

Tax Year 2006 Schema Version Workarounds

Form Type	Schema/Schema Element	Description of the Problem	Work-Around	Status
5713 Schedule C	Form 5713 Schedule C element "IntntlByctFactorFromScheduleA"	Line 5a(2) is asking for USAmountType and it should be RatioType	Form 5713 Schedule C element "IntntlByctFactorFromScheduleA" should be "RatioType". We plan to make this change in a future schema release. In the meantime, since Form 5713 Schedule C Line 5a(2) will not allow a RatioType, we ask that you leave Line 5a(2) blank. But make sure to use the International Boycott factor in calculating the value to be entered on Line 5a(3). Also, provide the value that should have been entered on Schedule C Line 5a(2) with an explanation using the General Dependency schema and use "Form 5713 Schedule C Line 5a(2)" as the description. By leaving the amount on line 5a(2) blank you will avoid the return rejection.	TY2007 schema corrected in 2007v1.0 TY2006 corrected in TY2006v3.4
1120-PC, Sch C, Line 18	Dividends on Debt Financed Stock statement	The 1120-PC Sch C line 18 schema shows an attachment for Dividends on Debt Financed Stock statement. The actual line for these amounts is line 17.	Attach to line 17, instead of line 18	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
1120-PC, Sch G, Line 11a	DescriptionOfCapitalAsset element	The schema for Form 1120-PC Page 6 Schedule G Line 11a 'CapitalAssetDetail' has the "DescriptionOfCapitalAsset" element defined as a USAmountType. This should be a text field.	Leave line 11, column 'a' blank and include the description using the General Dependency schema and use "Form 1120PC, Schedule G, line 11a workaround" as the description.	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
8903	ReturnData1120S.xsd	Form 8903 is not included in the 1120S Return Data and therefore 1120S filers cannot e-file the 8903 with an 1120S.	Attach 8903 in PDF to the 1120S returns	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
8858 Organization Chart Statement	CountryType element	OrganizationChartStatement does not allow US since it uses Country Type.	Enter "XX" (Other Country Not Identified Elsewhere) in the Country Code field until the schema can be changed in a future release.	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
1120-PC, Sch M-3	IRS1120PCScheduleM3PartIIType3	Complex element AmortizationImpairmentGoodwill is incorrectly defined as IRS1120PCScheduleM3PartIIType3 (includes element IncomeLossPerIncomeStatement). The element should be defined as IRS1120PCScheduleM3PartIIType3 (includes element ExpensePerIncomeStatement)	For line 27, use a general dependency schema and use "1120PC Sch M3 PT III line 27 workaround" as the description.	Change submitted. Will be in future TY2007 schema release. Continue to use workaround

