



# Employment Tax *e-file* System Implementation and User Guide

For  
Authorized  
IRS *e-file*  
Providers

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Employment Tax  
e-file System  
Implementation and User Guide

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**2006**

**PUBLICATION 3823**  
**INTERNAL REVENUE SERVICE**  
**ELECTRONIC TAX ADMINISTRATION**

## **THE IRS MISSION**

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

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## **1.0 INTRODUCTION**

This publication contains the procedural guidelines and validation criteria for the Employment Tax e-file System. For Processing Year 2005, the system will process the following forms, schedules, and attachments:

- Form 941
- Form 941PR
- Form 941SS
- Form 940
- Form 940PR
- Form 941 Schedule B
- Form 941PR Anexo B
- Form 941c
- Form 944
- Schedule D (Form 941)
- PIN Registration
- Payment Record.

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

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

The publication is available electronically on the IRS Web Site, in the 94x XML Developers' Forum ([www.irs.gov](http://www.irs.gov)). Simply follow the links to e-file, and select 94x under XML Schema Development.

### **1.1 Publication Upgrades**

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

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

## **1.2 Communications**

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

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

## **1.3 Transition Operations**

The Employment Tax e-file System was designed to replace all previous electronic filing options for returns in the 940 and 941 families. Previous e-file formats have been maintained in order to allow for transition to the new XML based system. The Electronic Data Interchange (EDI) and Proprietary e-file formats are scheduled to become obsolete in October 2006. Magtape has been discontinued.

## **2.0 PROGRAM ADMINISTRATION**

### **2.1 Legal and Administrative Guidelines**

Participants must adhere to all rules and regulations as set forth in Revenue Procedures 2003-69 and 2005-60. These Revenue Procedures provide legal and administrative guidelines for participation in the Employment Tax e-file System.

**NOTE:** When the guidance provided in this publication differs from procedures outlined in the above referenced Revenue Procedures, please follow this publication as your guide.

### **2.2 Customer Roles and Responsibilities**

#### **2.2.1 Software Developers**

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

#### **2.2.2 Transmitters**

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

#### **2.2.3 Reporting Agents**

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

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

#### **2.2.4 Electronic Return Originators (EROs)**

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

### **2.2.5 Online Filing Provider**

An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software, software downloaded from an Internet site and prepared Off-line, or through an online Internet site.

## **2.3 Responsibilities of an Electronic Filer**

### **2.3.1 General**

An Authorized IRS *e-file* Provider that is a Reporting Agent must retain the following material for four years after the due date of the return, unless otherwise notified by the IRS:

- a complete copy of the electronically filed Forms 940/941/944;
- a copy of the Service's acknowledgment of receipt of the return;
- a copy of each Authorization.

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

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

### **2.3.2 Electronic Filing of Form 940/941/944**

An electronic filer that is a Reporting Agent must ensure that a current electronic Form 940/941/944 is filed on or before the due date of the return. The due dates prescribed for filing paper Forms 940/941/944 with the Service also apply to returns filed under the Form 940/ 944 *e-file* Programs. Forms 940/944 are due on January 31<sup>st</sup> following the year for which the return is made. Forms 941 are due on or before the last day of the first calendar month following the period for which the return is made. However, a Form 940/941/944 for which all tax deposits were made when due for the quarter may be filed by the 10<sup>th</sup> day of the month following the due date.

An electronically filed return is not considered filed until it has been acknowledged as accepted for processing by the Service. If an electronically filed return is transmitted to the Service on or before the due, the return will be deemed timely. An electronic transmission that causes a processing interruption may not be accepted. A Reporting Agent will be asked to resubmit the

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

An electronic filer that is a Transmitter must ensure that an electronic Form 940/941/944 is transmitted to the Service by the later of: (1) three days after receipt of the return; or, (2) the due date of the return without regard to extensions.

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

If the On-Line Filer chooses not to have the electronic portion of the return corrected and transmitted to the Service, or if the electronic portion of the return cannot be accepted for processing by the Service, the On-Line Filer must file a paper Form 941 by the later of: (1) the due date of the return; or (2) within five calendar days of the rejection or notice that the return cannot be retransmitted, with an explanation of why the return is being filed after the due date.

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

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

### **2.3.3 Signatory/Password Responsibilities**

If an electronic filer suspects that the confidentiality of the userid/password has been compromised, the electronic filer must contact the CSPP e-Help Desk ((866) 255-0654) within 24 hours for instructions on how to proceed.

If the Authorized Signatory changes, the Electronic Filer or On-Line Filer must notify the Service of the name and title of the new Authorized Signatory and apply for a new PIN no later

than 15 days before the filing of another return. After this notification, the Service will deactivate the current PIN and issue a new PIN to the new Authorized Signatory.

#### **2.3.4 Penalty for Failure to Timely File a Return**

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

### 3.0 APPLICATIONS AND TESTING PROCEDURES

#### 3.1 E-File Application to Participate in the IRS *e-file* Program

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

##### 3.1.1 Reporting Agent Applications

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

- The name and title of the Authorized Signatory
- The signature of the Applicant's Authorized Signatory for electronically filing Forms 941/940/944 or for software development testing.
- The estimated volume of returns the Applicant plans to file under the Employment Tax e-file System.
- The brand name of the software translation package being used
- An Agent's List containing the names and EINs of the taxpayers for whom they will file returns
- An authorization made on Form 8655, with a revision date of May 2005 or later (or its equivalent), for each taxpayer included on the Agent's List. For instructions on preparing Form 8655, see Rev. Proc. 2003-69.

**NOTE:** A revised Authorization is not required to replace an Authorization that was previously submitted to the Service, provided that the Authorization places no restriction on the medium for filing Forms 940/941/944, and the Reporting Agent.

- Advises his or her client that their Forms 940/941/944 may be filed electronically, and provides the client with the option of rejecting electronic filing as the medium for filing its Forms 940/941/944. An Agent may use the most efficient and timely method of clearly providing this notification to a client. A client's rejection of electronic filing for its Forms 940/941/944 must be submitted in writing to the Agent.
- Immediately removes any client that objects to having the Forms 940/941/944 filed electronically from the Reporting Agent's electronic filing client base.

##### 3.1.2 Revising the Agent's List

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

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

generally validate and mail the Add List to the Agent within 10 business days of receiving the Add List.

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

### 3.1.3 Software Developer Applications

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

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

### 3.2 Due Dates

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

**Table 3-1. Due Dates for Software Developer Applications**

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

### 3.3 Other Application Issues

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

**Table 3-2. Reference Revenue Procedures for Other Applications**

Rev. Proc.	Subject
97-33	Electronic transmission of FTDs

### 3.4 Application Processing – Acceptance

All applicants will be notified of their acceptance or rejection into the *Employment Tax e-file System* within 45 days of the receipt of their application. Along with their acceptance, applicants will also receive the identification items indicated below in Table 3-3.



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

**Table 3-3. Identification Item by Type of Applicant**

Identification Item	ERO	Reporting Agent	Transmitter	Software Developer
Electronic Transmitter Identification Number (ETIN)			X	X
Password			X	X
Electronic Filing Identification Number (EFIN)	X	X	X	X
Personal Identification Number (PIN)		X		

**Note:**

**Software Developers must also complete a successful test transmission but will not be issued permanent codes.**

Transmitters and Software Developers will be provided with a telephone number in order to arrange for a test transmission. In order to electronically file tax returns for a specific quarter, an applicant must complete Assurance Testing prior to the due date for that quarter’s returns, but no later than the dates shown below in Table 3-4. To transmit subsequent test files, contact the e-file Help Desk. Transmission of a test file does not constitute the filing of a tax return.

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

**Table 3-4. Test File Due Date for Each Filing Quarter**

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

**NOTE:** Acceptance of a Software Developer establishes only that the test transmission was formatted properly and could be processed by the Service. It is not an endorsement of the software or of the quality of the developer’s service. A Software Developer is not entitled to electronically file Forms 940/941/944 unless approval as an Authorized IRS e-file Provider has been granted via an IRS e-file Application.

### **3.5 Application Processing – Rejection**

An IRS e-file application may be rejected for any of the following reasons:

- Required information not included on application
- Required attachments missing from application
- Improperly formatted test transmission
- Previous Suspension from an Electronic Filing Program
- Use of an invalid or inactive EIN
- Failure to submit a successful test transmission within one year of the issuance of the test identification codes.

### **3.6 PIN Registration**

All returns filed through the Employment Tax e-file System must be signed electronically with a Personal Identification Number (PIN). If a return is prepared by any other participant other than a Reporting Agent, then the taxpayer must sign the return.

#### **3.6.1 Reporting Agent PIN**

Reporting Agents are issued a five (5) digit PIN through the e-file application process as a result of selecting Reporting Agent as a provider option on the e-file application.

#### **3.6.2 Business Taxpayer PIN**

Business taxpayers do not need to submit IRS *e-file* Application to apply to the e-file program and obtain a PIN. Business taxpayers are only required to complete a on-line registration process in order to receive their PIN. Taxpayers may register for a PIN through an Approved IRS e-file Provider who offers this service to their clients. The taxpayer is required to complete the information on the PIN Registration Record; then the Provider will transmit the registration to the IRS.

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

**NOTE:** At this time, only one PIN can be issued per Employer Identification Number.

The taxpayer's PIN is valid for filing as soon as it is received. The signatory identified on the registration is responsible for safeguarding the PIN. If the PIN is compromised the taxpayer must contact the electronic filing e-Help Desk at [\(866\) 255-0654](tel:8662550654). The PIN will be deactivated, and a new PIN will be issued.

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

### **3.7 Assurance Testing Procedures**

**Note:** For complete Assurance Testing Procedures, Please visit the 94x XML Developers Forum – Employment Tax *e-file* System web site.

#### **3.7.1 Testing Requirements**

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

#### **3.7.2 Test Scenarios**

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

#### **3.7.3 Pre-Validation of XML Data**

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

#### **3.7.4 Test Transmissions**

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

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

#### **3.7.5 Approval**

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

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

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

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

## **4.0 XML SCHEMA AND VERSION CONTROL**

### **4.1 Schema Conventions**

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

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

### **4.2 Schema Location**

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

### **4.3 Version Control**

The current version of the 94x XML schemas is 2.5. Future version releases will be posted to the 94x XML Developers' Forum. A formal change control process governs changes to the schema, and any changes will result in a revised version release with an appropriate version number.

## 5.0 BUILDING XML TRANSMISSION FILES

**Note:** The current 94x XML Schema Mapping Matrix is posted on the IRS Web Site, <http://www.irs.gov/>, in the 94x XML Developers' Forum.

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

### Assumptions:

- The 94x XML Schemas Final Release 2.5 will be used as the base schemas for creating the XML data instances.
- XML Spy Suite 4.3 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
- All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
- All XML data instances generated are kept in the instances subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the xsi:schemaLocation attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

### Step 1 – Create 94x Return Transmission Envelope

#### Step 1.1 – Create Transmission Envelope Skeleton

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

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

### Step 1.2 – Create Transmission Header

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

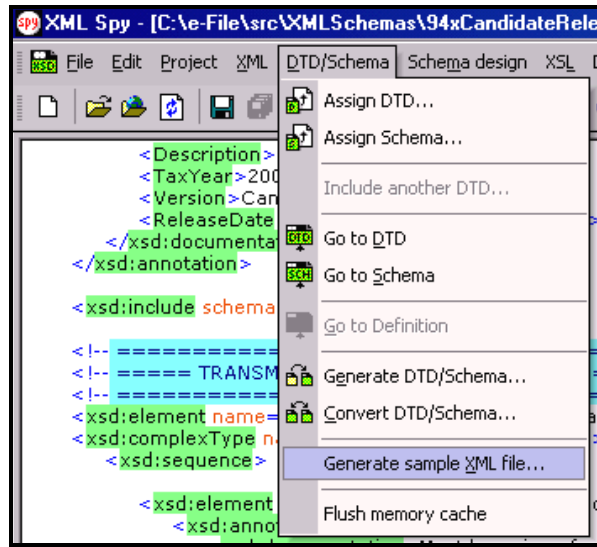


Figure 5-1. Open Message/efile Message – DTD/Schema – Generate Sample XML File

Select **TransmissionHeader** from the pop-up menu shown below:

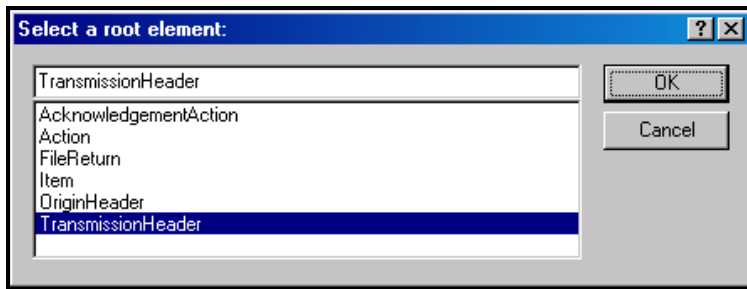


Figure 5-2. Select a Root Element – Transmission Header

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

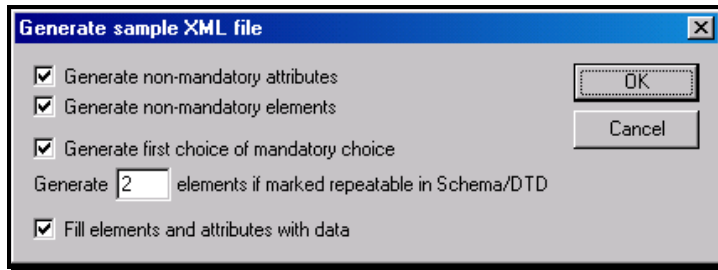



Figure 5-3. Generate Sample XML File – Attributes and Elements

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

### Step 1.3 – Complete the Placeholder for TransmissionHeader

In the **TransmissionHeader** data structure:

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

The complete **TransmissionHeader** is shown below:

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

### Step 1.4 – Create OriginHeaders

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



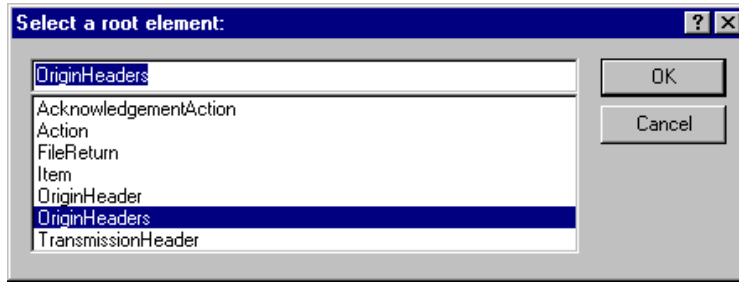


Figure 5-4. Select a Root Element – Origin Headers

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

### Step 1.5 – ReturnOriginHeader

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

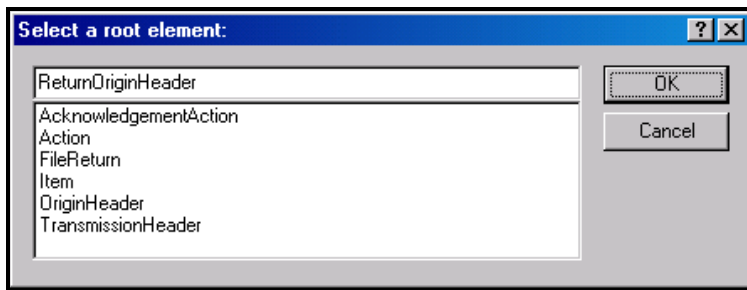


Figure 5-5. Select a Root Element – Return Origin Header

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


In the **ReturnOriginHeader** data structure:

- Remove all attributes in the **ReturnOriginHeader** elements.

### Step 1.6 – Complete the Placeholder for OriginHeaders

In the **OriginHeaders** data structure:

- Remove all attributes in the **OriginHeaders** element and prefix the element name (begin and end tags) with **efile**:
- Replace each of the two **PINRegistrationOriginHeader** structures with the **ReturnOriginHeader**.

- Edit the data as you see fit. Make sure all instances of **originId** and **contentLocation** are correctly referenced in the manifests. The **originId** attribute must match the value of the **OriginId** element in the **ReturnOriginHeader**, and the **contentLocation** attribute must match the value of the **ContentLocation** element in **ReturnData** and the Content-Location: line to be generated in Step 3. The **OriginId** and **ContentLocation** must be unique within the transmission file.
- Validate the Transmission Envelope in XML Spy by clicking on the  button on the tool bar.

