Modernized e-File Guide

for

Software Developers

and

Transmitters

Tax Year 2003

**Publication 4164
(Revised)**

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1   Introduction

This publication outlines the communication procedures, transmission formats, business rules and validation procedures for returns filed electronically through the Modernized e-File (MeF) system. Software Developers and Transmitters should use the guidelines provided in this publication along with XML Schemas published electronically on irs.gov in order to develop software for use with the MeF system.

The procedures in this publication should be used in conjunction with the following corresponding publications:

- Publication 1345, *Handbook for Authorized IRS e-file Providers - contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all *e-file* programs.

- Publication 4162, *Modernized e-File Test Package for Electronic Filers of Forms 1120/1120S* - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing (ATS) of 1120/1120S.

- Publication 4163, *Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S* - contains specific information applicable to 1120 and 1120S *e-file* programs only.

- Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings* **-** contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing (ATS) of Forms 990, 990-EZ, 1120-POL, and 8868.

- Publication 4206, *Modernized e-File Information for Authorized IRS e-file Providers for Exempt Organization Filings* - contains specific information applicable to Forms 990, 990-EZ, 1120-POL, and 8868 *e-file* programs only.

1.1   Introducing Modernized e-File (MeF)

Beginning with the 2004 filing season, the Internal Revenue Service (IRS) is extending *e-file* capabilities to the 1120 and 990 family of taxpayers through the MeF system, which uses a new architecture for electronic filing. In doing so, IRS is introducing a more efficient and scalable *e-file* system. The MeF system will introduce the following new capabilities.

- Uses XML to format return data and transmit to IRS

- Allows transmission of tax returns and documents through the Internet in addition to the Electronic Management System

- Allows binary data (non-XML documents) to be transmitted to IRS in pdf format

- Eliminates drains; processes transmission files and provides acknowledgment files faster

- Redesigned Business Rules
  Standardized Acknowledgment File structure across all form types, which is built upon transmission structure

- Uses a Practitioner PIN or scanned Form 8453 (IRS will not accept paper Forms 8453-C, 8453-S or 8453-EO)

IRS plans to transition the existing *e-file* programs for Forms 1040, 1041 and 1065 to MeF in future releases. IRS will use the procedures in this publication as a standard for all *e-file* programs in the future.

IRS has combined information for Corporate and Exempt Organization returns in this publication. Unless otherwise indicated, all information applies to both return types.

This publication and its updates or revisions are available at www.irs.gov. Change pages, outlining the extent of an update/revision, will be posted separately.

1.2 Communications

IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. Your continued cooperation is requested. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage) relating to Forms 1120/1120S, please let us know by sending an email to 1120@irs.gov or writing to:

> Internal Revenue Service Center
> Janet Brown, OS:CIO:I:ET:D:G1
> P.O. Box 1231
> Austin, TX 78767

For Exempt Organizations (Forms 990, 990-EZ, 1190-POL, and 8868), please email your questions, suggestions or comments, or information relating to any errors you are aware of to TE/GE-EO-efile@irs.gov or write to:

> Internal Revenue Service
> Donna Hockensmith, T:EO, 3 A 2, 1750 PA
> 1111 Constitution Avenue, NW
> Washington, DC 20224

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

- e-mail - The 1120 Team maintains an e-mail distribution list of current and prospective partners. On an as needed basis, updates and other communications are distributed to the group. To have your e-mail address added to the group, please send an e-mail with your name, company name, and any other revelant contact information to 1120@irs.gov. The Exempt Organization Team maintains a similar e-mail list and can be contacted at TE/GE-EO-efile@irs.gov.

- ListServ - IRS maintains a list server for distributing communications and encourages open discussion on the overall XML development effort. IRS will use the **IrsXmlSchemaTalk** listserv to send out notifications of new MeF schema and business rule versions. You can also use this listserv to post questions to all subscribers. To subscribe, send an email to IrsXmlSchemaTalk-subscribe@topica.com.

- IRS Website – This publication and its updates are available on www.irs.gov. In addition, IRS will post all MeF schema and business rule versions on the following pages:
    - o For 1120/1120S, you can obtain all current and past IRS MeF XML schemas and business rules through the IRS Digital Daily, *e-file* for Business - Software Developers and Transmitter Website: http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
    - o For 990/990-EZ/1120-POL/8868, you can obtain all current and past schemas, business rules, and other information through the irs.gov web page: http://www.irs.gov/charities/article/0,,id=105955,00.html

- QuickAlerts is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and EROs. Software Developers and Transmitters use their ETIN. EROs use their 6 digit EFIN. If you have received both an ETIN and an EFIN, then you should use your ETIN. The QuickAlerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via pre-selected vehicle of choice(s): cell phone, e-mail, fax, telephone. After subscribing, EROs can receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at www.Envoyprofiles.com/quickalerts or through the links provided on the "Tax Professionals" page at www.irs.gov.

- The Ogden e-Help Desk has been designated to provide assistance for MeF software testing and live processing. Software developers, transmitters and electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654.

1.3   Highlights for Tax Year 2003

- MeF will provide taxpayers the option to electronically file and pay tax obligations at the same time; an Electronic Funds Withdrawal certification and payment document is available for electronic filing with tax returns.

- MeF will allow you to file tax returns year round. MeF will accept calendar and fiscal year returns with tax periods ending December 31, 2003 or later. A Fiscal Year return is a return whose tax period ends in a month other than December, and is not a Short Period Return or Final Return. See the next page for the Received Date Charts for both the 1120/1120S and Exempt Organization returns.

RECEIVED DATE CHART for 1120/1120S

Tax Period Beginning & Ending Dates	Tax Period	Due Date (Weekends & Holidays Considered) #	6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/03—12/31/03	200312	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	5/17/04	11/15/04	2003
4/1/03—3/31/04	200403	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	7/15/04	1/18/05	2003
6/1/03—5/31/04	200405	8/16/04	2/15/05	2003
7/1/03—6/30/04	200406	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	11/15/04	5/16/05	2003
10/1/03—9/30/04	200409	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	1/18/05	7/15/05	2003
12/1/03—11/30/04	200411	2/15/05	8/15/05	2003

Legal Due Date is the 15th of each month.

Received Dates for Exempt Organization Returns

Tax Period Beginning & Ending Dates	Tax Period	Forms 990 and 990-EZ Due Date (Weekends & Holidays Considered)	Forms 990 and 990-EZ 3 Month Extension Due Date (Weekends & Holidays Considered)	Form 1120-POL Due Date (Weekends & Holidays Considered)	Form 1120-POL 6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/03—12/31/03	200312	05/17/04	08/17/04	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	06/15/04	09/15/04	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	07/15/04	10/15/04	5/17/04	11/15/04	2003
4/1/03—3/31/04	200403	08/16/04	11/16/04	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	09/15/04	12/15/04	7/15/04	1/18/05	2003
6/1/03—5/31/04	200405	10/15/04	01/17/05	8/16/04	2/15/05	2003
7/1/03—6/30/04	200406	11/15/04	02/15/05	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	12/15/04	03/15/05	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	01/18/05	04/18/05	11/15/04	5/16/05	2003
10/1/03—9/30/04	200409	02/15/05	05/16/05	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	03/15/05	06/15/05	1/18/05	7/15/05	2003
12/1/03—11/30/04	200411	04/15/05	07/15/05	2/15/05	8/15/05	2003

IRS will release the first two phases of MeF during 2004. IRS will begin accepting Release 1 forms on February 6, 2004 and Release 2 forms will be accepted beginning July 2004 (specific date to be announced). The chart on the following page identifies the 1120/1120S forms and schedules that will be accepted for Tax Year 2003 and the maximum number of forms that may be submitted with each return. Forms that are not shaded will be included in Release 1. Forms that are shaded will be included in Release 2.

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

Accepted Forms and Schedules for Forms 1120/1120S

Form	1120	1120S
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule N (Form 1120)	1	0
Schedule PH (Form 1120)	1	0
Form 1120S	0	1
Schedule D (Form 1120S)	0	1
Schedule K-1 (Form 1120S)	0	Unbounded
Schedule N (Form 1120)	0	1
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)	1	1
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded

Form	1120	1120S
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275	Unbounded	Unbounded
Form 8275-R	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609	Unbounded	Unbounded
Schedule A (Form 8609)	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820	1	1
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826	1	1
Form 8827	1	1
Form 8830	1	1
Form 8832	Unbounded	0
Form 8833	Unbounded	Unbounded
Form 8834	1	1
Form 8835	1	1
Form 8838	Unbounded	Unbounded
Form 8844	1	1
Form 8845	1	1
Form 8846	1	1
Form 8847	1	1
Form 8860	1	1
Form 8861	1	1
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded

Form	1120	1120S
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8884*	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form T (Timber)	Unbounded	Unbounded

Exempt Organizations

The following chart identifies the forms and schedules that will be accepted for Tax Year 2003 and the maximum number that may be submitted with each return. All forms will be included in Release 1 scheduled for implementation on February 6, 2004.

**Accepted Forms and Schedules for Forms
990, 990-EZ, 1120-POL, and 8868**

Form	990	990-EZ	1120-POL	8868
Schedule A (Form 990/990-EZ)	1	1	0	0
Schedule B (Form 990/990-EZ)	1	1	0	0
Schedule D (Form 1120)	0	0	1	0
Form 926	1,000	1,000	0	0
Form 4562	10,000	10,000	Unbounded	0
Form 4797	0	0	1	0
Form 8271	1	1	0	0

1.4   Exclusions to Electronic Filing

Returns and Form 8868 extensions meeting the conditions below cannot currently be filed electronically. (**Note: Paper documents can be scanned and attached to electronic returns, but no paper documents will be accepted.**)

For Forms 1120/1120S:

- Final returns
- Short-year returns
- Returns with tax periods prior to December 2003
- 52-53 week filer returns

- Returns covering multiple tax periods
- Amended returns
- Bankruptcy returns
- Returns with pre-computed penalty and interest
- Prompt assessment
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file return timely
- Requests for overpayments to be applied to another account
- Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Name change returns
- Returns with a foreign address in the entity section of the Form 1120
- Returns with the filer address in any of the American possessions
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form

For Forms 990 & 990-EZ:

- Returns from organizations not recognized as exempt (application pending, etc.)
- Name change returns
- Returns showing a change in accounting period
- Returns using a non-U.S. mailing address in the return header
- Amended returns
- Final returns
- Short period returns
- Early filed returns (filed before end of tax year)
- Prior year returns
- Returns with non-IRS forms attached such as Form LM-2 or LM-3 (Dept. of Labor)
- Returns with non-numbered attachments/schedules for which an IRS format has not been developed such as:
  o Third party documents
  o Brochures
  o Organization charters
- Organizations such as churches and government agencies that are excluded from the filing requirement pursuant to Reg. 1.6033-2(g); *Exception*: domestic organizations excluded from filing *solely* because their gross receipts are normally less than $25,000 may file electronically if they choose.

For 1120-POL:

- Final returns
- Short period returns
- Amended returns
- Name change returns

- Prior year returns
- Returns with non-numbered attachments/schedules for which an IRS format has not been developed

For Form 8868:

- Extensions from organizations not recognized as exempt (application pending, etc.)
- Extensions other than the automatic extension (Part I)
- Extensions for short period returns
- Extensions for the following forms:
    - Form 990-BL
    - Form 6069
    - Form 8870
- Extensions for group returns
- Extensions for composite Forms 990-T
- Extensions for consolidated Forms 990-T

2   XML Overview for MeF

XML is the format used for all forms and schedules in Modernized e-File. This section will explain the structure, tag names, attributes, repeating groups, types, and attachments as they apply to XML.

2.1   XML Structure

This section describes the XML structure for the MeF tax return data. This includes an explanation of the different XML building blocks, such as global data types defined for MeF and commonly used throughout the MeF schemas.

The return structure defines all forms, schedules, attachments that can be included for a specific tax return (1120, 1120S, 1120-POL, 990, 990EZ). For example, an 1120 return includes the Form 1120 and any attached forms, schedules, or attachments needed to complete the return. A consolidated structure includes the consolidated return, the parent return, and one or more subsidiary returns in addition to their respective forms, attachments, and schedules.

For more information regarding these topics, refer to Appendix A, *Composing the Transmission File and Return Data For the Modernized e-File System - An Overview*.

2.1.1 Schemas

Tax return data is structured into a series of schemas. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and attachment (Note: There are business rules in addition to rules defined by schema—see Section 4.1 for more information about business rules). A schema has been defined for each XML form, schedule or IRS defined attachment to a tax return.

In the schemas, most data elements for each form, schedule, and supporting document have been declared optional. Most of the required elements are in the return/extension header schema. The header schema for a return (in ReturnHeader1120x.xsd file) contains identifying information about the entity filing the return, the officer responsible, the preparer, and the preparing firm. The header schema for an extension (in ReturnHeader8868.xsd), however, does not contain this identifying information.

Keeping most data elements optional in the schemas is consistent with the way paper returns are filed, i.e., the taxpayer and return preparer have the responsibility to provide information as specified by IRS forms, instructions, and regulations.

2.1.2 Tag Names

Each data element on a tax form, document, or attachment is identified using an XML tag name.

Tag names were created using the following conventions:
- Use a meaningful phrase with the first letter of each word capitalized and using no spaces (upper Camel case)
- Limit tag name to a length of not more than 30 characters
- Use of IRS standard abbreviations to meet the tag name 30 character limit

2.1.3 Attributes

Attributes provide additional information or describe a feature of a data element.
- The first letter of the first word of an attribute name is lower case; the first letter of each subsequent word is capitalized (lower Camel case).
- Fixed attributes are for IRS internal use only; do not include these with the instance XML data for transmission.

Every return document (form, schedule or supporting material), which is an XML schema, has the following three attributes in its root element.

- **`DocumentName  attribute:`** is an attribute of type `FIXED` (a string literal type) and has a value equal to the name of the form, schedule or a supporting document it represents.

    This attribute (where ever it occurs in the return) is used for IRS internal use only and must not be included in the tax return. However, after the return is received IRS XML parsers will add such attributes to the appropriate elements in the return for IRS downstream processing). Here is an example:

    In the XML data to be transmitted by the preparer:
    ```
    <IRS1120 documentId="RetDoc010">
    ```

    After transmission, IRS XML parser will add:
    ```
    <IRS1120 documentId="RetDoc010" documentName="IRS1120"
    displayName="1120">
    ```

- **`documentId attribute`**: is an attribute that uniquely identifies the document within the context of the whole return. Tax return preparer's software is responsible for generating a unique id of `idType` defined in `efileTypes.xsd` for each of the return documents. Here are some examples:

    - `<IRS1120 documentId="DOC0001">`
    - `<IRS1120ScheduleD documentId="0020.2225">`
    - `<DualConsolidatedLossesStatement documentId="ABC:002.XY">`

- **`displayName attribute:`** is an attribute of type FIXED (a string literal type) and has a value equal to the display name of the form, schedule or a supporting document it represents.

    This attribute (wherever it occurs in the return) is used for IRS internal use only and must not be included in the tax return. However, after the return is received IRS XML parsers will add such attributes to the appropriate elements in the return for downstream processing. Here is an example:

In the XML data to be transmitted by the preparer:

```
<IRS1120 documentId="RetDoc010">
```

After transmission, IRS XML parser will add:

```
<IRS1120 documentId="RetDoc010" documentName="IRS1120"
displayName="1120">
```

2.1.4 Repeating Group

The repeating group is a data element or a group of data elements that can repeat the number of times specified in the maxOccurs attribute. Repeating data elements or groups of data elements provide a consistent structure to capture information that is requested. For example, paper forms are limited by a number of rows defined on the form – repeating groups allow the structure to be used to capture an unlimited amount of data. Schedule D, Line 1 Short-Term Capital Gains and Losses, allows seven entries on the paper form. MeF schema allows an unlimited number of entries for this repeating group of elements.

MeF schemas implement repeating groups by creating a form "type" that consists of data elements that can repeat by the number specified in the "minOccurs" and "maxOccurs".

For more information on repeating groups, refer to Appendix A, *Composing the Transmission File and Return Data For the Modernized e-File System - An Overview*.

The following example illustrates a repeating group where Form 1120S ScheduleKForeignTaxesType is the complex type that defines the content model for the repeating group:

```
<xsd:element name="ForeignTaxes" type="ScheduleKForeignTaxesType"
minOccurs="0" maxOccurs="unbounded">

  <xsd:complexType name="ScheduleKForeignTaxesType">
    <xsd:sequence>
      <xsd:element name="ForeignCountryOrUSPossession"
          type="CountryType" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation>
            <Description>The country or U.S. possession
              abbreviation</Description>
            <LineNumber>Schedule K Line 15(a)</LineNumber>
          </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="GrossIncomeFromAllSources"
          type="USAmountType" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation>
            <Description>Gross income from all
              sources</Description>
```

```
        <LineNumber>Schedule K Line 15(b)</LineNumber>
      </xsd:documentation>
    </xsd:annotation>
  </xsd:element>
      .................................................................••
```

2.1.5 e-File Types

The IRS has defined MeF global data types, which can be reused in more than one MeF schema and are stable and universal in nature. These data types are specified in and validated against the efileTypes.xsd document. These e-File types include additional length, character, and character restrictions and are specified in the efileTypes.xsd document. The IRS has made a commitment to standardize elements whenever possible.

For more information on e-File Types, refer to <u>Appendix A</u>, *Composing the Transmission File and Return Data For the Modernized e-file System - An Overview* or to the efileTypes.xsd XML document in the MeF XML schemas.

The following examples illustrate MeF e-File types defined in the efileTypes.xsd XML document. For a complete list of e-File Types go to irs.gov and visit the 1120 website.

- US Address. MeF standardized domestic addresses with the USAddressType e-File type. Foreign addresses for the 1120/1120 taxpayer will be implemented in July 2004 and January 2005 for Exempt Organizations. The USAddressType includes the following data elements:

    o AddressLine1, which is a required field

    o AddressLine2, which is optional

    o City, State, ZIPCode, which are required

```
<xsd:complexType name="USAddressType">

  <xsd:sequence>
    <xsd:element name="AddressLine1" type="StreetAddressType">
      <xsd:annotation>
        <xsd:documentation>Address line
          1</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="AddressLine2" type="StreetAddressType"
        minOccurs="0">
      <xsd:annotation>
        <xsd:documentation>Address line
          2</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="City" type="CityType">
      <xsd:annotation>
```

```
        <xsd:documentation>City</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="State" type="StateType">
      <xsd:annotation>
        <xsd:documentation>State</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="ZIPCode" type="ZIPCodeType">
      <xsd:annotation>
        <xsd:documentation>ZIP code</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>
```

- Business Name Control. For more information on creating business name control, refer to Exhibit 1.

```
<xsd:simpleType name="BusinessNameControlType">
  <xsd:annotation>
    <xsd:documentation>Used for a Name Control. Legal Characters:
        A-Z, 0-9, hyphen and ampersand. Illegal Character: spaces
        and symbols.</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:pattern value="([A-Z0-9\-]|&){1,4}" />
  </xsd:restriction>
</xsd:simpleType>
```

- Business Name. MeF standardized the business name with the BusinessNameType. It includes the following data elements:

  o BusinessNameLine1, which is a required field

  o BusinessNameLine2

```
<xsd:complexType name="BusinessNameType">
  <xsd:sequence>
    <xsd:element name="BusinessNameLine1"
        type="BusinessNameLine1Type">
      <xsd:annotation>
        <xsd:documentation>Business name line
            1</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="BusinessNameLine2"
        type="BusinessNameLine2Type" minOccurs="0">
      <xsd:annotation>
        <xsd:documentation>Business name line
            2</xsd:documentation>
      </xsd:annotation>
```

```
        </xsd:element>
      </xsd:sequence>
    </xsd:complexType>
```

  ▪ IDType. MeF standardized identifiers using the IDType datatype. Below is just one type
    of identifier, others include TransmissionID, ReturnID, etc. For more examples of MeF
    identifiers, refer to Exhibit 2.

```
  <xsd:attribute name="documentId" type="IdType" use="required">
    <xsd:annotation>
        <xsd:documentation>Must be unique within the
          return</xsd:documentation>
    </xsd:annotation>
  </xsd:attribute>
```

2.1.6 1120/1120S Attachments

Taxpayers are instructed to attach supporting information to the tax return. This includes tax
forms, statements, elections, notices, schedules or other types of miscellaneous information that
may be required by IRS form instructions, regulations or publications. These "attachments" may
be submitted electronically as XML documents or binary files.

Exhibit 6. Forms and Attachments Listing for 1120/1120S, provides a list of all supporting
information required by form or form instructions. This list includes the XML document name
and location reference to assist the software developer in programming this functionality. **For
updates to this list check** http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html .

General Information

When the IRS defines a schema for information that is requested, the information must be
provided in XML format.   The schemas include:

  • Tax forms (e.g., Form 6478, Form 5884, etc). Data elements have been defined for the
    schemas.
  • Information requested on tax forms instructions to support specific lines (e.g.,
    ItemizedOtherIncomeSchedule, DualConsolidatedLossesStatement, etc.). In some cases,
    the schema provides specific data elements and in other cases the schema allows for
    entry of free form text.
  • Information requested in regulations or publications, which is not specified in form
    instructions and that does not have a predefined schema (i.e., GeneralDependency). If
    the information requested is for an election, use the "GeneralDependencyElection"

schema. For all other information requested that does not have a specified schemas, use the "GeneralDependency" schema. Data elements for both schemas include:

- o FormLineOrInstructionReference –the form and/or line number to which the attachment belongs.
- o RegulationReference – the regulation and/or publication reference.
- o Description – provide a meaningful title or explanation for the attachment.
- o AttachmentInformation – additional information regarding the attachment.

Binary Attachments

The tax return may also include non-XML documents, known as "binary attachments", submitted in PDF format. These attachments are included in the tax return as separate MIME parts rather than inside the ReturnData element. They allow taxpayers to provide requested documentation that include required signatures and third party documents as required by forms and instructions (8453 signature document, signed copy of lease, signed appraisal statement, etc.).

It is important to note that the attribute binaryAttachmentCount of element ReturnHeader in ReturnHeader1120x.xsd must have the correct count of all the binary attachments included in the return or the return will be rejected.

The name for these binary attachments must be included in the MIME Part Content Header. The name must be unique within the tax return, cannot exceed 100 characters, must be alphanumeric, and must identify the form to which it is attached.

Tax preparation software must use the following names for binary attachments because they will be validated by business rules.

CONDITION	BINARY ATTACHMENT TITLE
If you attach a scanned 8453, the name must be	8453 Signature Document
If you attach a certified historic structure attachment, the name must be	Certified Historic Structures
If you attach a Form 1120-L, the name must be	Form 1120-L

For all other binary attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names.

CONDITION	BINARY ATTACHMENT TITLE
If the regulations require you to attach a merger agreement	1120 Merger Agreement for XYZ Corporation
If the regulations require you to attach a warehouse leasing agreement	1120 Leasing Agreement for XYZ Corporation Warehouse
If you are required to attach an appraiser statement for a Francisco de Goya oil painting	8283 Appraiser Statement for a Francisco de Goya Oil Painting
If you are required to attach an appraiser statement for a Pablo Picasso painting	8283 Appraiser Statement for a Pablo Picasso Painting A
If you are required to attach an appraiser statement for a second Pablo Picasso painting	8283 Appraiser Statement for a Pablo Picasso Painting B

Special instructions for scanned Form 8453:

From February – July 2004, each scanned Form 8453 attached to a MeF tax return must be 3.0 MB or less.

Special instructions for "schedule" attachments to Form 8865:

In many instances information from various Form 1065 schedules will be the same required to be filed with the Form 8865 schedules. If a taxpayer has already prepared the Form 1065 and has completed Schedules B, D, K, K1, L, M-1, M-2, do **NOT** attach the Form 1065 schedules to the return, instead the data from the Form 1065 schedules should be formatted into the corresponding Form 8865 schedules.

2.1.7 Exempt Organization Return Attachments

General Explanation Attachment

For Exempt Organization returns, filers occasionally must attach an IRS form, schedule or other piece of information. For Forms 990, 990-EZ or 1120-POL, these "attachments" must be submitted electronically as XML documents; except for Form 8453-EO, which is submitted as a binary file. No attachments are permitted with Form 8868. Exhibit 6, Forms and Attachments Listing for Exempt Organizations, provides a list of all permitted attachments. This list includes the XML document name and location reference to assist the software developer in programming this functionality.

Forms 990, 990-EZ and 1120-POL each permit attaching an XML schema that allows for optional information to be provided that is not otherwise covered in another permitted schema. The General Explanation Attachment schema has three fields, i.e., "Identifier," "Return Reference" and "Explanation." These fields may be repeated up to three times. One General Explanation Attachment may be optionally attached to each return.

The "Identifier" field is a single line description of the information being provided. The "Return Reference" field is a single line description of the return item, if any, to which the information relates. The "Explanation" field is a brief free-form text section where the additional information the filer wishes to convey is contained.

The General Explanation Attachment is used exclusively with Exempt Organization returns. It is intended to be used to provide supplementary information, and may not be used in lieu of an existing schema, nor can it be used as a substitute for a numbered IRS form or schedule that is not currently available to be attached to the exempt organization return, e.g., Form 3800. (Note: The General Attachment schema available with Forms 1120/1120S may not be substituted for the General Explanation Attachment schema.)

Binary Attachments

When submitting a binary attachment of Form 8453-EO, the name "8453 Signature Document" must be included in the MIME Part Content Header. All attachments (except for the signature document, Form 8453-EO) to Forms 990/990-EZ/1120-POL must use the prescribed XML schema. There are no attachments permitted with Form 8868. The only allowable binary attachment for Forms 990, 990-EZ and 1120-POL is the signature document, Form 8453-EO, Exempt Organization Declaration and Signature for Electronic Filing. Since a signature is no longer required for the electronically filed Form 8868, no binary attachments are permitted to the form.

2.2   Version Control for MeF Schemas and Business Rules

Each 1120, 1120S, 1120POL, 990, 990EZ return, 8868 extension, transmission file, and acknowledgement file has a corresponding XML schema and a respective set of business rules that are used to validate the filed tax return. It is important to note that a MeF tax return instance includes all XML documents (forms, attachments, and binary attachments) that make up the tax return. XML transmissions, schemas and business rules each have a version number.

- The version (number) of the transmission file and that of the return(s) is the same at present. However, it is possible that they may deviate in the future.

- The "returnVersion" attribute of the "Return" element (the root element) for each tax return identifies the version of the schema.

- In the business rule document, the version number in the document's header identifies the version.

The version number on the set of rules dictates the schemas for which the rules are enforced and the version number on the schemas dictates which rules should be invoked for that schema version. This ensures that the appropriate set of rules is enforced for each schema version.

The version number of the MeF XML schemas and the applicable MeF business rules used to validate the return must be the same or unexpected errors may occur.

2.2.1   Version Numbering Scheme

The version number includes the tax year for which the schema and business rule document applies (YYYY), the version initial (V), and the two-digit version number (NN). The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of schemas with their applicable business rules. The structure of the version number and a few examples are given below:

Version

Tax Year ⟶ **YYYY V NN** ⟵ Version Number

2003	v	01
2003	v	02
2003	v	03
2004	v	01
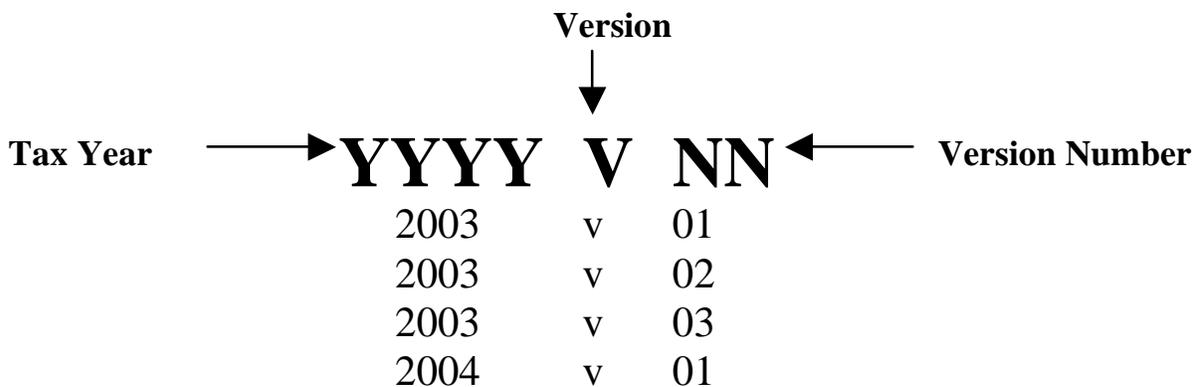
The examples above illustrate how the version number changes with each new tax year and each tax year's subsequent changes. New versions are generated with changes to the tax return's XML schema structure, content, and business rules. This includes the following:

- A new tax year. The tax year part of the version number will change with each subsequent tax year and the version number is reset to 01.

- The version number increases when each new version is published within a tax year.

- Additions, deletions, and updates to a schema's data elements. This includes any schema modification to a form and/or attachment. Even if the tax return's business rules were not affected by the additions, deletions, and updates to the tax return's schemas, the business rule's version number will be changed to maintain the alignment between the MeF schemas and the applicable business rules.

- Additions and deletions to the business rules. Even if the business rule change(s) did not affect the tax return's schema, the tax return's schema version will be changed to maintain the alignment between the tax return's schema and the applicable business rules.

The valid versions for all MeF tax return (1120, 1120S, 990 family) schemas and business rules may differ since each tax return represents a separate schema-business rules combination. A schema and/or business rule change to a tax return may not affect another tax return. In this case, the other tax return types may not need to be changed. For example, a change to the 1120S-Schedule K1 causes a new 1120S version to be produced; however, the 1120 version remains the same since the change does not affect the 1120 schema. The table below illustrates this point:

Note: The Effective End Date is the last day IRS will accept the Version and Schema listed.

TAX RETURN	VERSION	EFFECTIVE START DATE	EFFECTIVE END DATE
1120	2003V14 *	01/01/2004	03/15/2004
1120	2003V15 *	02/16/2004	12/31/2004
1120S	2003V07	01/01/2004	12/31/2004
1120POL	2003V02	01/01/2004	12/31/2004
990	2003V01	01/01/2004	12/31/2004
Transmission File	2003V02	01/09/2004	12/31/2004

*It is also important to note that more than one version may be valid for a limited time if legislation allows taxpayers to submit more than one version of a form at the same time.

2.2.2 Accessing MeF XML Schema and Business Rule Versions

You can obtain all current and past IRS MeF XML schemas, business rules, and other information through the IRS Digital Daily, *e-file* for Business - Software Developers and Transmitter Websites:

- For 1120/1120S: http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html

- For 990/990-EZ/1120-POL/8868:
  http://www.irs.gov/charities/article/0,,id=105955,00.html

Prior schema versions will also be maintained in order to accommodate the needs of the development community. In addition to these artifacts, a document that tracks the changes made to the schemas and business rules will accompany the publication of each new version.

2.2.3 Receiving Notifications of New Versions

The IRS will distribute a notification of any new MeF schemas and business rules version(s) via the IrsXmlSchemaTalk Topica listserv.

2.3   MeF XML Schema File Structures

This section describes the MeF XML Schema file structure as of the date this publication was issued. Each program has its own file structure. You should check for periodic updates to this information at http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html .

2.3.1   1120/1120S XML Schema File Structure (see explanation on the next page)

Figure 2.1 - Snapshot of 1120/1120S XML Schema File Structure

The following describes the MeF Schema File Structure for <u>Figure 2.1</u> on the previous page.

TY2003 is the top-level directory of the schemas for the Tax Year (TY). It contains two folders:

Common, which contains the XML schemas that are common to all MeF return types, 990 and 1120. It contains the following version folder**:**

V2003_02, which contains the following XML schemas for version 2003_02:

- **efileMessage.xsd**, which defines the transmission header, transmission manifest and the acknowledgement XML structures.

- **efileTypes.xsd**, which defines the global data types for MeF schemas.

- **SOAP.xsd**, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP.

CorporateIncomeTax, which is a directory for corporate income related (1120/1120S) schemas and contains the following 3 folders:

Common, which is a top-level directory for schemas for all attachments shared among forms common to 1120 and 1120S return types. It includes the following version folder**:**

V2003_02, which contains the folders for all attachments shared among forms for Version 2003_02 including the following:

- **ReturnHeader1120x.xsd,** which defines the structure and global data elements for the 1120 and 1120S tax returns.

- **Dependencies,** which contains schemas for the supporting XML documents/attachments common to 1120 and/or 1120S return types for Version 2003_02. It also includes the IRS Corporate Payment schema.

Corp1120, which contains schemas specific to the 1120 return type. It contains the following version folder:

V2003_02, which contains schemas specific to the 1120 return type for Version 2003_02. It includes the following files:

- **ParentReturn.xsd**, which defines the XML structure of the parent tax return in a consolidated tax return.

- **ParentReturnHeader1120.xsd**, which defines the common content of the `ReturnHeader` element for the 1120 parent return of a consolidated return.

- **Return1120.xsd**, which defines the XML structure for the tax return and wraps around the ReturnHeader and ReturnData1120 XML documents in a transmission file.

- **ReturnData1120,** which defines the content model for an 1120 tax return. This includes defining all XML forms and schedules in the tax return.

- **SubsidiaryReturn.xsd**, which defines the XML structure of a subsidiary tax return in a consolidated tax return.

- **SubsidiaryReturnHeader1120.xsd**, which defines the common content of the `ReturnHeader` element for an 1120 subsidiary return type.

- **In addition,** it includes schema folders, including the following:

  - **Instance** – the instance folder contains a sample transmission file with a consolidated return and a sample acknowledgement file in the following files:

    - **Example_AcknowledgementWithNoErrors.txt**

    - **Example_TransmissionWithConsolidatedReturn.txt**

  - **List of all form folders not shared with the 1120S**

Corp1120S, which contains schemas specific to the 1120S return type. It contains the following version folder:

V2003_02, which contains schemas which are specific to the 1120S return type for Version 2003_02. It contains four folders and the following two files:

- **1120SReturn.xsd,** which defines the XML structure for the 1120S tax return and wraps around the ReturnHeader and ReturnData1120S XML documents in a transmission file.

- **1120SReturnData.xsd,** which defines the content model for an 1120S tax return. This includes defining all XML forms and schedules in the tax return.

- **List of all form folders not shared with the 1120S**

2.3.2 Exempt Organization Forms XML Schema File Structures
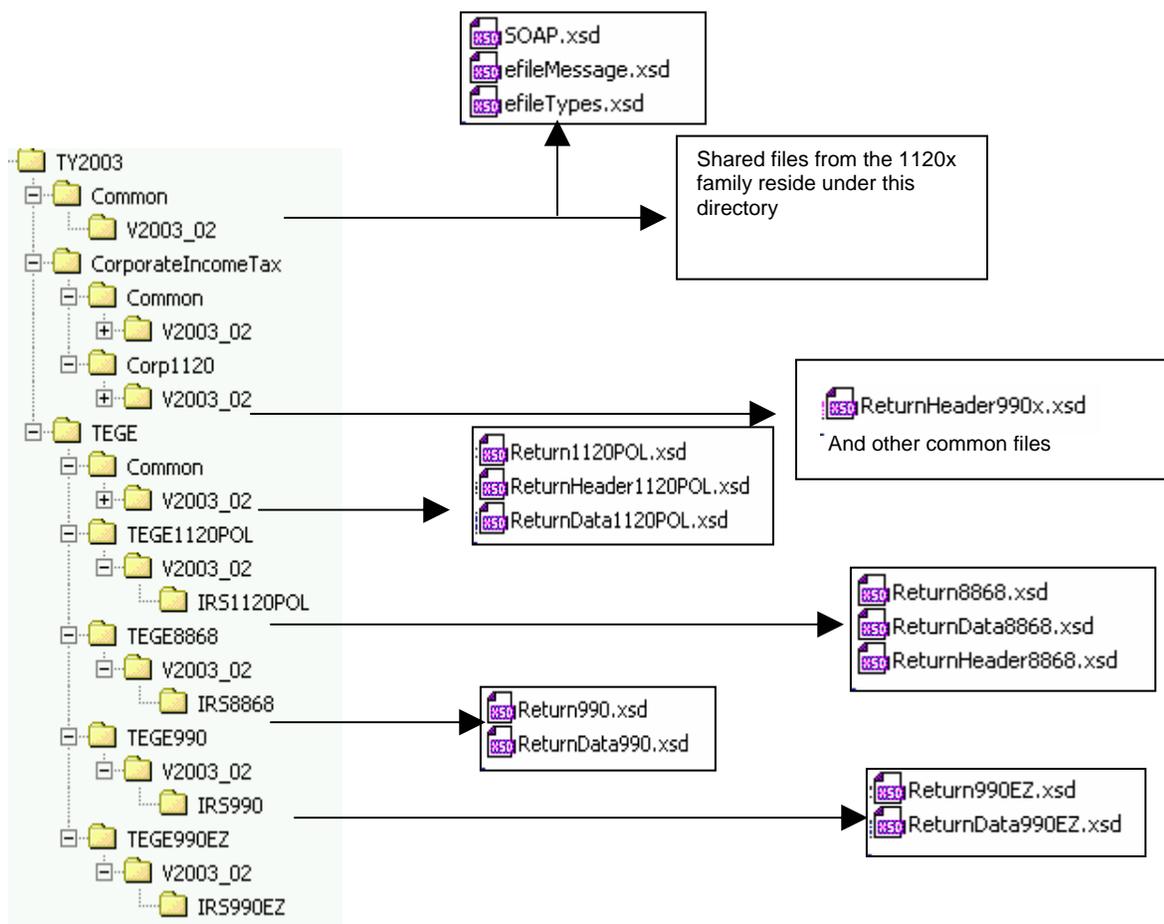
Figure 2.2 – MeF Schema File Structure for Exempt Organization Filings

The following describes the MeF Schema File Structure for Exempt Organization Filings. Figure 2.2 above provides an illustration of such a file structure.

TY2003 is the top-level directory of the schemas for the Tax Year (TY). It contains three folders:

Common, which contains the XML schemas that are common to all MeF return types, both Exempt Organization (990/990-EZ/1120-POL/8868) and Corporate (1120/1120S). It contains the following version folder**:**

V2003_02, which contains the following XML schemas for version 2003_02:

- ▪ **SOAP.xsd**, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP.

- ▪ **efileMessage.xsd**, which defines the transmission header, transmission manifest and the acknowledgement XML structures.

- **efileTypes.xsd**, which defines the global data types for MeF schemas.

CorporateIncomeTax, which is a directory for shared Exempt Organization and Corporate schemas and contains the following two folders:

Common, which is a directory for schemas for all attachments and dependencies shared among Exempt Organization Forms 990/990-EZ/1120-POL and Corporate Forms 1120/1120S return types. It includes the following version folder**:**

V2003_02, which contains the folders for all attachments shared among forms for Version 2003_02 including the following:

- **IRS4562.xsd,** which is the schema for the shared attachment.

- **Dependencies,** which contains schemas for the supporting XML documents/attachments common to attachments shared between Exempt Organization and Corporate returns. It also includes the IRS Corporate Payment schema.

Corp1120, which contains schemas specific to the 1120 Schedule D attachment to the Form1120-POL return type. **TEGE,** which is a directory specific to Exempt Organization filings and contains the following five folders:

Common, which is a directory for schemas for all attachments and dependencies shared between Exempt Organization Forms 990 and 990-EZ not included in the above directories. It includes the following version folder**:**

V2003_02, which contains the folders for all attachments shared among forms for Version 2003_02 including the following:

- **ReturnHeader990x.xsd,** which defines the structure and global data elements for the Forms 990 and 990-EZ returns.

- **Dependencies,** which contains schemas for the supporting XML documents/attachments common to Forms 990 and 990-EZ.

TEGE1120POL, which is a directory for Forms 1120-POL related schemas not included in the above directories. It includes the following version folder:

V2003_02, which contains schemas specific to the Form 1120-POL for Version 2003_02. It includes the following files:

- **Return1120POL.xsd**, which defines the XML structure for the tax return and wraps around the ReturnHeader1120POL and ReturnData1120POL XML documents in a transmission file.

- **ReturnHeader1120POL.xsd** which defines the structure and global data elements for the Form 1120-POL tax return.

- **ReturnData1120POL,** which defines the content model for a Form 1120-POL tax return. This includes defining all XML forms and schedules in the tax return.

TEGE8868, which is a directory for Forms 8868 related schemas. It includes the following version folder:

V2003_02, which contains schemas specific to the Form 8868 for Version 2003_02. It includes the following files:

- **Return8868.xsd**, which defines the XML structure for the extension and wraps around the ReturnHeader8868 and ReturnData8868 XML documents in a transmission file.

- **ReturnHeader8868.xsd** which defines the structure and global data elements for the Form 8868 extension.

- **ReturnData8868,** which defines the content model for the Form 8868 extension.

TEGE990, which is a directory for Form 990 related schemas not included in the above directories. It includes the following version folder:

V2003_02, which contains schemas specific to the Form 990 for Version 2003_02. It includes the following files:

- **Return990.xsd**, which defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990 XML documents in a transmission file.

- **ReturnData990,** which defines the content model for a Form 990 return. This includes defining all XML forms and schedules in the return.

TEGE990EZ, which is a directory for Form 990-EZ related schemas not included in the above directories. It includes the following version folder:

V2003_02, which contains schemas specific to the Form 990-EZ for Version 2003_02. It includes the following files:

- **Return990EZ.xsd**, which defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990EZ XML documents in a transmission file.

- **ReturnData990EZ,** which defines the content model for a Form 990-EZ return. This includes defining all XML forms and schedules in the return.

The schemas for the Exempt Organization forms may be found on the irs.gov website at http://www.irs.gov/charities/article/0,,id=105955,00.html

3 Transmission Methods for MeF

The new MeF system will allow two options for you to transmit returns to the IRS. In addition to transmitting through the Electronic Management System (EMS), you will be able to transmit returns through the Internet. Procedures for both methods are described in this section.

3.1 Transmitting Through EMS

This section is currently under construction. Publication is planned before Assurance Testing begins. In the interim, MeF will follow the instructions in Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.*

3.2 Transmitting Through the Internet

The following section describes the procedure for submitting a transmission file through the Internet. The authorized transmitter uses the MeF Internet Filing option. The screens for Internet Filing are displayed in the sections that follow.

