <Errors errorCount="2">
    <Error errorId="3">
      <XPath>String</XPath>
      <ErrorCode>String</ErrorCode>
      <ErrorMessage>String</ErrorMessage>
    </Error>
    <Error errorId="4">
      <XPath>String</XPath>
      <ErrorCode>String</ErrorCode>
      <ErrorMessage>String</ErrorMessage>
    </Error>
  </Errors>
</OriginAcknowledgement>

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      <ErrorCode>String</ErrorCode>
      <ErrorMessage>String</ErrorMessage>
    </Error>
    <Error errorId="6">
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</Errors>

</ItemAcknowledgement>

<OrigTransContentLocation>MyUnique002ReturnId</OrigTransContentLocation>
Step 1.4 – Validate the Acknowledgement Envelope

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

Step 2 – Create Acknowledgement File

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

The complete acknowledgement file is shown below in its entirety:

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

<?xml version="1.0" encoding="UTF-8"?>

    xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
    xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
    xmlns:efile="http://www.irs.gov/efile"
    xsi:mustUnderstand="false">
  <efile:TransmissionAcknowledgement>
    <ItemAcknowledgement>
      <EIN>210000000</EIN>
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      <PaymentIndicator>Payment Request Received</PaymentIndicator>
    </ItemAcknowledgement>
  </efile:TransmissionAcknowledgement>
</SOAP:Envelope>
```
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      <ErrorMessage>String</ErrorMessage>
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      <ErrorMessage>String</ErrorMessage>
    </Error>
    <Error errorId="12">
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      <ErrorCode>String</ErrorCode>
      <ErrorMessage>String</ErrorMessage>
    </Error>
  </Errors>
</ItemAcknowledgement>

<ItemAcknowledgement>
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  <EIN>210000000</EIN>
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  <PaymentIndicator>Payment Request Received</PaymentIndicator>
</ItemAcknowledgement>
</SOAP:Body>
</SOAP:Envelope>
FORMS & SCHEDULES ACCEPTED ELECTRONICALLY
APPENDIX A

FORMS & SCHEDULES ACCEPTED ELECTRONICALLY

A1.0 FORM 940, EMPLOYER’S ANNUAL FEDERAL UNEMPLOYMENT (FUTA) TAX RETURN

File as many Forms 940 in a batch (origin) of returns, as needed.

NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission.

A2.0 FORMA 940-PR, PLANILLA PARA LA DECLARACION ANNUAL DEL PATRONO – LA CONTRIBUCION FEDERAL PARA EL DESEMPLEO (FUTA)

File as many Forms 940-PR in a batch of returns as needed.

NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission.

A3.0 FORM 941, EMPLOYER’S QUARTERLY FEDERAL TAX RETURN

File as many Forms 941 in a batch of returns as needed.

NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission.

A4.0 FORMA 941-PR, PLANILLA PARA LA DECLARACION TRIMESTRAL DEL PATRONO – LA CONTRIBUCION FEDERAL AL SEGURO SOCIAL Y AL SEGURO MEDICARE

File as many Forms 941-PR in a batch of returns as needed.

NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission.

A5.0 FORM 941-SS, EMPLOYER’S QUARTERLY FEDERAL TAX RETURN

File as many Forms 941-SS in a batch of returns as needed.

NOTE: Forms 940, 940-PR, 941, 941-PR, and 941-SS may be combined within any batch or transmission.
A6.0 FORM 944, EMPLOYER’S ANNUAL FEDERAL TAX RETURN
File as many Forms 944 in a batch of returns as needed

A7.0 SCHEDULE B, EMPLOYER’S RECORD OF FEDERAL TAX LIABILITY
If required, include up to one Schedule B with each Form 941 or 941-SS.

A8.0 ANEXO B, REGISTRO SUPLEMENTARIO DE LA OBLIGACION CONTRIBUTIVA FEDERAL DEL PATRONO
If required, include up to one Anexo B with each Form 941-PR.

A9.0 SCHEDULE D (FORM 941), REPORT OF DISCREPANCIES CAUSED BY ACQUISITIONS, STATUTORY MERGERS, OR CONSOLIDATIONS
If required, include up to 10 Schedule Ds with each Form 941.

A10.0 SCHEDULE R (FORM 941), ALLOCATION SCHEDULE FOR AGGREGATE FILERS
File up to 1000 records per submission.