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

```

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

```

## Step 1.7 – Complete the Transmission Envelope

Complete the Transmission Envelope:

- Plug the **TransmissionHeader** created in Step 1.3 into the **Placeholder for TransmissionHeader** defined in Step 1.1
- Plug the **OriginHeaders** structure created in Step 1.6 into the **Placeholder for OriginHeaders** defined in Step 1.1

The complete transmission Envelope is shown below:


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

```

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

```

### Step 1.8 – Validate the Transmission Envelope

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

### Step 2 – Create ReturnData MIME Parts

#### Step 2.1 – Create ReturnData

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

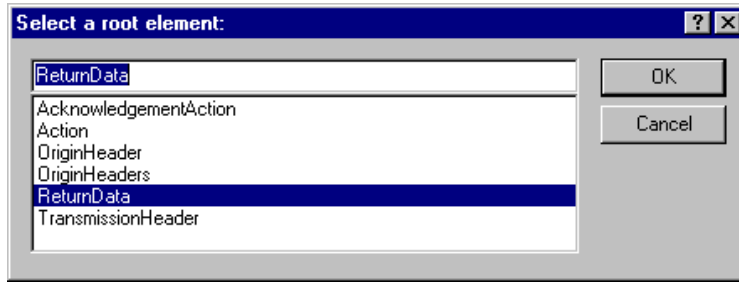



Figure 5-6. Select a Root Element – Return Data

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

### Step 2.2 – Validate ReturnData

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

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

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

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

```
<SoftwareId>00000000</SoftwareId>
<ReturnType>941</ReturnType>
<Business>
<EIN>010000000</EIN>
<BusinessName1>A A</BusinessName1>
<BusinessName2>A A</BusinessName2>
<BusinessNameControl>A</BusinessNameControl>
<Address1>A A</Address1>
<Address2>A A</Address2>
<City>A A</City>
<State>AL</State>
<ZIPCode>000000000</ZIPCode>
<AddressChange>X</AddressChange>
</Business>
<Preparer>
<Name>A A</Name>
<SSN>000000000</SSN>
<Phone>5666446645</Phone>
<EmailAddress>A@0.0.0.0</EmailAddress>
<SelfEmployed>X</SelfEmployed>
</Preparer>
<ReturnSigner>
<Name>A A</Name>
<Title>! !</Title>
<Phone>5699666660</Phone>
<EmailAddress>A@0.0.0.0</EmailAddress>
<Signature>000000000</Signature>
<DateSigned>1967-08-13</DateSigned>
</ReturnSigner>
<ThirdPartyAuthorization>
<AuthorizeThirdParty>X</AuthorizeThirdParty>
<DesigneeName>A A</DesigneeName>
<DesigneePhone>4589599628</DesigneePhone>
<DPIN>AAAAA</DPIN>
</ThirdPartyAuthorization>
</ReturnHeader94x>
<IRS941 documentId="2RetDID">
<DepositStateCode>AL</DepositStateCode>
<NumberOfEmployees>1</NumberOfEmployees>
<TotalWages>+9999999999999.9</TotalWages>
<TotalIncomeTaxWithheld>+99999999999.9</TotalIncomeTaxWithheld>
<WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>
<TaxableSocialSecurityWages>+99999999999.9</TaxableSocialSecurityWages>
<TaxOnSocialSecurityWages>+9999999999.9</TaxOnSocialSecurityWages>
```

```

<TaxableSocialSecurityTips>+99999999999.9</TaxableSocialSecurityTips>
<TaxOnSocialSecurityTips>+9999999.9</TaxOnSocialSecurityTips>
<TaxableMedicareWagesTips>+99999999999.9</TaxableMedicareWagesTips>
<TaxOnMedicareWagesTips>+99999999999.9</TaxOnMedicareWagesTips>
<TotalSocialSecurityMedTaxes>+99999999999.9</TotalSocialSecurityMedTaxes>
<TotalTaxesBeforeAdjustmentsAmt>+99999999999.9</TotalTaxesBeforeAdjustmentsAmt>
<FractionsOfCentsAdjustment>-99999999999.9</FractionsOfCentsAdjustment>
<SickPayAdjustment>-99999999999.9</SickPayAdjustment>
<TipsGroupTermLifeInsAdjAmount>-999999999.9</TipsGroupTermLifeInsAdjAmount>
<WithheldIncomeTaxAdjustment>-99999999999.9</WithheldIncomeTaxAdjustment>
<PriorQrtAdjSSMedicareTaxes>-99999999999.9</PriorQrtAdjSSMedicareTaxes>
<SpecialAdditionsFederalIncomeTax>+99999999999.9</SpecialAdditionsFederalIncomeTax>
<SpecialAdditionsSocialSecurityMedicare>+99999999999.9</SpecialAdditionsSocialSecurityMedicare>
<TotalAdjustmentsAmount>-99999999999.9</TotalAdjustmentsAmount>
<TotalTax>+99999999999.9</TotalTax>
<AdvanceEarnedIncomeCreditPymts>+99999999999.9</AdvanceEarnedIncomeCreditPymts>
<NetTaxes>+99999999999.9</NetTaxes>
<TotalDepositsOverpaymentForQtr>+99999999999.9</TotalDepositsOverpaymentForQtr>
<BalanceDue>+99999999999.9</BalanceDue>
<DepositStateCode>AL</DepositStateCode>
<SemiweeklyScheduleDepositor>X</SemiweeklyScheduleDepositor>
<Month1Liability>+99999999999.9</Month1Liability>
<Month2Liability>+99999999999.9</Month2Liability>
<Month3Liability>+99999999999.9</Month3Liability>
<TotalQuarterLiability>+99999999999.9</TotalQuarterLiability>
<FinalReturn>X</FinalReturn>
<DateFinalWagesPaid>1967-08-13</DateFinalWagesPaid>
<SeasonalEmployer>X</SeasonalEmployer>
</IRS941>
<AmendedReturnExplanation documentId="3RetDID">
<Explanation>! !</Explanation>
</AmendedReturnExplanation>
<WgNotSubjToSSMedTaxExplanation documentId="4RetDID">
<Explanation>! !</Explanation>
</WgNotSubjToSSMedTaxExplanation>
<SickPayAdjustmentExplanation documentId="5RetDID">
<Explanation>! !</Explanation>
</SickPayAdjustmentExplanation>
<FractionsOfCentsAdjExplanation documentId="6RetDID">
<Explanation>! !</Explanation>

```

```

</FractionsOfCentsAdjExplanation>
<OtherAdjustmentExplanation documentId="7RetDID">
<Explanation>! !</Explanation>
</OtherAdjustmentExplanation>
<IRS941ScheduleB documentId="8RetDID">
<Month1Liabilities>
<LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
<LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
</Month1Liabilities>
<TotalMonth1Liability>0.00</TotalMonth1Liability>
<Month2Liabilities>
<LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
<LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
</Month2Liabilities>
<TotalMonth2Liability>0.00</TotalMonth2Liability>
<Month3Liabilities>
<LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
<LiabilityAmount liabilityDay="31">0.00</LiabilityAmount>
</Month3Liabilities>
<TotalMonth3Liability>0.00</TotalMonth3Liability>
<TotalQuarterLiability>0.00</TotalQuarterLiability>
</IRS941ScheduleB>
<IRS941c documentId="9RetDID">
<DateErrorDiscovered>1967-08-13</DateErrorDiscovered>
<Certification1>X</Certification1>
<Certification2>X</Certification2>
<Certification3>X</Certification3>
<Certification4>X</Certification4>
<IncomeTaxWithholdingAdjustment>
<PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
<WithheldTaxPreviouslyReported>0.00</WithheldTaxPreviouslyReported>
<CorrectWithheldTax>0.00</CorrectWithheldTax>
<WithheldTaxAdjustmentForPeriod>0.00</WithheldTaxAdjustmentForPeriod>
</IncomeTaxWithholdingAdjustment>
<IncomeTaxWithholdingAdjustment>
<PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
<WithheldTaxPreviouslyReported>0.00</WithheldTaxPreviouslyReported>
<CorrectWithheldTax>0.00</CorrectWithheldTax>
<WithheldTaxAdjustmentForPeriod>0.00</WithheldTaxAdjustmentForPeriod>
</IncomeTaxWithholdingAdjustment>
<NetWithheldIncomeTaxAdjustment>3.14</NetWithheldIncomeTaxAdjustment>
<SocialSecurityTaxAdjustment>
<PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
<SocialSecurityWagesPrevRpt>0.00</SocialSecurityWagesPrevRpt>
<CorrectSocialSecurityWages>0.00</CorrectSocialSecurityWages>

```



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

```
</ReturnData>
```

### Step 2.3 – Duplicate ReturnData

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

### Step 3 – Create 94x Return Transmission File

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

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

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

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

--MIME94xBoundary
```

```

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

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

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

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

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

--MIME94xBoundary--

```

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

```

MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
X-eFileRoutingCode: 94x
Content-Description: This is a sample 94x transmission file with most of the XML data generated by
XML Spy.
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"

```

```

xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
<SOAP:Header>
<efile:TransmissionHeader>
<TransmissionId>MyUniqueTransID001</TransmissionId>
<Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
<Transmitter>
<ETIN>00200</ETIN>
</Transmitter>
<ProcessType>T</ProcessType>
<TransmissionManifest originHeaderCount="2">
<OriginHeaderReference originId="MyUniqueOrigID001"/>
<OriginHeaderReference originId="MyUniqueOrigID002"/>
</TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>
<SOAP:Body>
<efile:OriginHeaders>
<ReturnOriginHeader>
<OriginId>MyUniqueOrigID001</OriginId>
<Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
<OriginManifest itemCount="2">
<ItemReference contentLocation="MyUnique001ReturnId"/>
<ItemReference contentLocation="MyUnique002ReturnId"/>
</OriginManifest>
<Originator>
<EFIN>510000</EFIN>
<Type>ReportingAgent</Type>
</Originator>
<ReportingAgentSignature>
<PIN>00000</PIN>
</ReportingAgentSignature>
<ISPNumber>AAAAAA</ISPNumber>
</ReturnOriginHeader>
<ReturnOriginHeader>
<OriginId>MyUniqueOrigID002</OriginId>
<Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
<OriginManifest itemCount="2">
<ItemReference contentLocation="999999RetData20020617T093047"/>
<ItemReference contentLocation="999999RetData20020617T093101"/>
</OriginManifest>
<Originator>
<EFIN>999999</EFIN>
<Type>ERO</Type>

```

```
</Originator>
<ISPNumber>AAAAAA</ISPNumber>
</ReturnOriginHeader>
</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>
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Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093047
<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance" xsi:schemaLocation="http://www.irs.gov/efile
..efile94x\94x\ReturnData940.xsd" documentCount="5">
<ContentLocation>999999RetData20020617T093047</ContentLocation>
<ReturnHeader94x documentId="1RetDID">
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<TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
<DisasterRelief>!</DisasterRelief>
<ISPNumber>AAAAAA</ISPNumber>
<PreparerFirm>
<EIN>010000000</EIN>
<BusinessName1>A A</BusinessName1>
<BusinessName2>A A</BusinessName2>
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<Address2>A A</Address2>
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<State>AL</State>
<ZIPCode>000000000</ZIPCode>
</PreparerFirm>
<SoftwareId>00000000</SoftwareId>
<ReturnType>940</ReturnType>
<Business>
<EIN>010000000</EIN>
<BusinessName1>A A</BusinessName1>
<BusinessName2>A A</BusinessName2>
<BusinessNameControl>A</BusinessNameControl>
<Address1>A A</Address1>
<Address2>A A</Address2>
<City>A A</City>
<State>AL</State>
<ZIPCode>000000000</ZIPCode>
<AddressChange>X</AddressChange>
</Business>
```

```

<Preparer>
<Name>A A</Name>
<SSN>00000000</SSN>
<Phone>2222222222</Phone>
<EmailAddress>A@0.0.0.0</EmailAddress>
<SelfEmployed>X</SelfEmployed>
</Preparer>
<ReturnSigner>
<Name>A A</Name>
<Title>! !</Title>
<Phone>1122255111</Phone>
<EmailAddress>A@0.0.0.0</EmailAddress>
<Signature>0000000000</Signature>
<DateSigned>1967-08-13</DateSigned>
</ReturnSigner>
<ThirdPartyAuthorization>
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<DesigneeName>A A</DesigneeName>
<DesigneePhone>0000000000</DesigneePhone>
<DPIN>AAAAA</DPIN>
</ThirdPartyAuthorization>
</ReturnHeader94x>
<IRS940 documentId="2RetDID">
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  <AmendedReturnCheckbox>X</AmendedReturnCheckbox>
  <SuccessorEmployerCheckbox>X</SuccessorEmployerCheckbox>
  <SingleStateCode>AL</SingleStateCode>
  <CreditReductionCheckbox>X</CreditReductionCheckbox>
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  <ExemptWages>
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    <ExemptionCategory>
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      <GroupTermLifeInsCheckbox>X</GroupTermLifeInsCheckbox>
      <RetirementPensionChechbox>X</RetirementPensionChechbox>
      <DependentCareCheckbox>X</DependentCareCheckbox>
      <OtherExmemptionCheckbox>X</OtherExmemptionCheckbox>
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  <FUTATaxBeforeAdjustmentsAmt>+9999999999999.9</FUTATaxBeforeAdjustmentsAmt>
  <MaximumCreditAmt>+9999999999999.9</MaximumCreditAmt>
  <FUTATaxAfterAdjustments>+9999999999999.9</FUTATaxAfterAdjustments>
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```

```

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<AmendedReturnExplanation documentId="A">
  <Explanation>! !</Explanation>
</AmendedReturnExplanation>
<IRS940ScheduleA documentId="A">
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    <StateCreditReductionGroup>
      <CreditReductionStateCode>NY</CreditReductionStateCode>
      <CreditReductionWagesAmt>+99999999999.9</CreditReductionWagesAmt>
      <CreditReductionAmt>+99999999999.9</CreditReductionAmt>
    </StateCreditReductionGroup>
    <TotalCreditReductionAmt>+99999999999.9</TotalCreditReductionAmt>
  </CreditReductionGroup>
</IRS940ScheduleA>
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  <BankAccountNumber>A A</BankAccountNumber>
  <AccountType>1</AccountType>
  <PaymentAmount>3.14</PaymentAmount>
  <TaxpayerDaytimePhone>1454554845</TaxpayerDaytimePhone>
</IRS94xPayment>
  <GeneralSupportingInformation documentId="A">
    <Explanation>! !</Explanation>
  </GeneralSupportingInformation>
</ReturnData>
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093101
<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance" xsi:schemaLocation="http://www.irs.gov/efile
..94x\ReturnData941.xsd" documentCount="10">
  <ContentLocation>999999RetData20020617T093101</ContentLocation>
  <ReturnHeader94x documentId="1RetDID">
  <ElectronicPostmark>2001-12-17T09:30:47-05:00</ElectronicPostmark>
  <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
  <DisasterRelief>! !</DisasterRelief>
  <ISPNumber>AAAAAA</ISPNumber>
  <PreparerFirm>
  <EIN>010000009</EIN>
  <BusinessName1>A A</BusinessName1>
  <BusinessName2>A A</BusinessName2>
  <Address1>A A</Address1>
  <Address2>A A</Address2>

```

```
<City>A A</City>
<State>AL</State>
<ZIPCode>00000000</ZIPCode>
</PreparerFirm>
<SoftwareId>00000000</SoftwareId>
<ReturnType>941</ReturnType>
<Business>
<EIN>01000000</EIN>
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<BusinessName2>A A</BusinessName2>
<BusinessNameControl>A</BusinessNameControl>
<Address1>A A</Address1>
<Address2>A A</Address2>
<City>A A</City>
<State>AL</State>
<ZIPCode>00000000</ZIPCode>
<AddressChange>X</AddressChange>
</Business>
<Preparer>
<Name>A A</Name>
<SSN>00000000</SSN>
<Phone>5666446645</Phone>
<EmailAddress>A@0.0.0.0</EmailAddress>
<SelfEmployed>X</SelfEmployed>
</Preparer>
<ReturnSigner>
<Name>A A</Name>
<Title>! !</Title>
<Phone>5699666660</Phone>
<EmailAddress>A@0.0.0.0</EmailAddress>
<Signature>000000000</Signature>
<DateSigned>1967-08-13</DateSigned>
</ReturnSigner>
<ThirdPartyAuthorization>
<AuthorizeThirdParty>X</AuthorizeThirdParty>
<DesigneeName>A A</DesigneeName>
<DesigneePhone>4589599628</DesigneePhone>
<DPIN>AAAAA</DPIN>
</ThirdPartyAuthorization>
</ReturnHeader94x>
<IRS941 documentId="2RetDID">
<NumberOfEmployees>1</NumberOfEmployees>
<TotalWages>+999999999999.9</TotalWages>
<TotalIncomeTaxWithheld>+99999999999.9</TotalIncomeTaxWithheld>
```



<WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>  
<TaxableSocialSecurityWages>+999999999999.9</TaxableSocialSecurityWages>  
<TaxOnSocialSecurityWages>+999999999999.9</TaxOnSocialSecurityWages>  
<TaxableSocialSecurityTips>+999999999999.9</TaxableSocialSecurityTips>  
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<SickPayAdjustment>-999999999999.9</SickPayAdjustment>  
<TipsGroupTermLifeInsAdjAmount>-9999999999.9</TipsGroupTermLifeInsAdjAmount>  
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<PriorQrtAdjSSMedicareTaxes>-999999999999.9</PriorQrtAdjSSMedicareTaxes>  
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IncomeTax>  
<SpecialAdditionsSocialSecurityMedicare>+999999999999.9</SpecialAdditions  
SocialSecurityMedicare>  
<TotalAdjustmentsAmount>-999999999999.9</TotalAdjustmentsAmount>  
<TotalTax>+99999999999999.9</TotalTax>  
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CreditPymts>  
<NetTaxes>+99999999999999.9</NetTaxes>  
<TotalDepositsOverpaymentForQtr>+99999999999999.9</TotalDepositsOverpayment  
ForQtr>  
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<Month2Liability>+99999999999999.9</Month2Liability>  
<Month3Liability>+99999999999999.9</Month3Liability>  
<TotalQuarterLiability>+99999999999999.9</TotalQuarterLiability>  
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<DateFinalWagesPaid>1967-08-13</DateFinalWagesPaid>  
<SeasonalEmployer>X</SeasonalEmployer>  
</IRS941ScheduleB>  
<IRS941c documentId="9RetDID">  
<DateErrorDiscovered>1967-08-13</DateErrorDiscovered>  
<Certification1>X</Certification1>  
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<Certification3>X</Certification3>  
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```

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</IncomeTaxWithholdingAdjustment>
<IncomeTaxWithholdingAdjustment>
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<CorrectWithheldTax>0.00</CorrectWithheldTax>
<WithheldTaxAdjustmentForPeriod>0.00</WithheldTaxAdjustmentForPeriod>
</IncomeTaxWithholdingAdjustment>
<NetWithheldIncomeTaxAdjustment>3.14</NetWithheldIncomeTaxAdjustment>
<SocialSecurityTaxAdjustment>
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<SocialSecurityWagesPrevRpt>0.00</SocialSecurityWagesPrevRpt>
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<CorrectSocialSecurityTips>0.00</CorrectSocialSecurityTips>
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</SocialSecurityTaxAdjustment>
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</SocialSecurityTaxAdjustment>
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<TotalCorrectSocialSecurityTips>0.00</TotalCorrectSocialSecurityTips>
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<NetSocialSecurityTipAdjustment>3.14</NetSocialSecurityTipAdjustment>
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</MedicareTaxAdjustment>
<MedicareTaxAdjustment>
<PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
<MedicareWagesTipsPreviouslyRpt>0.00</MedicareWagesTipsPreviouslyRpt>

```