3.2.1 Applying to Submit Returns Through the Internet

This section describes the e-services Registration and Online *e-file* Application process for transmitters who wish to transmit MeF returns through the Internet.

Transmitters who plan to transmit the Forms 1120, 1120S, 990, 990-EZ, 1120-POL and 8868 through the Internet must complete the *e-file* application. If your firm is not currently an Authorized IRS *e-file* Provider, a principal or responsible official of your firm must register and complete the Online *e-file* Application. If you have previously submitted a Form 8633 and are currently an *e-file* Transmitter, you will only need to revise your application to identify one or more of the MeF return form types and to indicate that you wish to transmit returns through the Internet. You will be required to identify an individual or individuals who are authorized to transmit returns for your firm through the Internet. (NOTE: To apply to transmit through the Internet, you will need to complete the Online *e-file* Application or you will need to contact the e-Help Desk in Andover at 1-866-255-0654 since the paper Form 8633 does not contain the required fields for Internet Filing.)

To register and complete the Online *e-file* Application, access the IRS website (irs.gov) and complete the following processes:

Registration: You must register if you wish to gain access to any of the e-services products which include the Online *e-file* Application. Any principals or responsible officials of the firm who are listed on the application and any individuals who have been delegated to transmit MeF returns through the Internet must register. During registration, you will be required to enter your Name, Tax Identification Number (Social Security Number), Date of Birth and the Adjusted Gross Income from your last 1040 tax return. You will be authenticated through these "shared secrets". You will also be required to select a Username, Password and PIN. The IRS will then mail

you a letter (to your official address of record for your 1040 tax return) that will contain a confirmation code and instructions for completing the e-services confirmation process. You will have 28 days from the date of the letter to complete the confirmation process. If you do not complete this confirmation process within 28 days of the date of the letter, your account will be deactivated and you will be required to repeat the entire registration process.

Application: After registering, you will need to apply to become an *e-file* Provider or you will need to revise your existing *e-file* application if you have previously completed a Form 8633. In completing the application to apply to be an Internet Transmitter, be sure to check the appropriate return form type box (1120, 990 or 1120-POL—Note: See chart below for return form type to use), the provider option of Transmitter and the transmission method of Internet or Both. You will also be required to delegate one or more individuals who are authorized to transmit MeF returns for your firm over the Internet.

Form you wish to transmit	Return Form Type Box to check on application
1120	1120
1120S	1120
990	990
990-EZ	990
8868	990
1120-POL	1120-POL

To obtain additional information regarding the e-services Registration and Online *e-file* Application processes, go to http://www.irs.gov/taxpros/article/0,,id=109646,00.html .

3.2.2   Transmitting through MeF Internet Filing

You must be authorized to submit transmissions or retrieve acknowledgements through the Internet. To access and log into MeF Internet Filing, complete the following steps:

Step 1: Click the *e-file* option on the irs.gov website.

Figure 3.1 – irs.gov Website

Step 2: Click the MeF Internet Filing link in the *e-file* Landing Page.

Figure 3.2 – *e-file* Landing Page

Step 3: Select the MeF Internet Filing link from the irs.gov website to log in.

Figure 3.3 – MeF Internet Filing Link

Step 4: Enter your e-services Username and Password to receive authentication as an authorized Transmitter.

Figure 3.4 – e-services Login Screen

Step 5: After authentication, a list of companies that have authorized you to transmit returns is displayed. Select the organization you will represent in this session.

- If you have not registered to be an *e-file* provider or have only registered to be an EMS transmitter, you will need to register to be an Internet Filer per Section 3.2.
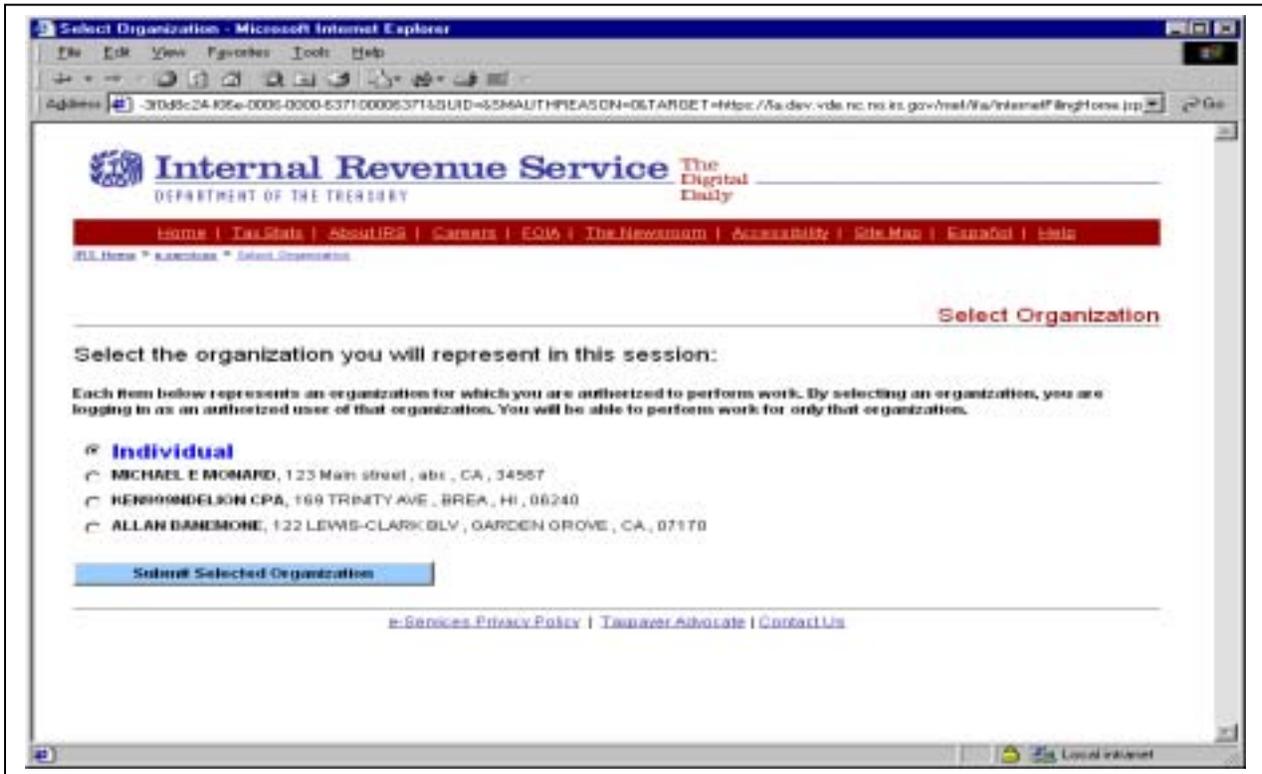
Figure 3.5 – Organization Selection Screen

Step 6: Once you select the organization, the MeF Internet Filing Landing Page is displayed. You may transmit a production or test file by selecting the corresponding link. It is important to note that all tax returns in a transmission file must be either production files or test files. You are now ready to transmit the file to the IRS.
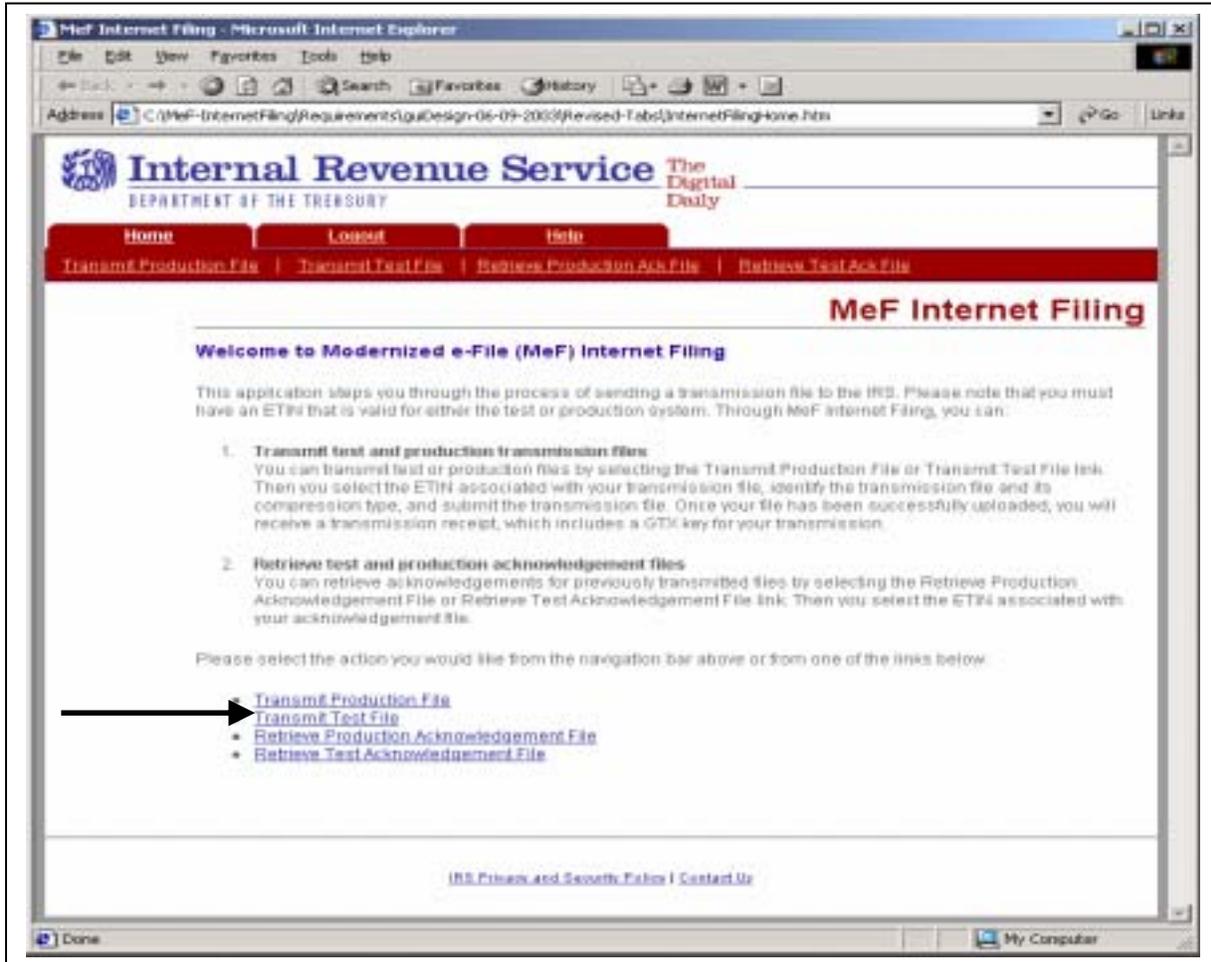
Figure 3.6 - The MeF Internet Filing Landing Page

3.2.3 Submitting a Transmission File

Step 7: Select the "Transmit Production File" or the "Transmit Test File" link from the MeF Internet Filing Landing Page (see previous page). The organization for which you are transmitting may have multiple ETINs. The list of applicable ETINs for this transmission type is displayed in ascending/descending order. Select the ETIN that applies to this transmission. The screen below is displayed if you selected "Transmit a Production File".

Figure 3.7 - Select ETIN for Production Transmission File Page

If the system does not find any associated ETINs, then the following error message will be displayed. Check that you selected the appropriate link – you may have selected "Production" and only have test ETINs. You may go back to the Internet Filing Landing Page or terminate the session.
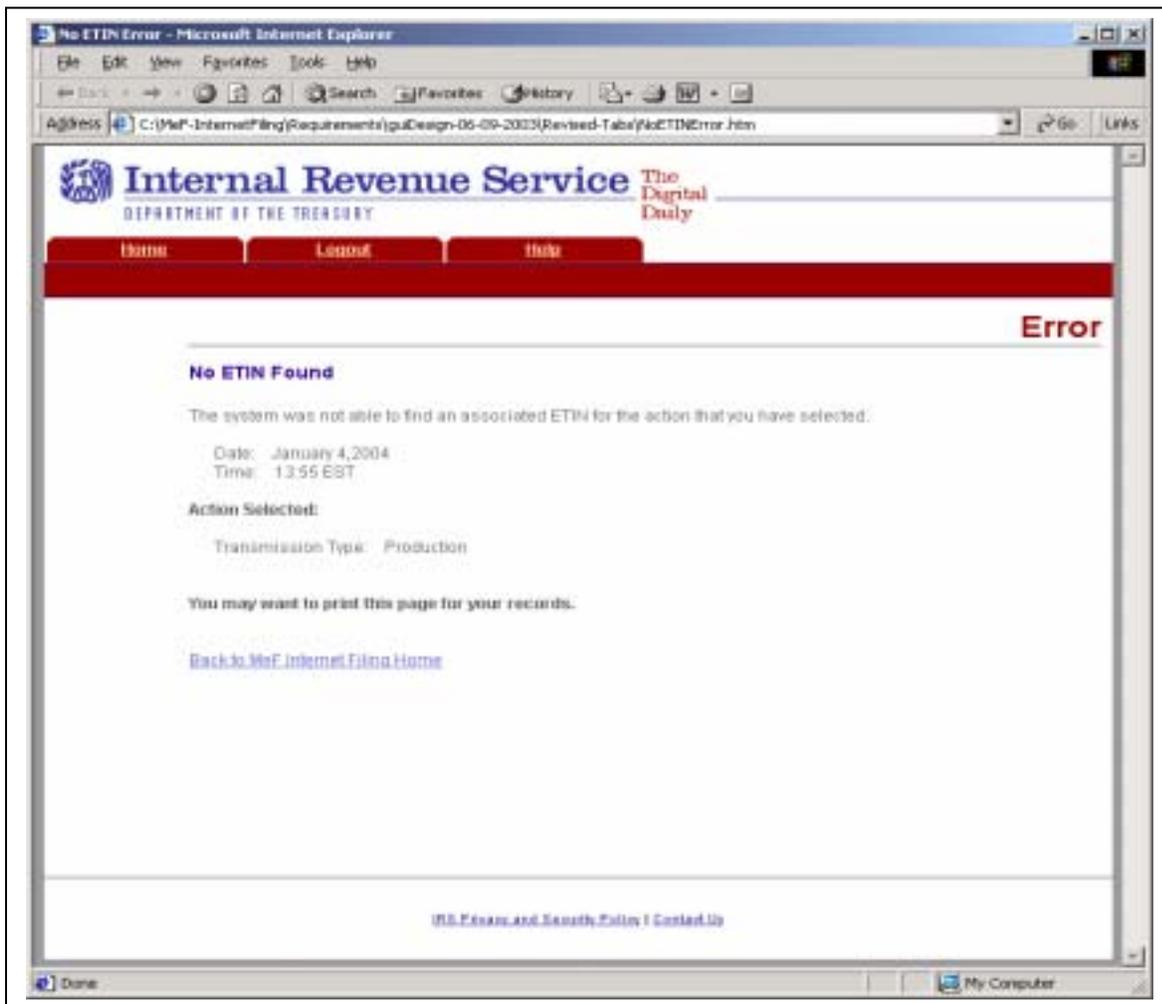
Figure 3.8 - No ETIN Found Error Page

Step 8: To submit a transmission file, follow the instructions below.

> (1) Select the transmission file from your system by clicking the Browse button to find the file to transmit
>
> (2) Select the appropriate file compression format
>
> (3) Click the submit button
>
> NOTE: The transmission file is posted using HTTP SSL.
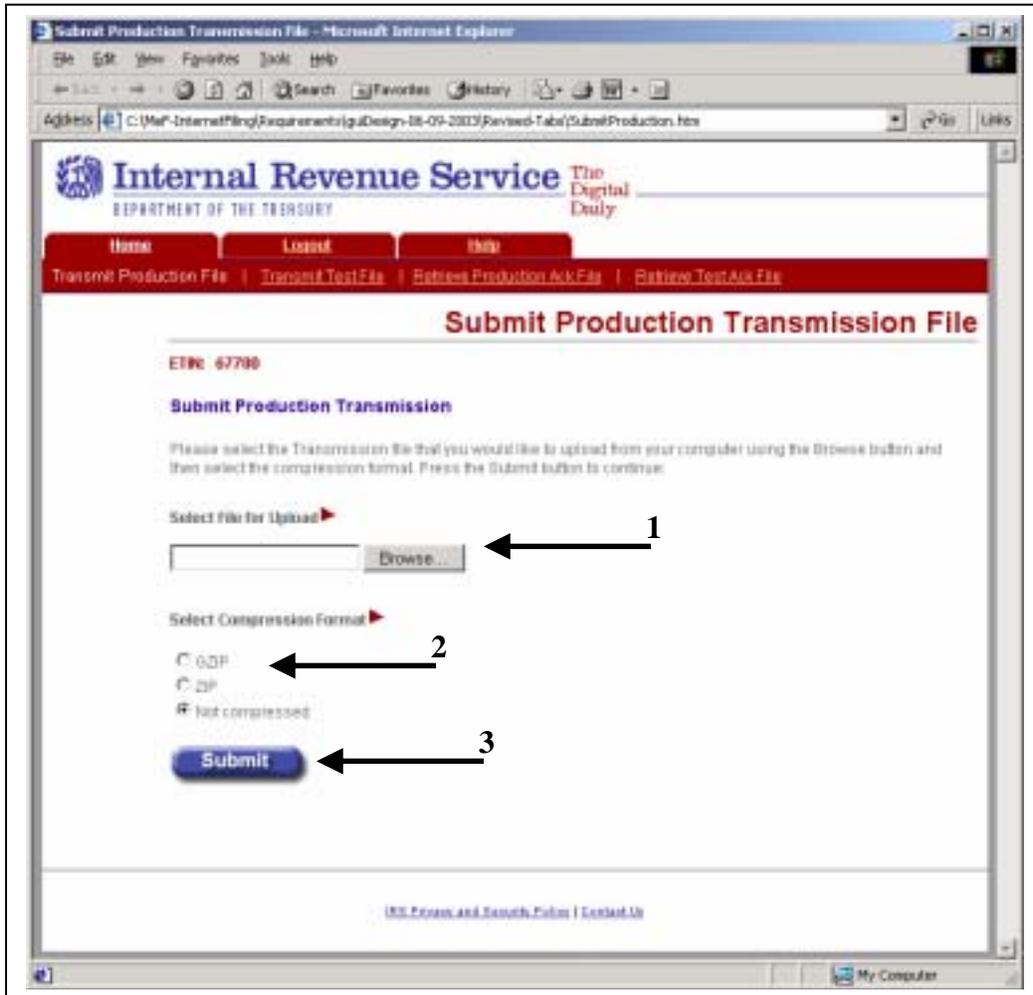
Figure 3.9 – Submit Production Transmission File Page

The system provides you with an upload status page that monitors the progress of the transmission—File Upload, Decompression, Virus Check, and Preliminary Validation. Two checks are done during Preliminary Validation - the ETIN selected matches the ETIN in the transmission header, and the production/test type selected matches the production/test transmission type in the file. As each step completes, the appropriate box is checked. The final box is checked and the "Percent Uploaded" will display 100% when the upload is complete. Once the transmission has finished, the system asks you to close the window.
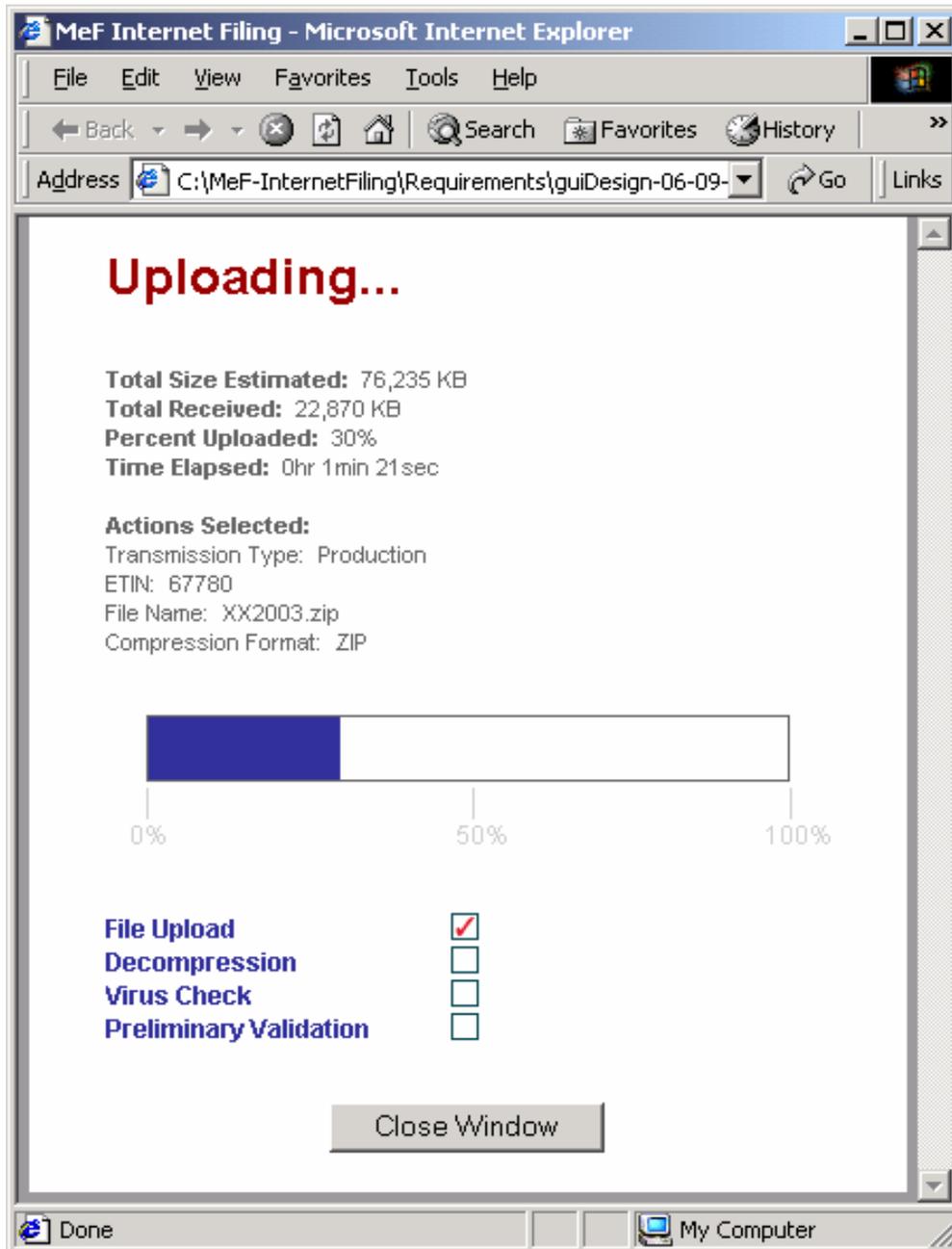
Figure 3.10 - Upload Status Screen

Once the system successfully receives the transmission file, the following Transmission Receipt, which includes the GTX Key, is returned to the user. See Exhibit 2 for the format of the GTX Key. You may want to print this page for your records.

> It is important that you do not close the session before getting the GTX Key, or an error message, since you will need the GTX Key to track your submission.

Print Receipt!
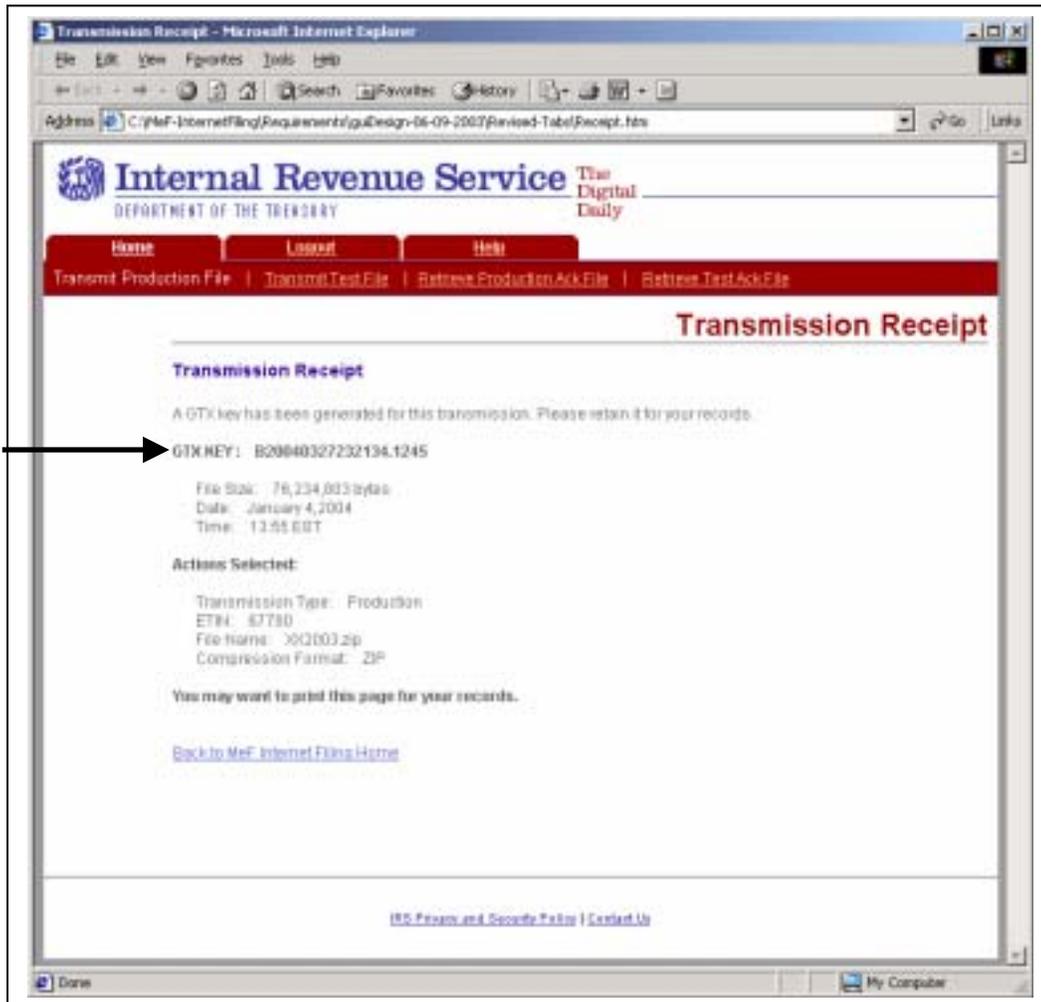
Figure 3.11 - Transmission Receipt Screen

The system validates the contents of the transmission file, validates each return in the file, generates an acknowledgement record for the transmission and for each return. The acknowledgement records are placed in an acknowledgement file.

3.2.4 MeF Internet Filing Error Conditions

During the processing of the transmission file, the transmitter may encounter an error. The actions or values selected during the upload are displayed. You may want to print the error page.

In the event that the transmission file cannot be properly decompressed given the compression format selected, the system rejects the transmission and displays the following error screen. Check that the compression format displayed under Actions Selected is correct. You may go back to the MeF Internet Filing Landing Page or terminate the session.

Print Page!
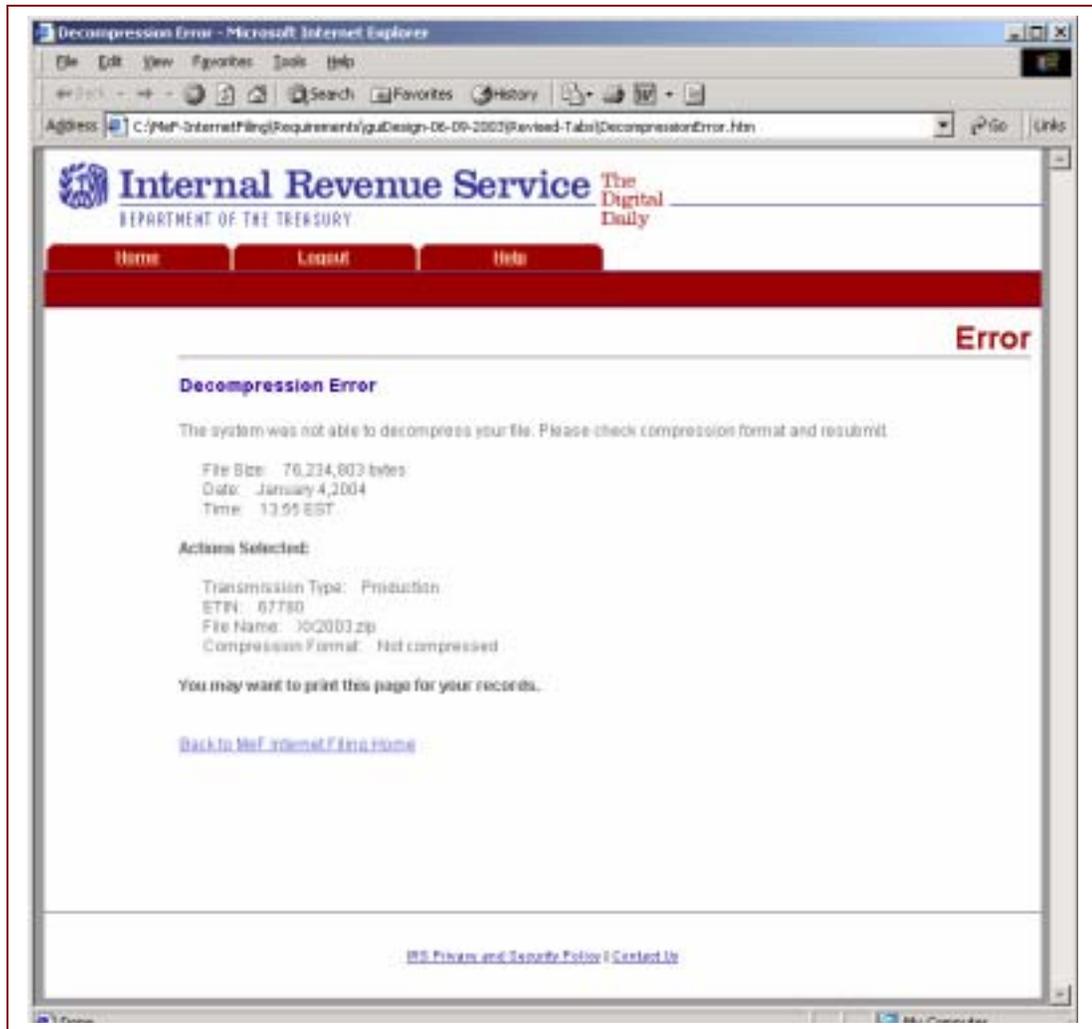
Figure 3.12 - Decompression Error Page

In the event a virus is detected in the transmission file, the system rejects the transmission, displays the following error screen, which includes the name of the virus that was detected. You may go back to the MeF Internet Filing Landing Page or terminate the session. (See Section 3.3 for more information on virus detection).
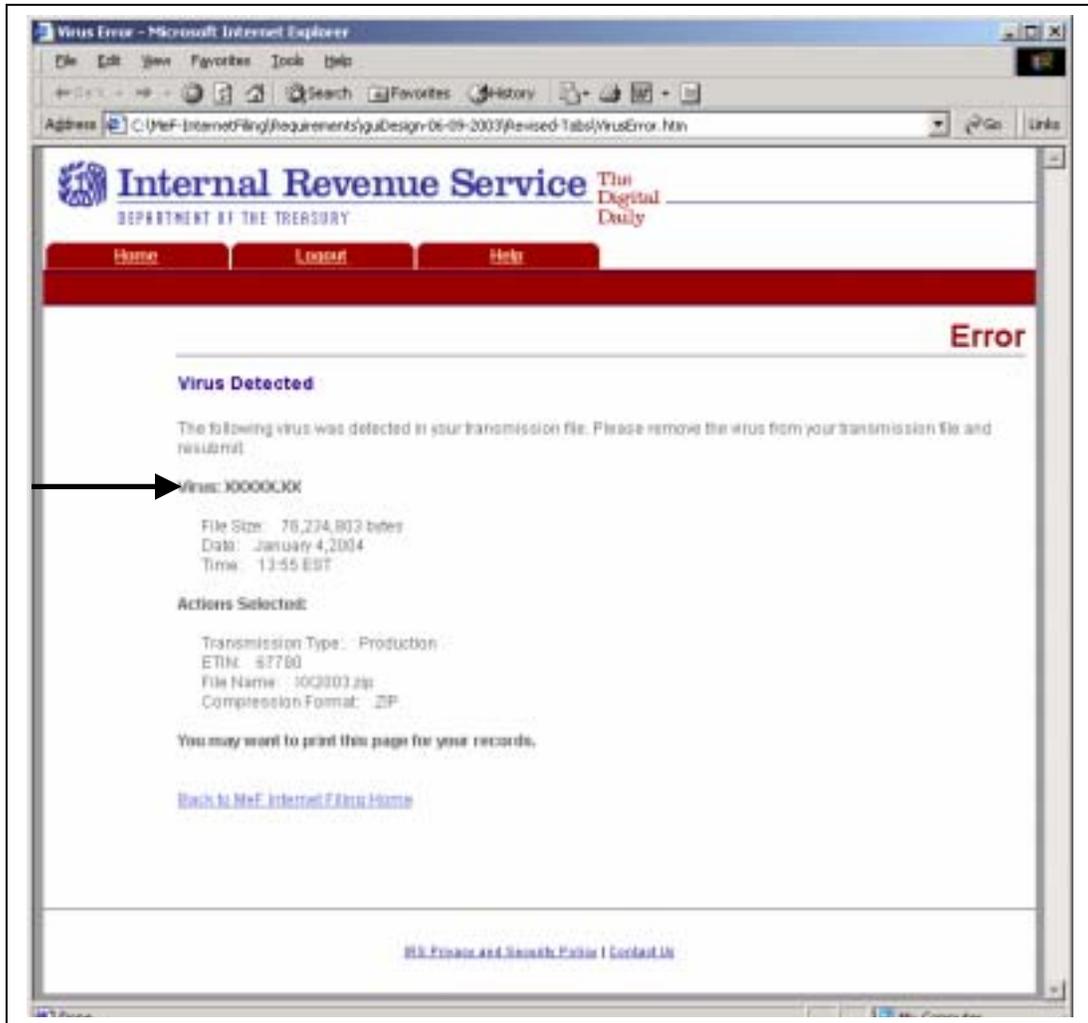
Figure 3.13 - Virus Detected Page

In the event the user selected ETIN does not match the ETIN in the transmission file, the system rejects the transmission and displays the following error screen. Check the value for the Selected ETIN and Transmission ETIN to see if there is a mismatch. Also check the compression format since a decompression error may result in this error.

In the example shown below the Selected ETIN is 67780 but the Transmission ETIN is 67870 so the transmission was rejected.
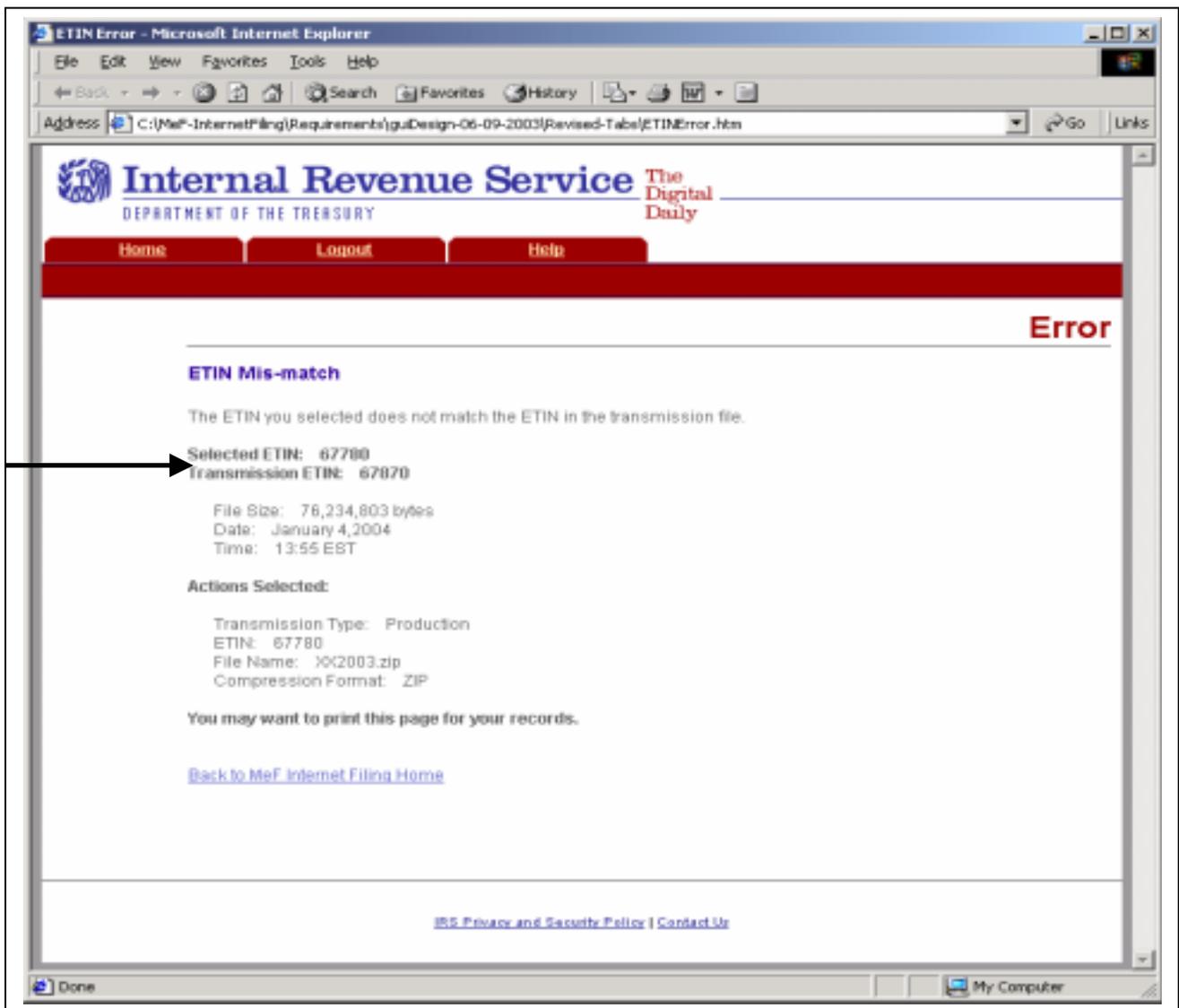
Figure 3.14 - ETIN Mis-match Error Page

In the event the Production/Test selection does not match the Production/Test indicator in the transmission file, the system rejects the transmission and displays the following error screen. Check the Selected Transmission Type and the Production Test Indicator in file to see if they are different. You may go back to the MeF Internet Filing Landing Page or terminate the session.

In the screen shown below the Selected Transmission Type is Production but the Production/Test Indicator is "T" for Test so the transmission was rejected.
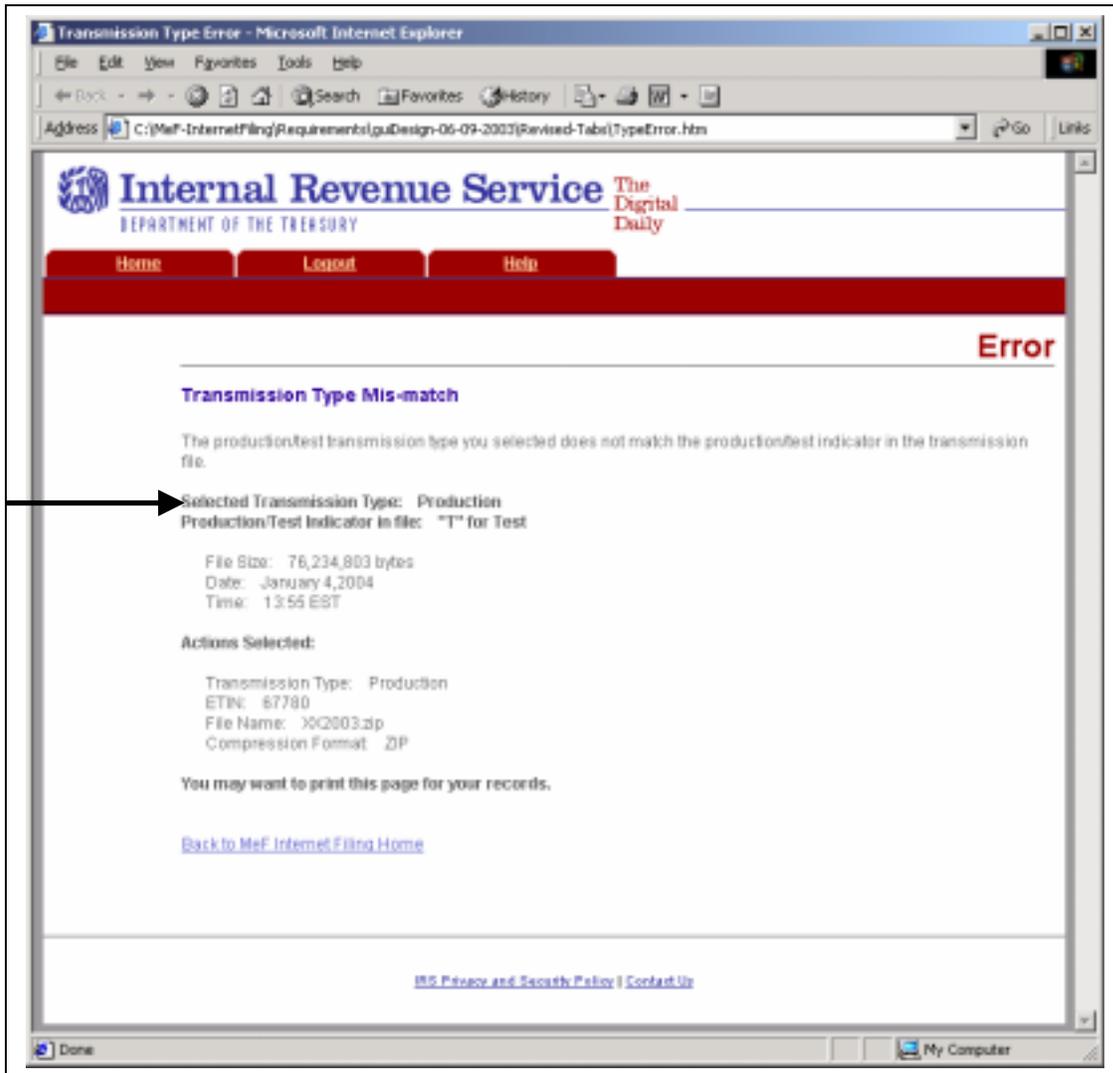
Figure 3.15 -Transmission Type Mis-match

In the event that the system encounters a problem and cannot transfer and store the transmission file, the system displays the following error message and asks the transmitter to resubmit the transmission file. Call the e-Help Desk (1-866-255-0654) if you continue to receive this message. You may want to print this page to keep for reference.