A11.0 SCHEDULE A (FORM 940), Multi-State Employer and Credit Reduction Information

A12.0 PAYMENT RECORD
File up to one Payment Record per balance due return.

NOTE: Payment amounts are currently limited to $500.00 for Form 940 returns, and $2,500.00 for Form 941 returns. Also, payments must be received with the return, and must be received by the normal due date for the return (i.e. 1st Quarter 2007 Form 941, due April 30, 2007).

A13.0 PIN REGISTRATION
PIN Registration Records may only be filed with other PIN Registration Records. Do not mix N Registration Records with any return data.

Use the PIN Registration Record to submit a request for a Personal Identification Number (PIN) for the Approved Signatory. Once processed, the PIN will be mailed directly to the Authorized Signer, and will not be activated for use until the Return Receipt Acknowledgment Document is
returned to the Service. The signed acknowledgment document acknowledges that the PIN was received by the Approved Signer, indicating possession of, and responsibility for the proper use of the PIN for signing tax returns (pursuant to 301.6061-1) filed in the Form 94x e-file Program. Refer to Revenue Procedure 99-39, section 6.06 and 6.07 for guidelines.

A14.0 Explanation Records

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

## NAME CONTROL CONVENTIONS

### Individual Name Controls

<table>
<thead>
<tr>
<th>Individual Names in General:</th>
<th>Name Control Underlined</th>
<th>Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ralph <strong>Teak</strong></td>
<td>TEAK</td>
<td>The Name Control consists of the first four characters of the primary taxpayer’s last name.</td>
</tr>
<tr>
<td>Dorothy <strong>Willow</strong></td>
<td>WILL</td>
<td></td>
</tr>
<tr>
<td>Joe <strong>McCedar</strong></td>
<td>MCCE</td>
<td></td>
</tr>
<tr>
<td>Torn <strong>MacDouglas</strong></td>
<td>MACD</td>
<td></td>
</tr>
<tr>
<td>Joseph <strong>MacTitus</strong></td>
<td>MACT</td>
<td></td>
</tr>
<tr>
<td>Thomas A. <strong>El-Oak</strong></td>
<td>EL-O</td>
<td>The hyphen (-) is the ONLY special character allowed in the Individual Name Control.</td>
</tr>
<tr>
<td>Ann <strong>O'Spruce</strong></td>
<td>OSPR</td>
<td></td>
</tr>
<tr>
<td>Mark <strong>D'Magnolia</strong></td>
<td>DMAG</td>
<td></td>
</tr>
<tr>
<td>Dannette <strong>B</strong></td>
<td>B</td>
<td>The Name Control must contain no more than four characters. However, it may contain less than four characters. <strong>Note:</strong> The first character must be an alpha followed by maximum of three blank positions</td>
</tr>
<tr>
<td>James P. <strong>Ai</strong></td>
<td>AI</td>
<td></td>
</tr>
<tr>
<td>John A. <strong>Fir</strong></td>
<td>FIR</td>
<td></td>
</tr>
<tr>
<td>Daniel P. <strong>Di Almond</strong></td>
<td>DIAL</td>
<td>Taxpayers with names such as “Van,” “Von” and “Di” are considered as part of the Name Control. <strong>Note:</strong> See Asian-Pacific Names for exceptions to this rule.</td>
</tr>
<tr>
<td>Mary J. <strong>Van Elm</strong></td>
<td>VANE</td>
<td></td>
</tr>
<tr>
<td>Susan L. <strong>Von Birch</strong></td>
<td>VONB</td>
<td></td>
</tr>
<tr>
<td>Donald Vander <strong>Oak</strong></td>
<td>OAK</td>
<td></td>
</tr>
<tr>
<td>Janet C. Redbud <strong>Laurel</strong></td>
<td>LAUR</td>
<td>When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer. <strong>Note:</strong> See Exceptions to this rule within Item 2., Hispanic Names</td>
</tr>
<tr>
<td>Dee (Plum) <strong>Birch</strong></td>
<td>BIRC</td>
<td></td>
</tr>
<tr>
<td>Joan <strong>Hickory-Hawthorn</strong></td>
<td>HICK</td>
<td>When two last names for an individual are connected by a hyphen, derive the Name Control from the first last name.</td>
</tr>
<tr>
<td>Dale <strong>Redwood-Cedar</strong></td>
<td>REDW</td>
<td></td>
</tr>
<tr>
<td>Dell <strong>Ash</strong> &amp; Linda Birch</td>
<td>ASH</td>
<td>On a joint return, whether the taxpayers use the same or different last names, derive the Name Control from the PRIMARY taxpayer’s last name. <strong>Note:</strong> The PRIMARY taxpayer is listed first on the tax form. Taxpayer listed on the second line is</td>
</tr>
<tr>
<td>Trey &amp; Joan <strong>Euca</strong>lyptus</td>
<td>EUCA</td>
<td></td>
</tr>
</tbody>
</table>
the secondary taxpayer.