```

<CorrectMedicareWagesTips>0.00</CorrectMedicareWagesTips>
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</MedicareTaxAdjustment>
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<AdjustmentsExplanation>! !</AdjustmentsExplanation>
</IRS941c>
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<BankAccountNumber>A A</BankAccountNumber>
<AccountType>1</AccountType>
<PaymentAmount>3.14</PaymentAmount>
<TaxpayerDaytimePhone>5548669620</TaxpayerDaytimePhone>
</IRS94xPayment>
</ReturnData>
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique001ReturnId
<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance" xsi:schemaLocation="http://www.irs.gov/efile
..efile94x\94x\ReturnData941.xsd" documentCount="2">
<ContentLocation>MyUnique001ReturnId</ContentLocation>
<ReturnHeader94x documentId="1UniqDocIdRet">
<TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
<ReturnType>941</ReturnType>
<Business>
<EIN>010000000</EIN>
<BusinessName1>A A</BusinessName1>
<BusinessNameControl>A</BusinessNameControl>
<Address1>A A</Address1>
<City>A A</City>
<State>AL</State>
<ZIPCode>000000000</ZIPCode>
</Business>
</ReturnHeader94x>
<IRS941 documentId="2UniqDocIdRet">
<AdjustedTotalSSMedicareTaxes>0.00</AdjustedTotalSSMedicareTaxes>
<TotalTax>0.00</TotalTax>
<NetTaxes>0.00</NetTaxes>
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```

```

</IRS941>
</ReturnData>
--MIME94xBoundary
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Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002ReturnId
<?xml version="1.0" encoding="UTF-8"?>
<ReturnData xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance" xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData940.xsd" documentCount="2">
<ContentLocation>MyUnique002ReturnId</ContentLocation>
<ReturnHeader94x documentId="1UniqDocIdRet">
<TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
<ReturnType>944</ReturnType>
<Business>
<EIN>010000000</EIN>
<BusinessName1>A A</BusinessName1>
<BusinessNameControl>A A</BusinessNameControl>
<Address1>A A</Address1>
<City>A A</City>
<State>AL</State>
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</Business>
</ReturnHeader94x>
<IRS940 documentId="2UniqDocIdRet">
<IRS944 documentId="A">
<TotalWages>+999999999999.9</TotalWages>
<TotalIncomeTaxWithheld>+99999999999.9</TotalIncomeTaxWithheld>
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<TaxOnMedicareWagesTips>+99999999999.9</TaxOnMedicareWagesTips>
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<TotalTaxesBeforeAdjustmentsAmt>+999999999999.9</TotalTaxesBeforeAdjustmentsAmt>
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<TotalTaxes>+9999999999999.9</TotalTaxes>
<TotalDepositsOverpaymentForYr>+9999999999999.9</TotalDepositsOverpaymentForYr>
<BalanceDue>+9999999999999.9</BalanceDue>
<AnnualDepositor>X</AnnualDepositor>

```

```

<DepositStateCode>AL</DepositStateCode>
<FinalReturn>
  <FinalReturnCheckBox>X</FinalReturnCheckBox>
  <DateFinalWagesPaid>1967-08-13</DateFinalWagesPaid>
</FinalReturn>
</IRS944>
<WgNotSubjToSSMedTaxExplanation documentId="A">
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</WgNotSubjToSSMedTaxExplanation>
<OtherAdjustmentExplanation documentId="A">
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</OtherAdjustmentExplanation>
<IRS941c documentId="A">
  <DateErrorDiscovered>1967-08-13</DateErrorDiscovered>
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  <Certification2>X</Certification2>
  <Certification3>X</Certification3>
  <Certification4>X</Certification4>
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    <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
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    <CorrectWithheldTax>+99999999999.9</CorrectWithheldTax>
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  </IncomeTaxWithholdingAdjustment>
  <NetWithheldIncomeTaxAdjustment>-99999999.9</NetWithheldIncomeTaxAdjustment>
  <SocialSecurityTaxAdjustment>
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    <CorrectSocialSecurityWages>+99999999999.9</CorrectSocialSecurityWages>
    <SocialSecurityTipsPrevRpt>+99999999999.9</SocialSecurityTipsPrevRpt>
    <CorrectSocialSecurityTips>+99999999999.9</CorrectSocialSecurityTips>
    <SocialSecurityTaxAdjForPeriod>-99999999999.9</SocialSecurityTaxAdjForPeriod>
  </SocialSecurityTaxAdjustment>
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  <TotalCorrectSocialSecurityWgs>+99999999999.9</TotalCorrectSocialSecurityWgs>
  <TotalSocialSecurityTipsPrevRpt>+99999999999.9</TotalSocialSecurityTipsPrevRpt>
  <TotalCorrectSocialSecurityTips>+99999999999.9</TotalCorrectSocialSecurityTips>
  <NetSocialSecurityTaxAdjustment>-99999999999.9</NetSocialSecurityTaxAdjustment>
  <NetSocialSecurityWageAdj>-99999999999.9</NetSocialSecurityWageAdj>
  <NetSocialSecurityTipAdjustment>-99999999999.9</NetSocialSecurityTipAdjustment>
  <MedicareTaxAdjustment>
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    <MedicareWagesTipsPreviouslyRpt>+99999999999.9</MedicareWagesTipsPreviouslyRpt>
    <CorrectMedicareWagesTips>+99999999999.9</CorrectMedicareWagesTips>
    <MedicareTaxAdjustmentForPeriod>-99999999999.9</MedicareTaxAdjustmentForPeriod>
  </MedicareTaxAdjustment>
  <TotalMedicareWagesTipsPrevRpt>+99999999999.9</TotalMedicareWagesTipsPrevRpt>
  <TotalCorrectMedicareWagesTips>+99999999999.9</TotalCorrectMedicareWagesTips>
  <NetMedicareTaxAdjustment>-99999999999.9</NetMedicareTaxAdjustment>
  <NetMedicareWageTipAdjustment>-99999999999.9</NetMedicareWageTipAdjustment>
  <AdjustmentsExplanation>!</AdjustmentsExplanation>
</IRS941c>
<IRS94xPayment documentId="A">
  <RoutingTransitNumber>010000000</RoutingTransitNumber>
  <BankAccountNumber>A A</BankAccountNumber>
  <AccountType>1</AccountType>

```

```
<PaymentAmount>+999999999.9</PaymentAmount>
<TaxpayerDaytimePhone>0000000000</TaxpayerDaytimePhone>
</IRS94xPayment>
<GeneralSupportingInformation documentId="A">
  <Explanation>!</Explanation>
</GeneralSupportingInformation>
</ReturnData>
--MIME94xBoundary--
```

## 5.1 A Guide to Creating PIN Registration Transmission Files

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

### Assumptions:

- The 94x XML Schemas Final Release 2.5 will be used as the base schemas for creating the XML data instances.
- XML Spy Suite 4.3 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
- All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
- All XML data instances generated are kept in the instances subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the xsi:schemaLocation attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

### Step 1 – Create PIN Registration Transmission Envelope

#### Step 1.1 – Create Transmission Envelope Skeleton

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

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

```
<SOAP:Body>
  Placeholder for OriginHeaders
</SOAP:Body>
</SOAP:Envelope>
```

**Step 1.2 – Create TransmissionHeader**

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

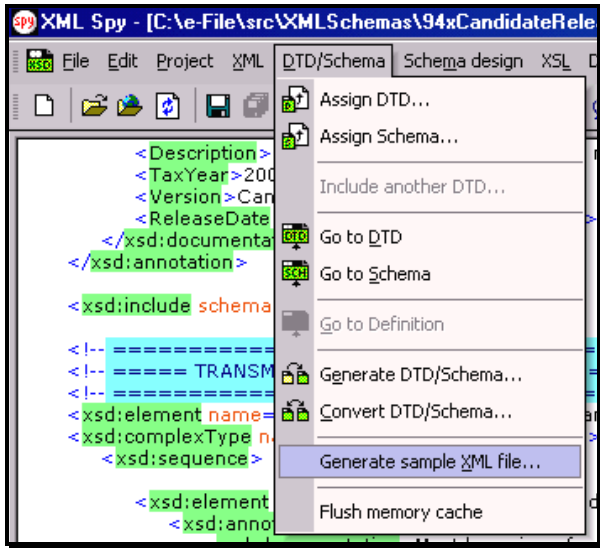


Figure 5-7. Open Message/efile Message – DTD/Schema – Generate Sample XML File

Select **TransmissionHeader** from the pop-up menu shown below:

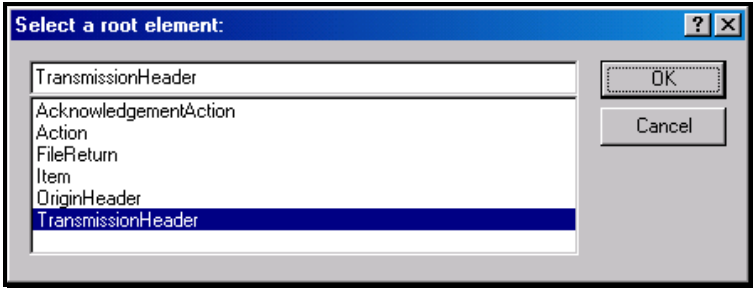


Figure 5-8. Select a Root Element – Transmission Header

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

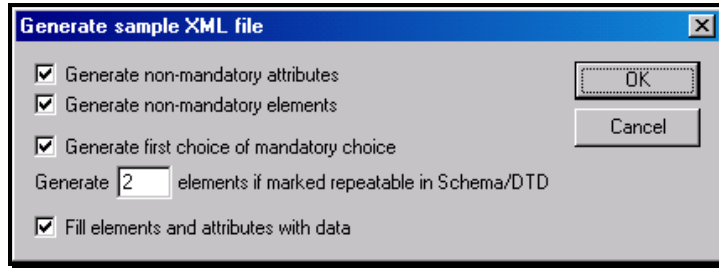



Figure 5-9. Generate Sample XML File – Attributes and Elements

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

### Step 1.3 – Complete the Placeholder for TransmissionHeader

In the **TransmissionHeader** data structure:

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

The complete **TransmissionHeader** is shown below:

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

### Step 1.4 – Create OriginHeaders



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

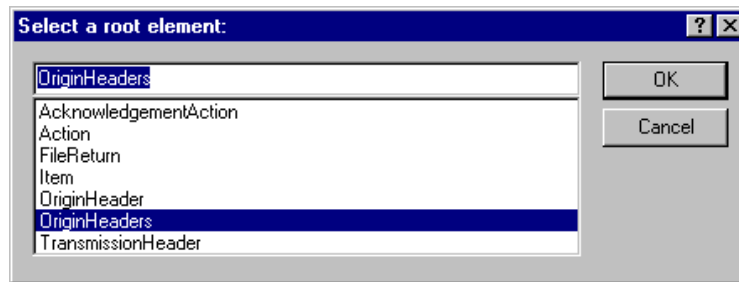



Figure 5-10. Select a Root Element – Origin Headers

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

### Step 1.5 - Complete the Placeholder for OriginHeaders

In the **OriginHeaders** data structure:

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

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

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

```

<EFIN>010000</EFIN>

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

```

### Step 1.6 – Complete the Transmission Envelope

Complete the transmission Envelope:

- Plug the **TransmissionHeader** created in Step 1.3 into the **Placeholder for TransmissionHeader** defined in Step 1.1
- Plug the **OriginHeaders** structure created in Step 1.5 into the **Placeholder for OriginHeaders** defined in Step 1.1

The complete Transmission Envelope is shown below:

```

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


```

```

<TransmissionManifest originHeaderCount="2">
  <OriginHeaderReference originId="MyUniqueOrigID001"/>
  <OriginHeaderReference originId="MyUniqueOrigID002"/>
</TransmissionManifest>
</efile:TransmissionHeader>
  </SOAP:Header>
  <SOAP:Body>
<efile:OriginHeaders>
  <PINRegistrationOriginHeader>
  <OriginId>MyUniqueOrigID001</OriginId>
  <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
  <OriginManifest itemCount="2">
  <ItemReference contentLocation="9999999PINData20020617T093047"/>
  <ItemReference contentLocation="9999999PINData20020617T093101"/>
  </OriginManifest>
  <Originator>
  <EFIN>010000</EFIN>
  <Type>ERO</Type>
  </Originator>
  </PINRegistrationOriginHeader>
  <PINRegistrationOriginHeader>
  <OriginId>MyUniqueOrigID002</OriginId>
  <Timestamp>2001-12-17T09:30:47-05:00</Timestamp>
  <OriginManifest itemCount="2">
  <ItemReference contentLocation="MyUnique001PINId"/>
  <ItemReference contentLocation="MyUnique002PINId"/>
  </OriginManifest>
  <Originator>
  <EFIN>010000</EFIN>
  <Type>ERO</Type>
  </Originator>
  </PINRegistrationOriginHeader>
</efile:OriginHeaders>
  </SOAP:Body>
</SOAP:Envelope>

```

### Step 1.7 – Validate the Transmission Envelope

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

## Step 2 – Create PINData MIME Parts

### Step 2.1 – Create PINData

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

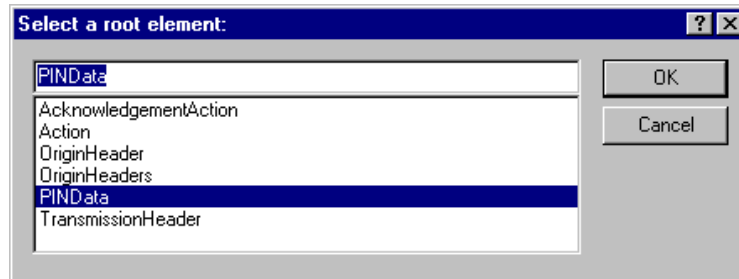



Figure 5-11. Select a Root Element – Find Data

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

### Step 2.2 – Validate PINData

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

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

```
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique001PINId</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
```

```
<ZIPCode>00000000</ZIPCode>
<ContactName>A A</ContactName>
<ContactTitle>! !</ContactTitle>
<ContactPhoneNumber>000000000</ContactPhoneNumber>
<SignatureName>A A</SignatureName>
<SignatureDate>1967-08-13</SignatureDate>
<EmailAddress1>A@0.0.0.0</EmailAddress1>
<EmailAddress2>A@0.0.0.0</EmailAddress2>
</PINRegistration>
</PINData>
```

### Step 2.3 – Duplicate the PINData

Complete the placeholder for PIN Registration:

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

### Step 3 – Create PIN Registration Transmission File

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

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

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

```
MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIMEPINRegBoundary; type=text/xml;
X-eFileRoutingCode: 94x
Content-Description: This is a sample PIN Registration transmission file with most of the
XML data generated by XML Spy.
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: EnvelopePINRegistration
Transmission Envelope
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999RetData20020617T093047
First PINData
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093101
Second PINData
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique001PINId
Third PINData
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002PINId
Fourth PINData
--MIMEPINRegBoundary--
```

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

```
MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIMEPINRegBoundary; type=text/xml;
X-eFileRoutingCode: 94x
```

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: EnvelopePINRegistration

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

```
<OriginManifest itemCount="2">
  <ItemReference contentLocation="MyUnique001PINId"/>
  <ItemReference contentLocation="MyUnique002PINId"/>
</OriginManifest>
<Originator>
  <EFIN>010000</EFIN>
  <Type>ERO</Type>
</Originator>
</PINRegistrationOriginHeader>
</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093047
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>999999PINData20020617T093047</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>

    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093101
```



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

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: MyUnique001PINId

```
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique001PINId</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
```

```
<ContactTitle>! !</ContactTitle>
<ContactPhoneNumber>0000000000</ContactPhoneNumber>
<SignatureName>A A</SignatureName>
<SignatureDate>1967-08-13</SignatureDate>
<EmailAddress1>A@0.0.0.0</EmailAddress1>
<EmailAddress2>A@0.0.0.0</EmailAddress2>
</PINRegistration>
</PINData>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002PINId
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>MyUnique002PINId</ContentLocation>
  <PINRegistration>

    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>
--MIMEPINRegBoundary--
```

## **6.0 COMMUNICATIONS AND USER INTERFACE**

### **6.1 Introduction - EMS**

This section describes the screens for the Trading Partner (TP) Interface software for the Electronic Management System (EMS). **NOTE:** The exhibits displaying the interaction between the TP and the EMS are not screen shots. Therefore, the spacing on the actual displays may be different. Throughout this section, the term TP refers to all trading partners.