Print Page!
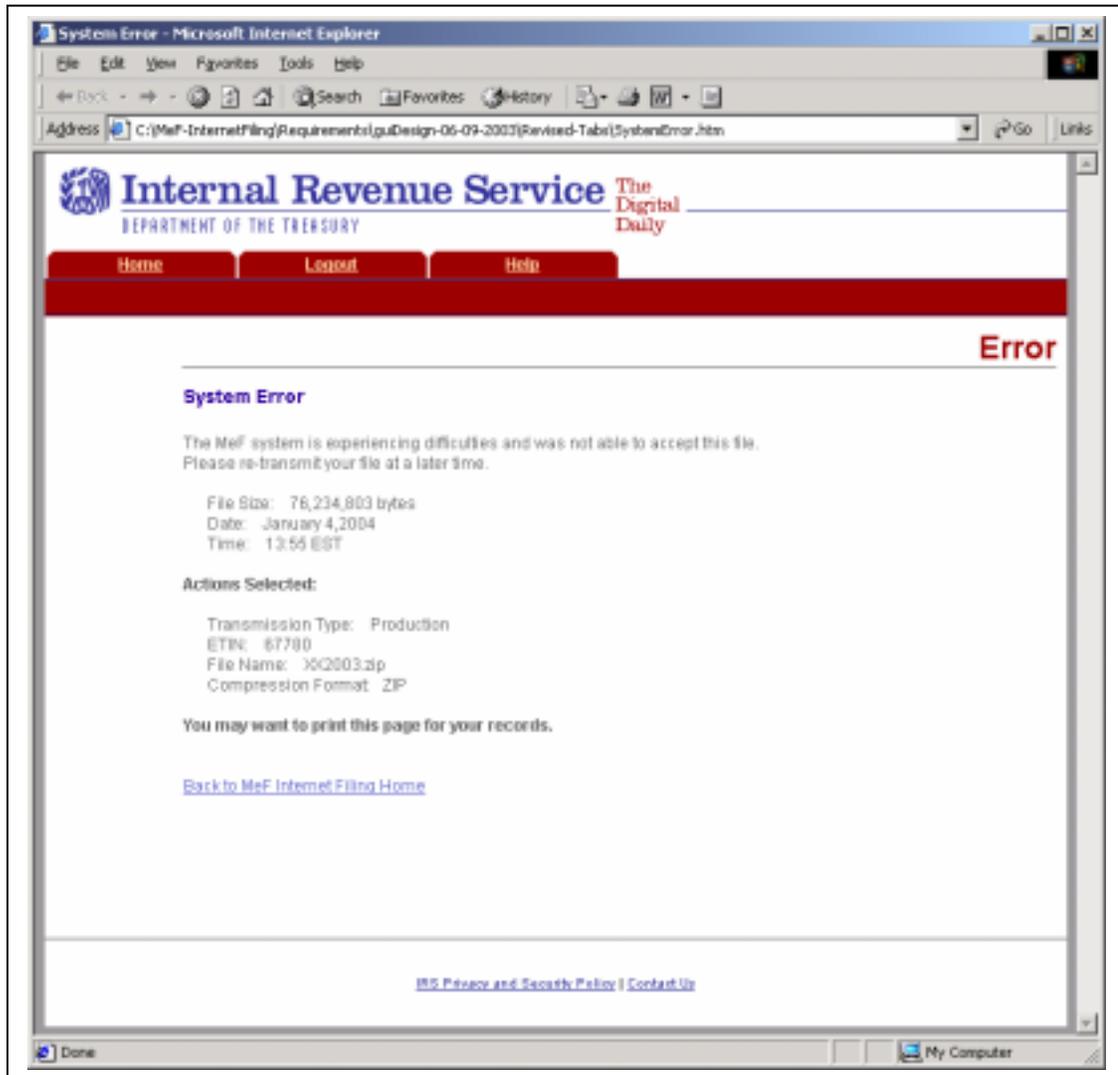
Figure 3.16 - System Error Page

Click the Help tab to access the MeF Internet Filing Help page. This page provides the phone numbers to the IRS website and the e-Help Desk in addition to the MeF publication names and phone numbers.
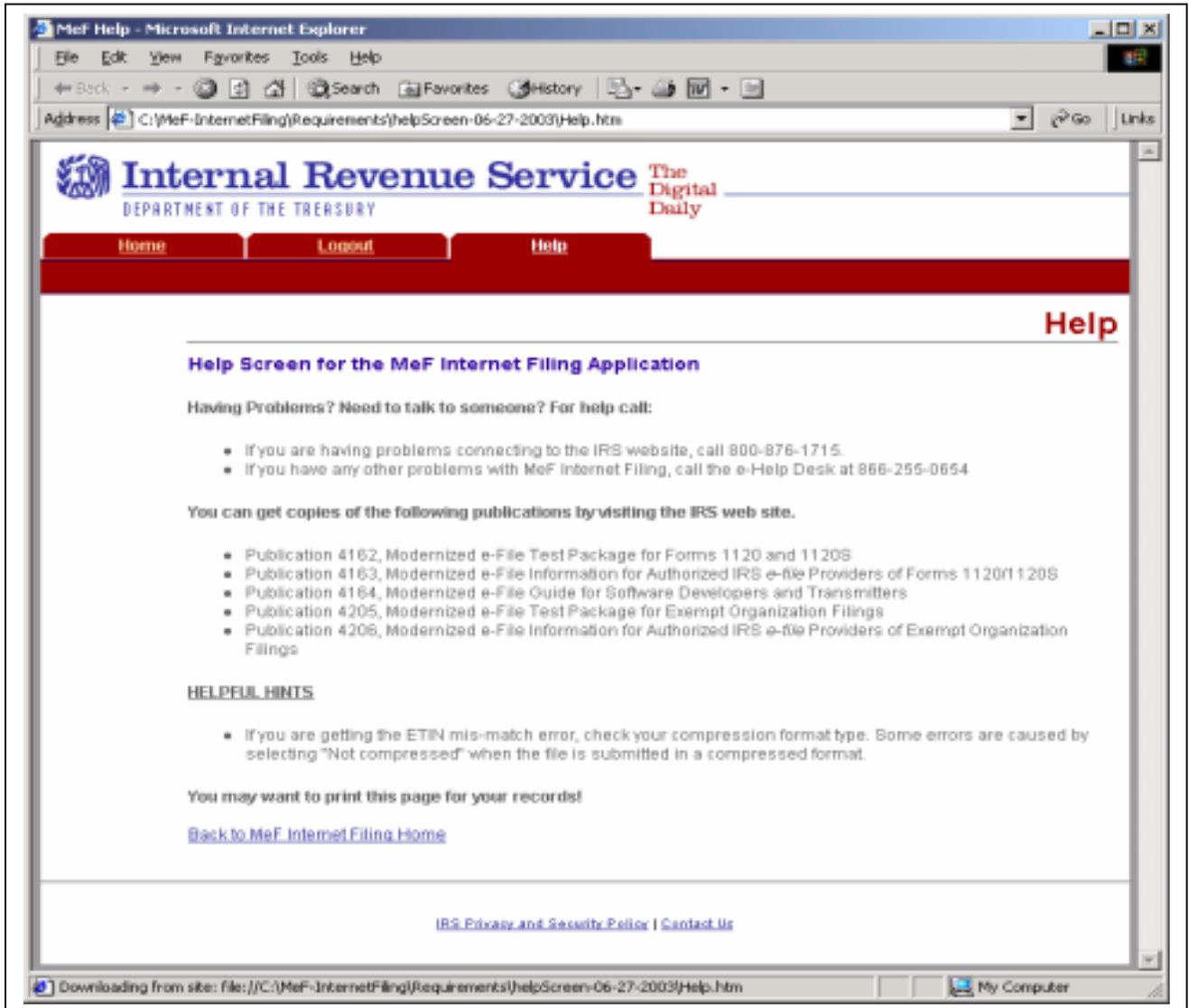
Figure 3.17 – Help Screen for the MeF Internet Filing Application

3.2.5   Browsers and Operating Systems

The client-side browsers and operating systems that will be supported in Release 1 are listed in the following table. Note that IE 5.5 is not available on Windows XP Professional.

BROWSER\PLATFORM	Windows XP Professional	Windows 2000 Professional	Windows NT Workstation 4.0
IE 6.0	Yes	Yes	Yes
Netscape 7.0	Yes	Yes	Yes
Mozilla 1.3	Yes	Yes	Yes
IE 5.5	No	Yes	Yes

3.3   Detecting Viruses in *e-file* Transmissions for 2004

3.3.1   Through the Electronic Management System (EMS)

Beginning with Assurance Testing in November of 2003, the Front-End Processing System (FEPS) will scan every transmission prior to processing. Each time a virus is detected, the following steps will be taken:

1) A Communications Error Message in XML format (see below) will be created with the message that a virus was detected and will be included in a Communication Error Acknowledgement File.

2) The next time the Transmitter logs in and picks up their acknowledgements a message "Suspended Transmitter/ETIN" will be displayed and they will be disconnected from EMS. They will not be allowed to transmit.

3) The Transmitter must remove the infected data and call the e-Help Desk at 1-866-255-0654 (toll free) when ready to retransmit.

3.3.1.1 Error Acknowledgement Format for Detected Viruses

This is the format for the error acknowledgement that is returned to the Transmitter when a virus is detected in the EMS transmission. Note that the second line of the file, the Content-Description contains a plain English description of the problem. The shaded areas contain the GTX Key, Timestamp and virus name. These values vary for each acknowledgement. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
      <AcknowledgementTimestamp>2003-03-21T20:05:22-05:00</AcknowledgementTimestamp>
      <TransmissionStatus>R</TransmissionStatus>
      <Errors errorCount="1">
            <Error errorId="1">
                  <ErrorCategory>Unsupported</ErrorCategory>
                  <ErrorMessage>A VIRUS <virus name> WAS FOUND IN THIS
                   FILE</ErrorMessage>
                  <RuleNumber>T0000-009</RuleNumber>
                  <Severity>Reject and Stop</Severity>
            </Error>
      </Errors>
      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

3.3.2   Through Internet Filing

Beginning with Assurance Testing in November of 2003, all files being transmitted through the Internet will be scanned for viruses. In the event the system detects a virus in the transmission file, the following steps will be taken:

1) The transmission will be rejected and an error screen with the message "Virus Detected" will be displayed.

2) The session will be terminated.

3) The Transmitter must remove the infected data and then call the Ogden e-Help Desk at 1-866-255-0654 (toll free) when they are ready to retransmit.

Please refer to <u>Section 3.2.4, Figure 3.13</u>, which shows the error screen that will be displayed.

4 Validating the Transmission and Return Data

This section explains how MeF will perform validations of the transmission and return data through business rules, schema validations, SOAP envelope validation, and Transmission Header and Manifest validation.

4.1 Business Rules (Categories/Severity)

The following section describes the business rules for MeF. The MeF business rules have been restated and standardized across all tax returns participating in MeF. As additional tax returns migrate to the modernized architecture, their business rules will be restated and standardized across all form types.

Business rules for the MeF forms will be posted to the following IRS.gov web pages:
- For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

The MeF business rules were rewritten to be atomic; that is, they focus on one condition rather than more than one. They also do not reference sequence numbers, but reference form and line numbers.

The following error information will be provided in your business rule acknowledgement file:

1. **Rule Number**. Each MeF business rule has a number that uniquely identifies the business rule within the MeF system. The rule number consists of a letter identifying the type of return document the rule applies (form, return, transmission, schema, schedule), the form number that owns the rule, followed by the number of the rule within the form.

Identifier	Rule Type
F	Form
R	Return
T	Transmission
X	Schema
S	Schedule

2. **Error Message**. This element provides the description of the rule.

3. **Error Category.** All MeF business rules are divided into 12 error categories. The following eight categories validate the XML data:

- Multiple Document – more than the required number of documents are included in the tax return. The maxOccur attribute in the ReturnData restricts the allowable number of the XML document within the tax return. In the cases where the number of documents is restricted by form and/or line, the number of times the XML document can occur will be restricted by a business rule and the maxOccurrence in the ReturnData will be set to 'unbounded'.
  - o For example, only one Form 3468 can be attached to each 1120 and 8865. Since more than one 8865 can be attached to the tax return, more than one 3468 may

exist in the tax return. Therefore, in the ReturnData1120, maxOccurs="unbounded" and a business rule for each form will exist restricting the number of 3468s that can be attached to each form.

- Missing Document – a tax return document is required but was not included in the tax return.
- Data Mismatch – the data in two fields should be the same but is not. For example, if Form 1120, Line D does not equal Form 1120, Schedule L, Line 15d, then you will receive error F1120-010:
  - Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.
- Duplicate Condition – the tax return or the transmission file was previously received and accepted by the IRS.
- Math Error – the result of a computation is incorrect.
- Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema. For example, if Form 6478, Line 1(a) came in with a value of 20 million, you will receive the error F6478-002:
  - If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million).
- Missing Data – data is not provided for a required field.
- Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. (e.g. the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.)

The following are the remaining two categories for all return types:
- XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.
- System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.

The following apply to Exempt Organization returns only:
- Not On Time – a document is received after the due date.
- Unsupported – a submitted item(s) is sent to a location that does not accept it or an unusual condition is encountered in the data.

4. **Severity.** When a business rule is violated, one of the following severity levels will be issued:
- Reject – the tax return is rejected; however, MeF will continue processing the tax return until 100 errors have occurred. You will need to send the tax return again with the errors corrected.
- Reject and Stop – this severity type will stop processing the return when this reject is encountered.

5. **Tax Type**. The tax type identifies the tax returns and forms that use the business rule.

Business Rules for Consolidated Returns

For non-consolidated returns, the business rules will be enforced for the 1120 tax return. For consolidated returns, the business rules will be enforced only for the consolidated return (e.g., 1120 and associated forms and attachments). Business rules will not be enforced for the parent and subsidiaries.

4.2 Validating Transmission File

Once the transmission file is received from EMS or the Internet, the MeF system must validate the transmission header before it validates the returns inside. Transmission validation consists of two parts:

1. SOAP envelope validation. SOAP envelope validation ensures transmission file format integrity and that the SOAP header, body, and MIME segments exist and are located in the proper place. If transmission file fails SOAP envelope validation, the entire transmission, including all returns, is rejected.

2. Transmission Header (highlighted in green) and Manifest (highlighted in yellow) validation. Next the transmission header and manifest are validated. The transmission header provides some summary information about the file, such as transmission ID, ETIN, and timestamp. The manifest contains the return count, ReturnID of each return in the transmission file and electronic postmark, if applicable.

Transmission Header and Transmission Manifest

Figure 4.1

```xml
<?xml version="1.0" encoding="UTF-8" ?>
<xsd:schema targetNamespace="http://www.irs.gov/efile"
    xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="http://www.irs.gov/efile"
    elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">
 <xsd:annotation>
    <xsd:documentation>
        <Description>IRS e-file 1120x Schema - Content models for the transmission
            header, origin headers, base return header and
            acknowledgement</Description>
        <TaxYear>2003</TaxYear>
        <MaturityLevel>Final Release</MaturityLevel>
        <ReleaseDate>September 5, 2003</ReleaseDate>
    </xsd:documentation>
 </xsd:annotation>
  <xsd:include schemaLocation="efileTypes.xsd" />
 <!--
 TRANSMISSION FILE SOAP HEADER - TRANSMISSION HEADER
 -->
 <!--
 Transmission Header
 -->
 <xsd:element name="TransmissionHeader" type="TransmissionHeaderType" />
 <xsd:complexType name="TransmissionHeaderType">
   <xsd:sequence>
     <!--
      Transmission ID
```

```xml
-->
<xsd:element name="TransmissionId" type="IdType">
   <xsd:annotation>
      <xsd:documentation>Must be unique for the transmitter for the tax
         year</xsd:documentation>
   </xsd:annotation>
</xsd:element>
<!--
Transmission Time Stamp
-->
<xsd:element name="Timestamp" type="TimestampType" minOccurs="0">
   <xsd:annotation>
      <xsd:documentation>The time stamp at the time of
         transmission.</xsd:documentation>
   </xsd:annotation>
</xsd:element>
<!--
Transmitter
-->
<xsd:element name="Transmitter">
   <xsd:complexType>
      <xsd:sequence>
         <xsd:element name="ETIN" type="ETINType">
            <xsd:annotation>
               <xsd:documentation>The ETIN of the
                  transmitter</xsd:documentation>
            </xsd:annotation>
         </xsd:element>
      </xsd:sequence>
   </xsd:complexType>
</xsd:element>
<!--
Process Type
-->
<xsd:element name="ProcessType">
   <xsd:simpleType>
      <xsd:restriction base="StringType">
         <xsd:enumeration value="T">
            <xsd:annotation>
               <xsd:documentation>Test</xsd:documentation>
            </xsd:annotation>
         </xsd:enumeration>
         <xsd:enumeration value="P">
            <xsd:annotation>

               <xsd:documentation>Production</xsd:document
                  ation>
            </xsd:annotation>
         </xsd:enumeration>
      </xsd:restriction>
   </xsd:simpleType>
</xsd:element>
</xsd:sequence>
<!--
Transmission Version
-->
```

```xml
        <xsd:attribute name="transmissionVersion" type="StringType" use="required"
            fixed="2003V02">
          <xsd:annotation>
              <xsd:documentation>Transmission Version</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
    </xsd:complexType>
<!--

T R A N S M I S S I O N   F I L E   S O A P   B O D Y  - T R A N S M I S S I O N   M A N I F E S T
  -->
<!--
 Transmission Manifest
  -->
<xsd:element name="TransmissionManifest" type="TransmissionManifestType">
    <xsd:annotation>
        <xsd:documentation>A list of all items in the
            transmission</xsd:documentation>
    </xsd:annotation>
 </xsd:element>
<xsd:complexType name="TransmissionManifestType">
    <xsd:sequence>
       <!--
        Reference Type
         -->
       <xsd:element name="Reference" minOccurs="0" maxOccurs="unbounded">
          <xsd:complexType>
             - <!--
              Reference Content Location
               -->
             <xsd:attribute name="contentLocation" type="URIType"
                 use="required">
               <xsd:annotation>
                   <xsd:documentation>Must match the Content-Location
                       MIME header and the ReturnId for the
                       reference</xsd:documentation>
               </xsd:annotation>
             </xsd:attribute>
            <!--
             Reference Electronic Postmark
              -->
            <xsd:attribute name="electronicPostmark" type="TimestampType"
                 use="optional">
               <xsd:annotation>
                   <xsd:documentation>The Electronic Postmark for the
                       reference as provided by the
                       transmitter</xsd:documentation>
               </xsd:annotation>
             </xsd:attribute>
          </xsd:complexType>
       </xsd:element>
    </xsd:sequence>
    <!--
     Reference Count
      -->
    <xsd:attribute name="count" type="IntegerPosType" use="required">
```

```
        <xsd:annotation>
            <xsd:documentation>The number of references in the
                transmission</xsd:documentation>
        </xsd:annotation>
    </xsd:attribute>
  </xsd:complexType>
<!--
```

We validate the transmission header against business rules. The chart below reflects the version of business rules published 9/4/2003. The Transmission Validation Business Rules can be found on the irs.gov website as follows:

- For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

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Transmission Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
T0000-001	**The 'production' e-file system must not process transmission files whose 'process type' is set to 'test'.**	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-002	**The 'test' e-file system must not process transmission files whose 'process type' is set to 'production'.**	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-003	**The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.**	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-004	**The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).**	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-005	**The transmission version must be specified in the transmission header of the transmission file.**	Missing Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-006	**The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header**	Data Mismatch	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-007	**The processing site <name> does not accept data in XML format.**	Unsupported	Reject	1120, 1120S,

Rule Number	Rule Text	Error Category	Severity	Tax Type
	*An error acknowledgement in XML format will be generated by EMS.			990, 990EZ, 1120 POL, 8868
T0000-008	**The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".** ***An error acknowledgement in XML format will be generated by EMS.**	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-009	**The Transmission File must be free of virus. A virus was found in this file.** ***An error acknowledgement in XML format will be generated by EMS.**	Unsupported	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-900	**Transmission cannot be a duplicate of a previously accepted transmission.**	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-901	**If the ETIN in the transmission header is in "test" status in the e-file database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.**	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
T0000-902	**If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.**	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868

The validation rules for the transmission header and manifest can be found on the irs.gov website as follows:

▪ For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.

. For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

For more information regarding validation of the transmission envelope, including its contents, you can refer to Appendix A, *"Composing the Transmission File and Return Data for the Modernized e-File System - An Overview"*.

If the transmission validations (SOAP envelope, header and manifest) pass the validation check, the transmission is accepted and the system begins validating the returns contained in the transmission.

> **It is important that you run your transmission file through a validating parser to find any errors before transmission.**

4.3   Validating Tax Returns

Once the transmission file passes validation, the MeF system validates the returns contained in the file. Tax return validation consists of two parts: schema validation and business rule validation.

4.3.1   Schema Validation

IRS recommends each return be run against a validating parser prior to being submitted to IRS. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors.   A parser compares the XML document to the defined elements and attributes of the schemas to ensure a well-formed document is received. Schemas provide the basic definition for elements – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications. If the tax preparation software uses the IRS-defined XML schemas to create the XML tax return, there should be no data format errors in the return. The MeF system verifies this by validating each return in the transmission file against the schemas. If a data format error is encountered the return is rejected. (Note: When an error is found during schema validation, processing is stopped at the point of the error so there may be additional errors in the file that have not been identified.)

Schema Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
X0000-005	The Return and the Transmission (XML) Documents must conform to the version of the XML Schema they specify. The version for the transmission document is specified in the Transmission Header. The version of the return document is specified in the root element of the return.	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").T he namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envel ope/" (xmlns:SOAP="http://schemas.xmlsoap.o rg/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
X0000-008	**The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").**	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-009	**The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.**	XML Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-010	**The location specified for a return in the transmission manifest must be found in the transmission file.**	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-011	**The 'Content -Type' MIME Header for the return must be 'text/xml'.**	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868
X0000-012	**The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.**	Incorrect Data	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL, 8868

The schema validation business rules can be found on the irs.gov website as follows:

- For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

For more information regarding validation of the return against the XML schemas, you can refer to Appendix A, *"Composing the Transmission File and Return Data for the Modernized e-file System - An Overview"*.

4.3.2 Business Rule Validation

The MeF system uses a business rule engine to validate the returns against the rules. When a rule with severity "reject and stop", or "reject" is violated, an error is generated. (Note: When a rule with severity "reject and stop" is violated, processing is stopped at the point of the error so there may be additional errors in the file that have not been identified.) Errors result in a rejected return. Once all the returns in the transmission file have been validated against the schemas and business rules, acknowledgement records are generated.

The following are samples of business rules associated with the validation of the return. The latest updates to these business rules can be found on the irs.gov website.

Return Validation Business Rules

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-900	**The return type indicated in the return header must match the return type established with the IRS for the EIN**	Database Validation Error	Reject	1120, 1120S, 990, 990EZ,
R0000-901	**Filer's EIN and Name Control in the Return Header must match data in the e-File database.**	Database Validation Error	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-902	**Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.**	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-903	**Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.**	Duplicate Condition	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-904	**Software ID in the Return Header must have passed testing for the return type and tax year.**	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-905	**Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.**	Database Validation Error	Reject And Stop	1120, 1120S, 990, 990EZ, 1120 POL
R0000-906	**Routing Transit Number (RTN) included in the return must be present in the e-File database.**	Database Validation Error	Reject	1120, 1120S, 1120 POL, 8868
R0000-907	**The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).**	Duplicate Condition	Reject	1120, 1120S, 990, 990EZ, 1120 POL

All MeF business rules can be found on the irs.gov website as follows:

- For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

5 Acknowledgement Files

This section describes how acknowledgement files will be generated for transmissions and returns, and how they can be retrieved through EMS or the Internet. If the transmission rejects, no further return validations will be performed and a reject transmission acknowledgement will be generated. If the transmission is accepted, the MeF will continue validating the returns and will generate an acknowledgement record for each return.

5.1 Generating Acknowledgement Files

Once the transmission file is received, the MeF system validates the transmission file and creates an acknowledgement file within 24 hours. The system generates a transmission acknowledgement for each transmission that is received. If the transmission is rejected, processing is stopped and no return validation will be done. The transmission acknowledgement will indicate the transmission errors that were found during the validation of the transmission. The transmission acknowledgement will include the transmission ID, timestamp, transmission status ("A" (Accepted) or "R" (Rejected), errors (if applicable) and GTX Key. Refer to the items highlighted in "yellow" in the Transmission Acknowledgement Schema, Figure 5.1, below.

It is important to note that the CompletedValidation data element is "1" if the validation completed successfully or "0" if the validation failed with a Reject-Stop error.

Transmission Acknowledgement Schema
Figure 5.1

```
ACKNOWLEDGEMENT FILE SOAP ATTACHMENT -
  ACKNOWLEDGEMENT
 -->
<!--
Transmission Acknowledgement
 -->
<xsd:element name="TransmissionAcknowledgement"
     type="TransmissionAcknowledgementType" />
<xsd:complexType name="TransmissionAcknowledgementType">
   <xsd:sequence>
      <xsd:element name="TransmissionId" type="IdType" minOccurs="0" />
      <xsd:element name="TransmissionTimestamp" type="TimestampType"
         minOccurs="0" />
      <xsd:element name="TransmissionStatus" type="StatusType" />
      <xsd:element ref="Errors" minOccurs="0" />
      <xsd:element name="GTXKey" type="GTXKeyType" />
      <!--
      GTX key of Original Transmission that was Duplicated
       -->
      <xsd:element name="GTXKeyOfOriginalDuplicated" type="GTXKeyType"
         minOccurs="0" />
   </xsd:sequence>
   <!--
   Transmission Version
```

```
-->
<xsd:attribute name="transmissionVersion" type="StringType" use="optional"
     fixed="2003V02">
  <xsd:annotation>
      <xsd:documentation>Transmission Version</xsd:documentation>
  </xsd:annotation>
</xsd:attribute>
</xsd:complexType>
<!—
```

If the transmission is rejected, there will only be a transmission acknowledgement. If the transmission is accepted, the MeF system will continue the validation of returns within the transmission. One acknowledgement record is generated for each return in the transmission file. The return acknowledgement will include the return ID, return EIN, return type (since a transmission can include a combination of any of the MeF return types), and the return status ("A" or "R"). If the return is rejected, it will include the first 100 errors that were found. Each error generated contains the following information:

Path - (Xpath) to the data element causing the violation, when available
Error Category - Errors are grouped into a small number of categories
Error Message - Rule text or XML validator message
Rule Number - Each rule is identified by a unique rule number
Severity - 'Reject And Stop' or 'Reject'
Data value - Data value causing the violation - when appropriate

Refer to the items highlighted in "green" in the Return Acknowledgement Schema, Figure 5.2, below for all of the items that will be included in the return acknowledgement.

Return Acknowledgement Schema
Figure 5.2

```
Return Acknowledgement
 -->
 <xsd:element name="ReturnAcknowledgement" type="ReturnAcknowledgementType"
     />
 <xsd:complexType name="ReturnAcknowledgementType">
   <xsd:sequence>
       <xsd:element name="ReturnId" type="ReturnIdType" minOccurs="0" />
       <xsd:element name="FilerEIN" type="EINType" minOccurs="0" />
       <xsd:element name="ReturnType" type="StringType" minOccurs="0" />
       <xsd:element name="FilingType" type="StringType" minOccurs="0" />
       <xsd:element name="TaxPeriodEndDate" type="DateType" minOccurs="0" />
       <xsd:element name="ReturnStatus" type="StatusType" />
       <xsd:element name="CompletedValidation" type="BooleanType" />
       <xsd:element name="PaymentIndicator" type="PaymentIndicatorType"
           minOccurs="0" />
       <xsd:element ref="Errors" minOccurs="0" />
   </xsd:sequence>
   <!--
   Return Version
    -->
```

```xml
        <xsd:attribute name="returnVersion" type="StringType" use="optional"
            fixed="2003V02">
          <xsd:annotation>
            <xsd:documentation>Return Version</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
    </xsd:complexType>
   Status Type
    -->
   <xsd:simpleType name="StatusType">
      <xsd:restriction base="StringType">
        <xsd:enumeration value="A">
          <xsd:annotation>
            <xsd:documentation>Accepted</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="R">
          <xsd:annotation>
            <xsd:documentation>Rejected</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
      </xsd:restriction>
   </xsd:simpleType>
   <!--
   Payment Indicator Type
    -->
   <xsd:simpleType name="PaymentIndicatorType">
      <xsd:restriction base="StringType">
        <xsd:enumeration value="Payment Request Received" />
      </xsd:restriction>
   </xsd:simpleType>
   <!--
   Errors
    -->
   <xsd:element name="Errors">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="Error" maxOccurs="unbounded">
            <xsd:complexType>
              <xsd:sequence>
                <xsd:element name="XPath" type="StringType"
                    minOccurs="0">
                  <xsd:annotation>
                    <xsd:documentation>The XPath expression
                        indicating the full path from the root to
                        the error element or
                        attribute</xsd:documentation>
                  </xsd:annotation>
                </xsd:element>
                <xsd:element name="ErrorCategory" type="StringType"
                    />
                <xsd:element name="ErrorMessage" type="StringType"
                    />
                <xsd:element name="RuleNumber" type="StringType" />
                <xsd:element name="Severity" type="StringType" />
```

```
                    <xsd:element name="DataValue" type="StringType"
                        minOccurs="0" />
                </xsd:sequence>
                <xsd:attribute name="errorId" use="required">
                    <xsd:simpleType>
                        <xsd:restriction base="IntegerPosType">
                            <xsd:totalDigits value="6" />
                        </xsd:restriction>
                    </xsd:simpleType>
                </xsd:attribute>
            </xsd:complexType>
        </xsd:element>
    </xsd:sequence>
    <xsd:attribute name="errorCount" type="IntegerNNType" use="required" />
    </xsd:complexType>
  </xsd:element>
</xsd:schema>
```

The acknowledgement records are then placed in an acknowledgement file. The acknowledgement file contains the transmission acknowledgement and, if the transmission is accepted, an acknowledgement record for each return in the transmission file. Both the acknowledgement records and acknowledgement files follow XML format and adhere to the IRS schema definitions.

Once the acknowledgement file is created, it is posted to the appropriate location based on the portal through which the corresponding transmission was received:

- If the corresponding transmission file was received through the EMS, the acknowledgement file is placed back on EMS to be retrieved.
- If the corresponding transmission file was received through the Internet, the acknowledgement file is placed on the Secure Object Repository (SOR) to be retrieved through the Internet.

Please note that the acknowledgement file for an extension will contain additional information on the type of form for which the extension was accepted or rejected.

5.2   Retrieving the Acknowledgement File from EMS

If the transmission was received through EMS, the MeF system will return the acknowledgement file to the EMS server. EMS will then place the acknowledgement file into the transmitter's mailbox for the transmitter to retrieve the next time the user logs on to EMS. When the transmitter logs on to EMS, they will choose the "Receive/Send File(s)" from the Main Menu. EMS will check to see if there are any acknowledgement files for the transmitter to pick up. If there are acknowledgement files to be picked up, EMS will indicate the number of acknowledgement files that are ready to be retrieved. The transmitter must then indicate that they are ready to receive those files. The transmitter will be required to pick up any acknowledgement files before they will be able to send any additional files. For more information on retrieving acknowledgements from EMS, please refer to the "EMS EEC Trading Partner Users' Manual".

5.3   Retrieving the Acknowledgement through the Internet

The following section describes the procedure for retrieving an acknowledgement through the Internet. The authorized transmitter uses the MeF Internet Filing Application.

Each ETIN will have its own mailbox where the acknowledgement file(s) will be stored as an attachment to a mail message. All users associated with the ETIN will have access to the mailbox and will be able to view and download acknowledgements.

Unlike EMS, you do not have to pick up acknowledgement files before transmitting. However, you will need to pick up your acknowledgements as soon as possible and before MeF deletes them. MeF automatically deletes the acknowledgements after 30 days. They cannot be retrieved after this point.

To retrieve an acknowledgement, perform the following steps:

5.3.1   Accessing and Logging into MeF Internet Filing

You must be authorized to submit transmissions or retrieve acknowledgements through the Internet. To access and log into MeF Internet Filing, follow the steps below.

Step 1: Click the *e-file* option on the irs.gov website.
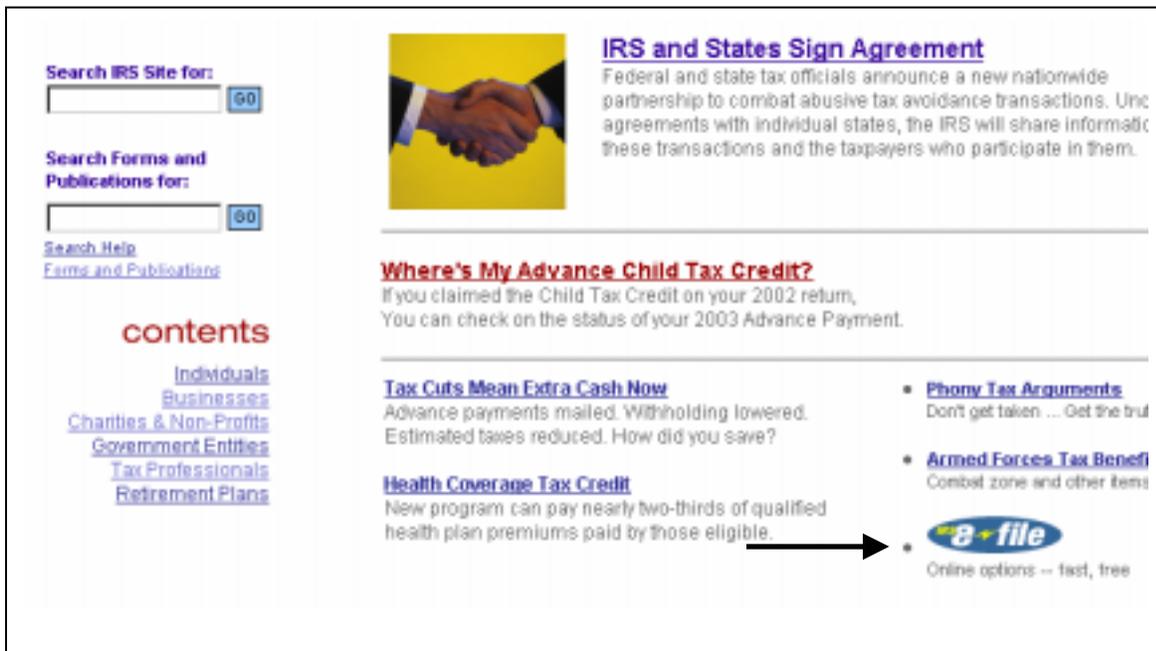
Figure 5.1 - irs.gov Web Site

Step 2: Click the MeF Internet Filing link in the *e-file* Landing Page.

Figure 5.2 – *e-file* Landing Page

Step 3: Select the MeF Internet Filing link from the irs.gov website to logon.

Figure 5.3 - irs.gov Website with MeF Internet Filing Link

Step 4: Enter your e-services Username and Password to receive authentication as an authorized Transmitter.
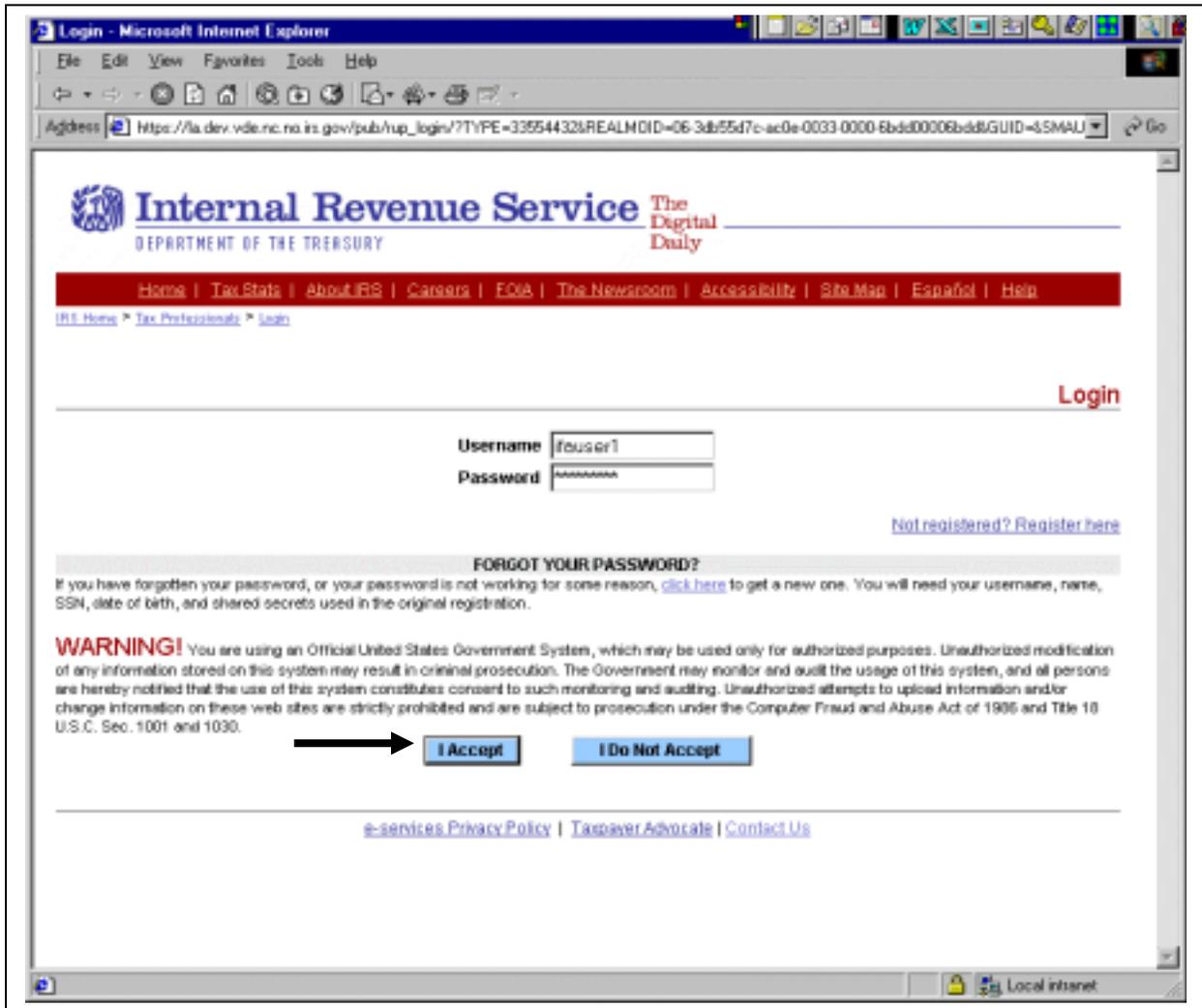
Figure 5.4 – e-services Login Screen

Step 5: After authentication, a list of companies for which you are authorized to transmit returns and receive acknowledgement files is displayed. Select the organization you will represent in this session.
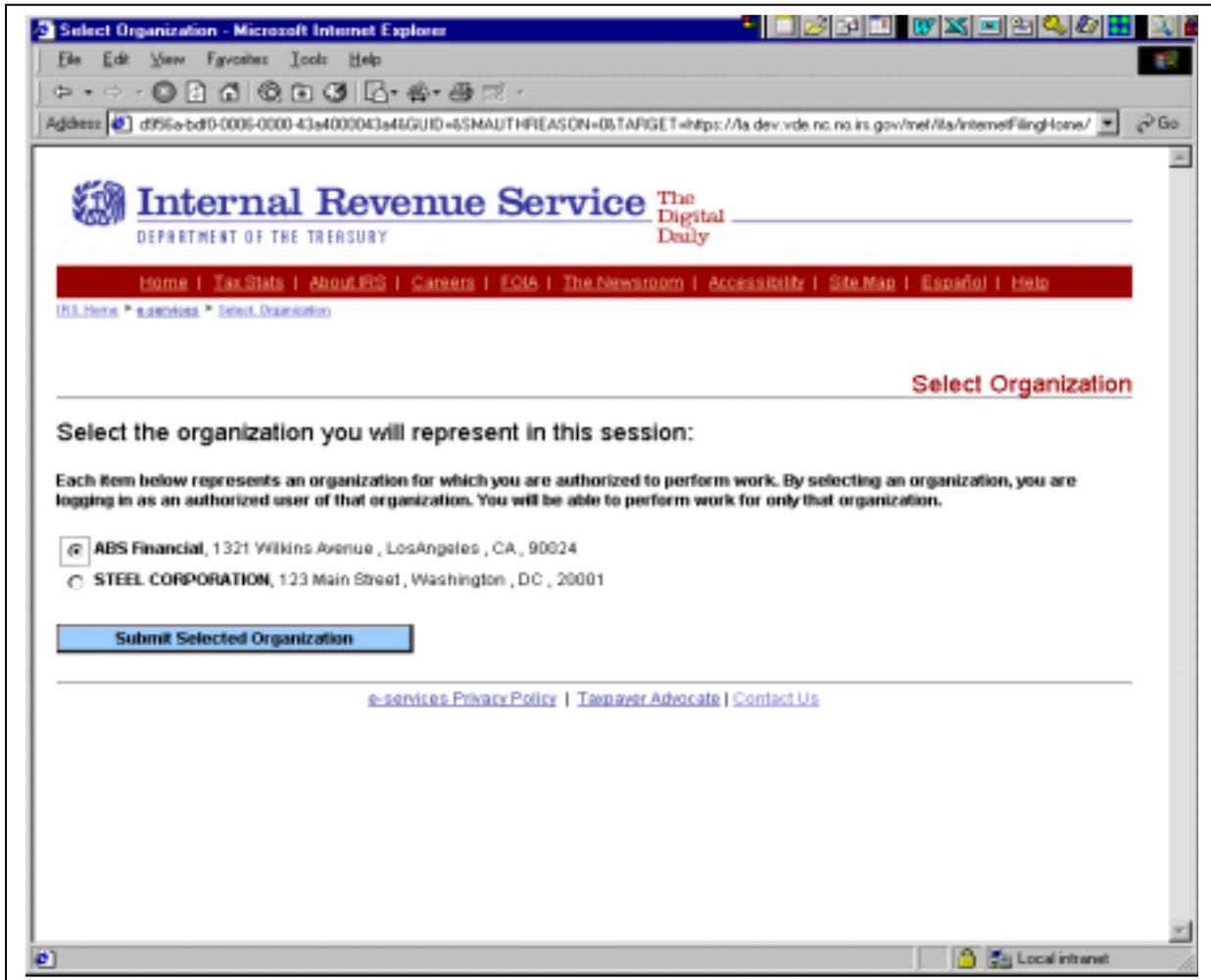
Figure 5.5 - Organization Selection Screen

5.3.2   Retrieving an Acknowledgement File

Once you select the organization, the MeF Internet Filing Landing Page is displayed. You may retrieve a production or test acknowledgement file by selecting the corresponding link.