<table>
<thead>
<tr>
<th>Name Control Underlined</th>
<th>Name Control</th>
<th>Rule (in priority order)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Hispanic Names</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elena del Valle</td>
<td>DELV</td>
<td>When “del,” “de,” or “de la” appear with a Hispanic name, include it as part of the Name Control</td>
</tr>
<tr>
<td>Eduardo de la Rosa</td>
<td>DELA</td>
<td></td>
</tr>
<tr>
<td>Pablo De Martinez</td>
<td>DEMA</td>
<td></td>
</tr>
<tr>
<td>Miguel de Torres</td>
<td>DETO</td>
<td></td>
</tr>
<tr>
<td>Juanita de la Fuente</td>
<td>DELA</td>
<td></td>
</tr>
<tr>
<td>B. A. De Rodrigues</td>
<td>DERO</td>
<td></td>
</tr>
<tr>
<td>M. D. de Garcia</td>
<td>DEGA</td>
<td></td>
</tr>
<tr>
<td>Juan Garza Morales</td>
<td>GARZ</td>
<td>When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. (See Note at the very top of the previous page) Note: This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Control.</td>
</tr>
<tr>
<td>Maria Lopez y Moreno</td>
<td>LOPE</td>
<td></td>
</tr>
<tr>
<td>Sylvia Juarez de Garcia</td>
<td>JUAR</td>
<td></td>
</tr>
<tr>
<td><strong>Asian-Pacific Names</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Binh To La</td>
<td>LA</td>
<td>Some Asian-Pacific last names have only two letters.</td>
</tr>
<tr>
<td>Nam Quoc Tran &amp; Thuy Thanh Vo</td>
<td>TRAN</td>
<td>Asian-Pacific females rarely change their last names due to marriage.</td>
</tr>
<tr>
<td>Dang Van Le Nhat Thi Pham</td>
<td>LE PHAM</td>
<td>When “Van” (male) or “Thi” (female) appear with an Asian-Pacific name, do not include it as part of the Name Control. Note: These are common Asian-Pacific middle names.</td>
</tr>
<tr>
<td>Kim Van Nguyen &amp; Thi Tran</td>
<td>NGUY</td>
<td>The name “Nguyen” is a common last name used by both male and female taxpayers.</td>
</tr>
<tr>
<td>Kwan, Kim Van &amp; Yue Le</td>
<td>KWAN</td>
<td>The last name may appear first on the name line. Note: On the signature line, the last name often appears first.</td>
</tr>
<tr>
<td>Yen-Yin Chiu Jin-Zhang Qiu</td>
<td>CHIU QIU</td>
<td>Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer’s last name hyphenated.</td>
</tr>
<tr>
<td>Business Name Controls in General:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• The Name Control consists of up to four alpha and/or numeric characters.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• The ampersand (&amp;) and hyphen (-) are the only special characters allowed in the Name Control.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Note: Do not include “dba” or “fbo” as part of the Name Control. They stand for “doing business as” and “for benefit of”</td>
<td></td>
<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Business Name Control Valid Characters:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Alpha (A-Z)</td>
</tr>
<tr>
<td>• Numeric (0-9)</td>
</tr>
<tr>
<td>• Hyphen (-)</td>
</tr>
<tr>
<td>• Ampersand (&amp;)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Special Business Name Controls:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• If an invalid character is used in the name line, drop the special character from the taxpayer’s name. Example: Jones.com should be Jones com. An example is 4U.com. The Name Control should be 4UCO.</td>
</tr>
<tr>
<td>• When the organization name contains the name of a corporation and both the words “Trust” and “Fund” are present, apply the corporate name control rules.</td>
</tr>
<tr>
<td>• If the organization name contains both “Trust” and “Fund” and an individual’s name, apply the trust name control rules.</td>
</tr>
<tr>
<td>Name Control Underlined</td>
</tr>
<tr>
<td>-------------------------</td>
</tr>
<tr>
<td><strong>Sole Proprietorships</strong></td>
</tr>
<tr>
<td>Arthur P. Asp*, Attorney</td>
</tr>
<tr>
<td>Jane Hemlock, The Pecan Café</td>
</tr>
<tr>
<td>John and Mary Redwood</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name Control Underlined</th>