This document is divided into sections for the following activities:

- Trading Partner Registration, Section 6.2
- Logging Onto the System, Section 6.3
- Changing Settings, Section 6.4
- Receiving Acknowledgements, Section 6.5
- Sending Files, Section 6.6
- Request Transmission Status Report, Section 6.7
- Changing Password, Section 6.8
- Logging Off The System, Section 6.9
- Trading Partner Session Examples, Section 6.10
- GTX Key and Acknowledgement File Name Formats, Section 6.11
- Error Acknowledgement Format for Detected Viruses, Section 6.12
- XML Error Acknowledgement Format for Detected Vulnerabilities and Threats, Section 6.13
- Error Acknowledgement Format for Decompression Failures, Section 6.14
- Error Acknowledgement Format for EDI/MGT Transmission File Formats, Section 6.15
- EMS Communications and Encryption, Section 6.16
- Guidelines for Trading Partners Using FMS, Section 6.17
- EMS Password Rules, Section 6.18

- EMS Password Screen Shots, Section 6.19

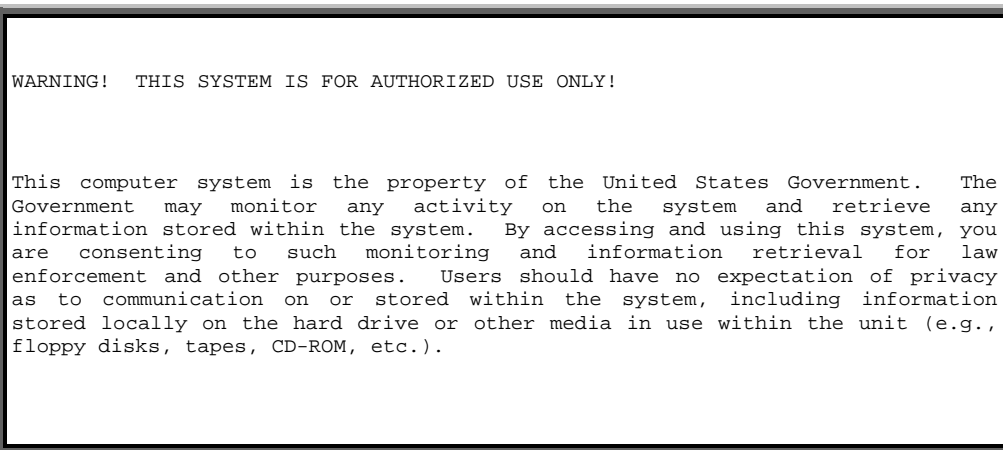
## 6.2 Trading Partner Registration

Trading partners register with the Third Party Data Store (TPDS) in order to obtain an EMS Login ID (8 alphanumeric character identification) to be used to log on to EMS. TPs are registered to send files as transmitters. Transmitters only submit the tax return for others, but cannot sign the returns.

## 6.3 Logging On To The System

The EMS has incorporated a new password management feature within the trading partner interface, which is documented in Section 6.3 of this manual. This section illustrates the different responses of each password condition when a trading partner's password must be changed.

The following describes how a TP logs on to the system. When a TP connects to EMS, the "Authorized Use" banner shown in Figure 6-1 is displayed.



**Figure 6-1 Authorized Use Banner**

The TP is then prompted for his/her EMS Login ID and password as shown in Figure 6-2. (Note: Not only will the password not be displayed, but also there will be no indication of how many characters the TP has typed.)

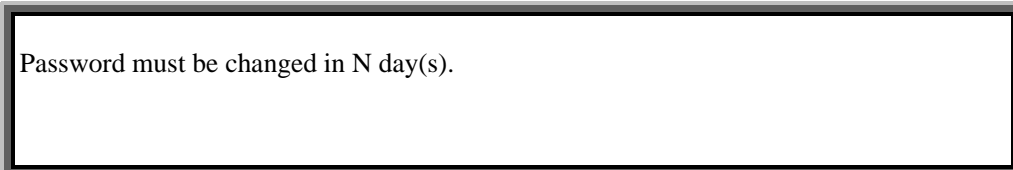




**Figure 6-2 Login and Password Prompts**

**6.3.1 Successful Login – No Password Change Required**

If the TP successfully logs on and the TP’s password will expire in seven days or less, then the message shown in Figure 6-3 is displayed and processing continues as described in Section 6.3.5. (Note that “N” will be replaced by the number of days remaining until the password must be changed.)



**Figure 6-3 Password Change in N Days**

If there are more than seven days until the password expires, then processing continues as described in Section 6.3.5.

**6.3.2 Successful Login –Password Change Required**

There are times when a TP correctly supplies his/her EMS Login ID and password, but is required to change his/her password before proceeding. These include:

- the TP’s first logs in
- the TP’s current password has expired after 90 days
- the TP’s password has been reset by an EMS system administrator as a result of the TP contacting the Home Submission Processing Center (SPC) EMS Help Desk

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Figure 6-4.



**Figure 6-4 New Password Prompts**

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Figure 6-5 is displayed. The TP will subsequently use the new password to log into either EMS processing center. Processing then continues as described in Section 6.3.5.

Password changed.

**Figure 6-5 Password Change Confirmation**

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given three tries to change his/her password.

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Figure 6-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as shown in Figure 6-4. If this is the third unsuccessful attempt, then the TP is disconnected.

New passwords don't match.

**Figure 6-6 Unmatched New Passwords Message**

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Figure 6-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as previously shown in Figure 6-4. If this is the third unsuccessful attempt, the TP is disconnected.

Password rule(s) have not been met.

**Figure 6-7 Password Rule Violation Message**

If the TP has concurrent sessions, only one can change the password. If the TP attempts to login to a second session, only while the first session is actively changing the password, the message shown in Figure 6-8 is displayed and the TP is disconnected.

Login failed. Another session is trying to change the password.

**Figure 6-8 Another Login Session Changing Password Message**

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Figure 6-9 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

System error.

**Figure 6-9 System Error Message**

### **6.3.3 Unsuccessful Login**

After each unsuccessful login attempt due to the TP entering an incorrect EMS Login ID or password, the system displays the message shown in Figure 6-10.

Login incorrect.

**Figure 6-10 Login Incorrect Message**

After three consecutive unsuccessful login attempts, the TP is disconnected. After six consecutive unsuccessful login attempts (in two or more consecutive sessions) the TP's account is disabled. Once the account has been disabled, any attempt to login to the account causes the system to display the message shown in Figure 6-11 and the TP to be disconnected. If this happens, the TP should contact the Home SPC EMS Help Desk.

This account is currently disabled.

**Figure 6-11 Disabled Account Message**

### **6.3.4 EMS Unavailable**

If the EMS application is not available when the TP attempts to login, one of two messages is displayed after the login id and password prompts. If EMS is unavailable because of scheduled down time, the message shown in Figure 6-12 is displayed and the TP is disconnected.

EFS is currently unavailable. Additional information may be available on IRS quick alerts.

**Figure 6-12 EFS Unavailable Message**

If the EMS application is unavailable for unscheduled reasons, the message shown in Figure 6-13 is displayed and the TP is disconnected.

EFS is busy. Wait at least 10 minutes, then retry.

**Figure 6-13 EFS Busy Message**

### 6.3.5 EMS Main Menu Processing

Once the TP has successfully completed the login process (including changing his/her password, if necessary), the “last login” message is displayed as shown in the Figure 6-14.

Last login: Tue Sep 4 10:39:31 from computername

**Figure 6-14 Last Login Message**

The “Official Use” banner shown in Figure 6-15 is then displayed.

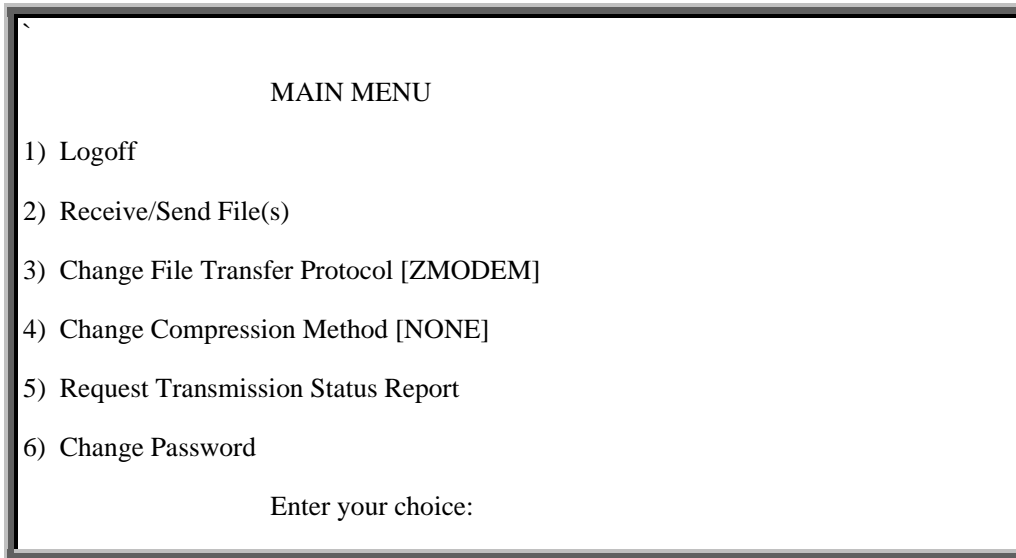
```
-----  
  F O R   O F F I C I A L   U S E   O N L Y  
  
      #   #####   ####  
      #   #   #   #  
      #   #   #   ####  
      #   #####   #  
      #   #   #   #   #  
      #   #   #   ####  
  
      U.S. Government computer  
  
  F O R   O F F I C I A L   U S E   O N L Y  
-----
```

**Figure 6-15 "Official Use" Banner**

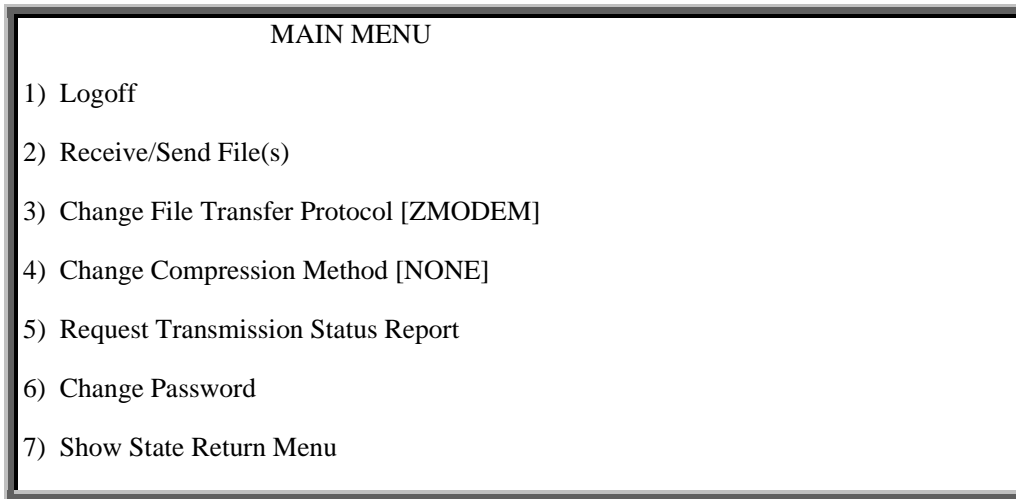


Next the Main Menu is displayed. The list of choices depends on whether the TP is a State TP or not. The Main Menu for non-State TPs is shown in Figure 6-16 while the Main Menu for State TPs is shown in Figure 6-17. Since most TPs are not State TPs the Main Menu exhibits in the remainder of this document will look like Figure 6-16.

From the Main Menu, the non-State TP can now choose to end the session, receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, or change his/her password. Whenever the TP completes a process initially selected from the Main Menu other than Logoff, he/she is returned to the Main Menu screen.



**Figure 6-16 Initial Main Menu for non-State TP**



Enter your choice:

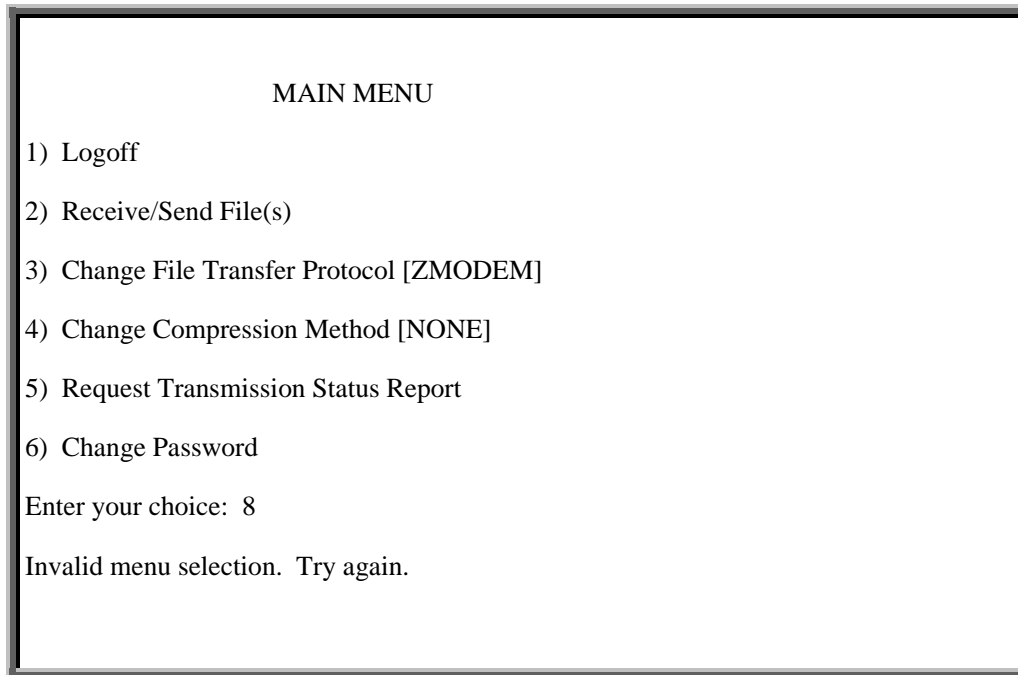
**Figure 6-17 Initial Main Menu for State TP**

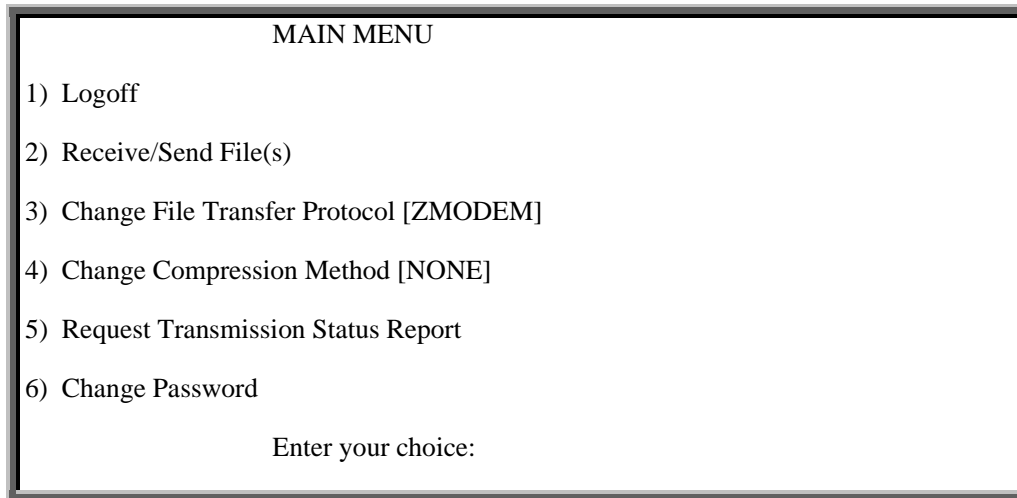
For all TPs, the current file transfer protocol is displayed in brackets next to the “Change File Transfer Protocol” menu item. Likewise, the TP’s current compression method is displayed in brackets next to the “Change Compression Method” menu item. The possible file transfer protocols and compression method values are identified in Section 6.4, where the “File Transfer Protocols” and “File Compression Methods” menus are discussed.

It should be noted that a TP’s initial compression method is “NONE.” Since the EMS does not auto-sense compressed files, a TP must select a compression method before submitting compressed files. If the TP has selected a compression method, his/her acknowledgment files and Transmission Status Report are compressed and returned using the selected compression method.

At any prompt, if the TP does not respond in 60 seconds the following message is displayed: “DISCONNECTING FROM EFS.” and the TP is disconnected.

If the TP enters a character that is not one of the listed number choices, i.e., is not 1-6 for non-State TPs, then an invalid menu selection message along with the Main Menu is displayed. An example is provided in Figure 6-18. If the TP fails to make a valid selection in three attempts, the TP is disconnected.





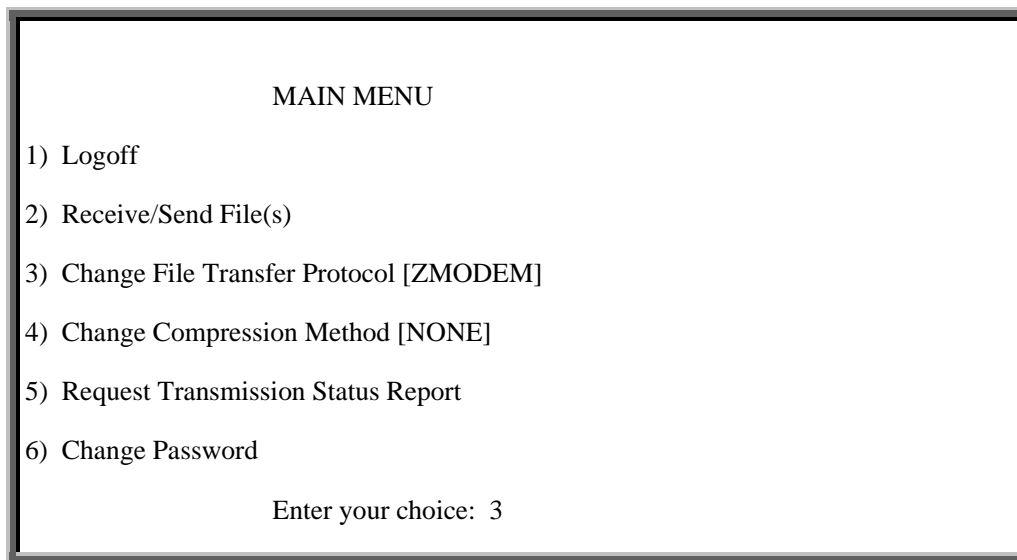
**Figure 6-18 Invalid Main Menu Selection**

## **6.4 Changing Settings**

This section explains how to change the TP's communication protocol and compression settings.