Step 6: Select the "Retrieve Production Acknowledgement" or "Retrieve Test Acknowledgement" file link, as appropriate.
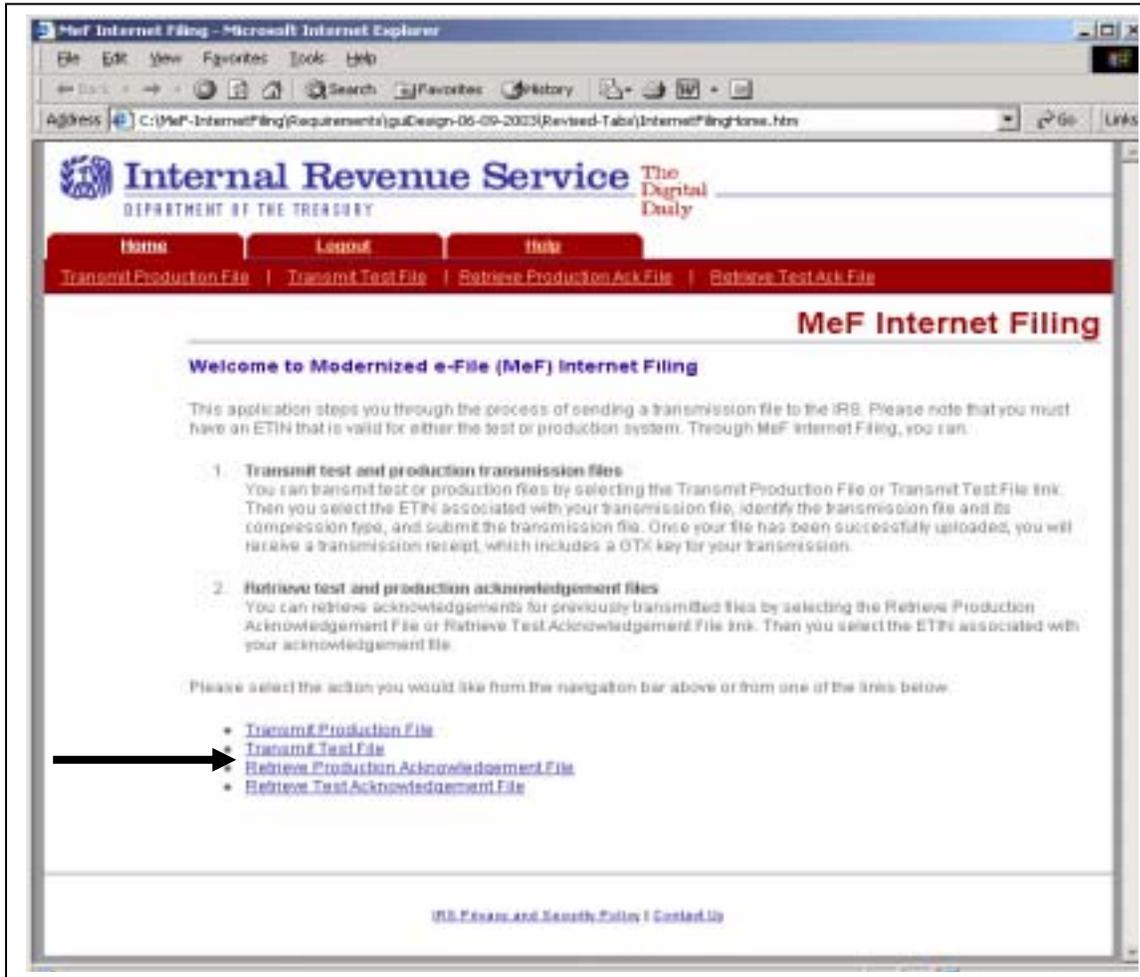
Figure 5.6 - MeF Internet Filing Page

The organization for which you are retrieving an acknowledgement file may have multiple ETINs. The list of applicable ETINs for this transmission type is displayed in ascending/descending order. The screen below is displayed if you selected "Retrieve Production Acknowledgement File".

Step 7: Select the ETIN that applies to this retrieval.
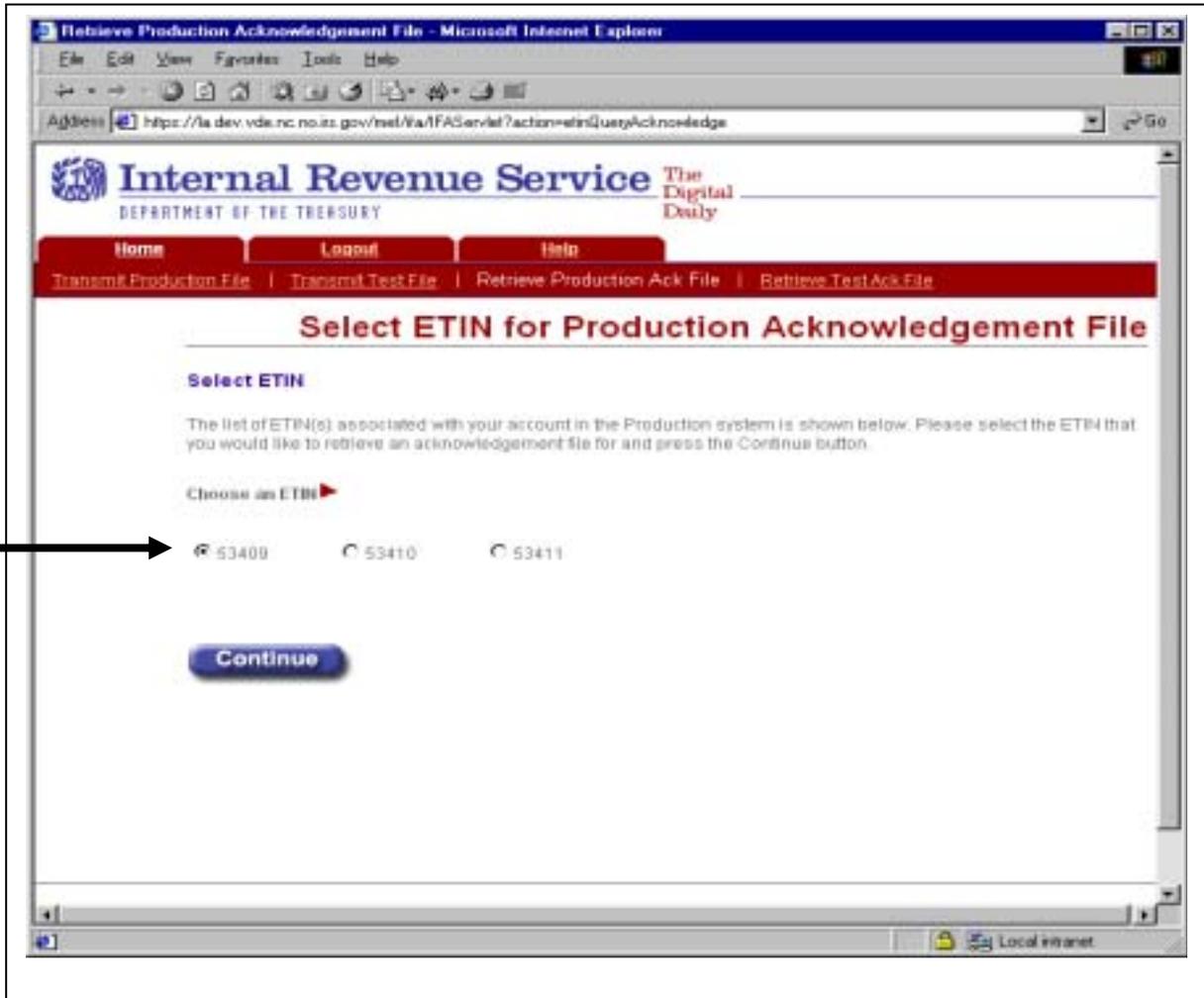
Figure 5.7 - Select ETIN for Production Acknowledgement File Page

If the system does not find any associated ETINs, then the following error message will be displayed. Check to ensure that you selected the appropriate link – you may have selected "Production" and only have test ETINs. You may go back to the MeF Internet Filing Landing Page or terminate the session.
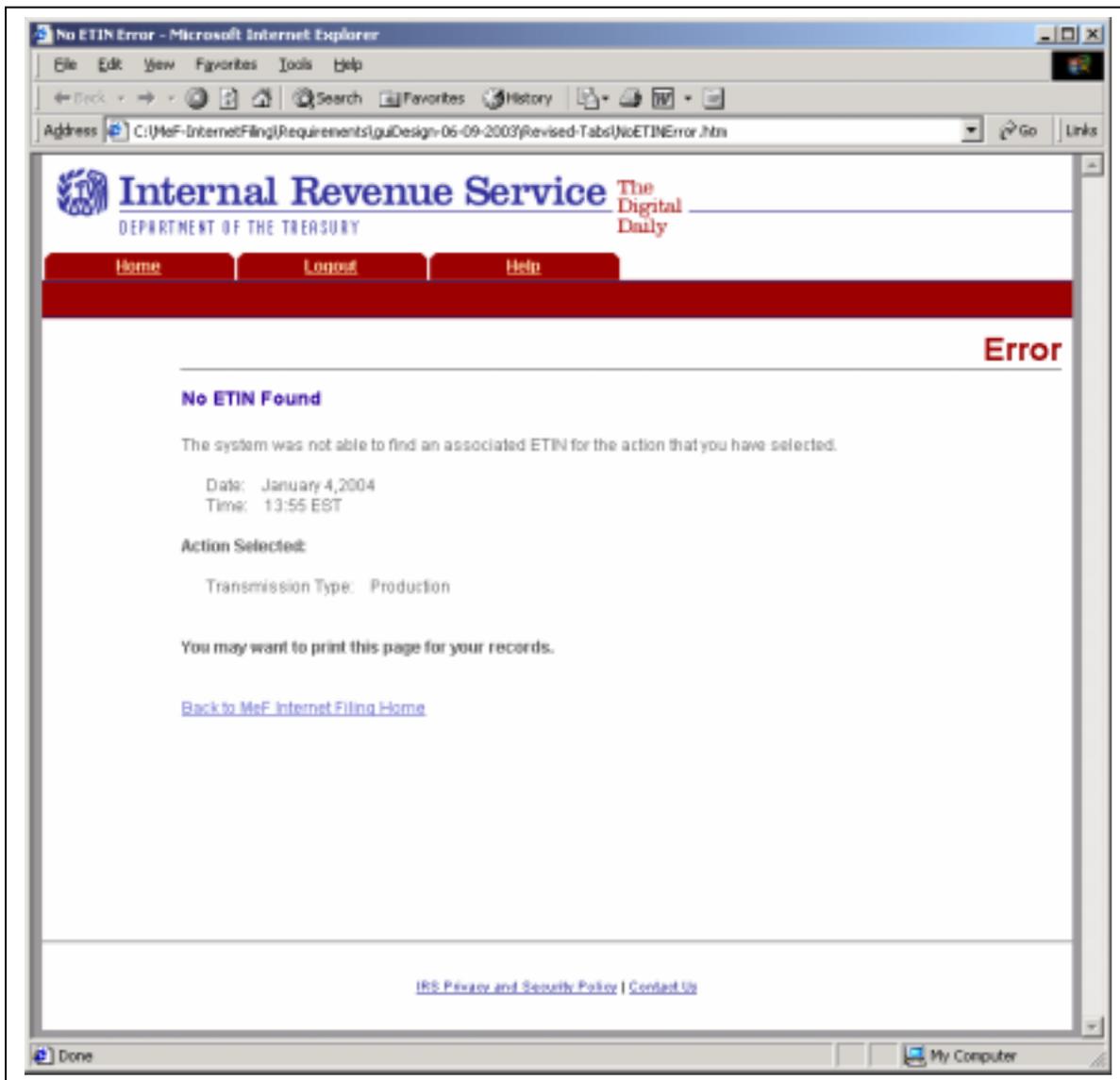
Figure 5.8 – No ETIN Found Error Page

Step 8: After you select the ETIN you are representing in this session, download the acknowledgement file(s) through the following steps:

1. To download all acknowledgements not previously downloaded, click the "Download All Attachments" link. This enables you to download all acknowledgement files in the mailbox associated with the ETIN mailbox with a single request. You will receive one compressed and concatenated acknowledgement file not previously downloaded.

2. To download a single acknowledgement, click the line of the desired acknowledgement.

> **The name of the mail item for each acknowledgement and the subject of the mail item for the acknowledgement file is the GTX Key followed by the ETIN.**
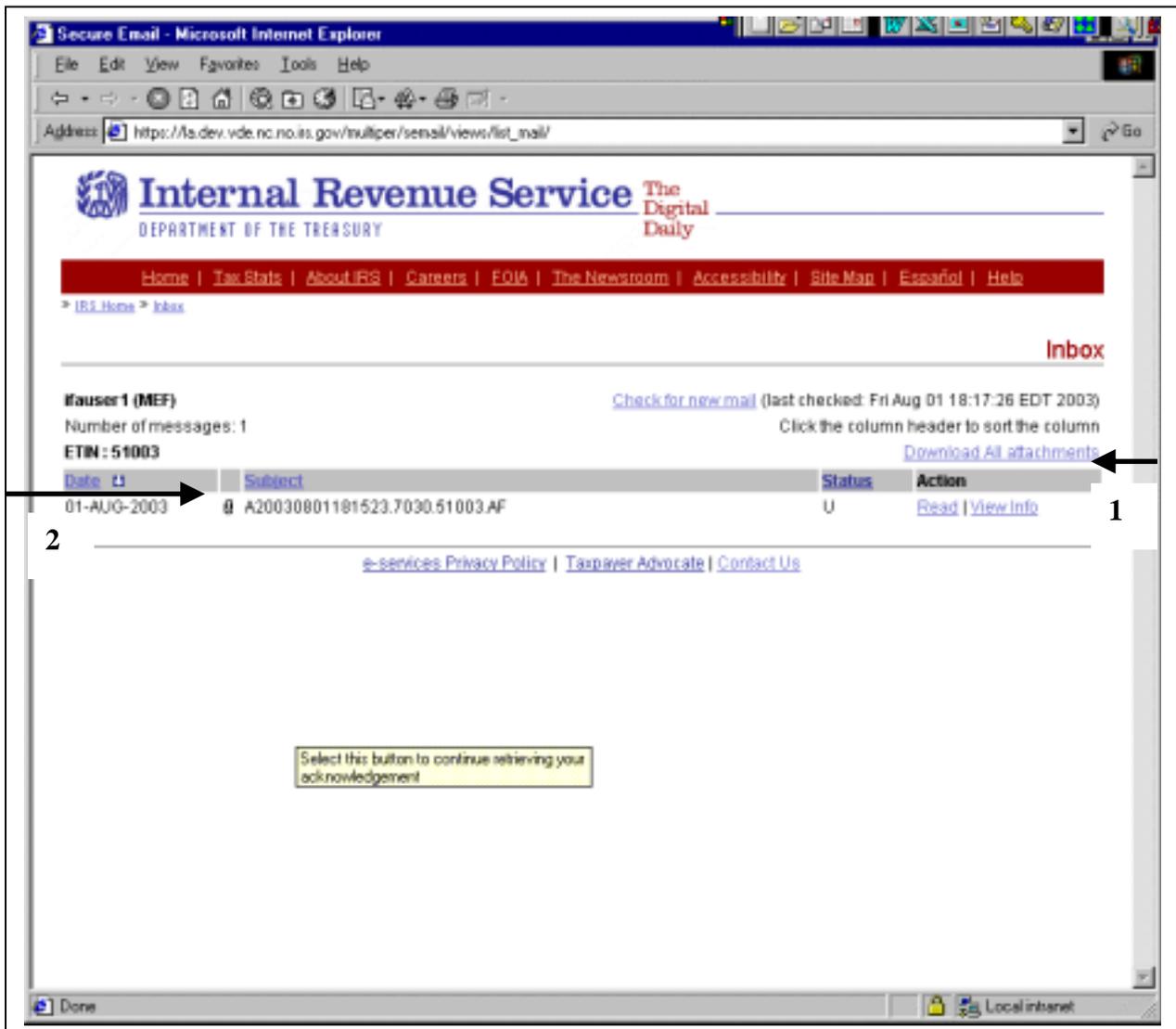
Figure 5.9 – ETIN Mailbox

If you selected a single acknowledgement, the following screen appears. Click the "Download" link to download the acknowledgement. You can delete the acknowledgement by clicking Delete Message or return to the mailbox by clicking Return Listing.
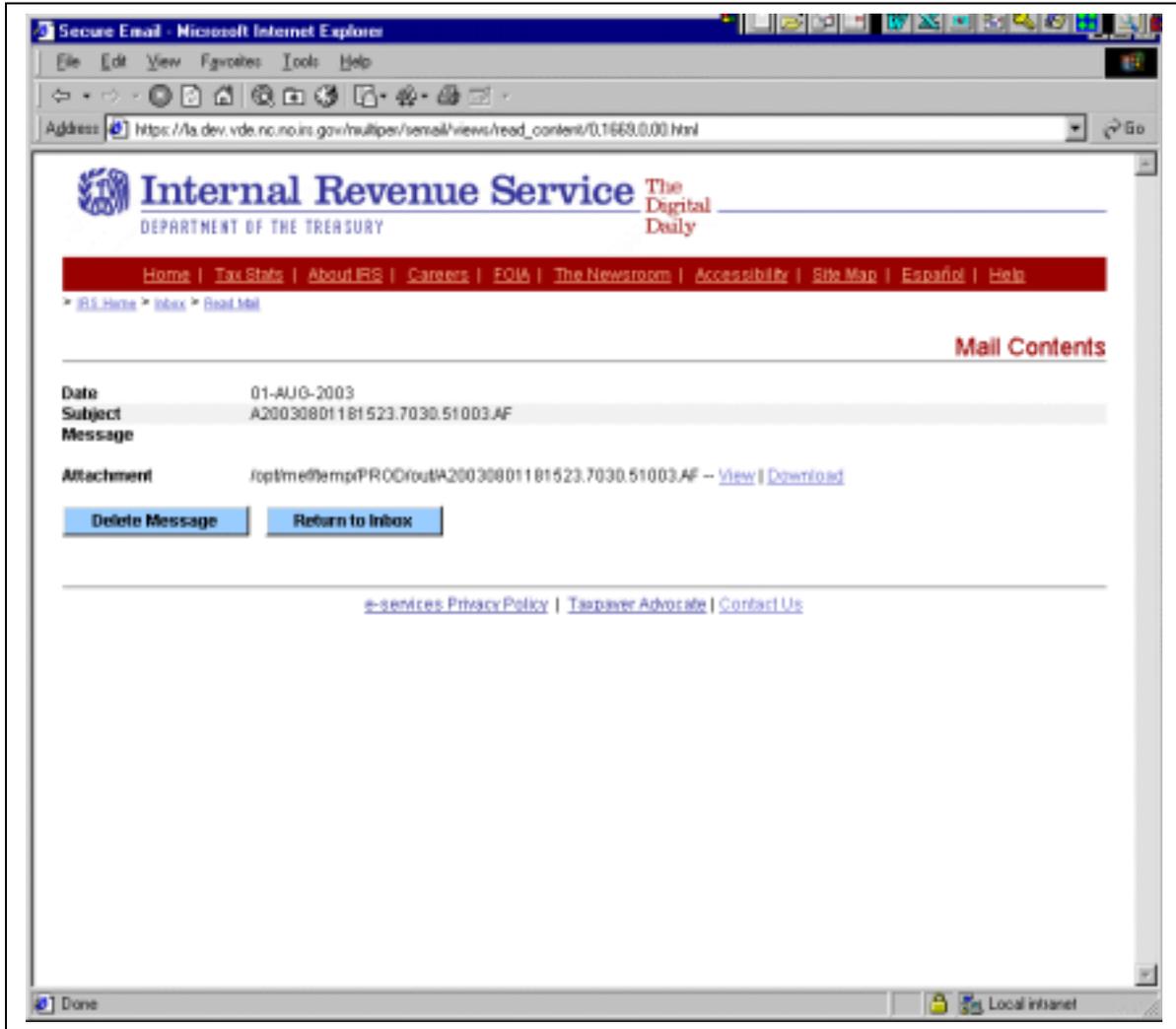
Figure 5.10 – Downloading the Acknowledgement – Mail Contents Page

Step 9: Once you click the "Download All Acknowledgements" or the "Download" link, the following screen prompts you to save the file onto your hard drive. One compressed and concatenated acknowledgement file will be generated and downloaded onto your local drive.

Contact the e-Help Desk if you experience any problems with acknowledgement downloads.
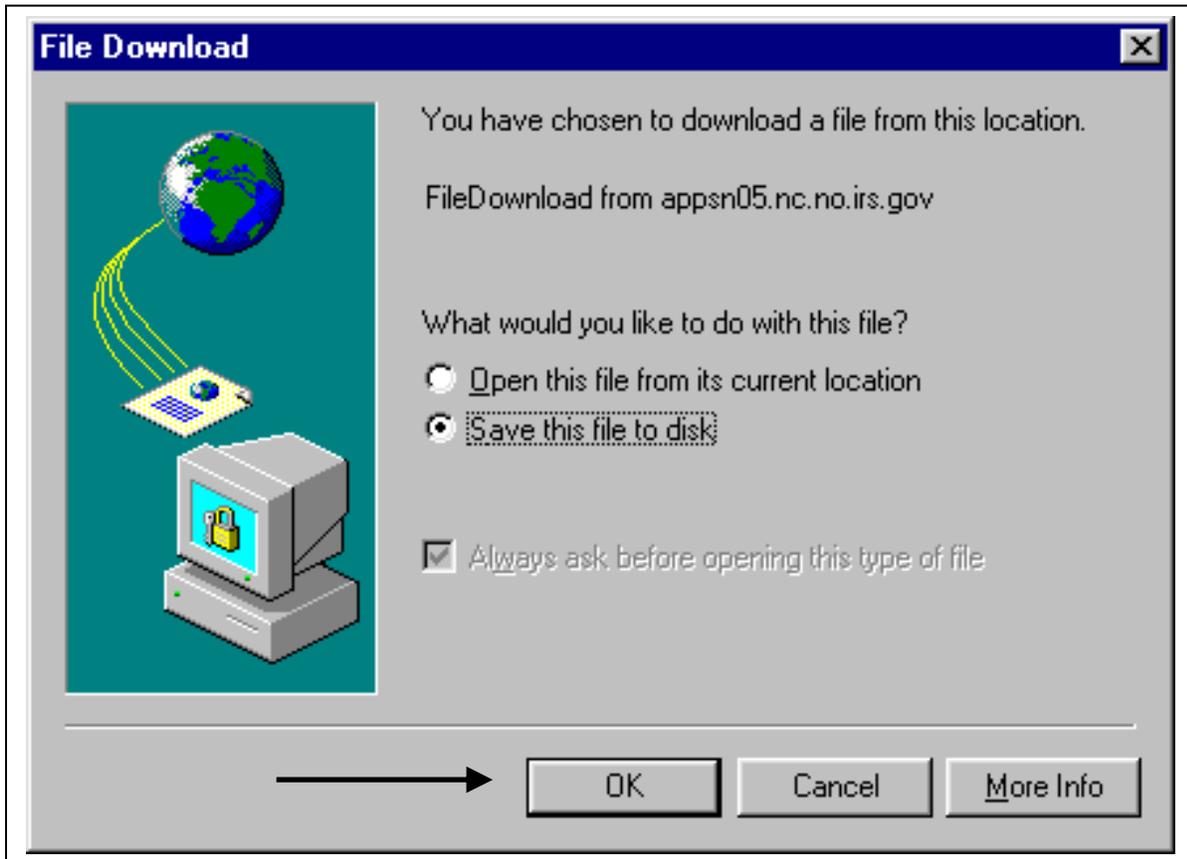
Figure 5.11 – File Download Page

A MeF acknowledgement for an Internet transmission is shown below in figure 5.12.
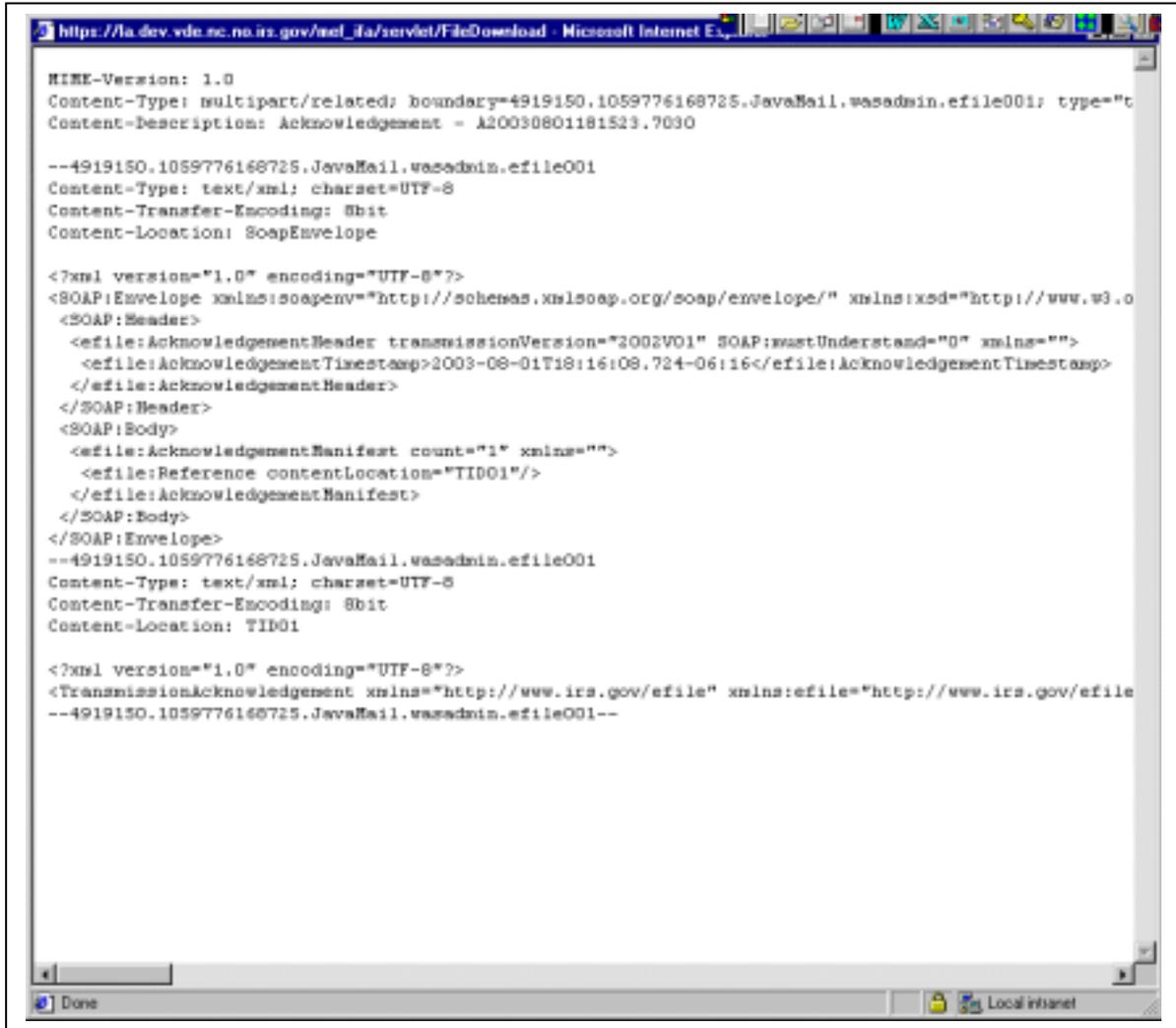

```
https://la.dev.vde.ne.no.irs.gov/mef_ifa/servlet/FileDownload - Microsoft Internet E...

MIME-Version: 1.0
Content-Type: multipart/related; boundary=4919150.1059776168725.JavaMail.wasadmin.efile001; type="t
Content-Description: Acknowledgement - A20030801181523.7030

--4919150.1059776168725.JavaMail.wasadmin.efile001
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: SoapEnvelope

<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/" xmlns:xsd="http://www.w3.o
 <SOAP:Header>
  <efile:AcknowledgementHeader transmissionVersion="2002V01" SOAP:mustUnderstand="0" xmlns="">
   <efile:AcknowledgementTimestamp>2003-08-01T18:16:08.724-06:16</efile:AcknowledgementTimestamp>
  </efile:AcknowledgementHeader>
 </SOAP:Header>
 <SOAP:Body>
  <efile:AcknowledgementManifest count="1" xmlns="">
   <efile:Reference contentLocation="TID01"/>
  </efile:AcknowledgementManifest>
 </SOAP:Body>
</SOAP:Envelope>
--4919150.1059776168725.JavaMail.wasadmin.efile001
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: TID01

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement xmlns="http://www.irs.gov/efile" xmlns:efile="http://www.irs.gov/efile
--4919150.1059776168725.JavaMail.wasadmin.efile001--
```

Done   Local intranet

Figure 5.12 – MeF Acknowledgement

6   Payment Options

6.1 Electronic Funds Withdrawal

The MeF Program will allow a taxpayer to pay the balance due on Form 1120/1120S/1120-POL tax return or 8868 extension by authorizing an electronic funds withdrawal. If the taxpayer chooses this payment method, they may authorize that the entire payment or a partial payment be made at the time that their tax return is electronically filed. The payment amount cannot be greater than the tax due on the electronic tax return. The taxpayer must specify the bank account from which they wish to have the payment withdrawn and the date on which the debit will be made. This allows the taxpayer to pay the balance due as soon as the return is processed or delay it to a future date, not later than the return's due date.   For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted.

If the electronic funds withdrawal is authorized, an IRS Corporate Payment record must be attached to the electronic return. The following information is required in the payment record.

(See items highlighted in green in the payment schema, Figure 6.1.)

- Routing Transit Number

- Bank Account Number

- Account Type

- Payment Amount

- Requested Payment Date

- Taxpayer's Daytime Phone Number

IRS Corporate Payment Schema
Figure 6.1

```xml
<?xml version="1.0" encoding="UTF-8" ?>
<xsd:schema targetNamespace="http://www.irs.gov/efile"
    xmlns="http://www.irs.gov/efile"
    xmlns:xsd="http://www.w3.org/2001/XMLSchema"
    elementFormDefault="qualified" attributeFormDefault="unqualified"
    version="1.0">
  <xsd:annotation>
    <xsd:documentation>
        <Description>IRS e-file Corporate Income Tax Schema - IRS
          Corporate Payment</Description>
        <TaxYear>2003</TaxYear>
        <MaturityLevel>Final Release</MaturityLevel>
        <ReleaseDate>September 5, 2003</ReleaseDate>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:include
      schemaLocation="../../../../Common/V2003_02/efileTypes.xsd" />
```

```
<!--
  ========================================================
  -->
- <!--
  ==================== IRS Corporate Payment ====================
  -->
- <!--
  ========================================================
  -->
<xsd:element name="IRSCorporatePayment">
  <xsd:annotation>
      <xsd:documentation>IRS Corporate
        Payment</xsd:documentation>
  </xsd:annotation>
  <xsd:complexType>
    <xsd:complexContent>
      <xsd:extension base="IRSCorporatePaymentType">
        <xsd:attributeGroup ref="DocumentAttributes">
          <xsd:annotation>
              <xsd:documentation>Common return document
                attributes</xsd:documentation>
          </xsd:annotation>
        </xsd:attributeGroup>
        <xsd:attribute name="documentName" type="StringType"
          fixed="IRSCorporatePayment">
          <xsd:annotation>
              <xsd:documentation>IRS internal use only. To
                avoid error in the return, do not include the
                attribute name or
                value.</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
      </xsd:extension>
    </xsd:complexContent>
  </xsd:complexType>
</xsd:element>
<xsd:complexType name="IRSCorporatePaymentType">
  <xsd:annotation>
      <xsd:documentation>Content model for Corporate
        Payment</xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <!--
    Routing Transit Number
      -->
    <xsd:element name="RoutingTransitNumber"
        type="RoutingTransitNumberType">
      <xsd:annotation>
          <xsd:documentation>Routing Transit
            Number</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
```

```xml
<!--
Bank Account Number
-->
<xsd:element name="BankAccountNumber"
    type="BankAccountNumberType">
  <xsd:annotation>
      <xsd:documentation>Bank Account
          Number</xsd:documentation>
    </xsd:annotation>
  </xsd:element>
- <!--
Type of Account
-->
<xsd:element name="AccountType" type="BankAccountType">
  <xsd:annotation>
      <xsd:documentation>Type of
          Account</xsd:documentation>
    </xsd:annotation>
  </xsd:element>
-<!--
Payment Amount
-->
<xsd:element name="PaymentAmount">
  <xsd:annotation>
      <xsd:documentation>Payment Amount in Whole
          Dollars</xsd:documentation>
    </xsd:annotation>
  <xsd:simpleType>
    <xsd:restriction base="IntegerPosType">
        <xsd:totalDigits value="11" />
      </xsd:restriction>
    </xsd:simpleType>
  </xsd:element>
- <!--
Requested Payment Date
-->
<xsd:element name="RequestedPaymentDate" type="DateType">
  <xsd:annotation>
      <xsd:documentation>Requested Payment
          Date</xsd:documentation>
    </xsd:annotation>
  </xsd:element>
- <!--
Taxpayer Daytime Phone
-->
-<xsd:element name="TaxpayerDaytimePhone"
    type="PhoneNumberType">
  <xsd:annotation>
      <xsd:documentation>Taxpayer's Daytime Phone
          Number</xsd:documentation>
    </xsd:annotation>
  </xsd:element>
```

```
          </xsd:sequence>
       </xsd:complexType>
     </xsd:schema>
```

The following business rules are associated with the IRS Corporate Payment record.

Rule Number	Rule Text	Error Category	Severity	Tax Type
FPYMT-001	**Taxpayer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.**	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
FPYMT-002	**"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.**	Incorrect Data	Reject	1120
FPYMT-003	**"Payment Amount" in the IRS Payment Record must not be greater than Form 1120S, Line 25.**	Incorrect Data	Reject	1120S
FPYMT-004	**If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on or before the due date of the return.**	Incorrect Data	Reject	1120, 1120S, 1120 POL
FPYMT-006	**"Payment Amount" in the IRS Payment Record must be greater than zero.**	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
FPYMT-007	**If the timestamp in the GTX key is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS**	Incorrect Data	Reject	1120, 1120S, 1120 POL
FPYMT-008	**"Payment Amount" in the IRS Payment Record must equal the amount on Form 8868, Part I Line 3c, "Balance Due".**	Incorrect Data	Reject	8868
FPYMT-009	**"Payment Amount" in the IRS Payment Record must not be greater than Form 1120-POL, Line 24.**	Incorrect Data	Reject	1120 POL

All MeF business rules can be found on the irs.gov website as follows:

- For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

6.2 Credit Card

The IRS announced a policy decision in 2002 to allow business e-filers to pay their balance due by credit card. This is a unique opportunity for the tax preparation software industry to incorporate a credit card tax payment option in the Forms 1120 and 1120S software. The credit card payment data (card number and expiration date) must be collected during the return e-filing process and before the return is transmitted. The credit card tax payment data is forwarded to the IRS separately from the return. Once the e-filed return is accepted, the tax payment data will be forwarded to the IRS in an Electronic Data Interchange (EDI) format as described in the Credit Card Bulk Filer Requirements.

We are including a link to the technical specifications for integrating a credit card tax payment option into a software product.   Any software developer that wishes to offer an integrated *e-file* and pay credit card option to business (or individual) e-filers may do so non-competitively.

The URL for the integrated file and pay Credit Card Bulk Filer Requirements is shown below. Sections 1 - 4 describe the technical EDI requirements. Section 5 includes specific instructions for bulk filer registration, and terms and conditions. Annual registration is required. While we generally accept registration forms up to September of each year, to ensure that ample testing time is scheduled, early registration is strongly encouraged.

http://www.irs.gov/pub/irs-utl/jan2003_credit_card_bulk_filer_reqs_rev3-0.pdf

7   MeF Alternative Signatures

The MeF system requires taxpayers and Electronic Return Providers (EROs) to use one of the alternative signature options for signing electronic returns. The two available options are the Practitioner PIN method and the Scanned Form 8453. The selected signature option must be identified in the Return Header. (Please refer to the items highlighted in <mark>"green"</mark> in the Return Header, <u>Figure 7.1</u>.) MeF validates that a signature exists for each return. If the taxpayer uses a PIN to sign the return, all the appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453, the scanned 8453 must be attached to the return. (A paper copy of the Form 8453 <u>must not</u> be sent to the IRS.) If the electronic return does not contain the required signatures, it will be rejected. Note: Form 8868, Application for Extension of Time to File an Exempt Organization Return, no longer requires a signature, therefore, the following is not applicable

7.1   Practitioner PIN Option

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It **cannot** be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1) **Taxpayer PIN** --The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.

2) **Practitioner PIN** --The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Forms 8879-C for 1120, 8879-S for 1120S and 8879-EO for Exempt Organizations. Pdf files of these forms can be downloaded from the irs.gov website as follows:

Form 8879-C   http://www.irs.gov/pub/irs-fill/f8879c.pdf

Form 8879-S   http://www.irs.gov/pub/irs-fill/f8879s.pdf

Form 8879-EO   **This form is under construction. Stakeholders will be notified of its availability as soon as possible.**

The following fields are required for the Practitioner PIN method or the return will be rejected.

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

The required PIN information is placed in the Return Header. Please refer to the items highlighted in "yellow" in the Return Header Schema, Figure 7.1.

Return Header Schema
Figure 7.1

```
<?xml version="1.0" encoding="UTF-8" ?>
-<xsd:schema targetNamespace="http://www.irs.gov/efile"
    xmlns="http://www.irs.gov/efile"
    xmlns:xsd="http://www.w3.org/2001/XMLSchema"
    elementFormDefault="qualified" attributeFormDefault="unqualified"
    version="1.0">
 -<xsd:annotation>
   -<xsd:documentation>
      <Description>IRS e-file Corporate Return Header</Description>
      <TaxYear>2003</TaxYear>
      <MaturityLevel>Final Release</MaturityLevel>
      <ReleaseDate>September 5, 2003</ReleaseDate>
   </xsd:documentation>
 </xsd:annotation>
 <xsd:include
    schemaLocation="../../../Common/V2003_02/efileTypes.xsd" />
 -<xsd:complexType name="ReturnHeaderType">
  -<xsd:annotation>
     <xsd:documentation>Content model for the corporate tax
        return</xsd:documentation>
  </xsd:annotation>
  -<xsd:sequence>
    - <!--
...................................……
            Practitioner PIN
            -->
        -<xsd:element name="PractitionerPIN"
            minOccurs="0">
          - <xsd:complexType>
            - <xsd:sequence>
                <xsd:element name="EFIN"
                   type="EFINType" />
```

```
                    <xsd:element name="PIN"
                        type="PINType" />
                </xsd:sequence>
            </xsd:complexType>
        </xsd:element>
    </xsd:sequence>
</xsd:complexType>
</xsd:element>
- <!--
  PIN entered by
  -->
- <xsd:element name="PINEnteredBy" minOccurs="0">
  - <xsd:simpleType>
    - <xsd:restriction base="StringType">
        <xsd:enumeration value="Taxpayer" />
        <xsd:enumeration value="ERO" />
      </xsd:restriction>
    </xsd:simpleType>
  </xsd:element>
- <!--
  Signature Option
  -->
- <xsd:element name="SignatureOption" minOccurs="0">
  - <xsd:simpleType>
    - <xsd:restriction base="StringType">
        <xsd:enumeration value="PIN Number" />
        <xsd:enumeration value="Binary Attachment 8453
            Signature Document" />
      </xsd:restriction>
    </xsd:simpleType>
  </xsd:element>
- <!--
  Officer
  -->
- <xsd:element name="Officer">
  - <xsd:complexType>
    - <xsd:sequence>
        <xsd:element name="Name"
            type="PersonNameType" minOccurs="0" />
        <xsd:element name="Title" type="PersonTitleType"
            minOccurs="0" />
        <xsd:element name="TaxpayerPIN" type="PINType"
            minOccurs="0" />
        <xsd:element name="Phone"
            type="PhoneNumberType" minOccurs="0" />
        <xsd:element name="EmailAddress"
            type="EmailAddressType" minOccurs="0" />
        <xsd:element name="DateSigned" type="DateType"
            minOccurs="0" />
```

```xml
<xsd:element name="AuthorizeThirdParty"
    type="BooleanType" minOccurs="0" />
  </xsd:sequence>
 </xsd:complexType>
</xsd:element>
- <!--
```

The following business rules are associated with the Practitioner PIN.

Rule Number	Rule Text	Error Category	Severity
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject
R0000-030	In the Return Header, the EFIN in the Practitioner PIN (first 6 digits of the Practitioner PIN) must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject

All MeF business rules can be found on the irs.gov website as follows:

- For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

7.2 Scanned Form 8453 Option

The second alternative signature option that is available is the scanned Form 8453.   The scanned Form 8453 must be used if the taxpayer decides not to use the Practitioner PIN option. The appropriate signature option of "Binary Attachment 8453 Signature Document" must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453. The signed 8453 must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. From February - July 2004, the scanned Form 8453 attached must be 3.0 MB or less. The binary attachment must be named "8453 Signature Document". For more information about binary attachments, refer to Sections 2.1.6 and 2.1.7.