<th>Name Control</th>
<th>Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Estates</strong></td>
<td><strong>Estates</strong></td>
<td></td>
</tr>
<tr>
<td>Frank Walnut Estate</td>
<td>WALN</td>
<td>The Name Control is the first four characters of the individual’s last name.</td>
</tr>
<tr>
<td>Alan Beech, Exec. Estate of Jan Poplar</td>
<td>POPL</td>
<td></td>
</tr>
<tr>
<td>Homer J. Maple Estate</td>
<td>MAPL</td>
<td>Note: The decedent’s name may be followed by “Estate” on the name line.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name Control Underlined</th>
<th>Name Control</th>
<th>Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Partnerships</strong></td>
<td><strong>Partnerships</strong></td>
<td></td>
</tr>
<tr>
<td>Redbud Restaurant</td>
<td>REDB</td>
<td>Derive the Name Control for partnership entities from the trade or business name of the partnership.</td>
</tr>
<tr>
<td>Teak Drywall Finishers</td>
<td>TEAK</td>
<td></td>
</tr>
<tr>
<td>Don Hickory, Gen. Ptr.</td>
<td>TEAK</td>
<td></td>
</tr>
<tr>
<td>Harold J. Almond &amp; Thad J. Balsam et al Ptr.</td>
<td>TEAK</td>
<td></td>
</tr>
<tr>
<td>Howard Elder Development Co.</td>
<td>HOWA</td>
<td>Note: Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.</td>
</tr>
<tr>
<td>W. P. Plum &amp; H. N. Laurel DBA P&amp;L Pump Co</td>
<td>P&amp;LP</td>
<td></td>
</tr>
<tr>
<td>Almond Group</td>
<td>ALMO</td>
<td></td>
</tr>
<tr>
<td>E. J. Fig, M. L. Maple, &amp; R. T. Holly PTRS.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Hemlock Cup</td>
<td>HEML</td>
<td>Omit the word “The” when it is followed by more than one word. Include the word “The” when it is followed by only one word.</td>
</tr>
<tr>
<td>The Hawthorn</td>
<td>THEH</td>
<td></td>
</tr>
<tr>
<td>Bob Oak &amp; Carol Hazel Cedar, Teak &amp; Pine, Ptrs</td>
<td>OAK</td>
<td>If no trade or business name is present, derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.</td>
</tr>
<tr>
<td>Cedar</td>
<td>CEDA</td>
<td></td>
</tr>
<tr>
<td>Name Control Underlined Corporations</td>
<td>Name Control Corporations</td>
<td>Rule</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>---------------------------</td>
<td>------</td>
</tr>
<tr>
<td>Sumac Field Plow Inc.</td>
<td>SUMA</td>
<td>Derive the Name Control from the first four significant characters of the corporation name.</td>
</tr>
<tr>
<td>11th Street Inc.</td>
<td>11TH</td>
<td></td>
</tr>
<tr>
<td>P&amp;P Company</td>
<td>P&amp;PC</td>
<td></td>
</tr>
<tr>
<td>Y-Z Drive Co.</td>
<td>Y-ZD</td>
<td></td>
</tr>
<tr>
<td>ZZZ Club</td>
<td>ZZZC</td>
<td></td>
</tr>
<tr>
<td>Palm Catalpa Ltd. Fir</td>
<td>PALM</td>
<td></td>
</tr>
<tr>
<td>Fir Homeowners Assn.</td>
<td>FIRH</td>
<td></td>
</tr>
<tr>
<td>The Willow Co.</td>
<td>WILL</td>
<td>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.</td>
</tr>
<tr>
<td>The Hawthorn</td>
<td>THEH</td>
<td></td>
</tr>
<tr>
<td>John Hackberry PA</td>
<td>JOHN</td>
<td>If an individual name contains any of the following abbreviations, treat it as the business name of the corporation:</td>
</tr>
<tr>
<td>Sam Sycamore SC</td>
<td>SAMS</td>
<td>PC – Professional Corporation</td>
</tr>
<tr>
<td>Carl Eucalyptus M.D. P.A.</td>
<td>CARL</td>
<td>SC – Small Corporation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PA – Professional Association</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PS – Professional Service</td>
</tr>
<tr>
<td>The Joseph Holly Foundation</td>
<td>JOSE</td>
<td>Apply corporate Name Control rules when the organization name contains &quot;Fund,&quot; &quot;Foundation&quot;or &quot;Fdn&quot;</td>
</tr>
<tr>
<td>Kathryn Fir Memorial Fdn.</td>
<td>KATH</td>
<td></td>
</tr>
<tr>
<td>City of Fort Hickory Board of</td>
<td>CITY</td>
<td>Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations.</td>
</tr>
<tr>
<td>Commissioners</td>
<td>WALN</td>
<td></td>
</tr>
<tr>
<td>Walnut County Employees Association</td>
<td>RHOA</td>
<td></td>
</tr>
<tr>