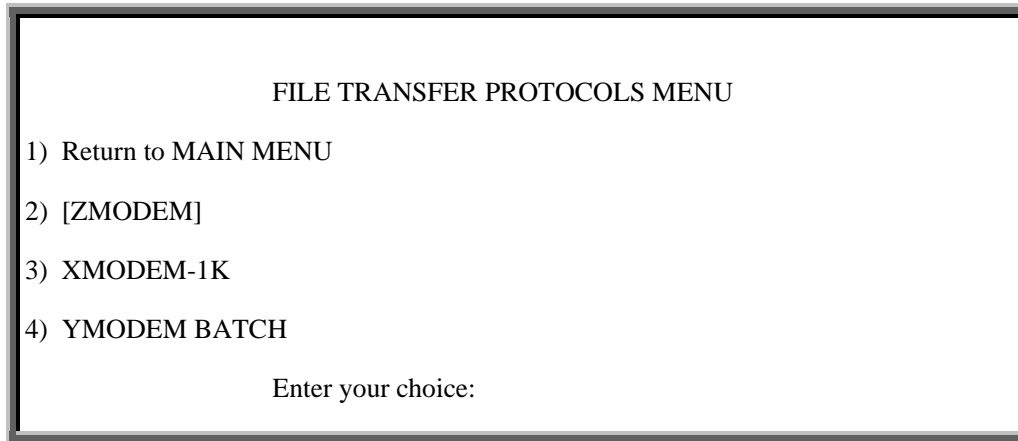
### **6.4.1 Changing the Transmission Protocol**

To change the transmission protocol, the TP chooses "Change File Transfer Protocol" as shown in Figure 6-19.



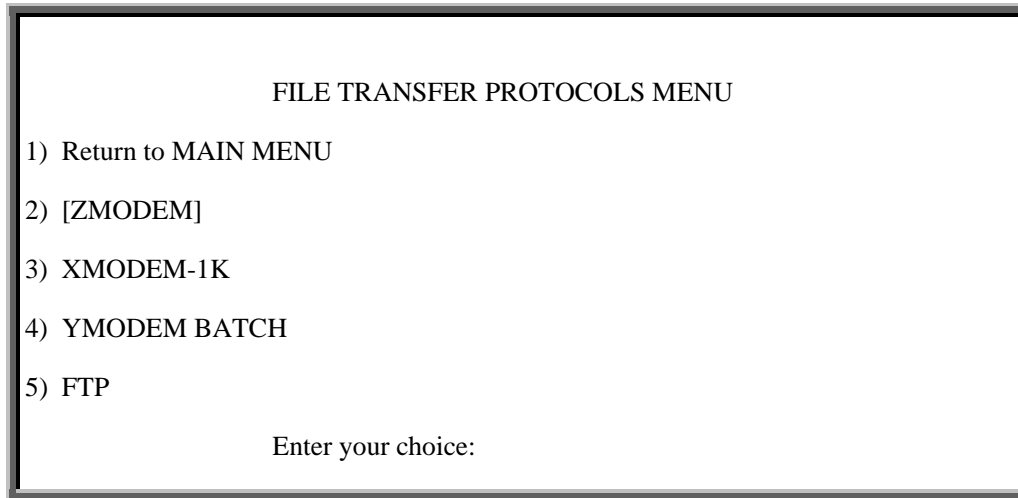
**Figure 6-19 Choosing Change File Transfer Protocol**

When the TP chooses “Change File Transfer Protocol,” the menu shown depends on whether or not the TP has been approved to use the FTP protocol (see Section 6.13). If the TP cannot use the FTP protocol, the menu shown in Figure 6-20 is displayed. Brackets frame the TP’s current file transfer protocol. The TP’s initial setting is “ZMODEM.”



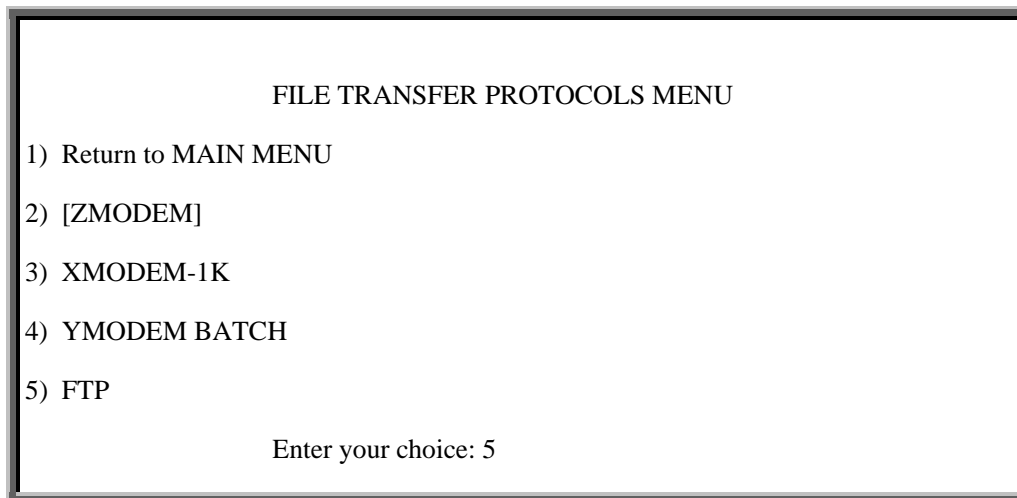
**Figure 6-20 Initial File Transfer Protocol Menu Display without FTP**

If the TP has been approved to use the FTP protocol, he/she must provide certain configuration information to the IRS before being able to use FTP. Once the TP’s FTP configuration information has been added to the EMS system, then the menu shown in Figure 6-21 is displayed.



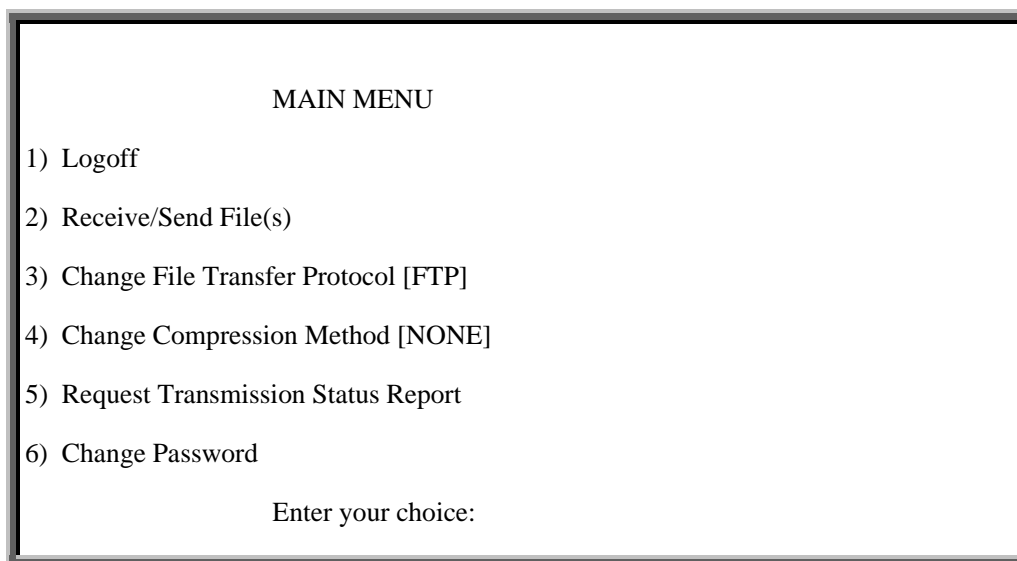
**Figure 6-21 Initial File Transfer Protocol Menu Display with FTP**

The TP can change the protocol or return to the Main Menu. Figure 6-22 demonstrates the TP changing his/her file transfer protocol to FTP.



**Figure 6-22 Changing File Transfer Protocol to FTP**

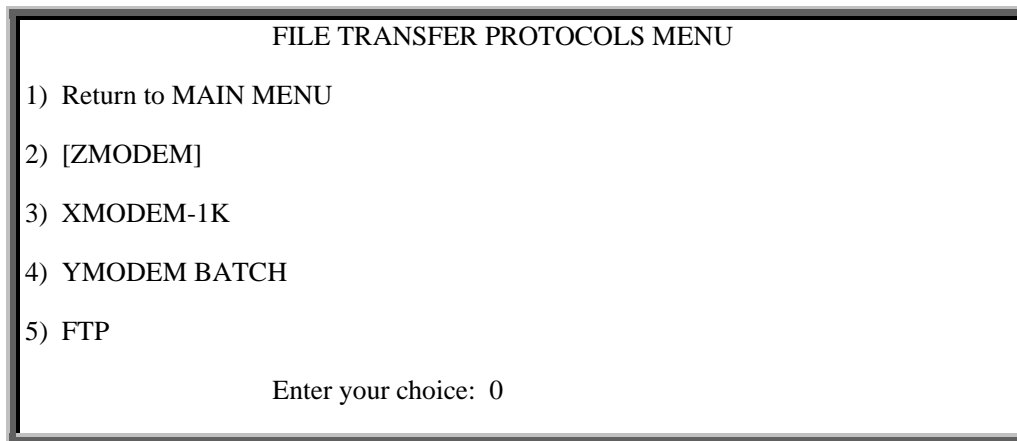
After the TP selects a protocol, the Main Menu is redisplayed with the selected protocol in brackets as shown in Figure 6-23. This protocol setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the protocol again.



**Figure 6-23 Redisplay of Main Menu after Protocol Change**

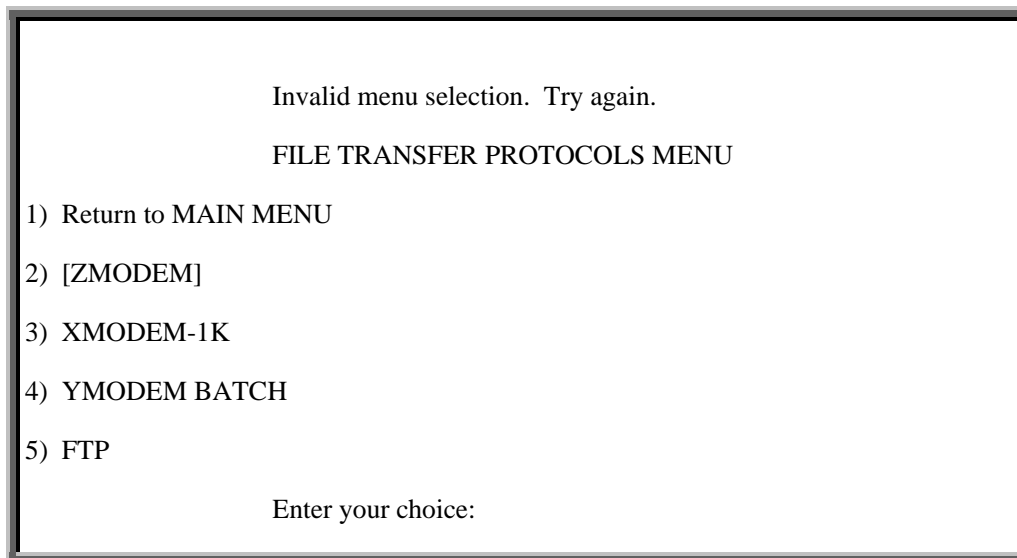
While in the File Transfer Protocols Menu, any character other than one of the menu number choices is considered invalid (as shown in Figure 6-24).





**Figure 6-24 Invalid File Transfer Protocol Menu Selection**

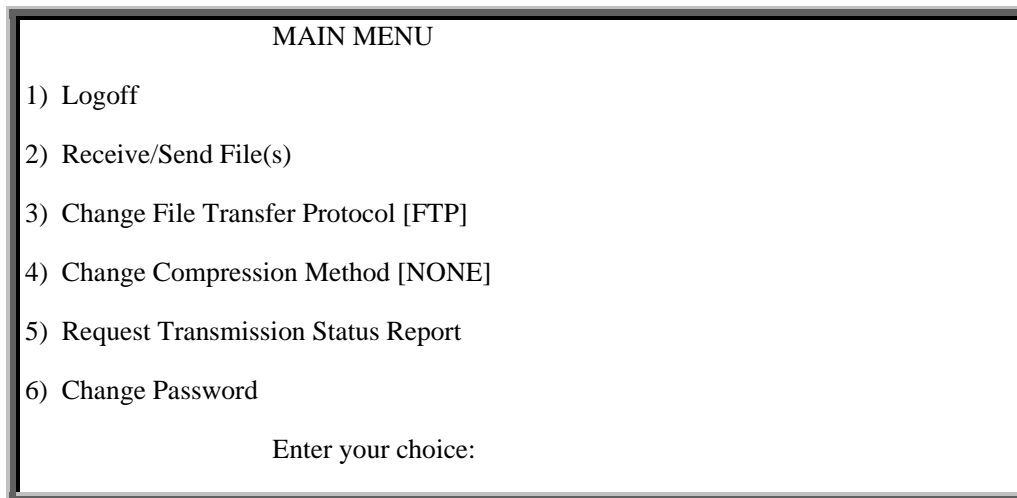
If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu is displayed as shown in Figure 6-25. If the TP fails to make a valid selection in three attempts, the TP is disconnected.



**Figure 6-25 Invalid File Transfer Protocol Menu Selection Response**

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen protocol in brackets (Figure 6-26).



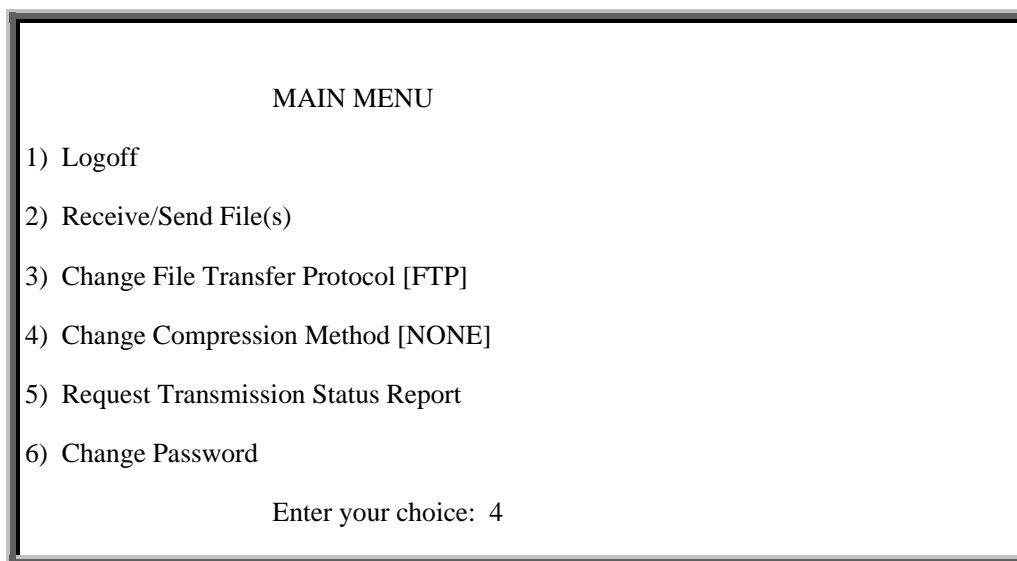


**Figure 6-26 Redisplay of Main Menu after Protocol Change**

The TP can choose any menu item to continue or choose Logoff to end the session.

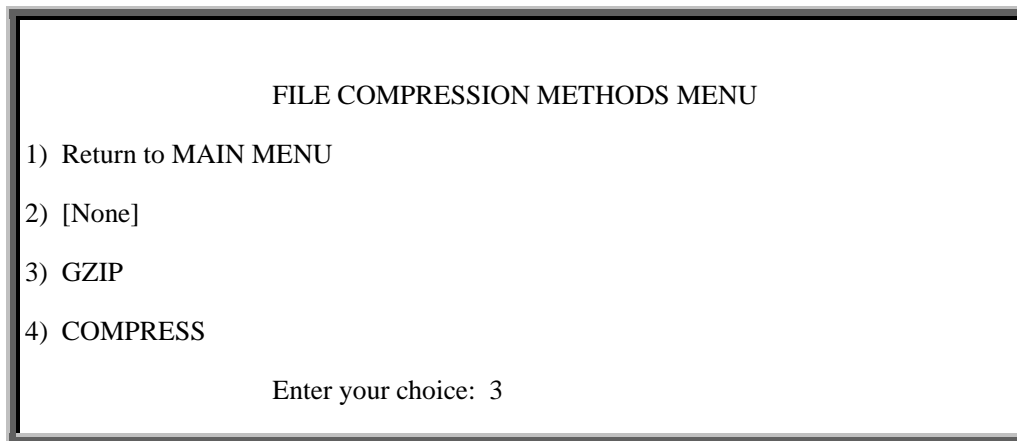
#### **6.4.2 Changing the Compression Method**

To change the compression method, the TP chooses “Change Compression Method” from the Main Menu as shown in Figure 6-26.



**Figure 6-26 Choosing Change Compression Method**

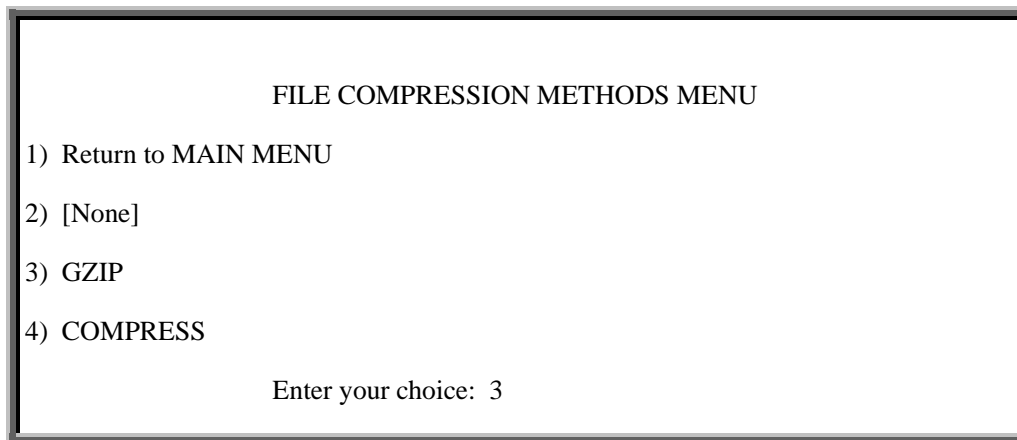
The File Compression Methods Menu is displayed as shown in Figure 6-27. Brackets frame the current compression method.