The following business rules are associated with the Scanned Form 8453 option.

Rule Number	Rule Text	Error Category	Severity
R0000-028	**If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").**	Missing Document	Reject
R0000-032	**Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".**	Missing Data	Reject

All MeF business rules can be found on the irs.gov website as follows:

- For 1120/1120S - http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html.
- For 990/990-EZ/1120-POL/8868 - http://www.irs.gov/charities/article/0,,id=105955,00.html

Check for the latest updates!

Pdf files of the Forms 8453, which will be used for each of the Programs, can be accessed from the irs.gov website as follows:

Form 8453-C   http://www.irs.gov/pub/irs-fill/f8453c.pdf

Form 8453-S   http://www.irs.gov/pub/irs-fill/f8453s.pdf

Form 8453-EO   **This form is under construction. Stakeholders will be notified of its availability as soon as possible.**

8   Electronic Signature Specifications

8.1   Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for electronically filed returns.

2. In all instances, the appropriate jurat/disclosure text must be provided to the officer of the corporation or exempt organization prior to the presentation of fields used to enter signature(s) (e.g. PIN).

3. **It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used.**

4. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for the officer of the corporation or exempt organization to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the officer of the corporation will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the officer(s) PIN that they selected.

8.2   Jurat Language Text Selections

This section identifies the Perjury, Consent to Disclosure and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software where the Practitioner PIN method is selected. The software must provide the capability to incorporate these into the appropriate text for presentation to a taxpayer for their review.

The Form 1120 or Form 1120S electronic return signed by the Practitioner PIN method must contain the following text.

Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2003 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

The following Electronic Funds Withdrawal Consent should only be presented when the taxpayer has selected the Electronic Funds Withdrawal option.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self selected PIN below.

  Officer's PIN _ _ _ _ _   Date: _ _ _ _ _ _ _

ERO Declaration
I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below.

ERO's PIN   _ _ _ _ _ _ _ _ _ _ _
                                (Enter EFIN plus 5 self-selected numerics)

The Form 990, Form 990-EZ or Form 1120-POL electronic return signed by the Practitioner PIN method must contain the following text:

Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2003 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

The following Electronic Funds Withdrawal Consent should only be presented when the Form 1120-POL filer has selected the Electronic Funds Withdrawal option:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:

ERO's PIN _ _ _ _ _ _ _ _ _ _
                (Enter EFIN plus 5 self-selected numerics)

---

9 Exempt Organization Section

9.1 Form 8868, Applications for Extension of Time to File an Exempt Organization Return

MeF will accept electronic filings of Form 8868 (Part I – Automatic Extension) for the following returns: Form 990, 990-EZ, 990-PF, 990-T (corporation), 990-T (sec. 401(a) or 408(a) trust), 990-T (trust other than above), 1041-A, 4720, and 5227. No signature is required as part of this filing. A payment record may be attached to this form, as appropriate. No other attachment or binary file will be accepted. An extension will be rejected if it is not received by the IRS due date of the applicable return. (Note: For purposes of determining timeliness of the extension, the received date is the electronic postmark, if present, or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or transmitters in a different time zone from the IRS' system, the time zone differences are taken into consideration.)

An accepted acknowledgement of the electronic Form 8868 serves as IRS approval of the extension.

9.2 Reasonable Cause for Late Filing of Form 990, 990-EZ or 1120-POL

At times, an organization may have a reasonable cause for late filing of and Exempt Organization return. In order to expedite the process and avoid assertion of Failure to File Delinquency penalties, a filer may attach a reasonable cause explanation using the "ReasonableCauseExplanation.xsd" schema. Acceptance of the return does NOT mean that the explanation was accepted and the penalty will not be assessed. If the explanation is not accepted, the taxpayer will be contacted as appropriate using existing IRS procedures.

Exhibits

Exhibits

Exhibit 1 - Business Name Control

To aid in validating the Employer Identification Number (EIN), the corporation or exempt organization must also provide their "Name Control". The Name Control consists of up to four alpha and/or numeric characters.

The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the corporation. The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control. The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.

Note: Do not include "dba" as part of the Name Control. The initials stand for "doing business as".

Business Name Control Valid Characters:
Numeric (0- 9)
Alpha (A-Z)
Hyphen (-),
Ampersand (&)

Special Business Name Control Rule:

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. Another example is 4U.com. The Name Control should be "4UCO".

Examples

Name Control Underlined	Name Control	Rule
Sumac Field Plow Inc. 11th Street Inc. P & P Company Y-Z Drive Co ZZZ Club Palm Catalpa Ltd. Fir Homeowners Assn.	SUMA 11TH P&C Y-ZD ZZZC PALM FIRH	a. Derive the Name Control from the first four significant characters of the corporation name.
The Willow Co. The Hawthorn	WILL THEH	When determining a corporation name control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Name Control Underlined	Name Control	Rule
John Hackberry PA Sam Sycamore SC Carl Eucalyptus M.D.P.A.	John SAMS CARL	If an individual name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The Joseph Holly Foundation	JOSE	Apply Corporate Name Control rules when the organization name contains "Fund",
Kathryn Fir Memorial Fdn.	KATH	"Foundation", or "Fdn".
City of Fort Hickory Board Walnut County Employees Association Rho Alpha Chapter Alpha Tau Fraternity House Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules tochapter names of national fraternal

Exhibit 2 - Identifiers

This section describes the identifiers used within the MeF system. Identifying numbers are defined at the transmission, return, and form levels and uniquely identify these entities.

1. Transmission Level Identifying Numbers

- **GTX Key** - The format of the GTX Key is as follows:

  ### SYYYYMMDDhhmmss.nnnn

  - S = the EMS processing site and Internet server site.
  - YYYYMMDD = received date (4 digit year, 2 digit month, 2 digit day)
  - hhmmss.nnnn = received time   (2 digit hour, 2 digit minutes, 2 digit seconds, 4 digit nano-second)

- **Transmission ID**. This number, which exists in the transmission header, uniquely identifies a transmission for the tax year. It is created by the transmitter. The IRS will return this number in the transmission acknowledgement to uniquely identify the transmission that is being acknowledged. It can be up to 30 digits in length, is alphanumeric, and can contain characters ":", ".", and "-". A timestamp may be used as an ID as long as it is unique within the filing season. Up to 4-decimal fractional digits may be used for the second in a timestamp to ensure its uniqueness.

- **Error ID** – This number, which is located in the acknowledgement file, uniquely identifies each error in the acknowledgement file. It can be up to 6 digits in length.

- **Transmitter's ETIN**. This number, which exists in the transmission header, uniquely identifies the electronic transmitter. It's a 5-digit number assigned by the IRS.

2. Return Level Identifying Numbers

- **Return ID**. This number, which exists in the return header, uniquely identifies each return within the transmission. It is globally unique for the tax year and is assigned by the originator. It allows for ASCII characters. The format for the 20 digit identifier is: EFIN (6 digits) -> Year (4 digits) -> Julian Day (3 digits) -> Sequence Number (7 alphanumeric). This identifying number is also found in the `<ReturnAcknowledgement>` element definition to uniquely identify the return that is being acknowledged.

  The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year (the year for which the return is being filed).

- **Software ID** – This number, which exists in the return header or as a top level element within each schema, identifies the software used to build the return, form, or schedule XML instance. It's an 8-digit ASCII character field assigned by the IRS. The first two positions identify the processing year.

The software id in the ReturnHeader is a required field. If the return was created using just one software package, the SoftwareID in the ReturnHeader should be the only SoftwareID transmitted. If the return is created using more than one software package, the SoftwareID in the other Return Documents must indicate which software package was used for each form.

- **Originator's EFIN** – This number, which exists in the `<ReturnHeader>` element definition, is the originator's Electronic Filing Identification Number. It's a 6 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

- **Business's EIN** – This number, which exists in the `<ReturnHeader>` element definition, is the Employer Identification Number of the business for which the return is being filed. It's a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

- **Preparer's SSN or PTIN** – This number, which exists in the `<ReturnHeader>` element definition, is a choice between a person's Social Security Number or Preparer's Tax Identification Number. SSN is a 9 digit numeric field, and PTIN is 9 digits, beginning with the letter 'P' followed by 8 numeric digits. The SSN is assigned by the Social Security Administration and the PTIN is assigned by the IRS.

- **Preparer Firm's EIN** – This number, which exists in the `<ReturnHeader>` element definition, is the Employer Identification Number of the firm which prepared the return (if applicable). It is a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. The EIN is assigned by the IRS.

3. Form Level Identifying Numbers

- **Document ID** – This number uniquely identifies a single form/schedule XML instance within the return. The attribute `documentId` exists in every top level element in the form/schedule schemas. It can be up to 30 positions in length, and is alphanumeric, plus can contain characters ":", ".", and "-". This pattern allows for a timestamp to be used within the field. This identifier is assigned by the ERO's software.

- **Reference Document ID** – This number refers to a unique form/schedule XML instance (identified by its `documentId` attribute) within the return attribute `referenceDocumentId`. It is found where attachments to the tax return, form, and/or lines are made. Thus, this attribute's structure is identical to the structure of the `documentId` attribute.

Exhibit 3 - Standard Postal Service State Abbreviations and ZIP Codes

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn

Standard Postal Service State Abbreviations and ZIP Codes (Cont.)

State	Abbr.	ZIP Code
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

Standard Postal Service State Abbreviations and ZIP Codes for U.S. Possessions

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

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

Note: Returns with the filer address in any of the US Possessions will not be accepted in Rel 1.

APO/FPO CITY/STATE/ZIP Codes for Military Overseas Addresses

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

Exhibit 4 - District Office Codes for EFINs

Code	Name	State
01	Augusta	ME
02	Portsmouth	NH
03	Burlington	VT
04	Boston	MA
05	Providence	RI
06	Hartford	CT
08	Andover	MA
10	Andover	MA
11	Brooklyn	NY
13	Manhattan	NY
14	Albany	NY
16	Buffalo	NY
17	Cincinnati	OH
18	Austin	TX
21	Austin	TX
22	Newark	NJ
23	Philadelphia	PA
25	Pittsburgh	PA
29	Ogden	UT
30	Laguna Niguel	CA
31	Cincinnati	OH
32	Cincinnati	OH
33	Laguna Niguel	CA
34	Cleveland	OH
35	Indianapolis	IN
36	Chicago	IL

Code	Name	State
37	Springfield	IL
38	Detroit	MI
39	Milwaukee	WI
41	St. Paul	MN
42	Des Moines	IA
43	St. Louis	MO
44	Memphis	TN
45	Fargo	ND
46	Aberdeen	SD
47	Omaha	NE
48	Wichita	KS
49	Memphis	TN
51	Wilmington	DE
52	Baltimore	MD
53	Ogden	UT
54	Richmond	VA
55	Parkersburg	WV
56	Greensboro	NC
57	Columbia	SC
58	Atlanta	GA
59	Jacksonville	FL
61	Louisville	KY
62	Nashville	TN
63	Birmingham	AL
64	Jackson	MS
65	Fort Lauderdale	FL
66	US Possessions	(not applicable)
68	Sacramento	CA

Code	Name	State
71	Little Rock	AR
72	New Orleans	LA
73	Oklahoma City	OK
74	Austin	TX
75	Dallas	TX
76	Houston	TX
77	San Jose	CA
78	Washington	DC
81	Helena	MT
82	Boise	ID
83	Cheyenne	WY
84	Denver	CO
85	Albuquerque	NM
86	Phoenix	AZ
87	Salt Lake City	UT
88	Las Vegas	NV
91	Seattle	WA
92	Anchorage	AK
93	Portland	OR
94	San Francisco	CA
95	Los Angeles	CA
96	Los Angeles	CA
98	International	ZZ
99	Honolulu	HI

Exhibit 5 - Foreign Country Codes

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

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

Code	Foreign Country	Code	Foreign Country
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon

Code	Foreign Country	Code	Foreign Country
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

Exhibit 6 - Forms and Attachments Listings

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Exhibit 6 - Forms and Attachments Listings

1120/1120S

	Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependenc y**
Form T (Timber)	**Forest Industries Schedule**			**1120/ 1120S**	
	• Acquisition Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement	AcquisInfoOnTimberCuttingRightsOnAP ayAsCutBasisStmt	Instructions for Part I, top of Page 2		No
	• Explanation of Unit Type Used Statement	ExplanationOfUnitTypeUsedStatement	Part II, top of Page 3		No
	• Section 631(a) Attachment	Section631aAttachment	Part II, Page 4, Lines 28-33		No
	• Profit or Loss Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement	ProfitOrLossInfoOnTimberCuttingRights OnAPayAsCutBasisStmt	Instructions for Part III, at top of Page 5		No
	• Currently Deductible Expenditures for Other Silvicultural Activities Schedule	DedExpendForOtherSilviculturalActivitie sSch	Part IV, Page 6, Line 42		No
851	**Affiliations Schedule**			**1120**	
	• Allowed Loss Under Section 1.1502-35T(c)5 or Section 1.337(d)-2T(c) Statement	AllowedLossUnderTemporaryRegulation sStmt	Part III, line (d		No
926	**Return by a U.S. Transferor of Property to a Foreign Corporation**			**1120/ 1120S**	
	• Recognize Income Under Temporary Regulations Statement	RecognizeIncomeUnderTempRegulations Statement	Part III, Line 13		No
970	**Application To Use LIFO Inventory Method**			**1120/ 1120S**	
	• Detailed Analysis of All Inventories Statement	DetailedAnalysisOfAllInventoriesStatem ent	Part I, Line A		No
	• Beginning Inventory Not Valued at Cost Explanation	BeginningInventoryNotValuedAtCostExp lnStatement	Part I, Line C		No
	• Inventory Not Taken at Actual Cost Explanation	InventoryNotTakenAtActualCostExplnSt	Part I, Line D		No

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	atement				
	• Adjustment Not Included in Income Over 3 Years Explanation	AdjNotIncludedInIncomeOverThreeYearsExplnStatement	Part II, Line 3		No
	• Goods Not Treated as Acquired Explanation	GoodsNotTreatedAsAcquiredExplnStatement	Part II, Line 5		No
	• Other Methods Use Explanation	OtherMethodUsedExplnStatement	Part II, Line 7a		No
	• Pooling Method Statement	PoolingMethodStatement	Part II, Line 9		No
	• LIFO Computation Method for Dollar-Value Pooling Attachment	LIFOCmptMthdForDollarValuePoolingAttachment	Part II, Line 10		No
	• Cost System Used Statement	CostSystemUsedStatement	Part II, Line 11		No
	• LIFO Inventory Method Used Before Statement	LIFOInventoryMethodUsedBeforeStatement	Part II, Line 13		No
972	**Consent of Shareholder to Include Specific Amount in Gross Income**			**1120**	
	• Gross Income and Consent Distribution Discrepancy Statement	GrossIncomeAndConsentDistriDiscrpStatement	Important Note between Line 1 and Schedule A		No
973	**Corporation Claim for Deduction for Consent Dividends**			**1120**	
	No Dependencies				
982	**Reduction of Tax Attributes Due to Discharge of Indebtedness**			**1120/ 1120S**	
	• Election to Reduce the Basis of Depreciable Property Under IRC 108(b)(5) Statement	ElectionToReduceBasisOfDeprecPropUnderIRC108b5Statement	Line 5		No
	• Statement describing Transactions Under Section1081 – Part III	DescribingTransactionsUnderSection1081Statement	Part III		No
	• Statement if the Corporation Desires to Have Basis Adjusted in a Different Manner	RequestForVariationFromGeneralRuleSect1082a2Statement	Part III		No
1040 Sch F	**Profit or Loss From Farming**			**1120/ 1120S**	
	• Commodity Credit Corporation Loan Detail Cash Method Statement	CCCLoanDetailCashMethodStatement	Schedule F (Form 1040) Instructions, Page 3, Lines 7a		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/1120S	Common Dependency
			through 7c		
	• Postponement of Crop Insurance and Disaster Payments Statement	PostponementOfCropInsuranceAndDisasterPaymentsStatement	Part I, Line 8c		No
	• Explanation of Additional Interest Deduction Statement	ExplanationOfAdditionalInterestDeductionStatement	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b		No
	• Form 1098 Recipients Statement	Form1098RecipientsStatement	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b		No
	• Commodity Credit Corporation Loan Detail Accrual Method Statement	CCCLoanDetailAccrualMethodStatement	Schedule F (Form 1040) Instructions, Page 6, Lines 39 through 41c		No
1118	**Foreign Tax Corporation**			**1120/1120S**	
	• Financial Services Income Statement	FinancialServicesIncomeStatement	Form 1118 Instructions		No
	• Currency Conversion Statement	CurrencyConversionStatement	Form 1118 Instructions		1118 Sch I
	• Other Income Statement	OtherIncomeStatement	Schedule A Line 7		No
	• Foreign Taxes Paid, Accrued and Deemed Paid Statement	ForeignTaxesPaidAccruedAndDeemedPaidStatement	Schedule B Part I Line 1		No
	• Total Carryover of Foreign Taxes Schedule	TotalCarryoverOfForeignTaxesSchedule	Schedule B Part II Line 4		No
	• Post 1986 Undistributed Earnings Schedule	Post1986UndistributedEarningsSchedule	Schedule C, Part I, Line 4		No
	• Accumulated Profits For Tax Year Schedule	AccumulatedProfitsForTaxYearSchedule	Schedule C, Part II, Line 4		No
	• Earnings and Profits Schedule	EarningsAndProfitsSchedule	Schedule C, Part III, Line 4		No
	• Post 1986 Undistributed Earnings Schedule	Post1986UndistributedEarningsSchedule	Schedule D, Part I, Section A, Line 4		No
	• Accumulated Profits For Tax Year Schedule	AccumulatedProfitsForTaxYearSchedule	Schedule D, Part I,		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
			Section B, Line 4		
	• Post 1986 Undistributed Earnings Schedule	Post1986UndistributedEarningsSchedule	Schedule D, Part II, Section A, Line 4		No
	• Accumulated Profits For Tax Year Schedule	AccumulatedProfitsForTaxYearSchedule	Schedule D, Part II, Section B, Line 4		No
	• Post 1986 Undistributed Earnings Schedule	Post1986UndistributedEarningsSchedule	Schedule E, Part I, Line 4		No
	• Post 1986 Undistributed Earnings Schedule	Post1986UndistributedEarningsSchedule	Schedule E, Part II, Line 4		No
	• Post 1986 Undistributed Earnings Schedule	Post1986UndistributedEarningsSchedule	Schedule E, Part III, Line 4		No
	• Foreign Branch Income Statement	ForeignBranchIncomeStatement	Schedule F, Line 1		No
	• Reduction of Taxes Under Section 901e Schedule	ReductionOfTaxesUnderSection901eSchedule	Schedule G Line A		No
	• Reduction of Taxes for Section 6038c Penalty Schedule	ReductionOfTaxesForSection6038cPenaltySchedule	Schedule G Line D		No
	• Other Reduction of Taxes Schedule	OtherReductionOfTaxesSchedule	Schedule G Line E		No
1118 Sch I	**Reduction of Oil and Gas Extraction Taxes**			1120/ 1120S	
	• Currency Conversion Statement	CurrencyConversionStatement	Schedule I F1118 Instructions		1118
	• Foreign Oil and Gas Extraction Taxes Paid or Accrued Schedule	ForeignOilGasExtractionTaxesPaidOrAccruedSchedule	Part I, Col 12 (A-G)		No
	• Foreign Oil and Gas Extraction Taxes Deemed Paid Schedule	ForeignOilGasExtractionTaxesDeemedPaidSchedule	Part I, Col 13 (A-G)		No
	• Carryover or Carry-back of Disallowed Credits	CarryoverOrCarrybackOfDisallowedCredits	Part II, Line 4		No
1118 Sch J	**Adjustments to Separate Limitation Income (Loss)**			1120/ 1120S	
	• Annual Recapture Revocable Election Statement	AnnualRecaptureRevocableElectionStatement	Part I, Col (i), Line 5		No
1120	**U.S. Corporation Income Tax**				
	• Form 1122	IRS1122	Form 1120		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
			Instructions		
	• Form 8271	IRS8271	Form 1120 Instructions		No
	• Form 851	IRS851	Form 1120, Box A1		No
	• Schedule PH (Form 1120)	IRS1120SchedulePH	Form 1120, Box A2		No
	• Ownership Interest in a FASIT Schedule	OwnershipInterestInAFASITSchedule	Form 1120 Instructions		No
	• Stock Ownership in Foreign Corporation Statement	StockOwnershipForeignCorpStatement	Form 1120 Instructions		1120S
	• Transfer to a Corporation Controlled by the Transferor Statement	TransferToACorpControlledByTransferor Statement	Form 1120 Instructions		1120S
	• Election to Amortize Start-Up Expenditures Statement	StartupExpendituresAmortizationStatement	Form 1120 Instructions		1120S
	• Election to Amortize Organizational Expenditures Statement	OrganizationalExpendituresAmortization Statement	Form 1120 Instructions		1120S
	• Dual Consolidated Losses Statement	DualConsolidatedLossesStatement	Form 1120 Instructions		No
	• Mark-to-Market Accounting Method Election	MarkToMarketAccountingMethodElection	Form 1120 Instructions		1120S
	• De Minimis Exception Election	DeMinimisExceptionElection	Form 8697 Instructions		1120S
	• Post-Completion Adjustments Election	PostCompletionAdjustmentsElection	Form 8697 Instructions		1120S
	• Delayed Reapplication Method Election	DelayedReapplicationMethodElection	Form 8697 Instructions		1120S
	• Simplified Marginal Impact Method Election	SimplifiedMarginalImpactMethodElection	Form 8697 Instructions		1120S
	• Controlled Foreign Partnership Reporting Statement	ControlledForeignPartnershipReportingStatement	Form 8865 Instructions		1120S
	• Certificate for Members of Controlled Group Statement	CertificateForMembersOfControlledGroupStatement	Form 5713 Instructions		1120S
	• Protective Statement	ProtectiveStatement	Form 8621 Instructions		1120S

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Election Not to Claim Special Depreciation Allowance	ElectionNotToClaimSpecialDepreciation Allowance	Form 4562 Instructions		1120S
	• Form 1120 Schedule H	IRS1120ScheduleH	Form 8716 Instructions		No
	• Disallowance of Deduction for Employee Compensation in Excess of $1 Million statement	DisallowanceOfDedForEmplCompInExc essOfOneMillionStatement	Form 1120 Instructions		No
	• Form 3115	IRS3115	Form 1120 Instructions		No
	• Form 8716	IRS8716	Form 1120 Instructions		No
	• Form 8873	IRS8873	Form 1120 Instructions		No
	• Gross Receipts Installment Sales Schedule	GrossReceiptsInstallmentSalesSchedule	Form 1120 Instructions		1120S 8865
	• Non-accrual Experience Method Schedule	NonaccrualExperienceMethodSchedule	Form 1120 Instructions		1120S
	• Schedule D	IRS1120ScheduleD	Form 1120, Line 8		No
	• Form 4797	IRS4797	Form 1120, Line 9		No
	• Form 4684	IRS4684	Form 4684 Instructions		No
	• Form 8816	IRS8816	Form 8816 Instructions		No
	• Itemized Other Income Schedule	ItemizedOtherIncomeSchedule	Form 1120, Line 10		No
	• Bad Debts-Current Year's Provision Schedule	BadDebtsCurrentYearProvisionSchedule	Form 1120 Instructions		No
	• Form 4562	IRS4562	Form 1120 Instructions		No
	• Interest Deduction Statement	InterestDeductionStatement	Form 1120 Instructions		1120S
	• Charitable Contributions Declaration Statement	CharitableContributionDeclarationStatem ent	Form 1120 Instructions		No
	• Charitable Contributions Statement	CharitableContributionStatement	Form 1120 Instructions		No
	• Form 8283	IRS8283	Form 1120		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
			Instructions		
	• Form 4562	IRS4562	Form 1120, Line 20		No
	• Form T (Timber)	IRSFormT	Form 1120 Instructions		No
	• Form 8816	IRS8816	Form 8816 Instructions		No
	• Itemized Other Deductions Schedule	ItemizedOtherDeductionsSchedule	Form 1120, Line 26		No
	• Form 6198	IRS6198	Form 1120 Instructions		No
	• Itemized Net Operating Loss Deductions Schedule	ItemizedNetOperatingLossDeductionsSchedule	Form 1120 Instructions		No
	• NOL Special Rules Statement	NOLSpecialRulesStatement	Form 1120 Instructions		No
	• Form 8816	IRS8816	Form 8816 Instructions		No
	• Estimated Tax Payments Schedule	EstimatedTaxPaymentsSchedule	Form 1120 Instructions		No
	• Form 2439	IRS2439	Form 1120, Line 32f		No
	• Form 4136	IRS4136	Form 1120, Line 32g		No
	• Form 2220	IRS2220	Form 1120, Line 33		No
	• Form 8050	IRS8050	Form 1120 Instructions		No
	• Refigured Closing Inventory Statement	RefiguredClosingInventoryStatement	Form 1120 Instructions, Schedule A, Line 1		1120S
	• Additional Section 263A Costs Schedule	ItemizedAdditionalSection263ACostsSchedule	Form 1120, Schedule A, Line 4		1120S
	• Itemized Other Costs Schedule	ItemizedOtherCostsSchedule	Form 1120, Schedule A, Line 5		1120S Sch P (5735)

<table>
<tr><td colspan="6" align="center">**Forms & Attachments Listing 1120/1120S**
(Revised January 14, 2004)</td></tr>
<tr><td>**Form**</td><td>**Form Name/Dependency**</td><td>**XML Document Name**</td><td>**Reference**</td><td>**1120/ 1120S**</td><td>**Common Dependenc y**</td></tr>
<tr><td></td><td>• Other Valuing Closing Method Statement</td><td>OtherValuingClosingMethodStatement</td><td>Form 1120, Schedule A, Line 9a(iii)</td><td></td><td>1120S</td></tr>
<tr><td></td><td>• Form 970</td><td>IRS970</td><td>Form 1120, Schedule A, Line 9c</td><td></td><td>No</td></tr>
<tr><td></td><td>• Change in Inventory Statement</td><td>ChangeInInventoryStatement</td><td>Form 1120, Schedule A, Line 9f</td><td></td><td>1120S</td></tr>
<tr><td></td><td>• Dividends on Debt-Financed Stock Statement</td><td>DividendsOnDebtFinancedStockStateme nt</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Dividends from Domestic Corporations-Small Business Investment Statement</td><td>DividendsFromDomesticCorpsSmallBusI nvstStmt</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Form 8621</td><td>IRS8621</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Form 5471</td><td>IRS5471</td><td>Form 1120, Schedule C, Line 14</td><td></td><td>No</td></tr>
<tr><td></td><td>• Other Dividends Statement</td><td>OtherDividendsStatement</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Controlled Group Apportionment Plan Statement</td><td>ControlledGroupApportionmentPlanState ment</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Tax Computation for Each Member of a Controlled Group Statement</td><td>TaxComputationForEachMembersOfCtrl GroupStmt</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Controlled Group Additional Tax Statement</td><td>ControlledGroupAdditionalTaxStatement</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Form 8621</td><td>IRS8621</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Controlled Group Computation Worksheet Statement</td><td>ControlledGroupComputationWorksheet Statement</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Form 1120-L (Binary Attachment)</td><td>IRS1120L</td><td>Form 1120 Instructions</td><td></td><td>No</td></tr>
<tr><td></td><td>• Form 4626</td><td>IRS4626</td><td>Form 1120, Schedule J, Line 4</td><td></td><td>No</td></tr>
<tr><td></td><td>• Form 1118</td><td>IRS1118</td><td>Form 1120, Schedule J, Line 6a</td><td></td><td>No</td></tr>
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	Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Form 5735	IRS5735	Form 1120, Schedule J, Line 6b		No
	• Non-Conventional Source Fuel Credit Schedule	NonconventionalSourceFuelCreditSchedule	Form 1120 Instructions		1120S 8865
	• Form 8834	IRS8834	Form 1120, Schedule J, Line 6c		No
	• Form 3800	IRS3800	Form 1120, Schedule J, Line 6d		No
	• Form 3468	IRS3468	Form 1120 Instructions		No
	• Form 5884	IRS5884	Form 1120 Instructions		No
	• Form 6478	IRS6478	Form 1120 Instructions		No
	• Form 6765	IRS6765	Form 1120 Instructions		No
	• Form 8586	IRS8586	Form 1120 Instructions		No
	• Form 8830	IRS8830	Form 1120 Instructions		No
	• Form 8826	IRS8826	Form 1120 Instructions		No
	• Form 8835	IRS8835	Form 1120 Instructions		No
	• Form 8844	IRS8844	Form 1120 Instructions		No
	• Form 8845	IRS8845	Form 1120 Instructions		No
	• Form 8846	IRS8846	Form 1120 Instructions		No
	• Form 8820	IRS8820	Form 1120 Instructions		No
	• Form 8847	IRS8847	Form 1120 Instructions		No
	• Form 8861	IRS8861	Form 1120		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
			Instructions		
	• Form 8874	IRS8874	Form 1120 Instructions		No
	• Form 8881	IRS8881	Form 1120 Instructions		No
	• Form 8882	IRS8882	Form 1120 Instructions		No
	• Form 8884	IRS8884	Form 1120 Instructions		No
	• Form 8827	IRS8827	Form 1120, Schedule J, Line 6e		No
	• Form 8860	IRS8860	Form 1120, Schedule J, Line 6f		No
	• Form 4255	IRS4255	Form 1120 Instructions		No
	• Form 8611	IRS8611	Form 1120 Instructions		No
	• Form 8697	IRS8697	Form 8697 Instructions		No
	• Form 8866	IRS8866	Form 8866 Instructions		No
	• Other Tax and Interest Schedule	OtherTaxAndInterestSchedule	Form 1120, Schedule J, Line 10		No
	• Total Tax Schedule	TotalTaxSchedule	Form 1120 Instructions		No
	• 50% Voting Stock of Domestic Corporation Statement	Owned50PercentVotingStockOfDomestic CorpStatement	Form 1120, Schedule K, Line 3		No
	• Anyone Owned 50% or More of Corporation's Voting Stock Statement	AnyoneOwned50PctOfCorpVotingStock Statement	Form 1120, Schedule K, Line 5		No
	• Form 5452	IRS5452	Form 1120, Schedule K, Line 6		No
	• Form 5472	IRS5472	Form 1120, Schedule K, Line 7c		No
	• Temporary Regulations Section 1.1502-21T(b)(3)(i) or	**TempRegsSect1150221Tb3St**	Form 1120,		No

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S** / **Common Dependency**

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	(ii) Statement	**mt**	Schedule K, Line 11		
	• Itemized Other Current Assets Schedule	ItemizedOtherCurrentAssetsSchedule	Form 1120, Schedule L, Lines 6(b) or 6(d)		1120S 8865
	• Itemized Other Investments Schedule	ItemizedOtherInvestmentsSchedule	Form 1120, Schedule L, Lines 9(b) or 9(d		1120S 8865
	• Itemized Other Assets Schedule	ItemizedOtherAssetsSchedule	Form 1120, Schedule L, Lines 14(b) or 14(d		1120S 8865
	• Itemized Other Current Liabilities Schedule	ItemizedOtherCurrentLiabilitiesSchedule	Form 1120, Schedule L, Lines 18(b) or 18(d)		1120S 8865
	• Itemized Other Liabilities Schedule	ItemizedOtherLiabilitiesSchedule	Form 1120, Schedule L, Lines 21(b) or 21(d		1120S 8865
	• Retained Earnings—Appropriated Schedule	RetainedEarningsAppropriatedSchedule	Form 1120, Schedule L, Lines 24(b) or 24(d)		No
	• Adjustments to Shareholder's Equity Schedule	AdjustmentsToShareholdersEquitySchedule	Form 1120, Schedule L, Lines 26(b) or 26(d		1120S
1120 Sch D	**Capital Gains and Losses**			**1120**	
	• Unused Capital Loss Carryover Computation Schedule	UnusedCapitalLossCarryoverSchedule	Part I Line 4		No
	• Explanation of Other Basis for Short Term Capital Gains and Losses	CostOtherThanActualCashCostStatement	Part I Line 1(e) Part II Line 6(e)		1120S
	• SSBIC Election to Postpone Short Term Gain Statement	SSBICElectionPostponedGainStatement	Part I Line 1(f) Part II Line 6(f)		1120S
1120 Sch H	**Section 280H Limitations for a Personal Service Corporation (PSC)**			**1120**	
	No Dependencies				
1120 Sch N	**Foreign Operations of U.S. Corporations**				

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Foreign Entities Owned Statement	ForeignEntitiesOwnedStatement	Line 1	**1120**	No
	• 10% Interest Owned in Foreign Partnership Statement	Owned10PercentInterestInForeignPartnershipStatement	Line 3		No
	• Form 5471	IRS5471	Line 4a		No
	• Form 8873	IRS8873	Line 7a		No
1120 Sch PH	**U.S. Personal Holding Company (PHC)**			**1120**	
	• Excess Expenses and Depreciation Statement	ExcessExpensesAndDepreciationStatement	Part I, Line 3		No
	• Statement of Federal and Foreign Taxes Not Deducted in Figuring Taxable Income	FedForeignTxsNotDedFiguringTxblIncmStmt	Part I, Line 5		No
	• Schedule of Income Tax on Net Capital Gain	IncomeTaxOnNetCapitalGainSchedule	Part I, Line 8b		No
	• Schedule of Excluded Interest Income	ExcludedInterestIncomeSchedule	Part II, Line 15b		No
	• Statement of Deductions Allocable to Rent	DeductionsAllocableToRentStatement	Part II, Line 18b		No
	• Statement of Deductions Allocable to Mineral, Oil and Gas Royalties	DedAllocableToMineralOilGasRoyaltiesStmt	Part II, Line 19b		No
	• Statement of Repairs, Insurance and Other Section 162 Expenses	RepairsInsAndOtherSect162ExpnssStmt	Part V, Line 1(e)		No
	• Statement of Names and Addresses of Persons Paying Rent and Other Compensation	NamesAddrPersonsPayingRentAndOtherCompStmt	Part V, Line 2		No
	• Attach Forms 972 and 973 (**Not effective until Release 2**)	IRS972AndIRS973	Part VI, Line 2		No
	• Statement of Dividend Carryover from Preceding Years	DivCarryoverFromPrecedingYrsStmt	Part VI, Line 4		No
1120S	**U.S. Income Tax Return for an S Corporation**			**1120S**	
	• Mark-to-Market Accounting Method Election	MarkToMarketAccountingMethodElection	1120S Instructions		1120
	• Stock Ownership in Foreign Corporation Statement	StockOwnershipForeignCorpStatement	1120S Instructions		1120
	• Transfer to a Corporation Controlled by the Transferor Statement	TransferToACorpControlledByTransferorStatement	1120S Instructions		1120
	• Protective Statement	ProtectiveStatement	Form 8621 Instructions		1120
	• Election to Amortize Start-Up Expenditures Statement	StartupExpendituresAmortizationStatement	1120S Instructions		1120

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Election to Amortize Organizational Expenditures Statement	OrganizationalExpenditureAmortizationStatement	1120S Instructions		1120
	• Gross Receipts Installment Sales Schedule	GrossReceiptsInstallmentSalesSchedule	Form 1120S Instructions		1120 8865
	• Non-accrual Experience Method Schedule	NonaccrualExperienceMethodSchedule	1120S Instructions		1120
	• Itemized Other Income (loss) Schedule	ItemizedOtherIncomeLossSchedule2	1120S Instructions		No
	• Ordinary Income/Loss Statement	ItemizedOrdinaryIncomeLossStatement2	1120S Instructions		No
	• Interest Deduction Statement	InterestDeductionStatement	1120S Instructions		1120
	• Other Deductions Schedule	ItemizedOtherDeductionsSchedule2	1120S Instructions		5471 8865
	• Excess Net Passive Income Tax Schedule	ExcessNetPassiveIncomeTaxSchedule	1120S Instructions		No
	• Form 1120 Computation Schedule	Form1120ComputationSchedule	1120S Instructions		No
	• De Minimis Exception Election	DeMinimisExceptionElection	Form 8697 Instructions		1120
	• Post-Completion Adjustments Election	PostCompletionAdjustmentsElection	Form 8697 Instructions		1120
	• Delayed Reapplication Method Election	DelayedReapplicationMethodElection	Form 8697 Instructions		1120
	• Simplified Marginal Impact Method Election	SimplifiedMarginalImpactMethodElection	Form 8697 Instructions		1120
	• Controlled Foreign Partnership Reporting Statement	ControlledForeignPartnershipReportingStatement	Form 8865 Instructions		1120
	• Certificate for Member of a Controlled Group Statement	CertificateForMembersOfControlledGroupStatement	Form 5713 Instructions		1120
	• Election Not to Claim Special Depreciation Allowance	ElectionNotToClaimSpecialDepreciationAllowance	Form 4562 Instructions		1120
	• Refigured Closing Inventory Statement	RefiguredClosingInventoryStatement	1120S, Sch A Line 1 Instructions		1120
	• Additional Section 263A Cost Schedule	ItemizedAdditionalSection263ACostsSchedule	1120S, Sch A Line 4		1120
	• Itemized Other Costs Schedule	ItemizedOtherCostsSchedule	1120S, Sch A Line 5		1120
	• Other Valuing Closing Method Statement	OtherValuingClosingMethodStatement	1120S, SchA, Line		1120

	Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependenc y**
			9(a)iii		
	• Change in Inventory Statement	ChangeInInventoryStatement. xsd	1120S, SchA, Line 9f		1120
	• 50% Voting Stock Statement	Owned50PercentVotingStockOfDomestic CorpStatement2	1120S, SchB Line 3		1120
	• Sch K-1	IRSSCHEDULEK1	1120S, Line G		No
	• Ordinary Income/Loss Passive Business Activities Statement	OrdinaryIncomeLossPassiveBusinessActi vitiesStatement	1120S, Sch K Line 1		No
	• Ordinary Income/loss At-Risk Activities Statement	OrdinaryIncomeLossAtRiskActivitiesStat ement	1120S, SchK Line 1		No
	• Net Income/Loss Passive Rental Real Estate Activities Statement	NetIncomeLossPssvRntlREActyStmt	1120S, Sch K Line 2		No
	• Net Income/loss At-Risk Real Estate Activities Schedule	NetIncomeLossAtRiskREActySchedule	1120S, Sch K Line 2		No
	• Expenses From Other Rental Activities Schedule	ExpensesFromOtherRentalActivitiesSche dule	1120S, Sch K Line 3b		8865
	• Income and Expenses From Other Passive Rental Activities Statement	IncomeExpensesOtherPassiveRentalActiv itiesStatement	1120S, Sch K Line 3a & 3b		No
	• Income and Expenses From Other Rental At-Risk Activities Statement	IncomeExpensesOtherRentalAtRiskActiv itiesStatement	1120S, Sch K Line 3a & 3b		No
	• 1120S Schedule D	IRS1120SscheduleD	1120S, Sch K Line 4d2; 1120S Sch K Line 4e2		No
	• Other Portfolio Income/Loss Statement	OtherPortfolioIncomeLossStatement	1120S, Sch K Line 4f		8865
	• REMIC Statement	REMICStatement	1120S, Sch K Line 4f		8865
	• Passive Activity Section 1231 Gain/Loss Statement	PassiveActivitySection1231GainLossStat ement	1120S, Sch K Line 5		No
	• At-Risk Activity Section 1231 Gain/Loss Statement	AtRiskActivitySection1231GainLossStat ement	1120S, Sch K Line 5		No
	• Other Income (Loss) Schedule	ItemizedOtherIncomeLossSchedule	1120S, Sch K Line 6		No
	• Passive Activity Other Income (Loss) Schedule	PassiveActivityOtherIncomeLossSchedul e	1120S, Sch K Line 6		No

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<td>• Charitable Contributions Schedule</td>
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<td>• Section 179 Zone Enterprise Property Statement</td>
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<td>1120S, Sch K Line 8</td>
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<td>• Itemized Deductions Related to Portfolio Income (loss) Statement</td>
<td>ItemizedDeductionsPortfolioIncomeLossStatement</td>
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<td>• Itemized Other Deductions Statement</td>
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<td>• Low–Income Housing Credit Statement</td>
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<td>• Qualified Rehabilitation Expenditures Statement</td>
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<td>• Credits Related to Rental Real Estate Activities Statement</td>
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<td>• Credits Related to Other Rental Activities Statement</td>
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<td>• Non-conventional Source Fuel Credit Schedule</td>
<td>NonconventionalSourceFuelCreditSchedule</td>
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<td>• Adjusted Gain or Loss Schedule</td>
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<td>• Other Adjustments and Tax Preference Items Schedule</td>
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<td>• Gross Income Sourced at Shareholder Level Schedule</td>
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<td>• Foreign Gross Income at Corporate Level Listed Categories Schedule</td>
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<td>• Total Foreign Taxes Schedule</td>
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			15h		8865
	• Other Items and Amounts Schedule	OtherItemsandAmountsSchedule	1120S, Sch K		8865
	• Termination of Shareholder's Interest Statement	TerminationOfShareholdersInterestStatement	1120S, Sch K		No
	• Qualifying dispositions statement	QualifyingDispositionsStatement	1120S, Sch K		No
	• Itemized Other Current Assets Schedule	ItemizedOtherCurrentAssetsSchedule	1120S, Sch L Line 6b or 6d		1120 8865
	• Itemized Other Investment Schedule	ItemizedOtherInvestmentsSchedule	1120S, Sch L Line 9b or 9d		1120 8865
	• Itemized Other Assets Schedule	ItemizedOtherAssetsSchedule	1120S, Sch L Line 14b or 14d		1120 8865
	• Itemized Other Current Liabilities Schedule	ItemizedOtherCurrentLiabilitiesSchedule	1120S, Sch L Line 18b or 18d		1120 8865
	• Itemized Other Liabilities Schedule	ItemizedOtherLiabilitiesSchedule	1120S, Sch L Line 21b or 21d		1120 8865
	• Adjustments to Shareholders Equity Schedule	AdjustmentsToShareholdersEquitySchedule	1120S, Sch L Line 25b or 25d		1120
	• Accumulated Adjustments Account-Other Additions Schedule	AccumulatedAdjustmentsAccountOtherAdditionsSchedule	1120S, Sch M2 Line 3a		No
	• Accumulated Adjustments Account-Other Reductions Schedule	AccumulatedAdjustmentsAccountOtherReductionsSchedule	1120S, Sch M2 Line 5a		No
	• Other Adjustments Account – Other Additions Schedule	OtherAdjustmentsAccountOtherAdditionsSchedule	1120S, Sch M2 Line 3b		No
	• Other Adjustments Account – Other Reductions Schedule	OtherAdjustmentsAccountOtherReductionsSchedule	1120S, Sch M2 Line 5b		No
	• Source of Distribution Election Statement	SourceOfDistributionElectionStatement	1120S, Sch M2		No
	• Form 3115	IRS3115	1120S		No
	• Form 8716	IRS8716	1120S		No
	• Form 8873	IRS8873	1120S		No
	• Form 8271	IRS8271	1120S		No
	• Form 982	IRS982	1120S		No
	• Form 5452	IRS5452	1120S		No
	• Form 6198	IRS6198	1120S		No