<td>Rho Alpha Chapter Alpha Tau Fraternity</td>
<td>HOUS</td>
<td></td>
</tr>
<tr>
<td>House Assn. Of Beta XI Chapter of Omicron Delta Kappa</td>
<td></td>
<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Name Control Underlined Trusts and Fiduciaries</th>
<th>Name Control Trusts and Fiduciaries</th>
<th>Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Name Control Underlined</td>
<td>Name Control</td>
<td>Rule</td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------------</td>
<td>------</td>
</tr>
<tr>
<td><strong>Trusts and Fiduciaries</strong></td>
<td><strong>Control</strong></td>
<td><strong>Trusts and Fiduciaries</strong></td>
</tr>
<tr>
<td>Jan Fir Trust</td>
<td>FIR</td>
<td>Derive the Name Control from the name of the trust using the following order of selection: If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document. <strong>Note:</strong> Never include any part of the word “trust” in the Name Control.</td>
</tr>
<tr>
<td>FBO Patrick Redwood Chestnut Bank TTEE</td>
<td>BEEC</td>
<td></td>
</tr>
<tr>
<td>Donald C. Beech Trust FBO Mary, Karen &amp; Michael Redbud</td>
<td>BALS</td>
<td></td>
</tr>
<tr>
<td>Testamentary Trust U/W Margaret Balsam Cynthia Fit &amp; Laura Fir Richard L. Astor Charitable Remainder Unitrust</td>
<td>ASTE</td>
<td></td>
</tr>
<tr>
<td><strong>Magnolia Association Charitable Lead Trust</strong></td>
<td>MAGN</td>
<td>When a corporation is listed, use the first four characters of the corporation name.</td>
</tr>
<tr>
<td><strong>Cedar Corp. Employee Benefit Trust</strong></td>
<td>CEDA</td>
<td></td>
</tr>
<tr>
<td><strong>Maple-Birch Endowment Trust</strong></td>
<td>MAPL</td>
<td></td>
</tr>
<tr>
<td>John J. Willow, Trustee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trust No. <strong>12190</strong> FBO Margaret Laurel ABCD Trust No. <strong>001036</strong> Elm Bank TTEE <strong>0020, GNMA POOL 00100B</strong></td>
<td>1219 1036 20GN 100G</td>
<td>For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters “GNMA” to complete the Name Control.</td>
</tr>
<tr>
<td>Testamentary Trust Edward Buckeye TTEE Trust FBO Eugene Eucalyptus Trust FBO The Dogwood Blossom Society Micheal Teak Clifford Trust</td>
<td>BUCK EUCA DOGW TEAK</td>
<td>If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document. <strong>Note:</strong> “Clifford Trust” is the name of a type of trust.</td>
</tr>
<tr>
<td><strong>Other Organizations</strong></td>
<td><strong>Control</strong></td>
<td><strong>Other Organizations</strong></td>
</tr>
<tr>
<td>Parent Teachers Association of San Francisco</td>
<td>PTAC</td>
<td>Derive the Name Control of a Parent Teachers Association from the abbreviation “PTA”. The Name Control is “PTA” plus the first letter of the state where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.</td>
</tr>
<tr>
<td>Parent Teachers Association Congress of Georgia</td>
<td>PTAG</td>
<td></td>
</tr>
<tr>
<td>Name Control Underlined</td>
<td>Name Control</td>
<td>Rule</td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------------</td>
<td>------</td>
</tr>
<tr>
<td><strong>Other Organizations</strong></td>
<td><strong>Other Organizations</strong></td>
<td></td>
</tr>
<tr>
<td>Local 210 International Birch Assn. VFW Post 3120 Laborer's Union, AFL-CIO Tau Delta Chapter of Alpha Phi Benevolent &amp; Protective Order of Elks (B. P. O. E.)</td>
<td>INTE VETE LABO ALPH BENE</td>
<td>Derive the Name Control from the first four characters of the national title. Note: “VFW” is a common abbreviation for “Veterans of Foreign Wars”.</td>
</tr>
<tr>
<td>A.I. S.D. R.S.V.P. Post No. 245</td>
<td>AISD RSVP</td>
<td>If the return has an abbreviated first name other than “PTA” and “VFW,” the Name Control is the first four characters of the abbreviated name.</td>
</tr>
<tr>
<td>Barbara J. Yucca YY Grain Inc.</td>
<td>YYGR</td>
<td>When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.</td>
</tr>
<tr>