**Figure 6-27 Initial File Compression Methods Menu Display**

Note: The two supported compression methods are gzip (a freeware program available at [www.gzip.org](http://www.gzip.org)) and compress (a Unix compression utility). If the TP chooses 3) GZIP or 4) COMPRESS and sends a file that was compressed using PKZIP file format 2.04g, EMS is able to decompress the file. EMS Ack files that are returned to the TPs are named based on the compression method chosen. For example, a TP sends in a file named abc.zip compressed with PKZIP 9 and chooses option 3) GZIP. The Ack file returned will have the extension beginning with .GZ. See Section 6.11 for the complete list of possible Ack file names. PKZIP and WINZIP will then decompress these successfully. PKZIP 9 and WINZIP 9 were both successfully tested with EMS. EMS does not support the use of PKZIP's new encryption capabilities because of the "key management" issue.

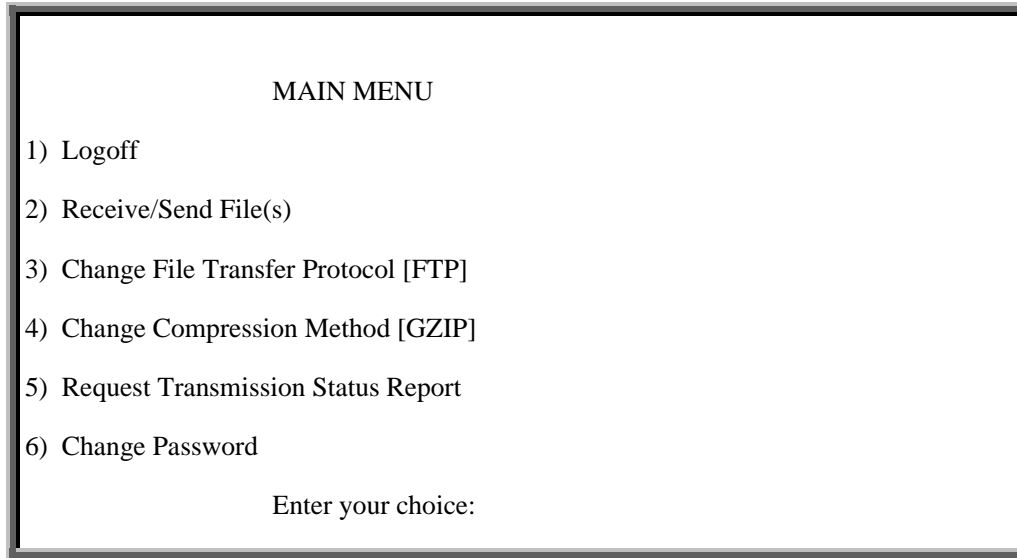
The TP can change his/her compression method or return to the Main Menu. Figure 6-28 demonstrates the TP changing his/her compression method to GZIP.



**Figure 6-28 Changing Compression Method to GZIP**

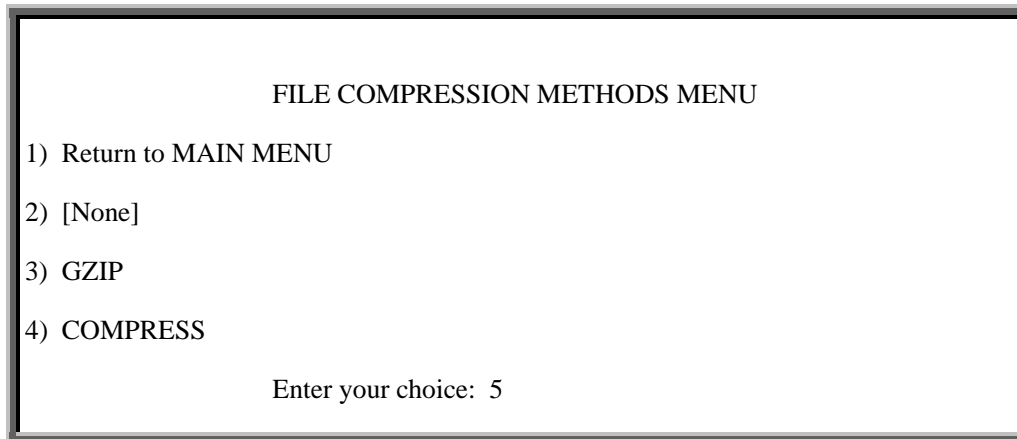


After the TP chooses a compression method, the Main Menu is redisplayed with the selected method framed by brackets as shown in Figure 6-29. This compression method setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting is "None." Before using compression, the TP must select a method from the File Compression Methods Menu. (If, after choosing the compression method, the TP sends a file and EMS fails to decompress it, the file is rejected and an error acknowledgment is sent to the TP. Refer to Section 6.12 for the format of this error acknowledgment.)



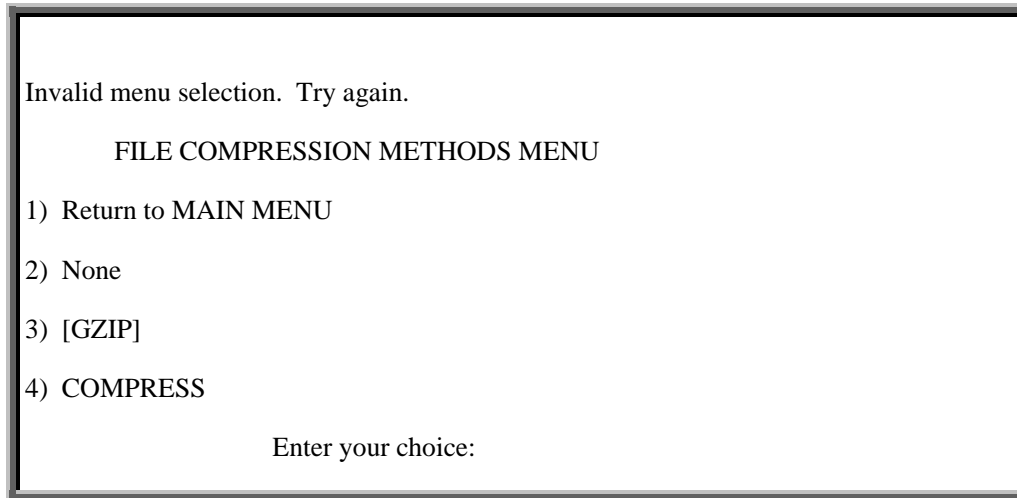
**Figure 6-29 Main Menu Display After Change Compression Method Menu**

While in the File Compression Methods Menu, any character other than one of the menu number choices is considered invalid (as shown in Figure 6-30).



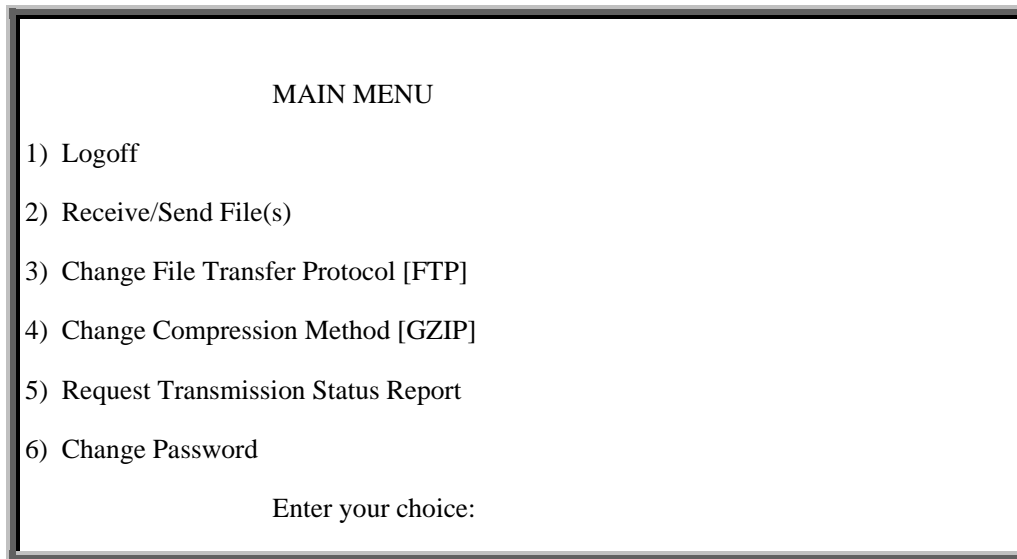
**Figure 6-30 Invalid File Compression Menu Selection**

If the TP enters an invalid character, an invalid menu selection message along with the File Compression Methods Menu is displayed as shown in Figure 6-31. If the TP fails to make a valid selection in three attempts, the TP is disconnected.



**Figure 6-31 Invalid File Compression Methods Menu Selection Response**

After the TP chooses a valid option from the File Compression Methods Menu or chooses “Return to MAIN MENU,” the Main Menu is redisplayed with the newly chosen compression method in brackets (Figure 6-32).

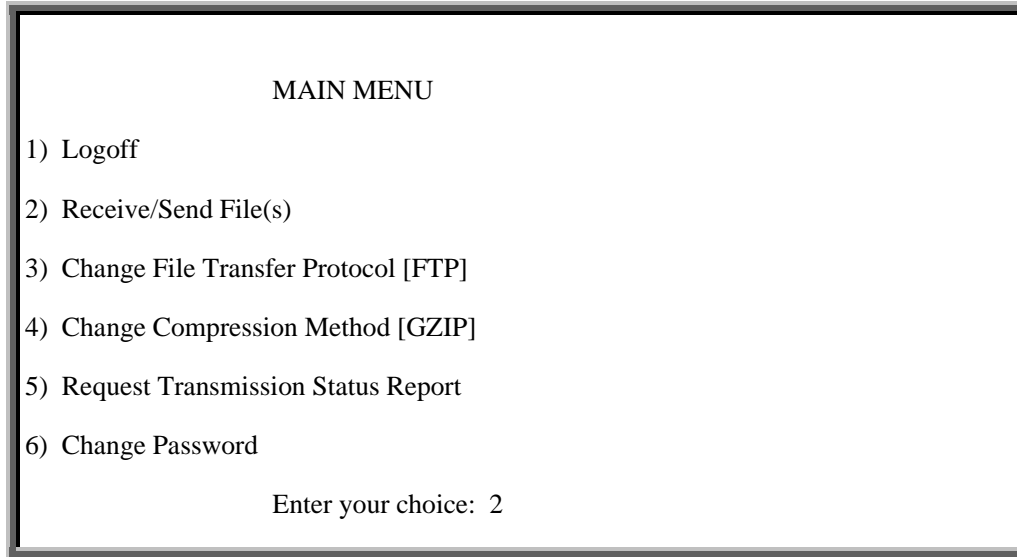


**Figure 6-32 Main Menu Display After Change Compression Method Menu**

The TP can now choose any menu item to continue or choose Logoff to end the session.

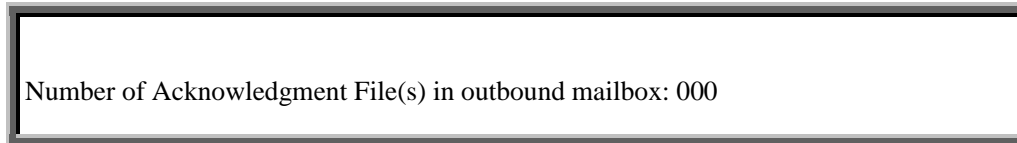
## 6.5 Receiving Acknowledgements

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing “Receive/Send File(s).” This section discusses receiving acknowledgment files, and Section 6.6 discusses sending files to the EMS System.



**Figure 6-33 Choosing Receive/Send File(s)**

When the TP chooses the “Receive/Send File(s)” menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Figure 6-34 is displayed and processing continues as discussed in Section 6.6. This allows TPs to submit files even if there are no acknowledgment files waiting delivery.



**Figure 6-34 Zero Acknowledgment File Display**

If there are acknowledgment files, the text shown in Figure 6-35 is displayed. The message shows the number of acknowledgment files waiting delivery to the TP. All acknowledgment files waiting delivery to the TP are delivered before the TP can submit a file. The count of acknowledgment files is updated every time the TP selects item 2) Receive/Send File(s), from the Main Menu. Additional acknowledgment files that were generated during the session are reflected in this count.

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

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

**Figure 6-35 One or More Acknowledgment Files Display**

If the TP enters anything other than “Y” or “y,” the Main Menu (Figure 6-33) is redisplayed. If the TP fails to respond affirmatively three consecutive times, he/she is disconnected.

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in Figure 6-36 is displayed. For FTP, the message shown in Figure 6-37 is displayed. The file transfer begins after the appropriate notice.

EFS ready for modem download.

**Figure 6-36 Modem Download Notice**

Putting File(s) by FTP.

**Figure 6-37 FTP “Putting Files” Notice**

All acknowledgment files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Section 6.12


for a description of acknowledgment file names.)

If the TP Interface software detects that the transmission did not complete successfully, the message in Figure 6-38 is displayed followed by the Main Menu (Figure 6-33). If this happens three times in a row, the TP is disconnected.

Error transmitting Acknowledgment File(s).

### Figure 6-38 Acknowledgment File Transmission Error Message

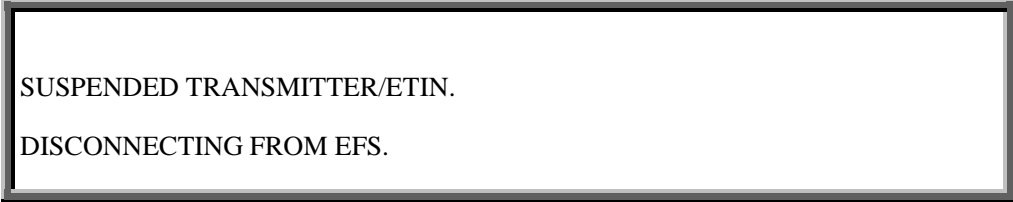
If the TP Interface software does not detect an error, the message shown in Figure 6-39 is displayed.



Acknowledgment File(s) transmission complete.

### Figure 6-39 Acknowledgment File Transmission Complete Message

Next, the TP is asked if he/she wants to send a file. Section 6.6 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message “SUSPENDED TRANSMITTER/ETIN” is displayed, and the TP is disconnected from EMS (Figure 6-40).



SUSPENDED TRANSMITTER/ETIN.  
DISCONNECTING FROM EFS.

### Figure 6-40 Suspended TP Message

A suspended transmitter is allowed to log on to EMS to continue to receive acknowledgments but not allowed to transmit. Suspension occurs for the following reasons:

- Submission of a file with a virus (refer to Section 6.12)
- Submission of a file with an XML threat (refer to Section 6.12)
- Suspension by tax examiner for procedural reasons

Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

## 6.6 Sending Files

This section describes the process of transmitting files to EMS. It details the messages and prompts for TPs registered as transmitters.

After the receive acknowledgements process has completed, or if there are no acknowledgements files to receive, the TP is asked if he/she wants to send a file as shown in Figure 6-41.

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

**Figure 6-41 Send Tax Return File Prompt**

If the TP enters anything other than “Y” or “y,” the Main Menu (Figure 6-33) is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem, or Xmodem, he/she is prompted to start the file transfer as shown in Figure 6-42.

Enter an upload command to your modem program now.

**Figure 6-42 Modem Upload Prompt**

If the TP is using the FTP protocol, he/she is prompted to supply a file name as shown in Figure 6-43. After supplying the file name the TP is notified that the FTP transfer is beginning. This notice is also shown in Figure 6-43.

Enter the LOCAL name of the file you are sending from your system: myfile  
Getting file by FTP.

**Figure 6-43 FTP File Name Prompt**

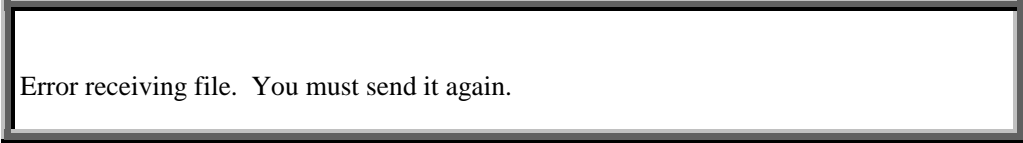
If the TP responds to the filename prompt in Figure 6-43 with only a carriage return (<CR>), then the notice shown in Figure 6-44 is displayed. If the TP responds with only a <CR> three times in a row, the TP is disconnected.

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

**Figure 6-44 Invalid File Name Message**

Once the TP has been notified that the file transfer is beginning (Figure 6-42 or 6-43), the TP has 60 seconds to begin his/her file transfer. If the EMS does not receive at least part of the TP’s file within 60 seconds, the TP is disconnected.

If the TP Interface software detects that the transmission did not complete successfully, the message in Figure 6-45 is displayed followed by the Main Menu. If this happens three consecutive times, the TP is disconnected.

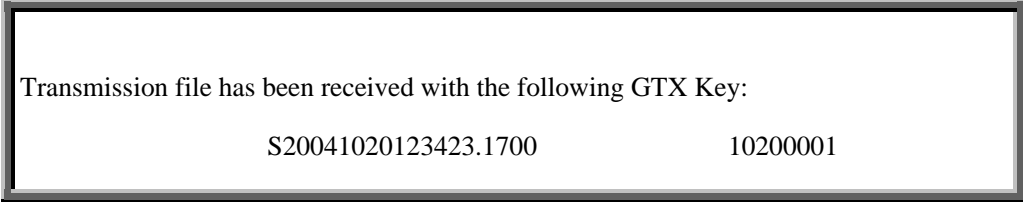


Error receiving file. You must send it again.

**Figure 6-45 Transmission Receipt Error Message**

If the TP Interface software does not detect an error, the transmission confirmation message shown in Figure 6-46 is displayed followed by the Main Menu (Figure 6-47). If the TP hangs up without receiving the confirmation message, there is no guarantee that the EMS will process the file(s).