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Form 8082	IRS8082	1120S		No
	• Form 8594	IRS8594	1120S		No
	• Form 8611	IRS8611	1120S		No
	• Form 8621	IRS8621	1120S		No
	• Form 8838	IRS8838	1120S		No
	• Form 8860	IRS8860	1120S		No
	• Form 8866	IRS8866	1120S		No
	• Form 8881	IRS8881	1120S		No
	• Form 8882	IRS8882	1120S		No
	• Form 8883	IRS8883	1120S		No
	• Form 8884	IRS8884	1120S		No
	• Form 8886	IRS8886	1120S		No
	• Form 8271	IRS8271	1120S; 1120S, Sch K		No
	• Form 4797	IRS4797	1120S, Line 4; 1120S, Line 5 1120S, Sch K Line 5		No
	• Form 4684	IRS4684	1120S, Line 4; 1120S, Sch K, Line 10		No
	• Form 4562	IRS4562	1120S, Line 11; 1120S, Line 13; 1120S, Line 19 1120S, Sch K, Line 8		No
	• Form T	FORMT	1120S, Line 15		No
	• Form 4255	IRS4255	1120S, Line 22c		No
	• Form 8697	IRS8697	1120S, Line 22c		No
	• Form 8866	IRS8866	1120S, Line 22c		No
	• Form 4136	IRS4136	1120S, Line 23c		No
	• Form 2220	IRS2220	1120S, Line 24		No
	• Form 8050	IRS8050	1120S, Line 27		No

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Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependenc y**
	• Form 970	IRS970	1120S, Sch A, Line 9c		No
	• Form 8825	IRS8825	1120S; 1120S, Sch K, Line 2		No
	• Form 8283	IRS8283	1120S, Sch K, Line 7		No
	• Form 6478	IRS6478	1120S, Sch K, Line 12a		No
	• Form 8586	IRS8586	1120S; 1120S, Sch K, Line 12b(1-2)		No
	• Form 8609	IRS8609	1120S, Sch K, Line 12b		No
	• Form 8609 Schedule A	IRS8609ScheduleA	1120S, Sch K, Line 12b		No
	• Form 3468	IRS3468	1120S, Sch K, Line 12c		No
	• Form 8834	IRS8834	1120S, Sch K, Line 13		No
	• Form 5884	IRS5884	1120S; 1120S, Sch K, Line 13		No
	• Form 8861	IRS8861	1120S, Sch K, Line 13		No
	• Form 6765	IRS6765	1120S; 1120S, Sch K, Line 13		No
	• Form 8830	IRS8830	1120S, Sch K, Line 13		No
	• Form 8826	IRS8826	1120S, Sch K, Line 13		No
	• Form 8835	IRS8835	1120S, Sch K, Line 13		No
	• Form 8844	IRS8844	1120S, Sch K, Line 13		No
	• Form 8845	IRS8845	1120S, Sch K, Line 13		No
	• Form 8846	IRS8846	1120S, Sch K, Line 13		No

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	Forms & Attachments Listing 1120/1120S **(Revised January 14, 2004)**				
	• Form 8820	IRS8820	1120S; 1120S, Sch K, Line 13		No
	• Form 8874	IRS8874	1120S, Sch K, Line 13		No
	• Form 8847	IRS8847	1120S, Sch K, Line 13		No
	• Form 8275	IRS8275	1120S, Sch K		No
	• Form 8275R	IRS8275R	1120S, Sch K,		No
	• Form 3468	IRS3468	1120S; 1120S, Sch K		No
	• Form 4255	IRS4255	1120S; 1120S, Sch K		No
	• Form 8886	IRS8886	1120S Form Instructions		No
	• Form 926	IRS926			No
	• Form 970	IRS970			No
	• Schedule F (1040)	IRS1040ScheduleF			No
	• Form 1118	IRS118			No
	• Schedule I (Form 1118)	IRS1118ScheduleI			No
	• Schedule J (Form 1118)	IRS1118ScheduleJ			No
	• Schedule N (Form 1120)	IRS1120ScheduleN			No
	• Form 4466	IRS4466			No
	• Form 4626	IRS4626			No
	• Form 5471	IRS5471			No
	• Schedule J (Form 5471)	IRS5471ScheduleJ			No
	• Schedule M (Form 5471)	IRS5471ScheduleM			No
	• Schedule O (Form 5471)	IRS5471ScheduleO			No
	• Form 5472	IRS5472			No
	• Form 5713	IRS5713			No
	• Schedule A (Form 5713)	IRS5713ScheduleA			No
	• Schedule B (Form 5713)	IRS5713ScheduleB			No
	• Schedule C (Form 5713)	IRS5713ScheduleC			No
	• Form 6252	IRS6252			No
	• Form 8824	IRS8824			No

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Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Form 8827	IRS8827			No
	• Form 8833	IRS8833			No
	• Form 8865	IRS8865			No
	• Schedule O (Form 8865)	IRS8865ScheduleO			No
	• Schedule P (Form 8865)	IRS8865ScheduleP			No
1120S Sch D	**Capital Gains and Losses and Built-In Gains**			**1120S**	No
	• Bad Debt Deduction Statement	BadDebtDeductionStatement	Form 1120S		No
	• Taxable Income Computation Schedule	TaxableIncomeComputationSchedule	Line 21 & 27		No
	• Excess of Recognized Built-In Gains Computation Attachment	ExcessOfRecognizedBuiltInGainComputationAtt	Line 26		No
	• Cost if Other Than Actual Cash Statement	CostOtherThanActualCashCostStatement	Line 1(e) & 7(e)		1120
	• Statement Required Under Reg Section 1.1(h)-1(e)	StatementRequiredUnderRegSect1_1h_1e	Line 7(g)		No
1120S Sch K-1	**Shareholder's Share of Income, Credits, Deduction, etc.**			**1120S**	
	• Supplemental Information Statement, line 23 (0830)	SupplementalInformationStatement	Line 23		No
1122	**Authorization & Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return**			**1120**	
	No Dependencies				
2220	**Underpayment of Estimated Tax by Corporations**			**1120/ 1120S**	
	No Dependencies				
2439	**Notice to Shareholder of Undistributed Long-Term Capital Gains**			**1120**	
	No Dependencies				
3115	**Application for Change in Accounting Method**			**1120/ 1120S**	
	• Affiliated Group Filing Consolidated Return Statement	AffiliatedGroupFilingConsolidatedReturnStatement	Pt II, ln 16		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	• Allocation and Capitalization Methods Statement	AllocationAndCapitalizationMethodsStatement	Pt III, Sec A, ln 1-3		No
	• Applicant's Contracts Statement	ApplicantsContractsStatement	Sch C, Pt I, ln 6		No
	• Applicant's Reason for Proposed Change Statement	ApplicantsReasonForProposedChangeStatement	Pt II, ln 13		No
	• Change From LIFO to Non-LIFO Method Statement	ChangeFromLIFOToNonLIFOMethodStatement	Sch C, Pt II, ln6a & 6b		No
	• Change in Accounting Method or Period For Past Four Years Statement	ChangeInAccountingMethodOrPeriodForPost4YearsStatement	Pt IV, ln 23		No
	• Change in Overall Method Breakdown Statement	ChangeInOverallMethodBreakdownStatement	Sch A, ln 1		No
	• Change in Overall Method of Accounting Statement	ChangeInOverallMethodOfAccountingStatement	Sch A		No
	• Change in Pooling Inventories Statement	ChangeInPoolingInventoriesStatement	Sch B, Pt II, ln 1-4		No
	• Change to Cash Method Statement	ChangeToCashMethodStatement	Sch A, Pt II, ln 1-6		No
	• Change to Inventory Price Index Computation (IPIC) Method Statement	ChangeToIPICMethodStatement	Sch B, Pt III, ln 2		No
	• Change in Accounting Method For All Long Tterm Contracts Outstanding at Beginning of Year of Change Statement	ChgInAcctMethdForAllLTContractsOutstandingAtBOYOfC	Sch C, Pt I, ln 5		No
	• Code Section Under Which Property is Depreciated or Amortized Satement	CodeSectUnderWhichPropIsDeprecOrAmortzStatement	Sch D, Pt II, ln 7		No
	• Computation of Section 481(a) Adjustment Satement	ComputationOfSection481aAdjustmentStatement	Sch C, Pt II, ln 5		No
	• Description of Applicant's Trade or Business Statement	DescriptionOfApplicantsTradeOrBusinessStatement	Pt II, ln 11		No
	• Description of Inventory Goods Being Changed Statement	DescriptionOfInventoryGoodsBeingChangedStatement	Sch C, Pt II, ln 1		No
	• Description of Inventory Goods Not Being Changed Statement	DescriptionOfInventoryGoodsNotBeingChangedStatement	Sch C, Pt II, ln 2		No
	• Description of Property Being Changed statement	DescriptionOfPropertyBeingChamgedStatement	Sch D, Pt II		No
	• Election to Determine Completion Factor Under Simplified Cost-to-Cost Method	ElectToDetermCmplnFctrUnderSimplifiedCostToCostMthdStmt	Sch C, Pt I, ln 4		No
	• Exception Under Section 460(e) Statement	ExceptionUnderSction460eStatement	Sch C, Pt I, ln 2b		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	• Explanation of How Property is Treated Under Present Method Statement	ExplanationHowPropertyTreatedUnderPresentMethodStatement	Sch D, Pt II, ln 5		No
	• Facts Supporting Proposed Change to Depreciate or Amortize the Property Statement	FactsSuprtProposedChgToDepreciateOrAmortizePropStmt	Sch D, Pt II, ln 6		No
	• General LIFO Information Statement	GeneralLIFOInormationStatement	Sch B, Pt I, ln 1-5		No
	• Income Received or Reported Before It Was Earned statement	IncomeReceivedOrReportedBeforeEarnedStatement	Sch A, Pt 1, ln 1b		No
	• Legal Basis for Change Statement	LegalBasisForChangeStatement	Pt II, ln 10		No
	• List of Other Costs Direct & Indirect Costs Attachment	ListOfOtherCostsDirectAndIndirectCostsAttachment	Pt III, Sec B, ln 28		No
	• Long-Term Contracts Statement	LongTermContractsStatement	Sch C, Pt I, ln 1		No
	• Long-Term Manufacturing Contracts Statement	LongTermManufacturingContractsStatement	Sch C, Pt I, ln 3b		No
	• Manufacturing Goods Sold or Distributed Without Installation Statement	MfrGoodsSoldOrDistributedWithoutInstallationStatement	Sch C, Pt 1, ln 3c		No
	• More Than One Trade or Business Statement	MoreThanOneTradeOrBusinessStatement	Pt II, ln 15b		No
	• Method of Cost Allocation For Costs Not Fully Included Under Section 263A or Section 460 Statement	MthdOfCostAllocationCostsNotFullyUnderSect263Aor460Stmt	Pt III, Sec B, ln 1-28 and ec C, ln 1-11		No
	• Other Amounts Statement	OtherAmountsStatement	Sch A, Pt I, ln 1g		No
	• Other Costs Not Required To Be Allocated attachment	OtherCostsNotRequiredToBeAllocatedAttachment	Pt III, Sec C, ln 11		No
	• Other Identification Methods and Valuation Methods Statement	OtherIdentificationAndValuationMethodsStatement	Sch C, Pt II, ln 4a		No
	• Overall Method of Accounting Attachment	OverallMethodOfAccountingAttachment	Pt II, ln 9		No
	• Parent Corporation Information Statement	ParentCorporationInvormationStatement	Pt 1, ln 6b		No
	• Present Hybrid Method of Accounting Attachment	PresentHybridMethodOfAccountingAttachment	Pt II, ln 8		No
	• Private Letter Ruling, Change in accounting Method or Period, or Technical Advise Request Statement	PrivateLetterRulingChgInAcctMthdTechAdviceReqStatement	Pt IV, ln 24		No
	• Proposed Hybrid Method of Accounting Attachment	ProposedHybridMethodOfAccountingAttachment	Part II, ln 8		No
	• Proposed Method of Accounting Conformity Statement	ProposedMethodOfAccountingConformityStatement	Pt II, ln 14b		No
	• Reduced User Fee Statement	ReducedUserFeeStatement	Pt IV, ln 28		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	• Reorganization or Merger During Tax Year of Change Statement	ReorganizationOrMergerDuringTaxYear OfChangeStatement	Pt II, ln 18		No
	• Request to Defer Advance Payment Under Reg. Sect 1.451-5 Statement	RequestToDeferAdvancePaymentUnderR egSect14515Stmt	Sch D, Pt I, ln 2		No
	• Request to defer Advance Payment Under Rev Proc 71-21 Statement	RequestToDeferAdvancePaymentUnderR evProc7121Stmt	Sch D, Pt I, ln 1		No
	• Section 481(a) Adjustment Statement	Section481aAdjustmentStatement	Pt III, ln 22		No
	• Statement When Unable to Furnish Copy of Form 970	UnableToFurnishCopyOfForm970Statem ent	Sch C, Pt II, ln 6a		No
	• Use of Proposed Method of Accounting Statement	UseOfProposedMethodOfAccountingStat ement	Pt II, ln 14a		No
	• Form 970	IRS970			No
	• Copy of Form 2848	Not determined – binary attachment	Pt IV, ln 25		No
	• True Copies of Documents Related to the Change Attachment	Not determined – binary attachment	Pt II, ln 12		No
3468	**Computation of Investment Credit**			**1120/ 1120S**	
	• Allowable Credit Statement	AllowableCreditStatement	Part I, Line 5		No
	• Section 1.48-12(b)(2)(viii) Adjusted Basis of Building Statement	Sect14812b2viiiAdjBasisOfBuildingState ment	F3468 Instructions		No
3800	**General Business Credit**			**1120**	
	• Current Year Trans-Alaska Pipeline Liability Fund Credit Computation	CYTransAKPipelineLiabFundCr	Part 1 Line 10		No
	• Carry Forward of General Business Credit Computation	CarryforwardGeneralBusinessCr	Part 1 Line 6		No
	• Allowable General Business Credit Computation Statement	GenBusinessCreditComputation	Part II Line 18(b)		No
4136	**Credit for Federal Tax Paid on Fuels**			**1120/ 1120S**	
	• Explanation of Diesel Fuel With Visible Evidence of Dye	EvidenceOfDyedDieselFuelStatement	Line 3		No
	• Explanation of Kerosene With Visible Evidence of Dye	EvidenceOfDyedKeroseneStatement	Line 4		No

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	• Explanation of Diesel Fuel With Visible Evidence of Dye Sold	EvidenceOfDyedDieselFuelSoldStatement	Line 6		No
	• Persons to Whom Un-dyed Diesel Fuel Sold Statement	ToWhomDieselFuelSoldStatement	Line 6b(d)		No
	• Explanation of Kerosene Fuel Sales with Visible Evidence of Dye	EvidenceOfDyedKeroseneSoldStatement	Line 7		No
	• Persons to Whom Un-dyed Kerosene Fuel Sold Statement	ToWhomKeroseneFuelSoldStatement	Line 7a(c) & 7b©		No
4255	**Recapture of Investment Credit**			**1120/ 1120S**	
	• Recapture Tax Statement	RecaptureTaxStatement	Line 10		No
4466	**Corporation Application for Quick Refund of Overpayment of Estimated Tax**			**1120/ 1120S**	
	No Dependencies				
4562	**Depreciation and Amortization**			**1120/ 1120S**	
	• 50-Year GDS Deduction Statement	50YearGDSDeductionStatement	Pt II, ln 15a-15i		No
	• 50-Year ADS Deduction Statement	50YearADSDeductionStatement	Pt II, ln 16a-16c		No
	• Section 168(f)(1) Property Explanation	Section168f1PropertyExplanationStatement	F4562 Inst., pg 5, ln 18		No
	• Amortization Election Statement	AmortizationElectionStatement	F4562 Inst. Pg 9, ln 40		No
4626	**Alternative Minimum Tax – Corporations**			**1120/ 1120S**	
	No Dependencies				
4684	**Casualties and Thefts**			**1120/ 1120S**	
	• Deductible Loss Computation Statement	DeductibleLossComputationStmt	Line 27		No
4797	**Sale of Business Property**			**1120/ 1120S**	

	Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Securities or Commodities Held by a Trader – Mark-To-Market Election	SecuritiesOrCommoditiesHeldByATrader MarkToMarket	Pt II, ln 10		No
5452	**Corporate Report of Non-dividend Distributions**			**1120/ 1120S**	
	• Explanation of Non-dividend Distribution for Partial or Complete Liquidation of Corporation Statement	ExplOfNondividendDistriForPartlOrCom pLiquidationOfCorpStmt	Part B		No
	• Non-cash Distributions Tax Basis and Fair Market Value Schedule	NoncashDistributionsTaxBasisAndFMVS chedule	Page 2, Part E Instructions		No
	• Supporting Information Attachment	SupportingInformationAttachment	Page 2, Instructions Supporting Information 1		No
	• Parent of Consolidating Group Supporting Information Attachment	ParentOfConsolidatingGroupSupportingI nfoAttachment	Page 2, Instructions Supporting Information 1		No
5471	**Information Return with Respect to a Foreign Corporation**			**1120/ 1120S**	
	• Form 8883, Asset Allocation Statement under Section 338	IRS8883	F8883 Instructions		No
	• Name Change Explanation	NameChangeExplanation	Ln D		No
	• Category 3 Filer Statement	Category3FilerStatement	Ln A		No
	• Person on Whose Behalf This Information Return is Filed Statement	IncomeTaxReturnsStatement	Ln D(4)		No
	• Itemized Schedule of Other Income Statement	OtherIncomeForm5471Statement	Sch C. ln 8		No
	• Itemized Schedule of Other Deductions Statement	ItemizedOtherDeductionsSchedule2	Sch C, ln 16		8865
	• Itemized Schedule of Other Current Assets Statement	OtherCurrentAssetsStatement	Sch F, ln 4		No
	• Itemized Schedule of Investment in Subsidiaries Statement	InvestmentInSubsidiariesStmt	Sch F, ln 6		No
	• Itemized Schedule of Other Investment Statement	OtherInvestmentStatement	Sch F, ln 7		No
	• Itemized Schedule of Other Assets Statement	OtherAssetsStatement	Sch F, ln 12		No
	• Itemized Schedule of Other Current Liabilities Statement	OtherCurrentLiabilitiesStmt	Sch F, ln 15		No
	• Itemized Schedule of Other Liabilities Statement	OtherLiabilitiesStatement	Sch F, ln 17		No
	• Itemized Schedule of Paid-in or Capital Surplus	PaidInOrCapSurplusRecnclStmt	Sch F, ln 19		No

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	Reconciliation Statement				
	• Required Statement if the Foreign Corporation Owned at Least 10% in a Foreign Partnership	OwnsForeignPartnershipStmt	Sch G, ln 1		No
	• Statement if the Foreign Corporation Owned Any Foreign Entities That Were Disregarded as Entities Under Regs 301.7701-2 and 301-7701-3	OwnsForeignEntitiesStatement	Sch G, ln 3		No
	• Itemized Schedule of Current Earnings and Profits Other Statement	EarningsAndProfitsOtherAdjStmt	Sch H, ln 2h		No
	• Statement of Explanation of Foreign Corporation Blocked Income Under Section 964(b)	ExplanationOfBlockedIncomeStmt	Sch I		No
5471 Sch J	**Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation**			1120/ 1120S	
	No Dependencies				
5471 Sch M	**Foreign Corporation Controlled by a United States Person**			1120/ 1120S	
	No Dependencies				
5471 Sch O	**Organization or Reorganization of Foreign Corporation and acquisitions and Dispositions of its Stock**			1120/ 1120S	
	• Statement if Return is Required Because Shareholders Became U.S. Person	ShareholdersBecameUSPersonStatement			No
	• Statement if Return Filed for Prior Three Years	ReturnFiledForPriorThreeYearsStatement			No
	• Organization Chart Statement (Binary Attachment)	OrganizationChartStatement			No
5472	**Information Return of a Foreign Owned Corporation**			1120/ 1120S	
	• Schedule of reporting corporations under section 6038A or on a consolidated Form 5472	ReportingCorpsUnderSect6038AorOnAConsolidatedForm5472Schedule	Pt I, ln 1h		No
	• Explanation of the attribution of ownership	AttributionOfOwnershipExplanationStatement	Pt II, ln 3a-3e		No
	• Description of all Non-monetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party	NonMonetaryAndLessThanFullConsiderationTransactionsStatement	Pt V		No

				1120/	Common Dependency

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	• Exchange Rate Schedule Statement	ExchangeRateSchedule	Pt IV, ln 1-22		No
	• Explanation of the Difference Between the Basis or Inventory Cost and Customs Value of the Imported Goods Statement	DifferenceBetweenBasisOrInventoryCost AndCustomsValueStatement	Pt VI, ln 2b		No
5712A	**Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5)**			1120	
	• List of All Members of Affiliated Group Attachment	ListOfAllMemberOfAffiliatedGroupAtta chment	Part IV, Line 18		No
5713	**International Boycott Report**			1120/ 1120S	
	• Common Taxable Year Election Statement	CommonTaxableYearElectionStmt	Ln 4		No
	• Boycott Requests Statement	BoycottRequestsStatement	Pt I, Ln 11		No
	• Boycott agreements Statement	BoycottAgreementsStatement	Pt I, ln 11		
5713 Sch A	**Schedule A – Computation of the International Boycott Factor**			1120/ 1120S	
	No Dependencies				
5713 Sch B	**Specifically Attributable Taxes and Income (Section 999(c)(2))**			1120/ 1120S	
	No Dependencies				
5713 Sch C	**Tax Effect of The International Boycott Provisions**			1120/ 1120S	
	No Dependencies				
5735	**Computation of Possessions Corporation Tax Credit Allowed Under Section 936**			1120	
	• Schedule P (Form 5735)	IRS5735ScheduleP	Form 5735 Instructions, Page 2		No
5735 Sch P	**Allocation of Income and Expenses Under Section 936(h)(5)**			1120	
	• Form 5712A	IRS5712A	Form 5735 Instructions, Page 2		No
	• Itemized Other Costs Schedule	ItemizedOtherCostsSchedule	Part II, Line 2d		1120

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
					1120S
	• Itemized Schedule of Other Deductions Schedule	ItemizedOtherDeductionsSchedule2	Part II, Line 4e		1120 1120S 5471 8865
5884	**Work Opportunity Credit**			**1120/ 1120S**	
	• Controlled Group Member Statement	ControlledGroupMemberStatement	Line(s): 1a, 1b		8826 8881 8882 8884 8861
	• Deduction Differentiation Statement	DeductionDifferentiationStmt	Line(s): 2		No
6198	**At-Risk Limitations**			**1120/ 1120S**	
	• Sch D Gains or Losses For At-Risk Limitations Statement	SchDGainsOrLossesForAtRiskLmtStatement	Form 6198, Instructions for Lines 2a, 2b, and 2c		No
	• Form 4797 Gains or Losses For At-Risk Limitations Statement	Form4797GainsOrLossesForAtRiskLmtStatement	Form 6198, Instructions for Lines 2a, 2b, and 2c		No
	• Other Form or Schedule Gains or Losses For At-Risk Limitations Statement	OtherFormOrSchGainsOrLossesForAtRiskLmtStatement	Form 6198, Instructions for Lines 2a, 2b, and 2c		No
6252	**Installation Sale Income**			**1120/ 1120S**	
	• Computation of Gain Schedule	ComputationOfGainSchedule	Form 6252 Instructions, Page 2, line 5		No

				1120/	Common
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120S**	**Dependency**

<table>
<tr><td></td><td>• Explanation of Disposition Not to Avoid Tax Statement</td><td>ExplanationOfDisposNotToAvoidTaxStatement</td><td>Part III, line 29e</td><td></td><td>No</td></tr>
<tr><td>**6478**</td><td>**Credit for Alcohol Used as Fuel**</td><td></td><td></td><td>**1120/ 1120S**</td><td></td></tr>
<tr><td></td><td>No Dependencies</td><td></td><td></td><td></td><td></td></tr>
<tr><td>**6765**</td><td>**Credit for Increasing Research Activities**</td><td></td><td></td><td>**1120/ 1120S**</td><td></td></tr>
<tr><td></td><td>• Capitalized Expenses/Deduction Amounts Statement</td><td>CapExpensesDedAmountsStatement</td><td>Line(s): 16, 39</td><td></td><td>6765</td></tr>
<tr><td></td><td>• Members of Controlled Group or Businesses Under Common Control Statement</td><td>MembersOfControlledGroupStmt</td><td>Line(s): 16, 39</td><td></td><td>No</td></tr>
<tr><td>**6781**</td><td>**Gains and Losses From Section 1256 Contracts and Straddles**</td><td></td><td></td><td>**1120/ 1120S**</td><td></td></tr>
<tr><td></td><td>• List of Foreign Currency Contracts Statement</td><td>ListOfForeignCurrencyContractsStatement</td><td>Form 6781 Instructions, Page 2, Section 1256 contract</td><td></td><td>No</td></tr>
<tr><td></td><td>• Mixed Straddle Account Election Statement</td><td>MixedStraddleAccountElectionStatement</td><td>Form 6781 Instructions, Page 2, Box C</td><td></td><td>No</td></tr>
<tr><td></td><td>• Explanation of Form 1099-B Adjustments Schedule</td><td>ExplanationOfForm1099BAdjustmentsSchedule</td><td>Part I, Line 4</td><td></td><td>No</td></tr>
<tr><td></td><td>• Straddles and Components Schedule</td><td>StraddlesAndComponentsSchedule</td><td>Part II, Gains and Losses From Straddles</td><td></td><td>No</td></tr>
<tr><td></td><td>• Short/Long Term Losses Schedule</td><td>ShortLongTermLossesSchedule</td><td>Form 6781 instructions, page 3, line 11</td><td></td><td>No</td></tr>
<tr><td></td><td>• Short/Long Term Gains Schedule</td><td>ShortLongTermGainsSchedule</td><td>Form 6781 instructions, page 3, line 13</td><td></td><td>No</td></tr>
<tr><td>**8050**</td><td>**Direct Deposit of Corporate Tax Refund**</td><td></td><td></td><td>**1120/ 1120S**</td><td></td></tr>
</table>

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
	No Dependencies				
8082	**Notice of Inconsistent Treatment or Administrative Adjustment Request**			**1120/ 1120S**	
	No Dependencies				
8271	**Investor Reporting of Tax Shelter Registration Number**			**1120/ 1120S**	
	No Dependencies				
8275	**Disclosure Statement**			**1120/ 1120S**	
	No Dependencies				
8275-R	**Regulation Disclosure Statement**			**1120/ 1120S**	
	No Dependencies				
8283	**Non-cash Charitable Contributions**			**1120/ 1120S**	
	• Deductions Taken Under Section 170(e)(3) or (4) Statement	DeductionsTakenUnderSection170Stmt	Form 8283		No
	• Reasonable Cause for Line 1(d) and (f) Statement	ReasonableCauseStatement	Section A, Part I, Line 1, Column (f)		No
	• Fair Market Value (FMV) Statement	FairMarketValueStatement	Page 2, Section A, Part I, Line 1, Column (g)		No
	• Qualified Conservation Contribution Statement	QualifiedConservationContributionStmt	Section A, Part I, Line 1, Column (g)		No
	• "Restricted Use" Explanation Statement	RestrictedUseStatement	Section A, Part II, Lines 3a through 3c		No
	• Reasonable Cause for Line 5(d), (e) or (f) Statement	ReasonableCauseStatement	Section B, Part I, Line 5, Columns (d)--(f)		No

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Donee's Signature Unavailable Statement	DoneesSignatureUnavailableStmt	Section B, Part IV		No
8586	**Low-Income Housing Credit**			**1120/ 1120S**	
	• Multiple Building Project Schedule	MultipleBuildingProjectSchedule	Part I, Line 1		No
	• Pass-Through Entity Schedule for Current Year Credit Attributable to More Than One Building Statement	PassThroughEntitySchedule	Part I, Line 4		No
	• Pass-Through Entity Schedule for Credits From More Than One Pass-Through Entity Statement	OverOnePassThroughEntitySchedule	Part I, Line 5		No
8594	**Asset Acquisition Statement**			**1120/ 1120S**	
	• Consideration Computation Statement	ConsiderationComputationStatement	Part II, Line 6		No
	• Reason(s) for Increase or Decrease Statement	ReasonsForIncreaseOrDecreaseStatement	Part III, Line 8		No
8609	**Low-Income Housing Credit Allocation Certification**			**1120/ 1120S**	
	No Dependencies				
8609 Sch A	**Annual Statement**			**1120/ 1120S**	
	Item D Statement		Page 1, Instructions for Item D		No
8611	**Recapture of Low-Income Housing Credit**			**1120/ 1120S**	
	No Dependencies				
8621	**Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund**			**1120/ 1120S**	
	• Shareholder's Stock Ownership Attachment	ShareholdersStockOwnershipAtt	Form 8621 Instructions – page 2		No
	• Deemed Dividend Election Statement	DeemedDividendElectionStatement	Form 8621		No

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
			Instructions; How to Make the Election – Page 4		
	• QEF Distribution Statement	QEFDistributionStatement	Form 8621 Instructions – Page 5		No
	• Taxation of Excess Distribution Statement	TaxationOfExcessDistributionStmt	Part IV, Line 11a		No
8697	**Interest Computation Under the Look-Back Method for Completed Long-Term Contracts**			**1120/ 1120S**	
	• Identification Of Pass-Through Entities Statement	IdentificationOfPassThroughEntitiesStatement	Section C		No
	• Adjustments to Long-Term Contracts Schedule	AdjustmentsToLongTermContractsSchedule	Part I Instructions, Line 2		No
	• Schedule of Adjustments to Long-Term Contracts from Schedules K-1	AdjustmentsToLongTermContractsFromK-1Schedule	Part I Instructions, Line 2-Note		No
	• Alternative Method Of Interest Computation Statement	AlternativeMethodOfInterestComputationStatement	Part I Instructions, Lines 7 and 8-Note		No
	• Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method Schedule	AdjustmentsToLongTermContractsSimplifiedSchedule	Part II Instructions, Line 1		No
	• Schedule of Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method from Schedules K-1	AdjustmentsToLongTermContractsSimplifiedFromK-1Schedule	Part II Instructions, Line 1-Note		No
	• Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method Schedule	AltMinTxblIncomeAdjSimplifiedSchedule	Part II Instructions, Line 3		No
	• Schedule of Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method from Schedules K-1	AltMinTxblIncmAdjSimplifiedFromK1Schedule	Part II Instructions, Line 3-Note		No
8716	**Election to Have a Tax Year Other Than a Required Tax Year**			**1120/ 1120S**	
	No Dependencies				
8810	**Corporate Passive Activity Loss and Credit Limitations**			**1120**	
	No Dependencies				

	Forms & Attachments Listing 1120/1120S				
	(Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
8816	**Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies**			**1120**	
	• Section 847 Tax Benefit Re-computation Schedule	**Section847TaxBenefitRecomputationSchedule**			No
	• Difference Between Preceding Year Ending Balance and Current Year Ending Balance Statement	**DiffBetweenPrecedingYrAndCurrYrEndingBalanceStatement**	Line 8		No
	• Payments Added in Subsequent Years Schedule	**PaymentsAddedInSubsequentYearsSchedule**	Line 9		No
8820	**Orphan Drug Credit**			**1120/ 1120S**	
	No Dependencies				
8824	**Like-Kind Exchanges**			**1120/ 1120S**	
	• Principal Purpose of Related Party Exchange Statement	PrincipalPurposeOfRelatedPartyExchangeStatement	Part II, Line 11c		No
	• Realized and Recognized Gain in Multi-Asset Exchanges Statement	RealizedAndRecognizedGainInMultiAssetExchangesStmt	Form 8824 Instructions		No
8825	**Rental Real Estate Income and Expenses of a Partnership or an S Corporation**			**1120S**	
	• Attach Form 4562	IRS4562			No
8826	**Disabled Access Credit**			**1120/ 1120S**	
	• Controlled Group Member Statement	ControlledGroupMemberStatement	Form 8826 Instructions		5884 8826 8861 8881 8882 8884

	Forms & Attachments Listing 1120/1120S				
	(Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
8827	**Credit for Prior Year Minimum Tax - Corporations**			**1120/ 1120S**	
	Computation of Minimum Tax Credit Statement	ComputationOfMinimumTaxCreditStmt	Line 8		No
8830	**Enhanced Oil Recovery Credit**			**1120/ 1120S**	
	No Dependencies				
8832	**Entity Classification Election**			**1120**	
	No Dependencies				
8833	**Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)**			**1120/ 1120S**	
	No Dependencies				
8834	**Qualified Electric Vehicle Credit**			**1120/ 1120S**	
	No Dependencies				
8835	**Renewable Electricity Production Credit**			**1120/ 1120S**	
	• Closed-loop Facility Kilowatt-hours Computation Schedule	ClosedLoopFacilityKwHrsComputation Schedule	Part I, Line 1		No
	• Closed-loop Facility Phase-out Adjustment Computation Schedule	ClosedLoopFacilityPhaseoutAdjComputa tionSchedule	Part I, Line 2		No
	• Wind Facility Kilowatt-hours Computation Schedule	WindFacilityKwHrsComputationSchedul e	Part I, Line 4		No
	• Wind Facility Phase-out Adjustment Computation Schedule	WindFacilityPhaseoutAdjComputationSc hedule	Part I, Line 5		No
8838	**Consent To Extend the Time to Assess Tax Under Section 367 - Gain Recognition Agreement**			**1120/ 1120S**	
	No Dependencies				

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
8844	**Empowerment Zone Employment Credit**			1120/ 1120S	
	No Dependencies				
8845	**Indian Employment Credit**			1120/ 1120S	
	No Dependencies				
8846	**Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips**			1120/ 1120S	
	• Schedule Showing Amount of Tips	ComputationForTippedHighWagesEmployeesSchedule	Line 4		No
8847	**Credit for Contributions to Selected Community Development Corporations**			1120/ 1120S	
	No Dependencies				
8860	**Qualified Zone Academy Bond Credit**			1120/ 1120S	
	Qualified Zone Academy Bond Credit for Shareholders of S Corporations	QZABCreditForShareholdersOfSCorpSchedule	Line 2(a)		No
8861	**Welfare-to-Work Credit**			1120/ 1120S	
	• Controlled Group Member Statement	ControlledGroupMemberStatement	Special instructions for controlled group members.		5884 8826 8881 8882 8884
	• Statement of Capitalized Salaries and Wages and Full Absorption Method Inventory Reduction by Welfare-to-Work Credit	CapitalizedSalariesAndWagesStatement	Instructions for Line 2		No
8865	**Return of U.S. Persons With Respect to Certain Foreign Partnerships**			1120/ 1120S	

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	• Form 8865 ScheduleK1 • Form 8865 Schedule O • Form 8865 Schedule P MultipleCategory1 Filers Statement • Tax Shelter Disclosure Supporting Info Statement • Form 3468 Form 4255 Form 4797 Form 5884 Form 6478 Form 6765 Form 8271 Form 8586 Form 8825	IRS8865ScheduleK1 IRS8865ScheduleO IRS8865ScheduleP MultipleCategory1FilersStatement TaxShelterDisclosureSupportingInfoState ment IRS3468 IRS4255 IRS4797 IRS5884 IRS6478 IRS6765 IRS8271 IRS8586 IRS8825	No Form Reference		No
	• Functional Currency and Exchange Rate QBU Statement	FunctionalCurrencyAndExchangeRate QBUStatement	Line F8		No
	• Foreign Disregarded Entities Schedule	ForeignDisregardedEntitiesSchedule	Line G5		No
	• Separate Units Schedule	SeparateUnitsSchedule	Line G8		No
	• Form 8833	IRS8833	No Form Reference		No
	Income Statement – Trade or Business Income				
	• Gross Receipts Installment Sales Schedule	GrossReceiptsInstallmentSalesSchedule	Sch B, Line 1a		1120 1120S
	• Itemized Ordinary Income Loss Statement	ItemizedOrdinaryIncomeLossStatement	Sch B, Line 4		No
	• Attach Schedule F (Form 1040)	IRS1040SchF	Sch B, Line 5		No
	• Itemized Other Income (Loss) Schedule	ItemizedOtherIncomeLossSchedule	Sch B, Line 6		No
	• Form 4562	IRS4562	Sch B, Line 13		No
	• Deduction Disallowed Computation Statement	DeductionDisallowedComputationStatem ent	Sch B, Line 15		No
	• Form 4562	IRS4562	Sch B, Line 16a		No
	• Form T (Timber)	IRSFormT	Sch B, Line 17		No
	• Itemized Other Deductions Schedule	ItemizedOtherDeductionsSchedule2	Sch B, Line 20		5471 1120S
	Capital Gains and Losses				
	• Bad Debt Statement	BadDebtStatement	Sch D, Part I Line 5		No
	• Other Basis Statement – Part I	OtherBasisStatement	Sch D, Part I		No
	• Other Basis Statement – Part II	OtherBasisStatement	Sch D, Part II		No
	• Sale or Exchange of Collectibles Statement	SaleOrExchangeOfCollectiblesStatement	Sch D, Line 12f		No

	Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	Partner's Share of Income, Credits, Deductions, etc.				
	• Form 8825, Rental Real Estate Income and Expenses of a Partnership or a corporation	IRS8825	Sch K, Line 2		No
	• Expenses From Other Rental ActivitiesSchedule	ExpensesFromOtherRentalActivities Schedule	Sch K, Line 3b		1120S
	• Other Portfolio Income (Loss) Statement	OtherPortfolioIncomeLossStatement	Sch K, Line 4f		1120S 8865
	• Remic Statement	REMICStatement	Sch K, Line 4f		1120S
	• Form 4797, Sale of Business Property	IRS4797	Sch K, Line 6		No
	• Itemized Other Income (Loss) Schedule	ItemizedOtherIncomeLossSchedule	Sch K, Line 7		1120S
	• Charitable Contributions Statement	CharitableContributionStatement	Sch K, Line 8		1120S
	• Itemized Deductions Related to Portfolio Income Statement	ItemizedDeductionsPortfolioIncomeLoss Statement	Sch K, Line 10		1120S
	• Itemized Other Deductions Schedule	ItemizedOtherDeductionsSchedule2	Sch K, Line 11		No
	• Form 8586- Low Income Housing Credit, • Form 8609 –Low Income Housing Credit Allocation Certification Sch A	IRS8586 IRS8609 IRS8609ScheduleA	Sch K, Line12(a)		1120S
	• Low Income Housing Credit Statement	LowIncomeHousingCreditStatement	Sch K, Line 12(a)1 Sch K, Line 12(a)2		1120S
	• Form 3468- Investment Credit • Qualified Rehabilitation Expenditures Statement	IRS3468 QualifiedRehabilitation ExpendituresStatement	Sch K, Line 12(b)		1120S
	• Form 8834- Qualified Electric Vehicle Credit, Form 5884- Work Opportunity Credit, Form 8864- Welfare to Work Credit, Form 6478 Credit for Alcohol Used as Fuel, Form 6765 Credit for Increasing Research Activities, Form 8830 Enhanced Oil Recovery Credit, Form 8826 Disabled Access Credit, Form 8835Renewable Electricity Production Credit, Form 8844 Empowerment Zone Enhancement Credit, Form 8845Indian Employment Credit, Form 8846 Credit for Employer Social Security and Medicare Taxes paid on Certain Employee Tips, Itemized Other Credits	IRS 8834IRS5884 IRS 8861IRS6478 IRS6765IRS8830 IRS8826 IRS8835 IRS8844 IRS8845 IRS8846 IRS8820 IRS8874 IRS8847 IRS8881 IRS8882 IRS8884 IRS8860 IRS ItemizedOther CreditSchedule NonconventionalSourceFuelCreditSchedu le	Sch K, Line 13		1120S

Form	Form Name/Dependency	XML Document Name	Reference	1120/ 1120S	Common Dependency
	Statement, Non-conventional Source Fuel Credits Statement				
	• Adjusted Gain or Loss Schedule	AdjustedGainLossSchedule	Sch K, Line 16b		1120S
	• Gross Income from Oil, Gas, and Geothermal Properties Statement	GrossIncomeFromOilGasAndGeothermal PropertiesStatement	Sch K, Line 16(d)1		No
	• Deductions Allocable To Oil Gas And Geothermal Properties Statement	DeductionsAllocableToOilGasAndGeoth ermalPropertiesStatement	Sch K, Line 16(d)2		No
	• Other Adjustments And Tax Preference Items Schedule	OtherAdjustmentsAndTaxPreferenceItem sSchedule	Sch K, Line 16e		1120S
	• Distributions Of Money Statement	DistributionsOfMoneyStatement	Sch K, Line 22		No
	• Distributions Of Property Other Than Money Statement	DistributionsOfPropertyOtherThanMoney Statement	Sch K, Line 23		No
	• Other Items And Amounts Schedule, IRS3468Investment Credit, IRS4255 Recapture of Investment Credit, IRS8271 Investor Reporting of Tax Shelter Registration Number, IRS 8275/8275R Disclosure Statement	OtherItemsAndAmountsSchedule IRS3468IRS4255 IRS8271 IRS8275/8275R	Sch K, Line 24		1120S
	• Gross Income Sourced At Partner Level Schedule	GrossIncomeSourcedAtPartnerLevelSche dule	Sch K, Line 17c		No
	• Foreign Gross Income At Partnership Level Listed Categories Schedule	ForeignGrossIncomeAtPartnershipLevelL istedCategoriesSchedule	Sch K, Line 17d(2)		No
	• Deductions Listed Categories Schedule	DeductionsListedCategoriesSchedule	Sch K, Line 17f(2)		1120S
	• Total Foreign Taxes Schedule 8865	TotalForeignTaxesSchedule	Sch K, Line 17g		1120S
	• Reduction In Taxes Schedule	ReductionInTaxesSchedule	Sch K, Line 17h		1120S
	Balance Sheets per Books				
	• Itemized Other Current Assets Schedule	ItemizedOtherCurrentAssetsSchedule	Sch L, Line 6(b) Sch L, Line 6(d)		1120/1120S
	• Itemized Other Investments Schedule	ItemizedOtherInvestmentsSchedule	Sch L, Line 8(b) Sch L, Line 8(d)		1120/1120S
	• Itemized Other Assets Schedule	ItemizedOtherAssetsSchedule	Sch L, Line 13(b) Sch L, Line 13(d)		1120/1120S
	• Itemized Other Current Liabilities Schedule	ItemizedOtherCurrentLiabilitiesSchedule	Sch L, Line 17(b) Sch L, Line 17(d)		1120/1120S
	• Itemized Other Liabilities Schedule	ItemizedOtherLiabilitiesSchedule	Sch L, Line 20(b)		