<td>Diocese of Kansas City St. Rose Hospital St. Joseph’s Church Diocese of Cypress St. Bernard’s Methodist Church Bldg. Fund</td>
<td>STRO STJO STBE</td>
<td>For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.</td>
</tr>
<tr>
<td><strong>Exempt Organizations</strong></td>
<td><strong>Exempt Organizations</strong></td>
<td></td>
</tr>
<tr>
<td>Friends of Jane Doe Committee to Elect John Smith</td>
<td>JANE JOHN</td>
<td>Use these examples for determining the Name Control for Political Organizations.</td>
</tr>
<tr>
<td>Smith for State Representative Linda Jones for Congress Citizen for John Harold</td>
<td>SMIT LIND JOHN</td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX C

STREET ABBREVIATIONS
## APPENDIX C

### STREET ABBREVIATIONS

<table>
<thead>
<tr>
<th>Word</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>and</td>
<td>&amp;</td>
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<tr>
<td>Air Force Base</td>
<td>AFB</td>
</tr>
<tr>
<td>Apartment</td>
<td>APT</td>
</tr>
<tr>
<td>Avenue</td>
<td>AVE</td>
</tr>
<tr>
<td>Boulevard</td>
<td>BLVD</td>
</tr>
<tr>
<td>Building</td>
<td>BLDG</td>
</tr>
<tr>
<td>Care of, or In Care of</td>
<td>%</td>
</tr>
<tr>
<td>Circle</td>
<td>CIR</td>
</tr>
<tr>
<td>Court</td>
<td>CT</td>
</tr>
<tr>
<td>Drive</td>
<td>DR</td>
</tr>
<tr>
<td>East</td>
<td>E</td>
</tr>
<tr>
<td>Fort</td>
<td>FT</td>
</tr>
<tr>
<td>General Delivery</td>
<td>GEN DEL</td>
</tr>
<tr>
<td>Heights</td>
<td>HTS</td>
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<tr>
<td>Highway</td>
<td>HWY</td>
</tr>
<tr>
<td>Island</td>
<td>IS</td>
</tr>
<tr>
<td>Junction</td>
<td>JCT</td>
</tr>
<tr>
<td>Lane</td>
<td>LN</td>
</tr>
<tr>
<td>Lodge</td>
<td>LDG</td>
</tr>
<tr>
<td>North</td>
<td>N</td>
</tr>
<tr>
<td>Northeast, N.E</td>
<td>NE</td>
</tr>
<tr>
<td>Northwest, N.W.</td>
<td>NW</td>
</tr>
<tr>
<td>One-fourth, One quarter</td>
<td>¼</td>
</tr>
<tr>
<td>One-half</td>
<td>½</td>
</tr>
</tbody>
</table>

(all fraction, space before & after the number e.g., 1012 1/2 ST)

<p>| Parkway                       | PKY          |
| Place                          | PL           |</p>
<table>
<thead>
<tr>
<th>Word</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Post Office Box,</td>
<td>P.O. Box PO Box</td>
</tr>
<tr>
<td>Route, Rte.</td>
<td>RT</td>
</tr>
<tr>
<td>Road</td>
<td>RD</td>
</tr>
<tr>
<td>R.D., Rural Delivery,</td>
<td>RFD</td>
</tr>
<tr>
<td>R.F.D., R.R., Rural Route</td>
<td>RR</td>
</tr>
<tr>
<td>South</td>
<td>S</td>
</tr>
<tr>
<td>Southeast, S.E.</td>
<td>SE</td>
</tr>
<tr>
<td>Southwest, S.W.</td>
<td>SW</td>
</tr>
<tr>
<td>Square</td>
<td>SQ</td>
</tr>
<tr>
<td>Street</td>
<td>ST</td>
</tr>
<tr>
<td>Terrace</td>
<td>TER</td>
</tr>
<tr>
<td>West</td>
<td>W</td>
</tr>
</tbody>
</table>

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

POSTAL SERVICE STATE ABBREVIATIONS & ZIP CODE RANGES
## APPENDIX D

### POSTAL SERVICE STATE ABBREVIATIONS & ZIP CODE RANGES

<table>
<thead>
<tr>
<th>State</th>
<th>Abbreviation</th>
<th>ZIP Code Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>AL</td>
<td>350nn – 369nn</td>
</tr>
<tr>
<td>Alaska</td>
<td>AK</td>
<td>995nn – 999nn</td>
</tr>
<tr>
<td>American Samoa</td>
<td>AS</td>
<td>967nn</td>
</tr>
<tr>
<td>Arizona</td>
<td>AZ</td>
<td>850nn – 865nn</td>
</tr>
<tr>
<td>Arkansas</td>
<td>AR</td>
<td>716nn – 729nn</td>
</tr>
<tr>
<td></td>
<td></td>
<td>75502</td>
</tr>
<tr>
<td>California</td>
<td>CA</td>
<td>900nn – 908nn</td>
</tr>
<tr>
<td>Colorado</td>
<td>CO</td>
<td>800nn – 816nn</td>
</tr>
<tr>
<td>Connecticut</td>
<td>CT</td>
<td>060nn – 069nn</td>
</tr>
<tr>
<td>Delaware</td>
<td>DE</td>
<td>197nn – 199nn</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>DC</td>
<td>200nn – 205nn</td>
</tr>
<tr>
<td>Federated States of Micronesia</td>
<td>FM</td>
<td>969nn</td>
</tr>
<tr>
<td>Florida</td>
<td>FL</td>
<td>320nn – 342nn</td>
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<td></td>
<td></td>
<td>344nn, 346nn, 347nn,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>349nn</td>