The transmission confirmation message contains the Global Transmission Key (GTX Key) and the reference file name. The GTX Key is the unique identifier assigned by the EMS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The reference file name is used when constructing the name of the acknowledgment file delivered to the TP. (See Section 6.11 for a description of the GTX Key and its relationship to the reference file name.)



Transmission file has been received with the following GTX Key:

S20041020123423.1700                      10200001

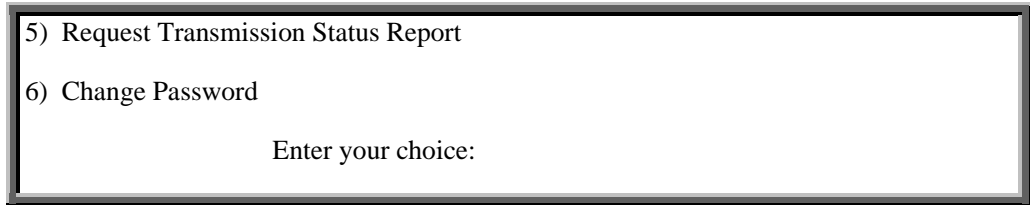
**Figure 6-46 Transmission Confirmation Message Display**

The Main Menu is displayed again as shown in Figure 6-47. The TP can choose any menu item to continue or Logoff to end the session.



MAIN MENU

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

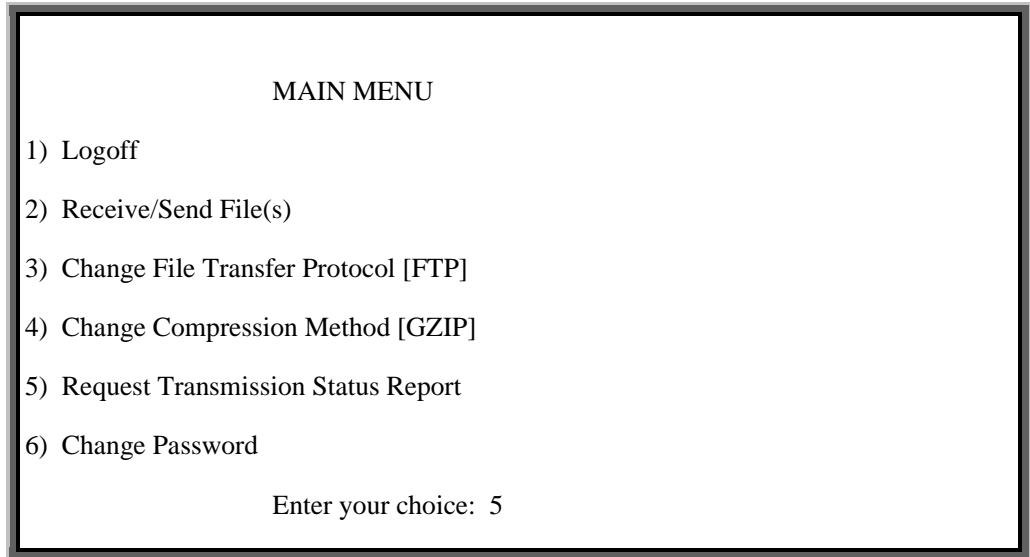


**Figure 6-47 Main Menu Display**

See Section 6.9, Figure 6-67 for an example of a complete session.

**6.7 Request Transmission Status Report**

A Transmission Status Report may be requested from the Main Menu shown in Figure 6-48. Examples of Transmission Status Reports are contained in Appendix D of the EMS Trading Partners User’s Manual. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in an HTML format file that is suitable for viewing with a Web browser after the TP session completes.



**Figure 6-48 Choosing Request Transmission Status Report**

When the TP chooses the “Request Transmission Status Report” menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Figure 6-49 is displayed. For FTP, the message shown in Figure 6-50 is displayed. The file transfer will begin after the appropriate message.



EFS ready for Report download.

**Figure 6-49 Modem Download Message**

Putting Report by FTP.

**Figure 6-50 FTP “Putting Report File” Message**

If the TP has selected compression, the report is compressed. (See Appendix D in the EMS Trading Partners User’s Manual for a description of Transmission Status Report file names.)

If the TP Interface software detects that the transmission did not complete successfully, the message in Figure 6-51 is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

Error transmitting Report File.

**Figure 6-51 Report File Transmission Error Message**

If the TP Interface software does not detect an error, the message shown in Figure 6-52 is displayed.

Report File transmission complete.

**Figure 6-52 Report File Transmission Complete Message**

After the file transfer has completed, the Main Menu is redisplayed.

TPs can make only one report request per session. If the TP tries to request a report again, the message shown in Figure 6-53 is displayed followed by the Main Menu. If this happens three times in a session, the TP is disconnected.

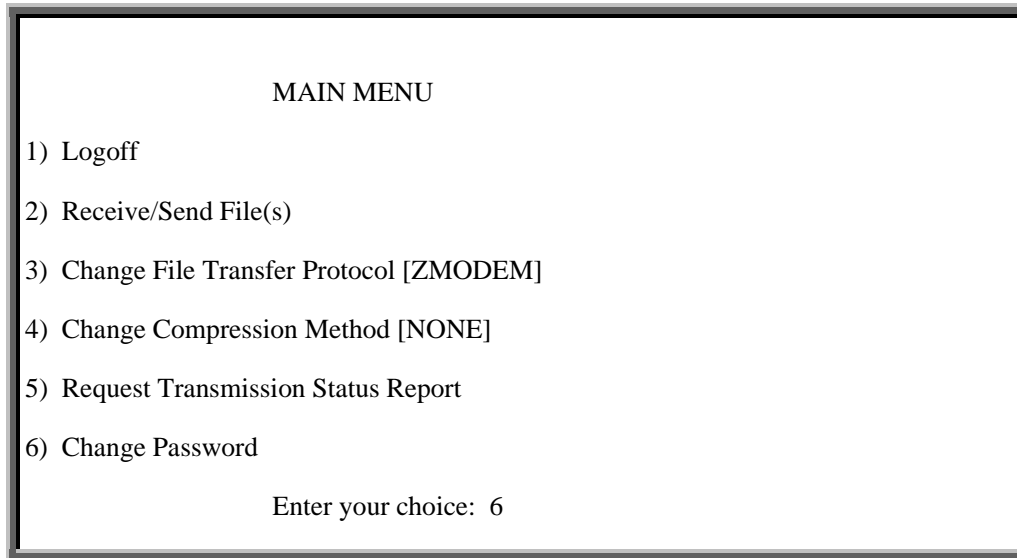
Only one Report request allowed.

## Figure 6-53 Report Request Error

### 6.8 Changing Password

TPs are responsible for maintaining their passwords. When a TP changes his/her password at one EMS processing center, it will be propagated to the other EMS processing center. Therefore, a TP should only execute the change password procedures once per new password.

To change his/her password, the TP chooses “Change Password” as shown in Figure 6-54.



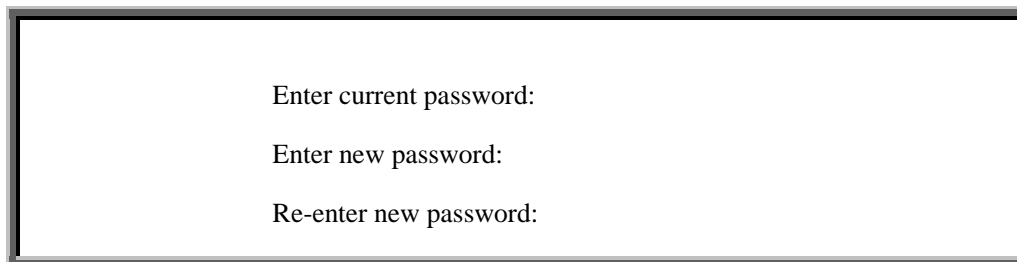
```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6
```

**Figure 6-54 Choosing “Change Password”**

The TP is then prompted to enter his/her current password and to enter his/her new password twice as shown in Figure 6-55. Not only will the passwords not be displayed, but also there will be no indication of how many characters the TP has typed. The new password must meet the rules described in Appendix G of the EMS Trading Partners User’s Manual.



```
Enter current password:

Enter new password:

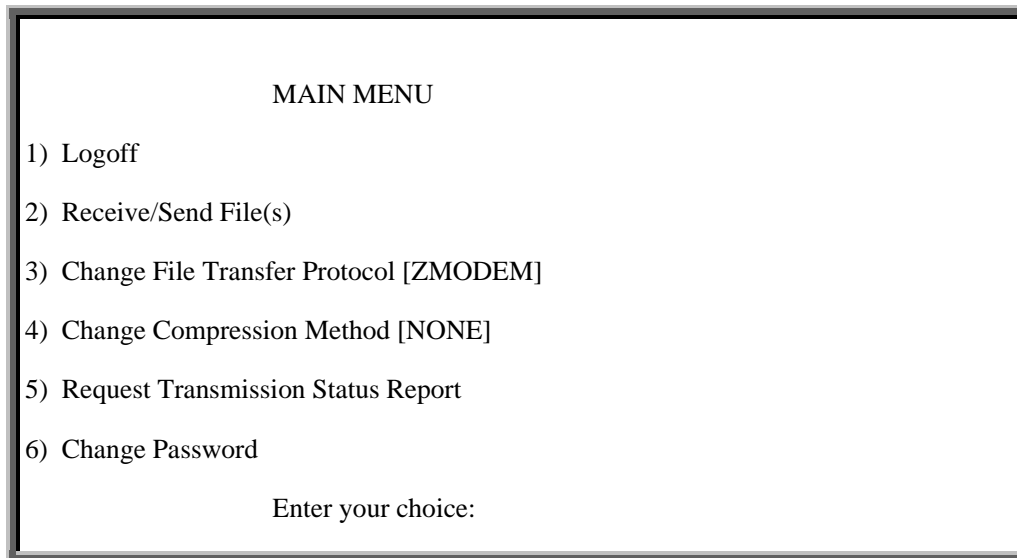
Re-enter new password:
```

**Figure 6-55 Current and New Password Prompts**

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Figure 6-56 is displayed. The TP will now use the new password to log into any EMS processing center. The Main Menu is then redisplayed as shown in Figure 6-57.



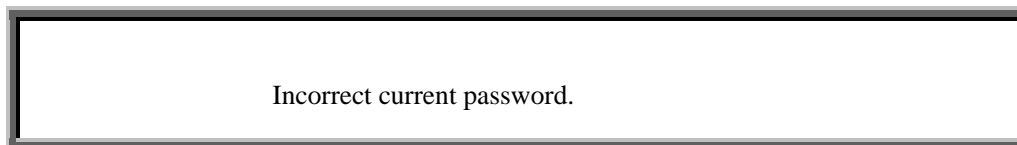
**Figure 6-56 Password Change Confirmation**



**Figure 6-57 Redisplay of Main Menu**

If the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given at most three tries per session to change his/her password.

If the TP incorrectly enters his/her current password, the password is not changed and the message shown in Figure 6-58 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Figure 6-55. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Figure 6-57.



**Figure 6-58 Incorrect Current Password Message**

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Figure 6-59 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Figure 6-55. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Figure 6-57.

New passwords don't match.

**Figure 6-59 Unmatched New Passwords Message**

If the TP enters a new password that does not meet the rules identified in Section 6.16 of the EMS Trading Partners User's Manual, then the password is not changed and the message shown in Figure 6-60 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Figure 6-55. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as shown in Figure 6-57.

Password rule(s) have not been met.

**Figure 6-60 Password Rule Violation Message**

If it has been less than seven days since the last time the TP changed his/her password, then the password is not changed and the message shown in Figure 6-61 is displayed. The TP is then returned to the Main Menu as previously shown in Figure 6-57. If it has been less than seven days and the TP needs to change his/her password, he/she should contact his/her Home SPC EMS Help Desk.

Less than 7 days from last change. Password not changed.


**Figure 6-61 Less Than 7 Days Message**

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Figure 6-62 is displayed to the other session(s). After this message is displayed, the TP is returned to the Main Menu as previously shown in Figure 6-57.

Password not changed. Another session is trying to change the password.

**Figure 6-62 Another Session Changing Password Message**


If a system error occurs during the change password operation, the password may or may not be changed. The messages shown in Figure 6-63 are displayed and the TP's session is terminated. The TP may need to try both his/her current and new passwords on his/her next login.



System error.  
DISCONNECTING FROM EFS.

**Figure 6-63 System Error and Disconnecting Message**

The TP can only choose the “Change Password” menu item once during a session. If the TP chooses the “Change Password” menu item more than once, the message shown in Figure 6-64 is displayed. If this happens three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Figure 6-57.



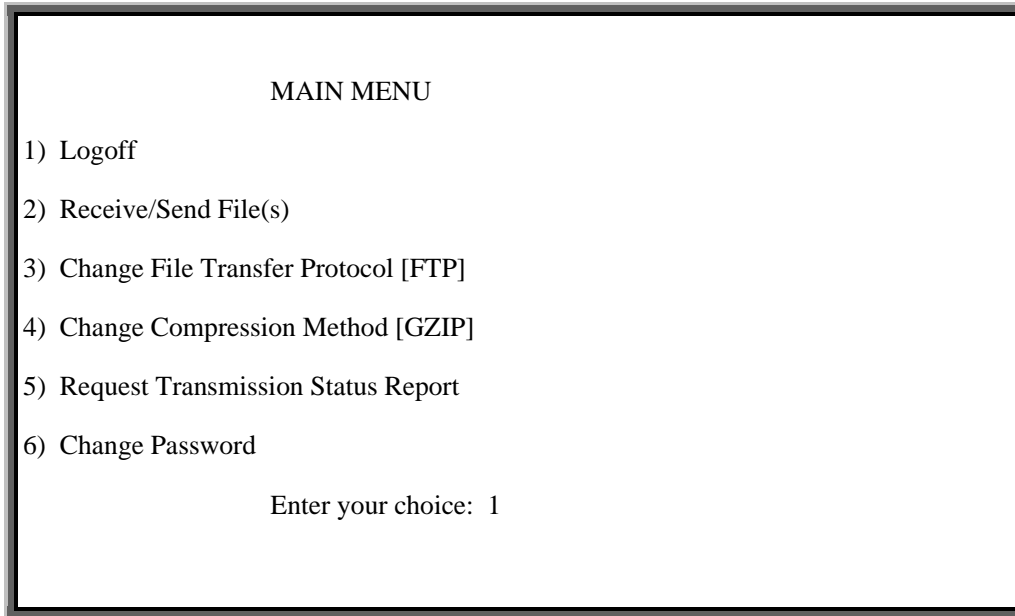
Can only choose Change Password once.

**Figure 6-64 Change Password Once Message**

Except in the case of a system error the Main Menu is displayed as previously shown in Figure 6-57 after the TP completes the change password process whether or not he/she was successful.

## 6.9 Logging Off The System

To end his/her session, TP chooses “Logoff” from the Main Menu (Figure 6-65).



**Figure 6-65 Choosing Logoff**

The TP Interface software performs any necessary cleanup activities, records statistical information, and then displays the message shown in Figure 6-66. The TP should not hang up before receiving the disconnect message. If he/she does hang up prematurely, EMS may not complete its cleanup activities. This could result in the TP receiving his/her acknowledgment files again in the next login session or having the submission file discarded.



**Figure 6-66 End of TP Session Message**

## **6.10 Trading Partner Session Examples**

This section provides a complete example of the TP session. Figure 6-67 illustrates when the TP logs in, receives acknowledgment files, submits a tax return file and terminates the session.



WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The Government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users should have no expectation of privacy as to communication on or stored within the system, including information stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROM, etc.).

login: xxxxxxxx

Password:

Last login: Tue Sep 4 10:39:31 from computername

-----  
FOR OFFICIAL USE ONLY

# ##### ####

# # # #

# # # ####

# ##### #

# # # # #

# # # ####

U.S. Government computer

FOR OFFICIAL USE ONLY  
-----

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]

4) Change Compression Method [NONE]

5) Request Transmission Status Report

6) Change Password

Enter your choice: 2

**Figure 6-67 Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Transmitter)**

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

S20041020123423.1700                      10200001

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice: 1

DISCONNECTING FROM EFS.

**Figure 6-67 (A) Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Transmitter)**

## 6.11 GTX Key and Acknowledgment File Name Formats

The format of the GTX key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The site identifier is ‘T’ for transmissions processed in Memphis and ‘U’ for transmissions processed in Martinsburg.

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

The acknowledgment file can be positive or negative. If the acknowledgment filename ends with “.NAK”, then the EMS detected an error in the file submitted by the TP and processing of the file was discontinued.

Based on the TP compression settings, the EMS acknowledgment files will be named as described in Figure 6-68. [Any version of PKZIP or WINZIP that supports the PKZIP 2.04g file format](#), will successfully decompress Ack files compressed with GZIP or COMPRESS.

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
94X – XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065, 112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065/1041 – Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

**Figure 6-68 Ack File Names**

<b>Form and Format</b>	<b>ACK File Name (Note 1)</b>	<b>ACK File Name w/ Gzip (Note 2)</b>	<b>ACK File Name w/ Compress (Note 3)</b>
XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/ETD – Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Redirected to TP ETIN	MMDDnnnn.Sss (see Note 4)	MMDDnnnn.GZ	MMDDnnnn.Z

**Figure 6-68 (cont.) Ack File Names**

Note 1: MM = month

DD = day

nnnn = 4 digit sequence number

MMDD is taken from the GTX Key

nnnn is a 4-digit sequence number generated by the EMS at the time the TP submitted his/her file.

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

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

If a TP submits a file that is given the GTX Key “S20041020154710.0800”, the first four digits of the reference name would be “1020”. The next four digits would be a sequence number generated by the EMS, e.g., “0001”. The reference name would then be “10200001.” An EMS error acknowledgment file would be named “10200001.NAK”.

An acknowledgment from the Unisys system would be named "10020001.ACK". If the acknowledgment file is compressed with gzip, it will be named "10200001.GZ". If the acknowledgment file is compressed with Unix compress, it will be named "10200001.Z".