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1120, Sch K, line 4		Business Rule F1120-109 invoking because FOREIGNUS is not recognized	Form 1120, Schedule K, Line 4. If the taxpayer answers Yes to Q.4 - Is the corporation a subsidiary in an affiliated group or a parent-subsiary controlled group AND the parent is a Foreign Corporation without an EIN, the following guideline should be used in completing the EIN and Name of the "parent" corporation. EIN - use the EIN of the taxpayer answering the Questions. Name/Name control - Use F and the "parent's name/name control (no spaces). For example, if the Parent's Name is ABC Corp and the name control is ABCC, change the name for this line to F-ABC Corp which will then have a Name Control of F-AB. This will ensure that the EIN and Name/Name control being used do not cause a business rule to fire and the return to reject.	For TY2005 continue to use workaround. Schema allows for FOREIGNUS for all versions of TY2006.
1120L Sch M-3, PT III, line 29	AmortizationImpairmentGoodwill element - IRS1120LScheduleM3PartIIType3	Element should be IRS1120LScheduleM3PartIIType3	1120L, Sch M-3, Part III, line 29 element AmortizationImpairmentGoodwill element should use the IRS1120LScheduleM3PartIIType3. Use the workaround of a General Dependency schema and use "1120L Sch M3 PT III line 29 workaround" as the description.	TY2006 schema corrected in 2006v3.4
1120L Sch M-3, Elim/Adj PT III, line 29	AmortizationImpairmentGoodwill element - IRS1120LScheduleM3ElimOrAdjPartIIType3	Element should be IRS1120LScheduleM3ElimOrAdjPartIIType3	1120L, Sch M-3, Elim/Adj, Part III, line 29 element AmortizationImpairmentGoodwill element should use the IRS1120LScheduleM3ElimOrAdjPartIIType3. Until this can be corrected, use the workaround of a General Dependency schema and use "1120L Sch M3 Elim/Adj PT III line 29 workaround as the description.	TY2006 schema corrected in 2006v3.4
6765 Sch C, line 52	ApplcbIPctOfCntrctRsrchExpnss	Type is a RatioType and should be a USAmountType	Form 6765 schema change was made to line 52. It was changed to a RatioType, but should have remained as a USAmountType because it is part of the calculation for line 53. If you are going to submit this form with a return we ask that you leave line 52 blank, but do include that amount in your line 53 total. Also, include an explanation using the General Dependency schema and use "Form 6765 Line 27 and 52 workaround" as the description. By leaving the amount on line 52 blank you will avoid the return rejecting.	TY2006 schema corrected in 2006v3.4
Form 1122	SubsidiaryCorporationAddress	No element to enter a Foreign Address	Leave the Subsidiary Corporation Address element blank and use the General Dependency schema to provide the foreign address.	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
Form 8900	"AssigneeRailroadTrackMilesStatement" and "AssignorRailroadTrackMilesStatement"	Lines 3b is asking for a statement: "AssigneeRailroadTrackMilesStatement" and Line 3c is asking for a statement: "AssignorRailroadTrackMilesStatement"	Bring in these attachments in using the General Dependency schema and use the name: "AssigneeRailroadTrackMilesStatement" and "AssignorRailroadTrackMilesStatement" respectively as the description. Schedule H Line 16 Taxpayer Share	Change submitted. Will be in future TY2007 schema release. Continue to use workaround

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Form 4562	Instructions: Part II. Special Depreciation Allowance and Other Depreciationm- Line 14 "Extension of placed in service date of certain property"	Need to enter the Write-In for IRS Announcement 2006-29	Bring in these attachments in using the General Dependency schema and use the name: "Extension under Announcement 2006-29" as the description.	TY2007 schema corrected in 2007v1.0 TY2006 corrected in TY2006v3.4
Form 8883	Missing element for 8883, Part IV, line 8d	December 2002 version and not the 04/19/06 Draft version of the Form 8883 is the form to be used. Line 8d is missing from the XML schemas (Is the target corporation or any target affiliate: A corporation to which section 936 applies?)	If Form 8883, Part IV, line 8d (section 936 applies) is needed, include the answer using the General Dependency schema and use "Form 8883 Pt IV, line 8d workaround" as the description. Use the schema's line 8d through line 8g elements for the current lines 8e through line 8h even though the line references aren't exact.	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
Income Tax Return Statement			If you need to file multiple Income Tax Return Statements, use the General Dependency and enter "Income Tax Returns Statement X" as the description. "X" could be used to further define this particular statement.	The Income Tax Return Statement is unbounded for all tax years. Multiple statements can be attached to the returns.
1120L	USAmountType on various elements	Schedule A Company Share Percentage 'CompanySharePctDeduction' is a "USAmountType" in the schema. It should be ratio to allow percentages. Line 17 Investment income Ratio 'InvestmentIncomeRatio' is a "USAmountType" in the schema. It should be a ratio to allow percentages. 1120-L Schedule H Line 16 Taxpayer Share TaxpayersShare' is a "USAmountType" in the schema. It should be a ratio to allow percentages.	General Dpendency - Use the general dependency schema, leave the line blank, and enter the percentage in the general dependency , if you would like to combine the entries from the three lines into one general dependency that is fine. You can title it, "1120L Schedules Percent workaround" or "1120L Schedules Ratio Workaround".	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
1120L	OperationsLossDeductionSchedule	The schema is showing the Operations Loss Deduction Schedule on lines 20 and 21b, it should only be attached to line 21b.	You can ignore the schedule that is associated with Line 20 and use the OperationsLossDeductionsSchedule on line 21b.	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
8907	CYQlfyCokeAndCokeGasSoldType2, CYQualifiedFuelsSoldType2, NYQlfyCokeAndCokeGasSoldType2, NYQualifiedFuelSoldType2	Type is a RatioType and should be a LargeRatioType	If you are going to submit this form with a return and need to use the LargeRatioType, leave lines 2a - 2d blank, but do include that value in your line 3 amount!. Also, include an explanation using the General Dependency schema and use "Form 8907 Lines 2a thru 2d" as the description	Change submitted. Will be in future TY2007 schema release. Continue to use workaround
8886		Draft of form removed	Prior version of the form should be used and submitted in PDF until the 8886 schema is published and installed.	Schema will be issued in future release