</tr>
<tr>
<td>Georgia</td>
<td>GA</td>
<td>300nn – 319nn</td>
</tr>
<tr>
<td></td>
<td></td>
<td>399nn</td>
</tr>
<tr>
<td>Guam</td>
<td>GU</td>
<td>969nn</td>
</tr>
<tr>
<td>Hawaii</td>
<td>HI</td>
<td>967nn – 968nn</td>
</tr>
<tr>
<td>Idaho</td>
<td>ID</td>
<td>832nn – 838nn</td>
</tr>
<tr>
<td>Illinois</td>
<td>IL</td>
<td>600nn – 629nn</td>
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<tr>
<td>Indiana</td>
<td>IN</td>
<td>460nn – 479nn</td>
</tr>
<tr>
<td>Iowa</td>
<td>IA</td>
<td>500nn – 528nn</td>
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<td>KS</td>
<td>660nn – 679nn</td>
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<td>Kentucky</td>
<td>KY</td>
<td>400nn – 427nn</td>
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<td>Louisiana</td>
<td>LA</td>
<td>700nn – 714nn</td>
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<tr>
<td>State</td>
<td>Abbreviation</td>
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<td>--------------------------</td>
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<td>Maine</td>
<td>ME</td>
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<tr>
<td>Marshall Islands</td>
<td>MH</td>
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<td>Maryland</td>
<td>MD</td>
<td>20331, 206nn – 219nn</td>
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<td>Massachusetts</td>
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<td>MI</td>
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<td>MN</td>
<td>550nn – 567nn</td>
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<td>MS</td>
<td>386nn – 397nn</td>
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<td>630nn – 658nn</td>
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<td>Montana</td>
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<td>680nn – 693nn</td>
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<td>NV</td>
<td>889nn – 898nn</td>
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<td>New Hampshire</td>
<td>NH</td>
<td>030nn – 038nn</td>
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<td>New Jersey</td>
<td>NJ</td>
<td>070nn – 089nn</td>
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<td>NM</td>
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<td>New York</td>
<td>NY</td>
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<td>ND</td>
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<td>969nn</td>
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<td>730nn – 732nn</td>
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<td>OR</td>
<td>970nn – 979nn</td>
</tr>
<tr>
<td>Palau</td>
<td>PW</td>
<td>969nn</td>
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<tr>
<td>Pennsylvania</td>
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<td>150nn – 196nn</td>
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<tr>
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<td>PR</td>
<td>006nn – 007nn, 009nn</td>
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<td>Rhode Island</td>
<td>RI</td>
<td>027nn – 029nn</td>
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<td>South Carolina</td>
<td>SC</td>
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</tr>
<tr>
<td>State</td>
<td>Abbreviation</td>
<td>ZIP Code Range</td>
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<td>------------------</td>
<td>--------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>South Dakota</td>
<td>SD</td>
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<td>WV</td>
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</tr>
<tr>
<td>Wyoming</td>
<td>WY</td>
<td>820nn – 831nn</td>
</tr>
</tbody>
</table>
APPENDIX E

GLOSSARY OF TERMS

94x XML Transmission—The format for filing 940, 940PR, 941, 941PR, 941SS, 944 returns and related schedules. These transmissions will be filed at the Enterprise Computing Center – Memphis (ECC-MEM). The electronic filing e-help Desk will provide trading partner assistance.