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
			Sch L, Line 20(d)		1120/1120S
	Balance Sheets for Interest Allocation				
	• Itemized Listed Categories Statement	ItemizedListedCategoriesStatement	Sch M, Line 2b(a) & 2b(b)		No
	Analysis of Partner's Capital Accounts				
	• Reconciliation Statement	ReconciliationStatement	Sch M-2, Line 9		No
	Transactions Between Controlled Foreign Partnerships and Partners or Other Related Entities				
	No Dependencies		Sch N		
	Transfer of Property to a Foreign Partnership				
	• Dates of Transfer/Exchange Statement	TransferStatement	Sch O, Part III		No
	• Contributed Property/Substitute Basis Property Received Statement	ContributedPropertyStatement	Sch O, Part II Column (a)		No
	• Transfer Statement	DatesOfTransferStatement	Sch O, Part II Column (b)		No
	• Amount of Recapture Calculation Statement	AmtOfRecaptureCalculationStmt	Sch O, Part II Column (h)		No
	Acquisitions, Dispositions, and Changes of Interests In a Foreign Partnership				
	No Dependencies		Sch P		
8865 Sch K-1	**Partner's Share of Income, Credits, Deductions, etc.**			**1120/ 1120S**	
	• Other Portfolio Income Loss Statement	OtherPortfolioIncomeLossStatement	Sch K-1, Line 4f		8865 1120S
	• Other Income Loss Schedule	ItemizedOtherIncomeLossSchedule	Sch K-1, Line 7		No
	• Charitable Contributions Schedule	CharitableContributionSchedule	Sch K-1, Line 8		8865 1120S

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Itemized Deductions Related to Portfolio Income Statement	ItemizedDeductionsPortfolioIncomeLoss Statement	Sch K-1, Line 10		8865 1120S
	• Itemized Other Deductions Schedule	ItemizedOtherDeductionsSchedule2	Sch K-1, Line 11		1120S 5471
	• Other Adjustments and Tax Preference Items Schedule	OtherAdjustmentsAndTaxPreferenceItem sSchedule	Sch K-1, Line 16e		8865 1120S
	• Foreign Gross Income of Partnership Level Listed Categories Schedule	ForeignGrossIncomeAtPartnershipLevelL istedCategoriesSchedule	Sch K-1, Line 17d(2)		8865
	• Deductions Listed Categories Schedule	DeductionsListedCategoriesSchedule	Sch K-1, Line 17f(2)		8865 1120S
	• Reduction in Taxes Schedule	ReductionInTaxesSchedule	Sch K-1, Line 17h		8865 1120S
8866	**Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method**			**1120/ 1120S**	
	• Adjustment to Taxable Income Schedule		Line 2		No
	• Adjustment to Taxable Income from Schedules K-1 Schedule		Line 2		No
	• Explanation of Computed Interest Statement		Line 7 or Line 8		No
	• Form 8866 Attachments Statement		Form 8866 Instructions, Page 2		No
8873	**Extraterritorial Income Exclusion**			**1120/ 1120S**	
	• Section 942(a)(3) Schedule	Section942a3Schedule	Line 1		No
	• Transactions In Lieu Of The FSC Provisions Schedule	TransactionsInLieuOfTheFSCProvisions Schedule	Line 2		No
	• Basis for Entitlement Statement	BasisForEntitlementStatement	Line 3		No
	• Additional Section 263A Costs Under Cost of Goods Sold Schedule	AdditionalSection263AcostsUnderCost OfGoodsSoldSchedule	Line 17d(a) and Line 17d(b)		No
	• Other Costs Under Cost of Goods Sold Schedule	OtherCostsUnderCostOfGoodsSold Schedule	Line 17e(a) and Line 17e(b)		No

Forms & Attachments Listing 1120/1120S (Revised January 14, 2004)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**1120/ 1120S**	**Common Dependency**
	• Other Expenses And Deductions Schedule	DeductionsAmountReportedSchedule	Line 19(a) and Line 19(b)		No
8874	**New Markets Credit**			**1120/ 1120S**	
	• No Dependencies				
8881	**Credit for Small Employer Pension Plan Startup Costs**			**1120/ 1120S**	
	• Controlled Group Member Statement	ControlledGroupMemberStatement	Part I, Line 7		5884 8826 8882 8884 8861
8882	**Credit for Employer-Provided Child Care Facilities and Services**			**1120/ 1120S**	
	• Controlled Group Member Statement	ControlledGroupMemberStatement	Form 8882 Instructions		5884 8826 8861 8881 8884
	• Credit from Pass-through Entities Statement	CrFromPassthroughEntitiesStmt	Form 8882 Instructions		No
8883	**Asset Allocation Statement Under Section 338**			**1120/ 1120S**	
	No Dependencies				
8884	**New York Liberty Zone Business Employee Credit**			**1120/ 1120S**	
	• Controlled Group Member Statement	ControlledGroupMemberStatement	Form 8884 Instructions, Page 3		5884 8826 8881 8882

<table>
<tr><th colspan="6">Forms & Attachments Listing 1120/1120S
(Revised January 14, 2004)</th></tr>
<tr><th>Form</th><th>Form Name/Dependency</th><th>XML Document Name</th><th>Reference</th><th>1120/
1120S</th><th>Common
Dependenc
y</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>8861</td></tr>
<tr><td></td><td>• Reduce Deduction For Salaries and Wages Exception Statement</td><td>ReduceDeductionForSalariesAndWages ExceptionStatement</td><td>Line 2</td><td></td><td>No</td></tr>
<tr><td>8886</td><td>Reportable Transaction Disclosure Statement</td><td></td><td></td><td>1120/
1120S</td><td></td></tr>
<tr><td></td><td>No Dependencies</td><td></td><td></td><td></td><td></td></tr>
</table>

Exhibit 6 - Forms and Attachments Listings (cont.)
Exempt Organizations

Form	Form Name/Dependency	XML Document Name	Reference	Exempt Organi-zation Form	Common Dependency
926	**Return by a U.S. Transferor of Property to a Foreign Corporation**				
	Recognize Income Under Temporary Regulations Statement	RecognizeIncomeUnderTempRegulations Statement	Part III, Line 13	**990/ 990-EZ**	No
990	**Return of Organization Exempt from Income Tax**				
	Affiliate Listing	AffiliateListing	Form 990 Box H©	**990**	No
	Schedule A (Form 990/990-EZ)	IRS990ScheduleA	Form 990/990-EZ Instructions	**990/ 990-EZ**	990/990-EZ
	Schedule B (Form 990/990-EZ)	IRS990ScheduleB	Form 990/990-EZ Instructions	**990/ 990-EZ**	990/990-EZ
	Other Investment Income Schedule	OtherInvestmentIncomeSchedule	Form 990 Line 7	**990**	No
	Gain/Loss from Sale Schedule—Public Securities	GainLossFromSalePublicSecuritiesSchedule	Form 990 Line 8c(A)	**990/ 990-EZ**	990/990-EZ
	Gain/Loss from Sale Schedule—Nonpublic Securities	GainLossFromSaleNonpublicSecuritiesSchedule	Form 990 Line 8c(A)	**990/ 990-EZ**	990/990-EZ
	Gain/Loss from Sale Schedule –Other Assets	GainLossFromSaleOtherAssetsSchedule	Form 990 Line 8c(B)	**990/ 990-EZ**	990/990-EZ
	Special Events Schedule	SpecialEventsSchedule	Form 990 Line 9a	**990/ 990-EZ**	990/990-EZ
	Sales of Inventory Schedule	SalesOfInventorySchedule	Form 990 Line 10c	**990**	No
	Payments to Affiliates Schedule	PaymentToAffiliatesSchedule	Form 990 Line 16	**990**	No
	Other Changes in Net Assets Schedule	OtherChangesInNetAssetsSchedule	Form 990 Line 20	**990/ 990-EZ**	990/990-EZ
	Cash Grants Paid Schedule	CashGrantsPaidSchedule	Form 990 Line 22	**990**	No
	Noncash Grants Paid Schedule	NoncashGrantsPaidSchedule	Form 990 Line 22	**990**	No
	Individual Assistance Schedule	IndividualAssistanceSchedule	Form 990 Line 23(A)	**990**	No
	Member Benefits Schedule	MemberBenefitsSchedule	Form 990 Line 24(A)	**990**	No
	Depreciation and Depletion Schedule	DepreciationAndDepletion Schedule	Form 990 Line 42(A)	**990**	No

	Forms & Attachments Listing for Exempt Organizations (October 6, 2003)				
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**Exempt Organi- zation Form**	**Common Dependenc y**
	Form 4562	IRSForm4562	Form 990 Line 42(A)	**990/ 990- EZ/ 1120- POL**	Yes
	Other Receivables from Officers Schedule	OtherReceivablesFromOfficersSchedule	Form 990 Line 50(B)	**990**	No
	Other Notes/Loans Receivable—Long Schedule	OtherNotesLoansReceivableLongSchedul e	Form 990 Line 51c(B)	**990**	No
	Other Notes/Loans Receivable—Short Schedule	OtherNotesLoansReceivableShortSchedul e	Form 990 Line 51c(B)	**990**	No
	Investments—Securities Schedule	InvestmentsSecuritiesSchedule	Form 990 Line 54(B)	**990**	No
	Investments—Land Schedule	InvestmentsLandSchedule	Form 990 Line 55c(B)	**990**	No
	Investments—Other Schedule	InvestmentsOtherSchedule	Form 990 Line 56(B)	**990**	No
	Land Etc. Schedule	LandEtcSchedule	Form 990 Line 57c(B)	**990**	No
	Loans from Officers Schedule	LoansFromOfficersSchedule	Form 990 Line 63(B)	**990**	No
	Tax-exempt Bond Liabilities Schedule	TaxExemptBondLiabilitiesSchedule	Form 990 Line 64a(B)	**990**	No
	Mortgages and Notes Payable Schedule	MortgagesAndNotesPayableSchedule	Form 990 Line 64b(B)	**990**	No
	Compensation Explanation	CompensationExplanation	Form 990 Part V(C)	**990/ 990- EZ**	990/990-EZ
	Compensation Schedule	CompensationSchedule	Form 990 Line 75	**990**	No
	Activities Not Previously Reported Explanation	ActivitiesNotPreviouslyReportedExplanat ion	Form 990 Line 76	**990/ 990- EZ**	990/990-EZ
	Excess Benefit Transactions Statement	ExcessBenefitTransactionsStatement	Form 990 Line 89b	**990/ 990- EZ**	990/990-EZ
	Reasonable Cause Explanation	ReasonableCauseExplanation	Form 990/990-EZ Instructions	**990/ 990- EZ**	990/990-EZ 1120-POL
	General Explanation Attachment	GeneralExplanationAttachment	Form 990/990-EZ	**990/ 990- EZ**	990/990-EZ/ 1120-POL

Forms & Attachments Listing for Exempt Organizations (October 6, 2003)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**Exempt Organi- zation Form**	**Common Dependency**
	Form 926	IRSForm926	Form 990/990-EZ Instructions	**990/ 990-EZ**	Yes
	Form 8271	IRS8271	Form 990/990-EZ Instructions	**990/ 990-EZ**	Yes
990-EZ	**Short Form Return of Organization Exempt from Income Tax**				
	Schedule A (Form 990/990-EZ)	IRS990ScheduleA	Form 990/990-EZ Instructions	**990/ 990-EZ**	990/990-EZ
	Schedule B (Form 990/990-EZ)	IRS990ScheduleB	Form 990/990-EZ Instructions	**990/ 990-EZ**	990/990-EZ
	Gain/Loss from Sale Schedule—Public Securities	GainLossFromSalePublicSecuritiesSchedule	Form 990-EZ Line 5c	**990/ 990-EZ**	990/990-EZ
	Gain/Loss from Sale Schedule—Nonpublic Securities	GainLossFromSaleNonpublicSecuritiesSchedule	Form 990-EZ Line 5c	**990/ 990-EZ**	990/990-EZ
	Gain/Loss from Sale Schedule –Other Assets	GainLossFromSaleOtherAssetsSchedule	Form 990-EZ Line 5c	**990/ 990-EZ**	990/990-EZ
	Special Events Schedule	SpecialEventsSchedule	Form 990-EZ Line 6a	**990/ 990-EZ**	990/990-EZ
	Grants and Similar Amounts Paid Schedule	GrantsAndSimilarAmountsPaidSchedule	Form 990-EZ Line 10	**990-EZ**	No
	Other Changes in Net Assets Schedule	OtherChangesInNetAssetsSchedule	Form 990-EZ Line 20	**990/ 990-EZ**	990/990-EZ
	Compensation Explanation	CompensationExplanation	Form 990-EZ Part IV (C)	**990/ 990-EZ**	990/990-EZ
	Transfers Re Personal Benefits Contracts Declaration	TransfersPersonalBenefitsContractsDeclaration	Form 990-EZ Part V	**990-EZ**	No
	Activities Not Previously Reported Explannation	ActivitiesNotPreviouslyReportedExplannation	Form 990-EZ Line 33	**990/ 990-EZ**	990/990-EZ
	Explanation of Non UBI	ExplanationOfNonUBI	Form 990-EZ Line 35	**990-EZ**	No
	Proxy Tax Explanation	ProxyTaxExplanation	Form 990-EZ Line 35a	**990-EZ**	No
	Loans to/from Officers Schedule	LoansToFromOfficersSchedule	Form 990-EZ Line	**990-EZ**	No

Form	Form Name/Dependency	XML Document Name	Reference	Exempt Organization Form	Common Dependency
			38b		
	Excess Benefit Transactions Statement	ExcessBenefitTransactionsStatement	Form 990-EZ Line 40b	**990/ 990-EZ**	990/990-EZ
	Reasonable Cause Explanation	ReasonableCauseExplanation	Form 990/990-EZ Instructions	**990/ 990-EZ/ 1120-POL**	990/990-EZ 1120-POL
	General Explanation Attachment	GeneralExplanationAttachment	Form 990/990-EZ	**990/ 990-EZ/ 1120-POL**	990/990-EZ/ 1120-POL
	Form 926	IRSForm926	Form 990/990-EZ Instructions	**990/ 990-EZ**	Yes
	Form 4562	IRSForm4562	Form 990/990-EZ Instructions	**990/ 990-EZ/ 1120-POL**	Yes
	Form 8271	IRS8271	Form 990/990-EZ Instructions	**990/ 990-EZ**	Yes
990/990-EZ Schedule A	**Organization Exempt Under Section 501(c)(3)**				
	Employee Compensation Explanation	EmployeeCompensationExplanation	Form 990/990-EZ Part I(c)	**990/ 990-EZ**	No
	Contractor Compensation Explanation	ContractorCompensationExplanation	Form 990/990-EZ Schedule A Part I©	**990/ 990-EZ**	No
	Self-Dealing Statement	SelfDealingStatement	Form 990/990-EZ Schedule A Line 2	**990/ 990-EZ**	No
	Scholarship Award Statement	ScholarshipAwardStatement	Form 990/990-EZ Schedule A Line 3	**990/ 990-EZ**	No
	Supplemental Support Schedule	SupplementalSupportSchedule	Form 990/990-EZ Schedule A Line 25	**990/ 990-EZ**	No
	Explanation of Receipt or Revocation of Government Financial Aid	ExplnOfReceiptOrRevocationOf GovtFinancialAid	Form 990/990-EZ Schedule A Line 34	**990/ 990-EZ**	No

Form	Form Name/Dependency	XML Document Name	Reference	Exempt Organization Form	Common Dependency
**Forms & Attachments Listing for Exempt Organizations** (October 6, 2003)					
	Compliance with Rev. Proc. 75-50 Explanation	ComplianceWithRevProc75_50Explanation	Form 990/990-EZ Schedule A Line 35	**990/ 990-EZ**	No
	Averaging Attachment	AveragingAttachment	Form 990/990-EZ Schedule A Part VI-A	**990/ 990-EZ**	No
	Nonelecting Public Charities Statement	NonelectingPublicCharitiesStatement	Form 990/990-EZ Schedule A Part VI-B	**990/ 990-EZ**	No
990/990-EZ Schedule B	**Schedule of Contributors**				
	No Dependencies				
1120-POL	**U.S. Income Tax Return for Certain Politcal Organizations**				
	Principal Committee Designation Attachment	PrincipalCommitteeDesignationAttachment	Form 1120-POL Header	**1120-POL**	No
	Dividends Schedule	DividendsSchedule	Form 1120-POL Line 1	**1120-POL**	No
	Form 1120 Schedule D	IRS1120ScheduleD	Form 1120-POL Line 5	**1120-POL**	Yes
	Form 4797	IRSForm4797	Form 1120-POL Line 6	**1120-POL**	Yes
	Other Income/Non Exempt Expenditures Schedule	OtherIncomeNonExemptExpendituresSchedule	Form 1120-POL Line 7	**1120-POL**	No
	Form 4562	IRSForm4562	Form 1120-POL Line 6	**990/ 990-EZ/ 1120-POL**	Yes
	Other Deductions Schedule	Other Deductions Schedule	Form 1120-POL Line 15	**1120-POL**	No
	Expended for Exempt Function Schedule	Expended for Exempt Function Schedule	Form 1120-POL Line 17b	**1120-POL**	No
	Reasonable Cause Explanation	ReasonableCauseExplanation	Form 1120-POL Instructions	**990/ 990-EZ/ 1120-POL**	990/990-EZ 1120-POL

Forms & Attachments Listing for Exempt Organizations (October 6, 2003)					
Form	**Form Name/Dependency**	**XML Document Name**	**Reference**	**Exempt Organization Form**	**Common Dependency**
	General Explanation Attachment	GeneralExplanationAttachment	Form 1120-POL	**990/ 990-EZ/ 1120-POL**	990/990-EZ/ 1120-POL
1120 Such D	**Capital Gains and Losses**				
	Unused Capital Loss Carryover Computation Schedule	UnusedCapitalLossCarryoverSchedule	Part I Line 4	**1120-POL**	No
	Explanation of other basis for Short Term Capital Gains and Losses	CostOtherThanActualCashCostStatement	Part I Line 1(e)	**1120-POL**	Yes
	SSBIC Election to Postpone Short Term Gain Statement	SSBICElectionPostponedGainStatement	Part I Line 1(f)	**1120-POL**	Yes
	Explanation of other basis for Long Term Capital Gains and Losses	CostOtherThanActualCashCostStatement	Part II Line 6(e)	**1120-POL**	Yes
	SSBIC Election to Postpone Long Term Gain Statement	SSBICElectionPostponedGainStatement	Part II Line 6(f)	**1120-POL**	Yes
4562	**Depreciation and Amortization**				
	50-Year GDS Deduction Statement	50YearGDSDeductionStatement	Pt II, ln 15a-15i	**990/ 990-EZ/ 1120-POL**	No
	50-Year ADS Deduction Statement	50YearADSDeductionStatement	Pt II, ln 16a-16c	**990/ 990-EZ/ 1120-POL**	No
	Section 168(f)(1) Property Explanation	Section168f1PropertyExplanationStatement	F4562 Inst., pg 5, ln 18	**990/ 990-EZ/ 1120-POL**	No
	Amortization Election Statement	AmortizationElectionStatement	F4562 Inst. Pg 9, ln 40	**990/ 990-EZ/ 1120-POL**	No
4797	**Sale of Business Property**				
	Securities or Commodities Held by a Trader – Mark-To-Market Election	SecOrCommoditiesHeldByTrader	Pt II, ln 10	**1120-POL**	No

Forms & Attachments Listing for Exempt Organizations (October 6, 2003)					
Form	Form Name/Dependency	XML Document Name	Reference	Exempt Organization Form	Common Dependency
8271	**Investor Reporting of Tax Shelter Registration Number**				
	No Dependencies				
8868	**Application for Extension of Time to File an Exempt Organization Return**				
	No Dependencies				

Appendix A

Composing the Transmission File and Return Data

For the Modernized e-File System

An Overview

Release No: 1.0 Draft
Date: September 30, 2003

Composing the Transmission File and the Return Data
For the Modernized e-File System --
An Overview

Revision History

Revision Number	Revision Date	Summary of Changes	Changes marked
1.0 Draft	09/25/02	Release 1.0 Draft	
2.0 Draft	04/30/03	Release 1.0 Draft – generalized to include 99x returns	
3.0 Draft	07/31/03	Release 1.0 Draft – editorial changes	
4.0 Draft	09/30/03	Release 1.0 Draft – updated file structure and schema changes	

Table of Contents

1.   Introduction

This document is intended for the software developers who compose the tax return data in XML format for the Modernized e-File System, and for electronic transmitters who compose the transmission file that is submitted to the IRS. It establishes the structure of the transmission file, and general structure of the tax returns that are supported by the Modernized eFile system.

It includes an example Consolidated 1120 return and shows how it is enclosed within the Transmission File.   It documents general considerations about using the XML schemas and provides guidance to the EROs (Electronic Return Originators) on composing the return data (structure), and to the transmitters on composing the transmission file (structure) for submission to the IRS.

This document is in draft stage and will be embellished over time.

The user's cooperation is requested in developing a quality document that provides guidance on the use of XML Schemas to compose the return data and transmission files. If you notice errors (typographical, technical, or usage), or if you have any suggestions and/or comments, please let us know. Please email your comments to 1120@irs.gov.

2. Transmission File Structure

The transmission file is a MIME (Multipurpose Internet Mail Extensions) multi-part document that conforms to "SOAP 1.1 with attachments" standard. The first part of the multi-part document is the SOAP envelope and remaining parts are SOAP attachments. MIME boundaries separate the parts in the multi-part document. The SOAP envelope contains transmission level information, and each SOAP attachment is a tax return (or an extension).

The SOAP envelope consists of a SOAP header and a SOAP body. The SOAP header, also referred to as the *transmission header* in the Modernized e-File system, contains information about the transmitter and the transmission. The SOAP body, also referred to as the *transmission manifest*, contains a list of all SOAP attachments (tax returns and/or extensions) in the transmission file.

Each SOAP attachment in the transmission file is a MIME multi-part document that contains data for either a tax return or an extension. The return consists of one or more MIME parts. The first part is always the return data, and the remaining parts, if any, contain non-XML information, also referred to as "binary attachments".

The structure of the transmission files is depicted below- first graphically; followed by the structure using MIME header fields.
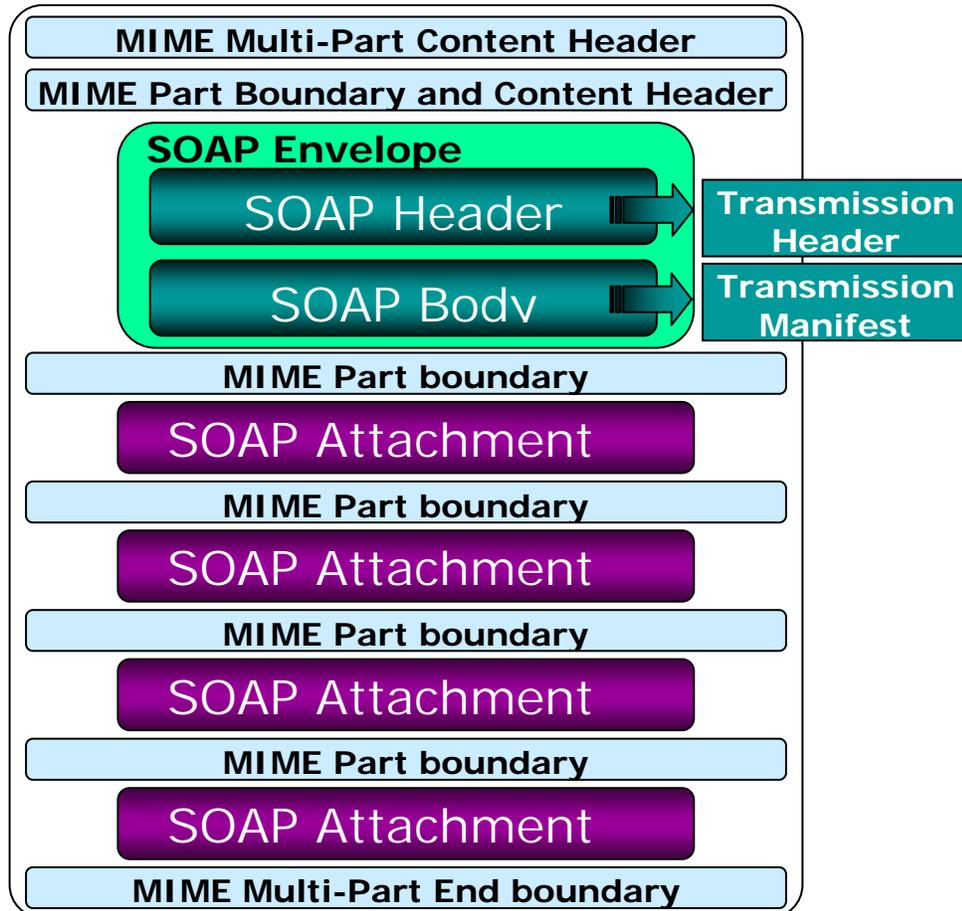
Figure 1 – Graphic representation of a Transmission File structure

The structure of the transmission file using MIME header fields is shown below followed by explanations of the header fields and whether or not they are required. The text to the right side of the brackets explains the purpose of the header fields. Note that the data (structure) for the first return in the transmission file is indented for easy reading, is in bold text and in blue color.

Note that the values in brackets e.g., "<MIME1120Boundary>" need to be replaced by the application composing the file.

Structure of the transmission file:

MIME-Version: 1.0   required verbatim
Content-Type: Multipart/Related; boundary=<MIME1120Boundary>; type=text/xml   *Multi-part content header*
Content-Description: This is a sample structure of a transmission file.   - description header
X-eFileRoutingCode: MEF   - custom e-File header

--<MIME1120Boundary>   boundary, separates parts
Content-Type: text/xml; charset=UTF-8   *body part content header*
Content-Transfer-Encoding: 8bit   for the SOAP envelope
Content-Location: <Envelope1120>

(…SOAP Envelope goes here… contains a SOAP Header and a SOAP body)

--<MIME1120Boundary>   **2nd part, a return, starts here**
  Content-Type: Multipart/Related; boundary=<Return001PartBoundary>; type=text/xml
  Content-Location: <01000020030860000001>   **same as the ReturnID**
  Content-Description: data for the first return (one or more parts) follows.   **Optional description**

  --<Return001PartBoundary>   **boundary, separates parts**
  Content-Type: text/xml; charset=UTF-8   *body part headers*
  Content-Transfer-Encoding: 8bit   **for the return**
  Content-Location: <ReturnData001>

  (Return (XML) data for the return goes here)   **parent return data**

  --<Return001PartBoundary>   **separates parts in return**
  Content-Type: application/pdf   **body part header**
  Content-Transfer-Encoding: Binary
  Content-Location: <BinaryAttachment001>
  Content-Description: 8453 Signature Document   **Title of non-XML doc**

  (Binary attachment file goes here)   **PDF file**

  (… other non-XML (binary) attachments , if any, go here)

  --<Return001PartBoundary>--   **end of return001**

--<MIME1120Boundary>   Begin 2nd return
Content-Type: Multipart/Related; boundary=<Return002PartBoundary>; type=text/xml   Multi-part header for
Content-Location: <01000020020860000002>   the second return in
Content-Description: This is the second return in the transmission file.   the transmission file

--<Return002PartBoundary>   all data (parts) of
                                                                                     second return go here
    (…other parts in the return, if any, go here)

--<Return002PartBoundary>--   ⌉ end of 2nd return

--<MIME1120Boundary>   ⌉ Begin 3rd part (return)

(… other returns go here…)

--<MIME1120Boundary>--   ⌉ end of parts in trans file

2.1   Header fields used in the transmission file

The *MIME content headers,* or simply the *content headers* are used to describe the contents of MIME parts. The *multi-part content header* (Content-Type="Multipart/Related") specifies a boundary value that separates MIME parts in a MIME multi-part structure. Other header fields provide additional information about the MIME part. There is one *multi-part content header* for each MIME multi-part structure (the transmission file, and each return).

Since the Transmission file is a multi-part structure, there is one *multi-part content header* for the transmission file. The value in the *boundary* parameter (<MIME1120Boundary> in the transmission file structure above) of this content header separates parts in the transmission file. The first part is the SOAP envelope, and all other parts are SOAP attachments (returns or extensions).

Since each tax return is also a MIME multi-part structure, it contains one *multi-part content header*.   The value in the *boundary* parameter (<Return001PartBoundary> for the first return in the transmission file structure above) of this content header separates parts (return XML data and non-XML data) that make up the tax return or the extension.

2.1.1 MIME-Version header field

The MIME-Version header field is **required** at the top level (of a message) in the transmission file. It is not required for each body part of a multipart document. It indicates that the transmission file conforms to MIME version 1.0 standard. It must be included with the following verbatim text:

MIME-Version: 1.0

2.1.2 Content-Type header field

The Content-Type header field is **required** for each MIME part (transmission envelope, return, extension, and each part in the return/extension). The Content-Type header field describes the nature of the data in the MIME part by giving media type and subtype identifiers.

The value of the Content-Type header field for a multi-part message must be set to "Multipart/Related" and a value must be provided for both the *boundary* parameter and the *type* parameter. It must appear as follows:

Content-Type: Multipart/Related; boundary=<MIME1120Boundary>; type=text/xml

The *boundary* parameter separates parts in the multi-part document- it separates the transmission envelope and the tax returns/extensions in a transmission file, and separates return (XML) data from the non-XML attachments in a tax return/extension. The value for the *boundary* parameter ("<MIME1120Boundary>" above) is to be created by the application composing the transmission file. The *type* parameter indicates the content type of the multipart/related object. It must have the value "text/xml" for the transmission envelope part as per SOAP 1.1 specification.

Note that the value of a parameter does not include the quotes that are used when describing the value. That is, the quotation marks in a quoted-string are not a part of the value of the parameter. So, the following two forms are equivalent:

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

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

The value of the Content-Type header field is set to either "text/xml" when describing an XML part, or to "application/pdf" when describing a non-XML part in a multi-part structure.

When the Content-Type header field is included in the *body part header* of the SOAP envelope (in the transmission file), or the return data (in the return), its value must be set to "text/xml" as shown below:

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

When Content-Type header field is included in the *body part header* of a 'binary attachment', its value must be set to "application/pdf" as shown below:

Content-Type: application/pdf

The *charset* parameter must be set to the value "UTF-8" when the value of the header is "text/xml". This parameter is not required when the value of the header is "application/pdf".

The names of the parameters and the type and subtype values are not case sensitive, however, the parameter values are. For example, "text/xml" and "Text/xml" are equivalent. However, the value for the *boundary* parameter (in the Multi-part content header) is case-sensitive. Hence, the boundary=MIME1120Boundary, and boundary=Mime1120Boundary are not equivalent.

2.1.3 Content-Description header field

The Content-Description header field is **required** for a MIME part that contains a non-XML binary attachment (type="application/pdf") in a return and in an extension. Its value must be the title of the binary attachment. The title has been fixed for some binary attachments. For example, the title of the signature binary attachment is fixed to "8453 Signature Document". The filer provides a title for binary attachments whose title has not been fixed by the IRS. For example, if the binary attachment contains a scanned image of the organization chart, the title may be "Organization Chart for XYZ organization for year 2001".

The Content-Description header field is **optional** for all other types (type="text/xml", text="Multipart/Related") of MIME parts. If present, it is not processed by the Modernized e-File system.

2.1.4 X-eFileRoutingCode header field

The X-eFileRoutingCode header field is **required** in the message header of the transmission file. It is a custom (not a standard MIME header) header field created specifically for use by the Modernized e-File system. Its purpose is to indicate the 'kind' of data included in the transmission file. There are three kinds of data that can potentially be included in a transmission file.

A transmission file can contain **only one** of the three kinds of data. For the Modernized e-File system, only the first entry "MEF" is allowed. The other two labels are used for 94X processing. The three kinds are:

1) When the transmission file contains Corporate tax returns (1120, 1120S), and/or TEGE returns (990,990-EZ,1120-POL) and/or the F8868 Extensions, the value of the X-eFileRoutingCode header field must be set to "MEF" as follows:

X-eFileRoutingCode: MEF

2) When the transmission file contains 94x family of tax returns (940, 940PR, 941, 941PR, 941SS), the value of the X-eFileRoutingCode header field must be set to "94X" as follows:

X-eFileRoutingCode: 94X

3) When the transmission file contains data for Pin Registration, the value of the X-eFileRoutingCode header field must be set to "PINREGISTRATION" as follows:

X-eFileRoutingCode: PINREGISTRATION

2.1.5 Content-Transfer-Encoding header field

The Content-Transfer-Encoding header field is **required** for MIME parts whose Content-Type header has the value "text/xml" or "application/pdf". Its value must be set to "8Bit" for MIME parts of Content-Type "text/xml", and it must be set to "Binary" for MIME parts of Content-Type "application/pdf". These values indicate that no encoding has been applied to the body part.   The value for this header must be specified as follows:

1) The Content-Transfer-Encoding header for the MIME part that contains the XML data must be:

Content-Transfer-Encoding: 8Bit

2) The Content-Transfer-Encoding header for the MIME part that contains the binary attachment must be:

Content-Transfer-Encoding: Binary

3) The Content-Transfer-Encoding header field is not required when the Content-Type header field has any other value e.g., "Multipart/Related". However, If it is included with the *multi-part content header* (Content-Type set to "Multipart/Related"), it is not permitted to have any value other than "7Bit", "8Bit", or "Binary".

2.1.6 Content-Location header field

The Content-Location header field is **required**. It specifies an URI that labels the content of the body part in whose heading it is placed. References are made to these labels from the root body part of the multi-part/related MIME message.

In the transmission file, there are references to these labeled body parts (returns) from the transmission manifest (the root body part).

In the return, also a multi-part/related MIME structure, there are references to the labeled body parts (binary attachments) from inside the return structure.

The URIs in the Content-Location headers SHOULD be globally unique. The Modernized e-File system requires that the URIs within the transmission file be unique i.e., each return have a unique ReturnID (which is its Content-Location), AND, the URIs within the return be unique i.e., each MIME part within a return have a unique value for the Content-Location header. It does not require that Content-Location values inside a return be unique within the transmission file; they just need to be unique within the return.

3.   What does the transmitter do when composing the transmission file?

The transmitter is an IRS authorized *e-file* provider that transmits transmission files to the IRS. The transmitters receive the electronic data for the returns from the EROs (Electronic Return Originators). This section describes the structure of the transmission file that the transmitter must follow and general guidance on composing the transmission file.

The transmission file is a MIME multi-part structure that conforms to the "SOAP 1.1 with attachments" standard. The transmission file contains two kinds of parts- the SOAP envelope (also referred to as the *transmission envelope*), and SOAP attachments (a return or an extension). MIME boundaries separate the parts in the multi-part MIME structure.   The SOAP envelope, an XML structure, maintains transmission level information, and each SOAP attachment is a return or an extension.

The transmitter composes the SOAP envelope, and the transmission file. The ERO composes SOAP attachments (the returns and/or extensions) and provides to the transmitter for inclusion in the transmission file.

The SOAP envelope consists of a SOAP header and a SOAP body. The SOAP header, also referred to as the *transmission header* in the Modernized e-File system, contains information about the transmitter and the transmission. The SOAP body, also referred to as the *transmission manifest*, contains a list of all SOAP attachments in the transmission file.

The transmitter needs to know the ReturnID of each return that is included in the transmission file.   The ERO provides this ID along with the return/extension data structure of each return/extension to the transmitter. The transmitter uses the ID to create the transmission manifest that enumerates (and points to) each return/extension in the transmission file. The contentLocation attribute of the *Reference* element in the transmission manifest is set to the *Content-Location* header field value of the return.

Each SOAP attachment, a MIME part in the transmission file, is itself a MIME multi-part structure that contains data for a return or an extension.

The general structure of the transmission file, a MIME multi-part structure, is depicted below. It is followed by explanations where appropriate. Note that the values in angled brackets e.g., "<Return001PartBoundary>" need to be replaced by the application composing the MIME structure for the return.

```
MIME-Version: 1.0                                                        ⎤ required verbatim
Content-Type: Multipart/Related; boundary=<MIME1120Boundary>; type=text/xml ⎫ Multi-part  header
Content-Description: This is a sample structure of a transmission file.   ⎬ Description header
X-eFileRoutingCode: MEF                                                   ⎦ custom e-File header


--<MIME1120Boundary>                                                     ⎤ boundary, separates parts
Content-Type: text/xml; charset=UTF-8                                    ⎬ body part header
Content-Transfer-Encoding: 8bit                                          ⎬ for the SOAP envelope
Content-Location: <Envelope1120>                                         ⎦


<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns=http://www.irs.gov/efile
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/  ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">                              S
     <SOAP:Header>                                                                  O
          <efile:TransmissionHeader transmissionVersion="2002V01">⎤ SOAP           A
               <TransmissionId>TID01</TransmissionId>             ⎪ Header          P
               <Timestamp>2003-05-01T12:11:17+05:01</Timestamp>   ⎪                 
               <Transmitter>                                      ⎪ also            E
                    <ETIN>12345</ETIN>                            ⎬ called          N
               </Transmitter>                                     ⎪ Trans-          V
          <ProcessType>T</ProcessType>                            ⎪ mission         E
          </efile:TransmissionHeader>                             ⎦ Header          L
     </SOAP:Header>                                                                 O
     <SOAP:Body>                                                                    P
          <efile:TransmissionManifest count="1">                 ⎤ SOAP            E
          <Reference contentLocation="99009920031210123456"      ⎪ Body
               electronicPostmark="2002-03-27T08:20:00-05:00" >  ⎬ also
               </Reference>                                      ⎪ called
          </efile:TransmissionManifest>                          ⎦ Transmission
     </SOAP:Body>                                                   Manifest
</SOAP:Envelope>

--<MIME1120Boundary>                                                     ⎤ separates returns in trans file

   (return data, composed by the ERO, goes here)                         ⎤ return data for 1st return

--<MIME1120Boundary>--
                                                                         ⎤ end of parts in trans file
```

Transmission file showing the SOAP Envelope structure

3.1   MIME content headers and MIME parts in the transmission file

The *MIME content headers,* or simply the *content headers* are used to describe the contents of MIME parts. For an explanation of the header fields and whether or not they are required, please see the Chapter titled "Transmission File Structure".

The transmission file contains two kinds of MIME parts- the SOAP envelope (also referred to as the *transmission envelope*), and SOAP attachments (a return or an extension). The transmitter composes the SOAP envelope. The ERO composes SOAP attachments (the returns and extensions) and provides to the transmitter for inclusion in the transmission file.

The SOAP envelope, an XML document, consists of two elements- a transmission header and a transmission manifest. The transmission header contains information about the overall transmission. The transmission manifest is a list of all returns included in the transmission file. The location (the **Content-Location** header field value) of each return/extension is specified in the transmission manifest.

The first MIME part in the transmission file
The first MIME part in the transmission file is always the SOAP envelope. The SOAP envelope is an XML document that conforms to the SOAP schema described in the soap.xsd file. It is composed by the transmitter.

The MIME parts 2..n in the transmission file
The MIME parts 2..n each represent a return or an extension. These MIME parts (returns or extensions) are composed by the ERO and provided to the transmitter for inclusion in the transmission file. The MIME parts are separated by the boundary value created by the transmitter and specified by the *boundary* parameter in the Content-Type header field of the entire message.

4. What does the ERO do when composing the return/extension data?

The ERO (Electronic Return Originator) is the authorized Modernized e-File provider that originates the electronic submission of a return/extension using approved software. The EROs may originate the electronic submission of returns or extensions they have prepared and/or collected from taxpayers. This section describes the structure of an electronic return that the ERO must follow when composing the return data.

The electronic return is a MIME multi-part structure. The ERO is required to create the return data per the XML Schema for the return type (1120, 1120S, 990, etc.), and enclose the return data into the MIME structure. The return data can be made up of one or more MIME parts. The first MIME part always contains the return (XML) data, and subsequent parts, if present, contain non-XML (PDF) data. In a consolidated return, the consolidated data, data for the parent corporation, and data for all subsidiaries is included in the first MIME part, and each non-XML data (PDF) file is enclosed into its own MIME part.

The general structure of the return is depicted below- first graphically; followed by the structure of the return using MIME header fields.