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851		Part II has a schema limitation. The last column under Stockholdings at the beginning of the year is designed to indicate the affiliated member from Part I for which the Stockholdings information is being reported in Part II. Currently the schema only allows one corporation number to be entered for this element.	If the taxpayer needs to report more than one affiliated member owner for a subsidiary listed in Part II complete the XML part II last column "Owned by corporation no.:" for each applicable subsidiary by entering the corporation number for the affiliated memeber with the majority ownership. If there is no majority owner, use the owner's number that comes first in Part I. Provide a PDF Form 851 Part II showing the information for all the owners for each subsidiary. This PDF file should be attached to the consolidated return and named Form851PartII.PDF and described as Form 851 part II Full Ownership Information.	Schema will be issued in future release
5735		The name on the Form 5735 has been changed to American Samoa Economic Development Credit. This credit is used to determine the allowable amount for several other credits and is to be included on the same line as the Qualified Electric Vehicle Credit and identified by a "write-in" explanation.	Taxpayers e-filing their returns needing to include the "write-in" American Samoa Economic Development Credit explanation on the forms listed below will need to use the GeneralDependencySchema and reference it from the line indicated below for that applicable form. The "write-in" explanation on this schema must be described as Form 8835 Credit Amount the "write-in" explanation should say - : "American Samoa Economic Development Credit amount included of \$XX" where XX is the amount of the credit. Form 1120 – U. S. Corporation Income Tax Return - Sch J, Line 5b Form 8835 – Renewable Electricity, Refined Coal, and Indian Coal Production Credit –Part II, Line 36c Form 8844 - Empowerment Zone Employment Credit - Part II, Line 16c Form 8860 - Qualified Zone Academy Bond Credit - Part II, Line 7c	
1120	"Amended Return" or "Superseded" checkbox	Revised business rules R0000-070 Revised business rules R0000-070 If "Amended Return" or "Superseded" checkbox is checked, then an XML document named "AmendedReturnStatement" or a binary attachment with Description "Form1120X" or "ChangesInAmendedReturn" must be attached to the return.	Since the superseded return is a replacement return, the explanation is really not necessary but the return will reject if it is not there. For 1120 superseded returns, do one of the following: 1) attach the AmendedReturnStatement (XML document) to the RETURN and enter the following in the Statement element "This was a superseded return" OR 2) attach a binary attachment to the RETURN with Description either "Form1120X" or "ChangesInAmendedReturn" State in the binary file "This was a superseded return"	

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1120S	"Amended Return" or "Superseded" checkbox	Revised business rules R0000-071 Revised business rules R0000-071 If "Amended Return" or ("Superseded" for 1120S) checkbox is checked, then an XML document named "AmendedReturnStatement" or a binary attachment with Description "ChangesInAmendedReturn" must be attached to the return	Since the superseded return is a replacement return, the explanation is really not necessary but the return will reject if it is not there. For 1120S superseded returns, do one of the following: 1) attach the AmendedReturnStatement (XML document) to the RETURN and enter the following in the Statement element "This was a superseded return" OR 2) attach a binary attachment to the RETURN with Description "ChangesInAmendedReturn" State in the binary file "This was a superseded return"	