Customer Role – A description of the participant’s position and function within the IRS e-file Program.

EFIN (Electronic Filer Identification Number)—A six digit number assigned by IRS to identify the filer by IRS district and is used as part of the Declaration Control Number.

94x Authorized Signer – should be a Principal for the business or organization. The Authorized signer acts for the entity in legal and/or tax matters and is held liable for filing all returns and making all tax deposits and payments, adhering to all rules and regulations as set forth in Revenue Procedures 2007-38 and 2007-40.

94x OnLine e-Filer - user of IRS Approved Software to file and sign his/her own 94x On-Line e-file returns

94x PIN Registration—The electronic format for sending requests for a 94x OnLine e-Filer PIN via IRS approved software and an Authorized IRS e-file Provider.

Electronic Return Originator (ERO)—Originate the electronic submission of income tax returns to the IRS. Identified by an EFIN.

ETIN (Electronic Transmitter Identification Number)—A five digit number assigned by IRS to each applicant who transmits returns directly to the IRS data communications subsystems or who intends to develop software for the purpose of formatting electronic returns to IRS specifications. The ETIN is used as part of the Return Sequence Number (RSN).

IRS Agent/Financial Agent—IRS Agent/Financial Agents are acting on behalf of the IRS in the submission of Electronic return transmissions. IRS Agents provide a return received date for each return that they file, since the Agent acts as a collection point for the taxpayer return data.

Large Taxpayer—Large Taxpayer is a special role in which the approved Large Business Taxpayer will act as transmitter and originator of their own tax return data.

MIME—Multipurpose Internet Mail Extensions. MIME extends the format of Internet mail to allow non-US-ASCII textual messages, non-textual messages, multipart message bodies, and non-US-ASCII information in message headers.
Personal Identification Number (PIN)—A unique confidential number assigned to each authorized Reporting Agent and to each authorized Taxpayer approved to participate in the IRS e-file for Business Programs, as applicable.

Reporting Agent—A Reporting Agent is an accounting service, franchiser, bank, or other person that complies with Revenue Procedure 2003-69, 2003-2 C.B. 403, and is authorized to prepare and electronically file Forms 940, 941 and 944 for a taxpayer. Reporting Agents sign all of the electronic returns they file with a single PIN signature.

Schema—A set of rules defining how the XML is formatted and defines legal values for XML elements. The schema itself is an XML document.

SOAP—Simple Object Access Protocol, is a lightweight protocol for exchange of information in a decentralized, distributed environment. It is an XML based protocol that consists of three parts: an envelope that defines a framework for describing what is in a message and how to process it, a set of encoding rules for expressing instances of application-defined data types, and a convention for representing remote procedure calls and responses. SOAP is a component of the first XML document in each XML transmission.

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

Transmitter—A Transmitter is a firm, organization, or individual that receives returns and PIN Registrations electronically from clients, reformats the data (if necessary), batches them with returns or electronic PIN Registrations from other clients, and then transmits the data to the Service. A transmitter does not have signature authority for the taxpayers that it services. Transmitters are identified with an ETIN, but are also provided with an EFIN. Transmitter EFINs are used to batch returns which are submitted and signed by individual taxpayers for transmission to the IRS.

XML Transmission—Used in this document refer to either a 94x XML transmission or an Electronic PIN Registration. An XML transmission consists of MIME headers and XML documents.

XML—The Extensible Markup Language (XML) is the universal format for structured documents and data on the Web.

Xpath—A mechanism for querying XML. XML’s counterpart to SQL.