MIME Multi-Part Content

MIME Part Boundary and Content

Consolidated Return
- Consolidated data
- Parent Corp data
- All Sub Corp data

MIME Part Boundary and Content

BinaryAttachment

MIME Part Boundary and Content

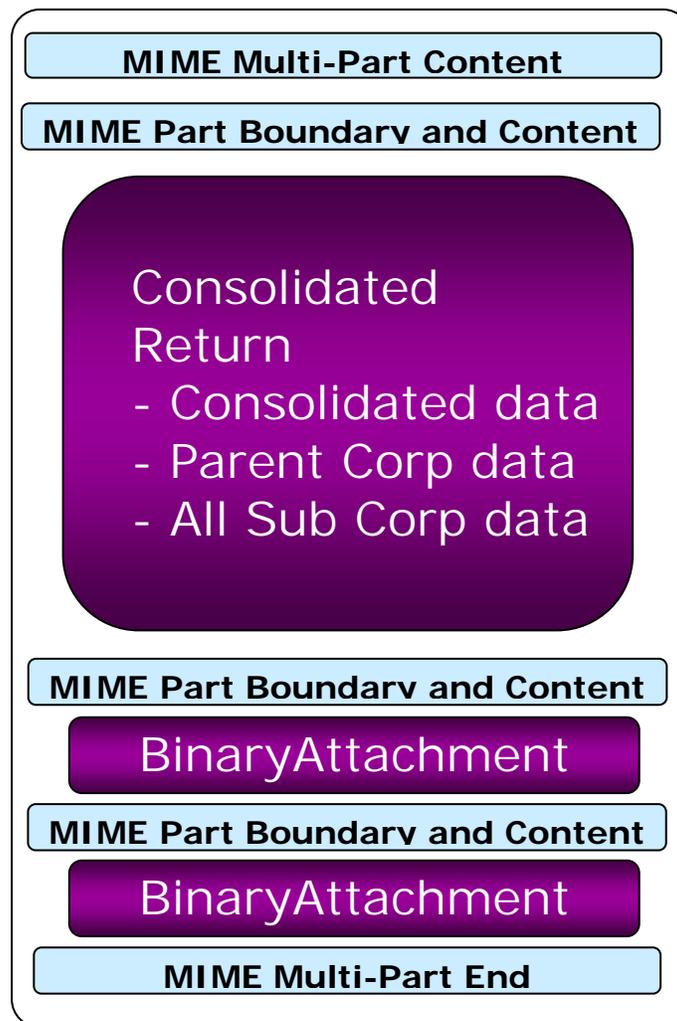BinaryAttachment

MIME Multi-Part End

Figure 2 – Graphic representation of a Return structure

The structure of the return is depicted below using MIME header fields followed by explanations where appropriate. Note that the values in angled brackets e.g., "<Return001PartBoundary>" need to be replaced by the application composing the MIME structure for the return.

```
 Content-Type: Multipart/Related; boundary=<Return001PartBoundary>; type=text/xml    Multi-part content
 Content-Location: 01000020020860000001                                              header for the
 Content-Description: Consolidated Return for XYZ corporation                         return

 --<Return001PartBoundary>                                                            separates parts in the return
 Content-Type: text/xml; charset=UTF-8   (parent corp's return)                       body part header
 Content-Transfer-Encoding: 8bit                                                      for the parent
 Content-Location: <ReturnData001>                                                    corporation's return

<?xml version="1.0" encoding="UTF-8"?>
<Return xmlns=http://www.irs.gov/efile ….returnVersion="2002V01">
   <ReturnHeader binaryAttachmentCount="1" subsidiaryReturnCount="1">
       ( header data goes here)
   </ReturnHeader>
   <ReturnData >                                                                      Consolidated
       (Consolidated data for the return goes here)                                   Return
    </ReturnData>                                                                      includes
     <ParentReturn>                                                                    - Consolidated data
        (data for the parent return goes here)                                         - parent corp data
     </ParentReturn>                                                                   - subsidiary data
     <SubsidiaryReturn>
        (data for subsidiary1 return goes here)
     </SubsidiaryReturn>
</Return>

 --<Return001PartBoundary>                                                            separates parts in return
 Content-Type: application/pdf                                                        body part header
 Content-Transfer-Encoding: Binary                                                    for the non-XML data
 Content-Location: <BinaryAttachment001>                                              contains
 Content-Description: 8453 Signature Document                                         Signature document

 (Binary attachment for signature goes here)                                          PDF file

 --<Return001PartBoundary>--                                                          end return
                                                                                      01000020020860000001
```

General structure of a return, a MIME multi-part structure

4.1   MIME headers and MIME parts in the return/extension

The *MIME content headers,* or simply the *content headers* are used to describe the contents of MIME parts. For an explanation of the header fields and whether or not they are required, please see the Chapter titled "Transmission File Structure".

The first MIME part in the return/extension

The first MIME part in the return is always the return or the extension data (content-type="text/xml"). The return/extension data is provided as an XML (instance) document. Please refer to the XML Schemas for the various return types (1120, 1120S, 990, …) and the extensions (8868) that can be filed electronically.

The MIME parts 2..n in the return/extension

MIME parts 2..n, if present, contain non-XML (binary) data. The binary data must be in PDF format. The Content-Type header field for the MIME part must be set to "application/pdf".

5. A sample transmission file containing a Consolidated 1120 tax return

Here is a sample transmission file that contains the structure of one consolidated 1120 tax return. In practice, however, the file will most likely contain multiple returns/extensions.   Please see the instance document, Example_TransmissionWithConsolidatedReturn.txt, included with the schemas for corporate returns.

```
MIME-Version: 1.0                                                      ⎤ required verbatim
Content-Type: Multipart/Related; boundary=<MIME1120Boundary>; type=text/xml  ⎬ Message
Content-Description: Sample structure of a transmission file containing ONE return structure ⎮ header of
X-eFileRoutingCode: MEF                                                 ⎦  the transmission file


--<MIME1120Boundary>                                                   ⎤ separates parts in trans file
Content-Type: text/xml; charset=UTF-8                                  ⎬ body part header
Content-Transfer-Encoding: 8bit                                        ⎮ for the SOAP envelope
Content-Location: <Envelope1120>                                       ⎦


<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns=http://www.irs.gov/efile
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/  ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">                          S    M
    <SOAP:Header>                                                               O    I
        <efile:TransmissionHeader transmissionVersion="2002V01">  SOAP          A    M
            <TransmissionId>TID01</TransmissionId>                Header        P    E
            <Timestamp>2003-05-01T12:11:17+05:01</Timestamp>
            <Transmitter>                                         also          E    P
                <ETIN>12345</ETIN>                                called        N    A
            </Transmitter>                                        Trans-        V    R
        <ProcessType>T</ProcessType>                              mission       E    T
        </efile:TransmissionHeader>                               Header        L
    </SOAP:Header>                                                              O    O
    <SOAP:Body>                                                                 P    N
        <efile:TransmissionManifest count="1">                    SOAP          E    E
        <Reference contentLocation="99009920031210123456"         Body
            electronicPostmark="2003-04-30T08:20:00-05:00" >      also
            </Reference>                                          called
        </efile:TransmissionManifest>                             Transmission
    </SOAP:Body>                                                  Manifest
</SOAP:Envelope>


--<MIME1120Boundary>                                                   ⎤ separates parts in trans file
  Content-Type: Multipart/Related; boundary=<Return001PartBoundary>; type=text/xml ⎬ Message header
  Content-Location: 99009920031210123456                               ⎮   of the return        M
  Content-Description: Consolidated Return for XYZ corporation.        ⎦                        I
                                                                                               M
  --<Return001PartBoundary>                                            ⎤ separates return parts  E
  Content-Type: text/xml; charset=UTF-8                                ⎬ body part header
  Content-Transfer-Encoding: 8bit                                      ⎮ for the return        Part
  Content-Location: <ReturnData001>                                    ⎦ data (XML)            2
                                                                                                .
```

```
<?xml version="1.0" encoding="UTF-8"?>
<Return xmlns=http://www.irs.gov/efile ….returnVersion="2002V01">
   <ReturnHeader binaryAttachmentCount="1" subsidiaryReturnCount="1">
       ( header data goes here)
   </ReturnHeader>
   <ReturnData >
       (Consolidated data for the return goes here)
    </ReturnData>
    <ParentReturn>
       (data for the parent return goes here)
    </ParentReturn>
    <SubsidiaryReturn>
       (data for subsidiary1 return goes here)
    </SubsidiaryReturn>
</Return>

--<Return001PartBoundary>
Content-Type: application/pdf
Content-Transfer-Encoding: Binary
Content-Location: <BinaryAttachment001>
Content-Description: 8453 Signature Document

(Binary attachment for signature goes here)

--<Return001PartBoundary>--

--<MIME1120Boundary>--
```

Consolidated
Return
includes
- Consolidated data
- parent corp data
- subsidiary data

separates parts in return
body part header
for the **non-XML** data
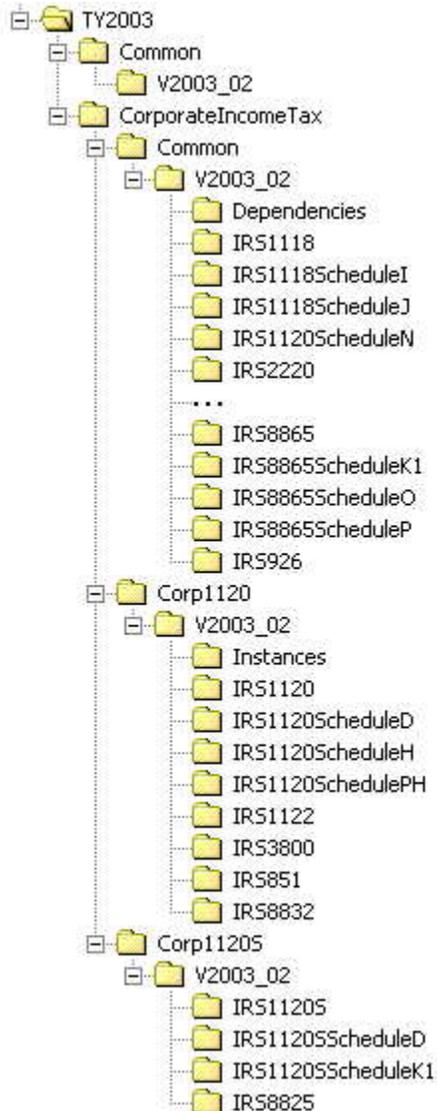contains
Signature document

PDF file

end of return001

end of parts in trans file

Two Continued

MIME PART 3

6.0   General philosophy on data elements in Schemas

In general, most data elements in the schemas for each form, schedule, and supporting document have been declared optional. Most of the required elements are in the schema for the return header. The schema for the return header contains identifying information about the entity filing the return, the officer responsible for the data in the return, the preparer, and the preparing firm. Hence there are very few data elements for which you must provide data values. This philosophy of keeping most data elements optional in the schemas is consistent with the way paper returns are filed i.e., the taxpayer and return preparer have the responsibility to provide information as specified by IRS forms, instructions, and regulations.

7.   How are the schema files physically organized (i.e., what's in each file)?

Figure 3 - Abbreviated Screenshot of Schema File Directories

Referring to Figure 3 above, here are the de
scriptions of the major directories found in the zip file located on the IRS.gov website:

TY2003/ - directory containing schemas for a Tax Year (TY). It simply serves as a container around return family hierarchies (**CorporateIncomeTax/** above) and schemas common across all return families (**Common/** above).

TY2003/Common/V2003_02 – contains the common schemas used by all return families (1120x, 99x, …) for a particular return version ("2003V02" in this case; specified as an attribute of the "Return" element). It contains

efileTypes.xsd, which defines most common types used by all the schemas. Also, it contains **efileMessage.xsd**, which defines the transmission header and manifest XML structures as well as the acknowledgement structure.

TY2003/CorporateIncomeTax - directory for the corporate income tax return family (1120/1120S). It simply serves as a container around 1120 return schemas (**Corp1120/** above), 1120S return schemas (**Corp1120S/** above), and schemas common across both 1120 and 1120S returns (**Common/** above).

Other return families would be parallel to this structure. For example, for Tax Exempt and Government Entities (TEGE), the directory would be **TY2003/TEGE**, and it would contain a common folder and specific return folders too.

TY2003/CorporateIncomeTax/Common/V2003_02 - directory for schemas common to 1120/1120S returns for a particular return version (2003V02 in this case). It contains **ReturnHeader1120x.xsd**, which defines the common structure of the `<ReturnHeader>` element for 1120/1120S returns.

TY2003/CorporateIncomeTax/Common/V2003_02/Dependencies - contains schemas for the supporting documents/attachments common to 1120/1120S returns. It includes the IRS Corporate Payment schema.

TY2003/CorporateIncomeTax/Corp1120/V2003_02 - directory for schemas specific to the 1120 return type for a particular return version (2003V02 in this case). It contains **Return1120.xsd**, which is the starting point for the definition of the 1120 return.

TY2003/CorporateIncomeTax/Corp1120S/V2003_02 - directory for schemas specific to the 1120S return type for a particular return version (2003V02 in this case). It contains **Return1120.xsd**, which is the starting point for the definition of the 1120S return.

TY2003/CorporateIncomeTax/Common/V2003_02/IRS*/
TY2003/CorporateIncomeTax/Corp1120/V2003_02/IRS*/
TY2003/CorporateIncomeTax/Corp1120S/V2003_02/IRS*/ - the schemas specific to a form/schedule are found below these directories, where the name of form/schedule follows the "**IRS**" prefix in the directory name. For example, schemas specific to Form 1120 would be found in the directory "**TY2003/CorporateIncomeTax/Corp1120/V2003_02/IRS1120/**". Within these "**IRS***" directories, the schema for the form/schedule is identical to the directory name (plus an "xsd" extension), and all other files are the schemas for supporting info documents specific to that form/schedule. Note that the "**IRS***" directories under the "**Common**" directory contain the form/schedule schemas common to both 1120 and 1120S return types.

The bulk of the files are the form/schedule schemas along with the common supporting info schemas. These files describe the XML elements and attributes that correspond to the fields and notations on the IRS forms. Generally, the flow of the element definitions follows the flow of the form. Most of the elements are of a type defined in **efileTypes.xsd**. If not, the type is defined within the containing schema. A typical example of a schema element definition is shown below. It defines an element, `<CostOfGoodsSold>`, which corresponds to an amount field on the form.

```
<!-- Cost of Goods Sold -->
<xsd:element name="CostOfGoodsSold" type="USAmountType" minOccurs="0">
      <xsd:annotation>
            <xsd:documentation>
                  <Description>Cost of goods sold</Description>
                  <LineNumber>2</LineNumber>
            </xsd:documentation>
      </xsd:annotation>
</xsd:element>
```

Tables on the forms are defined as repeating groups in the schemas. These repeating groups are actually made up of an element that repeats an unbounded number of times, which wraps around elements defining the column fields. A typical abbreviated example of a repeating group is shown below.

```
<xsd:complexType name="ItemizedOtherAssets">

        <!—- Itemized Other Asset (table) -->
        <xsd:element name="ItemizedOtherAsset" type="OtherAssetsType" minOccurs="0"
maxOccurs="unbounded" />

</xsd:complexType>

<!—Other Assets Info -->
<xsd:complexType name="OtherAssetsType">
        <xsd:sequence>
                <xsd:element name="Description" type="LineExplanationType"
        minOccurs="0" />
                <xsd:element name="Amount" type="USAmountType" minOccurs="0" />
        </xsd:sequence>
</xsd:complexType>
```

8. How are the supporting documents attached to forms and fields in the return data?

The supporting documents typically are of the following types:

- Forms
- Schedules
- Statements
- Elections
- Attachments
- Payment records
- Notices

The structure of each supporting document that can be included in the return is defined by the IRS in an XML Schema. Only XML documents can be "attached"; non-XML documents (e.g., the signature document) are included as a separate MIME part in the multi-part structure of the return. In the Modernized e-File system, when a document is "attached" to an (XML) element then there is a reference from the element to the attached document.

The supporting documents can be "attached" to a line or to a form/schedule, or the return.

When a supporting document is attached to a line there is a reference from the line (i.e., the element that represents the line) to the attached document.

When a supporting document is attached to a form/schedule there is a reference from the form/schedule (i.e., the root element of the form/schedule) to the attached document.

When a supporting document is attached to the return it is just included within the return per the content model of the return; there is NO reference to it in this case. For example, when the IRS Payment Record (XML element name "IRSCorporatePayment") is "attached" to the return, it is just included within the ReturnData element of the return; there is no reference to it from any line or from any form/schedule.

Two attributes have been defined to indicate the "attachment" of a return document to an XML element. The attribute named "referenceDocumentName", wherever it appears, is used to enumerate the document(s) that can be attached to the element. The attribute named "referenceDocumentId" establishes a reference from the element where it appears, to the attached document(s).

8.1 Attaching XML documents to forms and fields in a return

Here is a simple example of how the supporting document named "ItemizedOtherIncomeSchedule" is attached to line 10 on form 1120.

The schema for form 1120 (IRS1120.xsd) specifies that you can attach the document named "ItemizedOtherIncomeSchedule" to line 10. The name of the element that represents line 10 is "OtherIncome". Here is how the document is "attached" (create a reference) to the element that represents line 10:

```
...
<OtherIncome referenceDocumentId="DEPa1">8880</OtherIncome>
...
```

The referenceDocumentId attribute contains a reference to (or points to) a document whose documentId is "**DEPa1**". In this example it is the documentId of the "ItemizedOtherIncomeSchedule" document as indicated below:

```
<ItemizedOtherIncomeSchedule documentId="DEPa1">
   <ItemizedIncome>
    ...
   </ItemizedIncome>
</ItemizedOtherIncomeSchedule>
```

Each return document must have a unique documentId within a return.

8.2   Sample return with XML documents as attachments

```
<xml version="1.0" encoding="UTF-8"?>
<Return returnVersion="2002V01">
<ReturnHeader binaryAttachmentCount="0" subsidiaryReturnCount="0">
   <ReturnId>01000020020860000001</ReturnId>
   <Timestamp>2002-03-26T13:00:05-05:00</Timestamp>
    ...
    ...
</ReturnHeader>
<ReturnData documentCount="22">
```

<!—Four documents are "attached" in this example- three to the form 1120, and one to the OtherIncome element (which represents line 10 on form 1120). This means that there are three references from the root element of Form 1120 to three return documents that are attached to the form; and there is one reference from line 10 to the attached return document. -->

<!—here is how the three documents "StockOwnershipForeignCorpStmt", "DualConsolidatedLossesStmt", and another instance of "DualConsolidatedLossesStmt" are attached to form 1120 →

```
   <IRS1120 documentId="DOC0001" referenceDocumentId="DEPc1 DEPd1 DEPd2" >
     ...
     ...
      <!-- document "ItemizedOtherIncomeSchedule" is attached to the element "OtherIncome"-->
     <OtherIncome referenceDocumentId="DEPa1">8870</OtherIncome>
     ...
     ...
   </IRS1120>
   ...
   ...
   <!-- Supporting document attached to an element in Form 1120 -->
   <ItemizedOtherIncomeSchedule documentId="DEPa1">
     <ItemizedIncome>
      ...
      ...
     </ItemizedIncome>
   </ItemizedOtherIncomeSchedule>
   ...
   ...
   <!-- Supporting document attached to Form 1120 -->
   <StockOwnershipForeignCorpStmt documentId="DEPc1">
     ...
     ...
```

```
        </StockOwnershipForeignCorpStmt>
        ...
        ...
        <!-- Supporting documents attached to Form 1120 -->
        <DualConsolidatedLossesStmt documentId="DEPd1">
           <Statement>Statement One</Statement>
        </DualConsolidatedLossesStmt>

        <DualConsolidatedLossesStmt documentId="DEPd2">
           <Statement>Second Statement</Statement>
        </DualConsolidatedLossesStmt>
        ...
        ...
    </ReturnData>
</Return>
```

8.3 Including non-XML documents, i.e., binary (PDF) files in the return

Non-XML documents, also referred to as binary attachments, are not "attached" to the return the same way as the XML documents. Each binary attachment is included with the return as a separate MIME part. There is no reference from within the return (data) to the binary attachments.

The attribute `binaryAttachmentCount` of element `ReturnHeader` is used to indicate the number of binary attachments included in the return. See the sample return in the next section.

8.4 Segment of a transmission file sample showing an individual return with its binary attachment

```
--MIME1120Boundary
Content-Type: Multipart/Related; boundary=MIME1120Return0001Boundary; type=text/xml
Content-Location: 01000020020860000001

--MIME1120Return0001Boundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: DataPart001

<Return returnVersion="2002V01">
   <ReturnHeader binaryAttachmentCount="1" subsidiaryReturnCount="0">
      ...
   </ReturnHeader>
   <ReturnData documentCount="11">
      <IRS1120 documentId="DOC0001">
         ...
      </IRS1120>
         ...
   </ReturnData>
</Return>

--MIME1120Return0001Boundary
Content-Type: application/pdf
Content-Transfer-Encoding: Binary
Content-Location: PDF0001
Content-Description: Certificate of Merger
```

```
...
...

--MIME1120Return0001Boundary--

--MIME1120Boundary
```

9. How do I validate my return against the XML schemas?

Here is a high-level content model of a Corporate Return XML document:

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

<!-- Return1120.xsd for and 1120 Return -->
<Return returnVersion="2002V01">

  <!-- ReturnHeader.xsd for Return Header -->
  <ReturnHeader binaryAttachmentCount="0" subsidiaryReturnCount="0">
  </ReturnHeader>

  <!-- ReturnData1120.xsd or ReturnData1120S.xsd for All Forms/Fields, schedules
and XML Attachments -->
  <ReturnData documentCount="22">
    <!—- IRS1120.xsd, XML Schema for Form IRS 1120 -->
    <IRS1120 documentId="DOC0001">
      ...
      <!-- Form Fields -->
      <OtherIncome referenceDocumentId="DEPa1">8770</OtherIncome>
      ...
    </IRS1120>
    ...
    <!—- XML Schema for a Dependency, Itemized Other Income Schedule-->
    <ItemizedOtherIncomeSchedule documentId="DEPa1">
      ...
    </ItemizedOtherIncomeSchedule>
    ...
  </ReturnData>

</Return>
```

Here is a brief description of above content model:

- The **Return** is the root element in each return. The file named Return<TaxType>.xsd (where <TaxType> is one of these values- 1120, 1120S, 990, 990EZ,1120POL, 8868) defines the content model of a return. The element **Return** is defined in this file.
- The **Return** comprises of two mandatory child elements, **ReturnHeader** and **ReturnData**. In general, each return has its own ReturnHeader and ReturnData elements that are specific to that return. However, the ReturnHeader for an 1120 and an 1120S return is the same, and is defined in ReturnHeader1120x.xsd file. Similarly, the ReturnHeader for a 990 return and a 990-EZ return is also the same, and is defined in ReturnHeader99x.xsd file.
- A **ReturnHeader** contains common elements of a return, e.g., taxpayer name, EIN, address, etc.
- Each individual return document is either a form or schedule or supporting material and has a separate XML schema defined for it.
- The **ReturnData** element contains all return documents (forms, schedules and supporting materials) for a return.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only—the IRS is not endorsing any product)
- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: http://www.xmlspy.com/

Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft MSDN library: http://www.microsoft.com/xml
- You may chose any third party parser toolkit or use your own.

9.1 Validating a single return document

As stated earlier, each individual return document (form, schedule, supporting material etc) has its own XML schema defined. Therefore, one does not need to compose the whole return (XML document e.g., per `Return1120.xsd` for an 1120 return) in order to validate that singe return document (a form, schedule, a supporting material).

In other words, one may simply assemble data pertaining to that individual return document (a form, schedule, supporting material) and immediately validate it using its own XML schema.

Here is an example of how to validate a single Return Document, "Itemized Other Income Schedule" XML document.

- Assemble all the elements needed for the `ItemizedOtherIncomeSchedule.xsd` document as follows:

```
<ItemizedOtherIncomeSchedule documentId="ABC00010" >
  <ItemizedIncome>
     <IncomeType>Trade</IncomeType>
     <Amount>22330</Amount>
     ...
     <PartnershipAmount>11120</PartnershipAmount>
  </ItemizedIncome>
</ItemizedOtherIncomeSchedule>
```

- Add the following to the above (text and other required attributes to the root which are shown in **bold** in the example below) to make a stand-alone XML document point to appropriate XML schema file. Please realize that you need to specify the directory where the **ItemizedOtherIncomeSchedule.xsd** file resides on your machine. Here is a sample:

```
<?xml version="1.0" encoding="UTF-8"?>
<ItemizedOtherIncomeSchedule xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
TY2002/CorporateIncomeTax/Corp1120/V2002_01/IRS1120/ItemizedOtherIncomeSched
ule.xsd" documentId="ABC00010">
  <ItemizedIncome>
     <IncomeType>Trade</IncomeType>
     <Amount>22330</Amount>
     ...
     <PartnershipAmount>11120</PartnershipAmount>
  </ItemizedIncome>
</ItemizedOtherIncomeSchedule>
```

Now, validate the above XML document using your own XML parsers/validators.

9.2 Validating the whole return

Following are the two ways one could validate a return against the xml schemas.

(1) One-step approach

Prepare all individual XML documents for the return (e.g., ReturnHeader, forms, schedules, and supporting materials, etc.), and then assemble and validate against the appropriate schema, for example, validate an 1120 return against the schema specified for the 1120 return in the `Return1120.xsd` file.

(2) Multi-step approach
There are several different ways one could do multi-step validation of the return. Here is one way:

- Prepare a `ReturnHeader` document and validate against its schema, `ReturnHeader1120x.xsd`.
- Prepare each individual return document (forms, schedules, and supporting materials) and validate against its schema.
- Assemble all the return documents into `ReturnData` and validate against the ReturnData schema of the return e.g., `ReturnData1120.xsd` for an 1120 return data.
- Assemble `ReturnHeader` and `ReturnData` into `Return` and validate against the appropriate schema e.g., `Return1120.xsd` for an 1120 return.
- This completes the whole return process validation.

Here is another way which is a variation from the procedure shown above:

- Prepare a `ReturnHeader` document. One may or may not validate against its schema, `ReturnHeader1120x.xsd` before proceeding.
- Prepare each individual return document (Forms, schedules, and supporting materials). One may or may not validate against its schema before proceeding.
- Assemble all the return documents into `ReturnData`. One may or may not validate against the respective schemas, `ReturnData1120.xsd` or `ReturnData1120S.xsd` before proceeding.
- Assemble `ReturnHeader` and `ReturnData` into Return and validate against the appropriate schema e.g., validate an 1120 return against the schema for an 1120 return defined in the `Return1120.xsd` file.
- This completes the whole return validation process.

Choose the procedure that is convenient and best fits your needs.

9.3 Validating the transmission envelope including its contents

The transmission file is a MIME multi-part document that conforms to "SOAP 1.1 with attachments" standard. The first part of the multi-part document is the SOAP envelope and remaining parts are SOAP attachments. MIME boundaries separate the parts in the multi-part document. The SOAP envelope maintains transmission level information, and SOAP attachments are the returns included in the transmission file.

The SOAP envelope consists of a SOAP header and a SOAP body. The SOAP header, also referred to as the *transmission header* in the Modernized e-File system, contains information about the transmitter and the transmission. The SOAP body, also referred to as the *transmission manifest*, contains a list of all SOAP attachments in the transmission file.

Validation of SOAP envelope or transmission envelope including its contents consists of the following steps.

- Validate the SOAP envelope or transmission envelope XML instance against the SOAP schema, SOAP.xsd. The standard SOAP schema has been used without modification, http://schemas.xmlsoap.org/soap/envelope/.

- Transmission header SOAP structure must consist of a single element, `TransmissionHeader`. Validate `TransmissionHeader` element against the schema for the TransmissionHeader defined in `efileMessage.xsd` file.

  See section "Validating a single return document" for details on how to validate an individual XML document (in this case, transmission Header XML document).

- Transmission body SOAP structure must consist of a single element, `TransmissionManifest`. Validate `TransmissionManifest` element against the schema for the TransmissionManifest defined in `efileMessage.xsd` file.

  See section "Validating a single return document" for details on how to validate an individual XML document (in this case, transmission manifest XML document).

9.3.1   Sample SOAP envelope with TransmissionHeader and TransmissionManifest

Below is a sample SOAP Envelope based on `SOAP.xsd`. Note that the contents for the `SOAP:Header` and `SOAP:Body` are based on the `TransmissionHeaderType` and `TransmissionManisfestType` defined in `efileMessage.xsd`.

```
<?xml version="1.0" encoding="UTF-8"?>
<!— SOAP:Envelope must be validated against SOAP.xsd -->
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ SOAP.xsd
http://www.irs.gov/efile efileMessage.xsd">
   <SOAP:Header>
      <!— efile:TransmissionHeader must be validated against efileMessage.xsd -->
      <efile:TransmissionHeader transmissionVersion="2002V01">
         <TransmissionId>TID01</TransmissionId>
         <Timestamp>2002-03-27T14:30:00-05:00</Timestamp>
         <Transmitter>
            <ETIN>24317</ETIN>
         </Transmitter>
         <ProcessType>P</ProcessType>
      </efile:TransmissionHeader>
   </SOAP:Header>
   <SOAP:Body>
      <!— efile:TransmissionManifest must be validated against efileMessage.xsd --
>
      <efile:TransmissionManifest count="4">
        <Reference contentLocation="01000020020860000001"
electronicPostmark="2002-03-27T08:20:00-05:00" />
        <Reference contentLocation="01000020020860000002"
electronicPostmark="2002-03-27T08:20:10-05:00" />
        <Reference contentLocation="01000020020860000003"
electronicPostmark="2002-03-27T08:20:20-05:00" />
        <Reference contentLocation="01000020020860000004"
electronicPostmark="2002-03-27T08:20:30-05:00" />
      </efile:TransmissionManifest>
   </SOAP:Body>
</SOAP:Envelope>
```

10.   How are errors reported?

The structure and content of the transmission file and each Return/Extension included in the transmission file is validated to ensure that it conforms to the structure published by the IRS and the rules established by the IRS. The structure of the transmission file is checked for conformance to MIME standard and the structure of the return/extension data is checked to ensure that it conforms to the XML Schemas published by the IRS. The return/extension data is validated against the IRS databases and checked for conformance to business rules published by the IRS. When either the structural violations are discovered, or the data fails some business rules, errors are generated and reported back in an Acknowledgement file.

The MIME-Headers in the transmission file are validated to ensure that their values (and their parameter values, if any) are set correctly. For example the MIME Header "X-eFileRoutingCode" must be present and its value must be one of the three allowed values - 'MEF', '94X', 'PINREGISTRATION'. In the case of Modernized e-File, the value would always be "MEF". Similarly, the content of the transmission envelope is validated to ensure that it is structurally correct (per SOAP1.1) and each reference in the transmission manifest is found in the transmission file. If the transmission file structure violates some MIME rules, and/or business rules published by the IRS, the whole transmission file is rejected; the returns/extensions included within the transmission file are NOT checked for errors in this case.

If the transmission file structure conforms to the MIME standard and IRS business rules, then each return/extension in the transmission file is validated to make sure that the data is structurally correct and conforms to the published business rules. Structural correctness means that the data conforms to the published XML Schemas. For example, all required elements are present, and they conform to their established cardinality. Conforming to business rules means that the relationships amongst the data elements hold as stated in the published business rules. For example, the filer is established in the IRS databases. When either the structural violations are discovered, or the data fails some business rules, errors are generated and reported back in an Acknowledgement file.

Three kinds of data validation is performed by the Modernized e-File system-

- Structural Validation- conformance of XML data against the published Schemas, and conformance of the file structure to the MIME standard
- Database Validation- conformance of data with controls established in the IRS databases
- Business Rule Validation- conformance of data to the established relationships amongst data elements

When a structural violation is discovered in the transmission file, the whole transmission file is rejected. For example, if the ID of the transmitter, ETIN, is not included in the transmission header, the transmission file is rejected, and the contents of the file are not examined.

When a structural violation is discovered in a return/extension, the return/extension is rejected. The section titled "How are the structural errors reported?" provides details of the error structure reported for such errors.

When the data violates a business rule (e.g., the EFIN provided is not listed in the IRS database), or when the data violates a business rule that checks for data consistency (e.g., on Form 1120, Item D "Total Assets" must equal Schedule L line 15d), then depending on the severity of the rule, the return/extension may be rejected.

10.1   Severity of the business rules and its implications

Each business rule is assigned a severity by the IRS that determines if a return is accepted or rejected. There are three severity levels-

1. Reject And Stop
2. Reject
3. Alert

When a business rule with a severity of 'Reject And Stop' is violated, the return/extension is rejected, an error is reported in the Acknowledgement file, and no further processing of the data is done. In this case, the Acknowledgement file may not contain all errors that may exist in the return/extension data.

When a business rule with a severity of 'Reject' is violated, the return/extension is rejected, an error is reported in the Acknowledgement file, and the system continues to find other errors, if any. In this case, the Acknowledgement file contains either all errors discovered by the system (if the number of errors is less than the IRS established threshold), or the number of errors equal to the threshold value.

When a business rule with a severity of 'Alert' is violated, an error is reported in the Acknowledgement file and the system continues to find other errors, if any. The business rules with severity 'Alert' do not cause the return/extension to be rejected.

10.2   Error Structure

Each error generated contains the following information:

- **Path** - (Xpath) to the data element causing the violation, when available
- **Error Category** - Errors are grouped into a small number of categories
- **Error Message** - Rule text or XML validator message
- **Rule Number** - Each rule is identified by a unique rule number.
- **Severity** - 'Reject And Stop', 'Reject' or 'Alert'
- **Data value** - Data value causing the violation - when appropriate

Errors are reported back to the sender in an acknowledgement file. The structure of the error element in the acknowledgement file is as given below:

```
<Error>
        <Xpath></Xpath>
        <ErrorCategory></ErrorCategory>
        <ErrorMessage></ErrorMessage>
        <RuleNumber></RuleNumber>
        <Severity></Severity>
        <DataValue></DataValue>
</Error>
```

Example below shows a section of the acknowledgement file when the following business rule is violated:

Rule Number: F1120-035
Rule Text: If Form 1120, Schedule J, Line 6e has a non-zero value, then Form 8827 must be attached.
Severity: Reject

Acknowledgement File

```
<ReturnAcknowledgement xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile ../message/efileMessage.xsd">
 <ReturnId>01000020020860000017</ReturnId>
 <Errors errorCount=2 >
  <Error errorId="1">
     <Xpath>/Return/ReturnData/IRS1120/IRS1120ScheduleJ/PriorYearMinimumTaxCredit</Xpath>
     <ErrorCategory>Missing Document</ErrorCategory>
     <ErrorMessage> If Form 1120, Schedule J, Line 6e has a non-zero value, then
                    Form 8827 must be attached.
     </ErrorMessage>
     <RuleNumber>F1120-035</RuleNumber>
     <Severity> Reject </Severity>
     <DataValue></DataValue>
  </Error>
  <Error errorId="2">
        .
  </Error>
</Errors>
    .
 </ReturnAcknowledgement>
```

10.3 How are the structural errors reported?

When the transmission file violates MIME structure established by this document per MIME standard, or when the return/extension data does not conform to the XML Schemas, structural errors are generated. Structural errors are reported using a category named "XML Error".

- **XML Error**

  When the data violates the Schema (Content Model) specification (e.g., missing a required element, or multiple occurrences of an element when only one is allowed, e.g., Form 1120),or when the Transmission File structure does not conform to the MIME structure established by this document.

The example below shows the structure of the error message when the return data does not conform to the schema. Here an 'XML Error' is generated because a required element, "City", was not provided as part of the preparer firm's address. Please note that the xpath points to the next data element, "State" when "City" is not provided.

Business Rule

> The return (XML documents) must conform to the version of the XML Schema indicated by the 'version' element in the return header.

This business rule covers all XML structural errors that are not specifically inspected by the Modernized e-File system. When violated, the following data is reported in the Acknowledgement file:

Xpath: /Return/ReturnHeader/PreparerFirm/PreparerFirmAddress/State

Error Category: XML Error

Error Message: The return (XML documents) must conform to the version of the XML Schema
indicated by the 'version' element in the return header.
{//COMPLEX_E_UNEXPECTED_CONTENT// Unexpected Content "State"; expected "City".}

Rule Number: X0000-005

Severity: Reject And Stop

Data Value:

Text in *italics* is provided by the XML Validator (presently XML Validator by TIBCO is used)

10.4   How are the data errors reported?

When the transmission file contains invalid values for the MIME headers (or their parameters) or when the return/extension data violates one or more business rules, data errors are generated. Examples of errors of this kind include missing supporting information, violation of certain relationships amongst data elements, and mismatch of data against IRS databases. Errors of this nature are classified into the following categories:

- **Database Validation Error**
  When some data provided in the return must be present in the IRS database, but is not (e.g., SoftwareID in the Return Header must have passed testing for the return type and tax year).
- **Missing Document**
  When a return document is required per some business rule and is not included in the return (e.g., If Form 8586 Line 4 has a non-zero value then one or more Form 8609 must be attached to the return).
- **Multiple Documents**
  When more than the allowable number of documents (per some business rule) are included in the return (e.g., If Form 1120S, Schedule K, Line 12c has a non-zero value, then no more than one Form 3468 must be attached)
- **Missing Data**
  When data that should have been provided per some business rule is not provided (e.g., If Form 5471 is attached, then Schedule N (Form 1120) Line 4b must have a non-zero value).
- **Incorrect Data**
  When data is syntactically correct, but violates some business rule (e.g., Form 6478, Line 1(a), cannot be greater than 15 million).
- **Data Mismatch**
  When the value in two fields should be the same (may be the source is different), but is not (e.g., Form 1120, Line 2 must equal Form 1120 Schedule A Line 8).
- **Duplicate Condition**
  When a return or transmission is a duplicate of a previously accepted return or transmission.
- **Math Error**
  When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than Line 32h[TotalPayments], then Line 32h minus (-) [Line 31 plus(+) Line 33] must equal Line 35[OverpaymentAmount].
- **Not On Time**
  When a return/extension is received after the due date.
- **Information Message**
  When some condition in the data causes an informational message to be sent to the filer (e.g., If Form 990, Line 77 checkbox "Yes" is checked, then a "confirmed copy of changes" document must be sent to IRS.)
- **Unsupported**
  When a submitted item (form, feature, format of something etc.) is sent to a location that does not accept it, or an unusual condition is encountered in data e.g., The Transmission File must be free of virus. A virus was found in this file.

The Error structure remains the same as described for schema validation. The 'Error Message' in this case is the text of the Business rule as shown by the example below:

The example below illustrates the error structure when a 'Data Mismatch' error is encountered:

Business rule If Form 1120, Line 4 has a non-zero value, then Form 1120, Line 4 must equal Form 1120, Schedule C, Line 19.

Form 1120, Line 4 = 12345, Form 1120, Schedule C, Line 19 = 22345

When this business rule is violated, the following data is reported in the Acknowledgement file:

Xpath: /Return/ReturnData/IRS1120/Dividends

Error Category: Data Mismatch

Error Message: If Form 1120, Line 4 has a non-zero value, then Form 1120, Line 4 must equal Form 1120, Schedule C, Line 19

Rule Number: F1120-020

Severity: Reject

Data Value: 12345

11. Identifying numbers and their scope

Within the schemas, identifying numbers are defined at the transmission, return, and form levels. These identifying numbers are considered to be key elements/attributes in their containing structures. Their purpose is to identify unique entities, such as a document, organization, person, etc.

<u>Transmission Level Identifying Numbers:</u>

Transmission ID – element `<TransmissionId>` in the `<TransmissionHeader>` element definition, identifies a unique transmission for the tax year. It is created by the transmitter. It can be up to 30 characters in length, is alphanumeric, and can contain characters ":", ".", and "-". This pattern allows the transmitter to use a timestamp within the field if desired. This identifying number is also found in the `<TransmissionAcknowledgement>` element definition.

Transmitter's ETIN – found within the `<TransmissionHeader>` element definition, identifies the unique electronic transmitter. It's a unique 5 digit identification number assigned by the IRS.

<u>Return Level Identifying Numbers:</u>

Return ID – element `<ReturnId>` in the `<ReturnHeader>` element definition, identifies a unique return within the transmission. It must be unique within a tax year. It is assigned by the originator. It is 20 characters in length, and follows the pattern is: EFIN (6 digits) || Year (4 digits) || Julian Day (3 digits) || Sequence Number (7 alphanumeric). The first six positions of the ReturnID must match the originator's EFIN. This identifying number is also found in the `<ReturnAcknowledgement>` element definition.

Software ID – element `<SoftwareId>` in the `<ReturnHeader>` element definition, identifies the software used to compose the return. It's an 8 digit numeric field assigned by the IRS.

Originator's EFIN – found within the `<ReturnHeader>` element definition, this is the originator's Electronic Filing Identification Number. It's a 6 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

Filer EIN – found within the `<ReturnHeader>` element definition, it is the Employer Identification Number of the business for which the return is being filed. It's a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

Preparer's SSN or PTIN – found within the `<ReturnHeader>` element definition, this is a choice between a person's Social Security Number or Preparer Personal Identification Number. SSN is a 9 digit numeric field, and PTIN is 9 digits, beginning with the letter 'P' followed by 8 numeric digits.

Preparer Firm's EIN – found within the `<ReturnHeader>` element definition, this is the Employer Identification Number of the firm which prepared the return (if applicable). It is a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code.

<u>Form Level Identifying Numbers:</u>

Software ID – attribute `softwareId` in every top level element in the form/schedule schemas, this number identifies the software used to compse the single form/schedule XML instance. It is an 8 digit numeric field assigned by the IRS. If more than one software package is used to compose the return, identify the software ID used to create each form within the return.

Document ID – attribute `documentId` in every top level element in the form/schedule schemas, uniquely identifies a single form/schedule XML instance within the return. It can be up to 30 characters

in length, and is alphanumeric, and can contain characters colon (":"), period ("."), and hyphen ("-"). This pattern should allow for a timestamp to be used within the field. Its value is assigned by the ERO's software.

Reference Document ID – attribute `referenceDocumentId` found in element definitions where attachments of supporting info documents are made, refers to a unique form/schedule XML instance (identified by its `documentId` attribute) within the return. Thus, this attribute's structure is identical to the structure of the documentId attribute.

Reference Attachment ID – attribute `referenceAttachmentId` found in element definitions where attachments of binary documents are made, refers to a unique binary attachment (identified by a Content-Location header value) within the MIME multi-parts of a return. This attribute's structure is identical to the structure of the `documentId` attribute.

Note: References to binary attachments from within the return data are not supported in Release 1. Hence this attribute is not supported in Release 1.

Reference Attachment Name – attribute `referenceAttachmentName` found in element definitions enumerates the names of binary attachments that can be attached to the element where this attribute appears.

Note: References to binary attachments from within the return data are not supported in Release 1. Hence this attribute is not supported in Release 1.