Note 4: For State Ack files that are redirected to a TP ETIN, the ack file will have the file extension "Ass" where "ss" is the standard postal abbreviation published in IRS Publication 1346 "Standard Postal Service State Abbreviations and Zip Codes". For example, the file extension "SMD" will be used for an ack file from the state of Maryland. If the state ack file contains a code that does not appear in Pub 1346, then "ss" will be replaced with "XX". In this case, the file extension would be "SXX".

Note 5: The acknowledgment file names shown in this section use upper case letters. These are the names as they appear on EMS. Some file transfer protocols and/or some operating systems may translate the names into lowercase.

## 6.12 XML Error Acknowledgment Format for Detected Viruses

EMS checks all incoming files for viruses. If a virus is detected, EMS returns an error acknowledgment to the TP in XML format. If EMS detects a virus, the TP is placed in suspended status. Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when a virus is detected in the transmission. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned acknowledgment. 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>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[A VIRUS (virus name) WAS
      DETECTED IN THIS FILE]]></ErrorMessage>
      <RuleNumber>T0000-009</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

## 6.13 XML Error Acknowledgment Format for Detected XML Vulnerabilities and Threats

EMS checks all incoming files for XML vulnerabilities or threats. If an XML vulnerability is detected, EMS returns an error acknowledgment to the TP in XML format. If EMS detects a virus, the TP is placed in suspended status. Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when an XML vulnerability is detected in the transmission. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS-approved format. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the XML threat. These values vary for each returned acknowledgment. The remainder of the message is constant.

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

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[AN XML THREAT WAS DETECTED IN
THIS FILE]]></ErrorMessage>
      <RuleNumber>T0000-009</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```



## 6.14 Error Acknowledgment Format For Decompression Failures

If the TP has established a profile that uses one of the supported compression methods, then EMS will decompress the file before processing it. If there is a problem and the file fails to decompress, then the TP will receive the error acknowledgment shown below. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it failed to decompress

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

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage>EMS received your file, but could not process
it. Please check your file and re-transmit.</ErrorMessage>
      <RuleNumber>T0000-010</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

## 6.15 Error Acknowledgment Format For EDI/MGT Transmission File Formats

The capability to process all EMS and MGT processes for Forms 94x return transmissions that are in the EDI and Proprietary formats is being discontinued. If the TP submits a 940/941 form type in EDI (X12)/Proprietary (MGT) formats, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS-approved format. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

```

MIME-Version: 1.0
Content-Description: Notification that transmission file SYYYYMMDDhhmmss.nnnn was
rejected because it is not in acceptable format
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>YYYY-MM-DDThh:mm:ss-hh:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage>Transmission file not in acceptable
        format</ErrorMessage>
      <RuleNumber>T0000-500</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTxKey>SYYYYMMDDhhmmss.nnnn</GTxKey>
</TransmissionAcknowledgement>

```

## 6.16 EMS Communications and Encryption

EMS can accept tax returns and tax documents via a non-Web-based Internet solution or via dedicated leased lines as described below. Since December 2005, IRS-provided analog and ISDN lines were removed. However, it may be possible for a TP to use ISDN if he/she provides his/her own equipment.

### 6.16.1 Internet Service

To use the Internet service, a TP accesses EMS via his/her own Internet Service Provider (ISP) and does not need to have a static IP address. However, the TP must use Secure Socket Layer (SSL) with a Telnet(s) layered on top of it. His/her Telnet/SSL software must conform to:

- RFC 854 – Telnet Protocol Specification
- SSL 3.0 Specification (<http://wp.netscape.com/eng/ssl3>)

The Telnet/SSL traffic must be transmitted to EMS on TCP port 992. The TP may need to configure his/her firewall(s) to allow this traffic to pass through. **This has been the most common cause of failure to connect to EMS through the Internet.** Most businesses routinely block traffic on ports not commonly used for security reasons. The TP connects to EMS using one of the following fully qualified Domain Name Service (DNS) names.

- efileA.irs.gov
- efileB.irs.gov
- efileC.irs.gov

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and production transmissions for processing are found on [www.irs.gov](http://www.irs.gov).

If the TP's software allows him/her to establish concurrent sessions to the same computing center, the TP may submit files over multiple concurrent sessions. However, only one session can retrieve acknowledgment files. TPs should note that FTP is not available as a file transfer protocol when using the Internet service.

#### 6.16.1.1 Configuring Terminal Emulation Software

A TP may need to provide the following information when he/she is configuring their terminal emulation software.

- **Terminal Name.** Should be something meaningful to the TP. This information is not transmitted to EMS.
- **Terminal Type.** Select a member of the Virtual Terminal (VT) family (e.g., VT100 or VT220).
- **SSL Version.** SSL3. In many terminal emulation packages this is a pull-down menu beside the Destination or Host Name and is not labeled. TLS-1 defaults since it is the latest SSL version but SSL-3 must be chosen.
- **Port.** 992. This port number is often filled in automatically by the terminal emulation software if Telnet/SSL is chosen.
- **Destination or Host Name.** One of the fully qualified names listed previously.
- Destination Host Type. Unix.
- **User Certificate Mode.** No user certificate is required. However, EMS accepts any certificate from the TP. If the TP wants to send a certificate, it can be self-generated.
- **Host Certificate.** EMS sends an Entrust certificate, which the terminal emulation software must accept.
- **Certificate Viewing.** If the TP wants to see the certificates being exchanged and the terminal emulation software supports certificate viewing, then this feature should be turned on.
- **Operating System (OS).** If your terminal emulation software asks for an OS, it is asking about the Trading Partner's system, not the EMS system. Enter the local system parameters upon which the terminal emulation software will be running.
- **Data Characters.** Please specify eight bit data characters if your terminal emulation software does not default to it.

The IRS has tested several terminal emulation software packages supporting Telnet-SSL including PowerTerm Pro Enterprise for Unix Version 8.8.3, Hummingbird Exceed, and

Attachmate. Many other commercial and open-source packages can also be used as long as they support the Telnet specification RFC 854 and the SSL 3.0 specification. If a TP cannot successfully connect using an internally developed package we recommend using one of the above packages, which can often be evaluated free, to verify the connectivity parameters outlined above.

### **6.16.2 Dedicated/Leased Line Service**

Use of dedicated/leased line services requires authorization from the IRS. Please contact Darryl Giles at (202) 283-5193, e-mail [darryl.s.giles.irs.gov](mailto:darryl.s.giles.irs.gov).

As of November 1, 2005, all dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the dedicated leased line service, is responsible for choosing, procuring, and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the NIST website at <http://csrc.nist.gov/cryptval/>. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer/supplier, data of validation, name of the implementation, its operational environment, and a further description of other characteristics.

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the dedicated/leased line service. Additional information for TPs who use Cisco routers and may need to upgrade them to support IPsec is provided in Section 6.16.4.4.

The following paragraphs describe the hardware and software necessary to use the digital communication service.

#### **6.16.2.1 Cisco 7206 Router**

Two (2) Cisco 7206 routers have been installed in both Martinsburg and Memphis. Each Cisco 7206 has an aggregate bandwidth of 600 Mbps and contains six slots for communications adapters. While one of the routers is a hot spare, the active 7206 is configured as follows:

- One (1) Ethernet adapter with four (4) ports—10 Mbps each port
- One (1) High speed synchronous adapter, which supports eight (8) ports
- One (1) High speed synchronous adapter, which supports four (4) ports
- All high speed synchronous ports support speeds up to 2.048 Mbps. Connections to these ports are mostly through the Kentrox unit described next, although some TPs have connected to the interfaces, directly from their own high-speed communications equipment

TPs use either Point-to-Point Protocol (PPP) or Frame Relay link encapsulation when connecting to the high speed synchronous ports.

### **6.16.2.2 Dedicated Leased/Lines**

For a TP to connect over a dedicated line he/she must purchase the circuit. Once the TP's request for dedicated/leased line service is approved, the IRS provides him/her with IP addressing and routing information.

### **6.16.2.3 Communication Services**

Connection to the EMS system using the dedicated/leased line services provides the TP with a Transmission Control Protocol/Internet Protocol (TCP/IP) interface. To use this service the TP must have the following:

- A system that supports the TCP/IP protocols.
- The ability to make a SSH or a secure alternative for Telnet connection from his/her system to an EMS host.
- If the TP plans to use Secure File Transfer Protocol (FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.
- A router capable of supporting PPP or Frame Relay over the digital circuit.

Once the TP establishes a connection using EMS dedicated/leased line service the following capabilities are available.

- Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.
- Backup protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. This system uses the same TCP/IP address as the primary system. This allows the TP to connect to the backup system without having to reconfigure the host address.
- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to "get" return files and "put" acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the "#" hash mark is displayed for every 1,024 bytes of data transferred.
- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in

many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP.

- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

#### 6.16.2.4 IPSEC and CISCO Router Requirements

To support IPsec encryption, TPs with existing Cisco routers may need to upgrade their router's IOS® and memory to the minimum requirements listed in Exhibit C-1 for their specific platform. TPs that are registered Cisco users can download the newer IOS version from Cisco's website ([www.cisco.com](http://www.cisco.com)).

IOS version features will vary per router. As a rule, the IRS will use the highest 12.2 GD (General Deployment) release at the time of implementation with the following feature sets: IP PLUS/IPSEC 3DES.

Cisco Router Series	IOS Version	Memory
Cisco 800 Series	c800-k9osy6-mw.12.2-13.T (12/8) - IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	<b>DRAM - 12 MB</b> <b>Flash - 8 MB</b>
Cisco 1700 Series	c1700-k9o3sy7-mz.12.2-13.T (48/16) – IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	<b>DRAM - 48 MB</b> <b>Flash - 16 MB</b>
<b>Cisco 2600 Series: (2602, 2610, 2611, 2620)</b>	<b>c2600-ik9o3s-mz.12.2-13.t (96/32) - IPsec Triple DES Encryption (IP PLUS IPSEC 3DES)</b>	<b>DRAM - 96 MB</b> <b>Flash - 32 MB</b>
<b>Cisco 7206 Series: (IRS owned and maintained)</b>	c7200-ik9o3s-mz.12.2-13.T (128/16) – IPsec Triple DES Encryption (IP/FW/IDS IPSEC 3DES)	DRAM - 128 MB Flash - 16 MB

Figure 6-69 Minimum Cisco IOS Version and Memory Requirements

Depending on other functions used by the router (e.g., NAT, IOS firewall, T1 lines), the CPU utilization can be seriously degraded by adding encryption functionality. It is recommended that acceleration modules be added. If possible, it is also recommended that the base router component be upgraded (i.e., 1700 to a 1750, 2600 to a 2650, etc.). There are no hardware upgrades or module additions for the 800 series routers; therefore, TPs using these routers should consider upgrading to a 1750 series router. The Cisco 1600 series and 2500 series routers do not support IPsec and must be upgraded. Cisco recommends an upgrade to the next highest platform. (i.e., 1600 Router to 1700 Router or 2500 Router to 2600 Router). See the Cisco website for details.

Those TPs that wish to purchase new routers can do so by purchasing Cisco's "VPN bundles." Figure 6-70

identifies IRS recommended bundles.

Product Number	Description
CISCO1751-VPN/K9	1751 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-VPN/K9	1760 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-V3PN/K9	1760 VPN Bundle with VPN Module, 96 MB DRAM, IP Plus/VOX/FW/3DES
C2651XM-2FE/VPN/K9	2651XM/VPN Bundle, AIM-VPN/BPII/2FE/IOS FW/IPSec 3DES, 128DRAM
C2691-VPN/K9	2691 VPN Bundle, AIM-VPN/EPII, Plus FW/IPSEC 3DES, 128DRAM
C3725-VPN/K9	3725 VPN Bundle, AIM-VPN/EPII, Plus IOS FW/IPSEC 3DES, 128DRAM
C3745-VPN/K9	3745 VPN Bundle, AIM-VPN/HPPII, Plus IOS FW/IPSEC 3DES, 128DRAM

**Figure 6-70 IRS Recommended Cisco VPN Router Bundles**

### 6.16.3 Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all eight bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet -8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in

the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, depressing the Control Key and the “j” key at the same time generates this character. As an alternative to the “telnet -8” option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

Most versions of Telnet have a sequence of characters (called an Escape Sequence) that, when encountered by the Telnet program, interrupts the Telnet session. Unless hidden by the TPs terminal emulation software, the TP normally sees a message displaying the Escape Sequence when the Telnet connection is first started. Although it is possible for the TP to have a successful session when an Escape Sequence exists, at some point a file transfer may abort based on its size or the data in the file. For this reason it is recommended that the Escape Sequence be disabled, if possible. The TP should check his/her Telnet documentation to determine how to do this.

#### 6.16.4 ZMODEM Options

The most common file transfer software used over the Telnet Session is Zmodem. The package consists of the “sz” command for sending files and the “rz” command for receiving files. As with the Telnet session options described in Section C.3, there are options that may need to be invoked to achieve a successful file transfer. In addition, it is important to note that these options are not necessarily mutually exclusive from the Telnet options. It may be that having a specific Zmodem option set might mean that a Telnet option does not need to be invoked. It is recommended that TPs explore the Zmodem options first. These options are available if the TP is experiencing problems:

- **Zmodem Escape Control Characters.** This option, usually “-e”, will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the “sz” and “rz” commands. Other versions have the -e option available only on the “rz”.
- **Zmodem Binary.** This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.
- **Zmodem Timeout Values.** Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases, this value should be acceptable. However, the TP should never set these values to wait forever.
- **Zmodem buffer timeout.** There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the



file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.

- **Zmodem sliding window.** If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.
- **Zmodem Debugging.** When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.
- **Crash Recovery.** EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

## 6.17 Guidelines for Trading Partners Using EMS

While the following information is provided primarily for those who use scripts to control interaction with EMS, it is also useful for individuals who login and conduct their sessions “manually.”

1. Use *pattern matching, not timers*, to control the flow of scripts. Scripts should be able to handle all messages and prompts from EMS, not just the main “retrieve acknowledgment” and “submit a file” paths. See Appendix F for an example of a script that is entirely controlled by simple pattern-matching.
2. If it is absolutely necessary to use a timer when waiting for a message or prompt, then the timer value should not be less than 100 seconds. EMS always sends a response within 100 seconds (worst case) after the last user-interaction (EMS prompt or user response). The timer in the script should function only as a “fail-safe” device in case of unanticipated system behavior.
3. Log off using the “Logoff” menu option on the main menu, instead of simply hanging up. Do not hang up until the “DISCONNECTING FROM EFS” message has been received. This is true for both scripted and human interaction with EMS.
4. When a message is received indicating that EMS is unavailable, don’t try again immediately. Wait at least 10 minutes.
5. Do not login repeatedly when there is no work to do (i.e., no files to submit or acknowledgments to pick up). In most cases, EMS provides a negative acknowledgment within 10 minutes of submission if the file is not accepted for further processing. If EMS has not provided a negative acknowledgment within 35 minutes, the file, except in rare circumstances, has been forwarded to the appropriate tax-return-processing system. For MeF and 94X files, which are forwarded immediately to the tax-return-processing system, acknowledgements are available shortly after that system has processed each file. For files that are batched and “drained” at published times, acknowledgments from the tax-return-processing system will not be available for hours.
6. If a TP has multiple concurrent sessions at the same physical site using the same ETIN, only one session will retrieve acknowledgments. Unless the other sessions are used to submit files, they will not accomplish any useful work.

## 6.18 EMS Password Rules

A trading partner's password must conform to the following rules.

1. Passwords must be 8 characters long.
2. Passwords must contain:
  - a. at least one uppercase alphabetic character,
  - b. at least one lowercase alphabetic character and
  - c. at least one numeric or special character.
3. Allowable special characters are:

Exclamation Point	!	Less Than Sign	<
Pound Sign	#	Equal Sign	=
Dollar Sign	\$	Greater Than Sign	>
Percent Sign	%	Question Mark	?
Ampersand	&	At Sign	@
Left Parenthesis	(	Left Square Bracket	[
Right Parenthesis	)	Right Square Bracket	]
Asterisk	*	Underscore	_
Plus Sign	+	Right Curly Brace	}
Comma	,	Left Curly Brace	{
Hyphen	-	Vertical Bar	
Period	.	Tilde	~
Slash	/		
Colon	:		
Semi-colon	;		

4. Passwords must not contain:
  - a. the login ID
  - b. reverse shift of the login ID
  - c. circular shift of the login ID
  - d. different upper/lower case version of the login ID
5. A new password must differ by at least three characters from the current password.
6. A new password must not match any password (the last five) in the TP's EMS-maintained password history.
7. Passwords shall expire every 90 days.
8. Passwords cannot be changed within the first 7 days of the last password change.

#### 6.19 EMS Password Screen Shots

The following represents **sample screen shots** for logging onto the system and being required to change the password functionality. For more explanation refer to the exhibit referenced in Section 6.9, Logging On To the System.

This screen shot represents when there are “n” amount of days left before the password expires.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!
```

```
This computer system is the property of the United States Government. The  
Government may monitor any activity on the system and retrieve any  
information stored within the system. By accessing and using this system, you  
are consenting to such monitoring and information retrieval for law  
enforcement and other purposes. Users should have no expectation of privacy  
as to communication on or stored within the system, including information  
stored locally on the hard drive or other media in use within the unit (e.g.,  
floppy disks, tapes, CD-ROMs, etc.).
```

```
login: xxxxxxxx
```

Password:

Password must be changed in 5 day(s).

Last login: Tue Oct 11 16:13:12 from 10.10.220.70

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

```
# ##### ####
# # # #
# # # ####
# ##### #
# # # # #
# # # ####
```

U.S. Government computer

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

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice:

**Figure 6-71 Password Change in N Days**

Upon an initial login or in the event that the password has expired, a password change is required. This screen shot represents the password change is successful.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password changed.

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

      #   #####   #####
      #   #   #   #
      #   #   #   #####
      #   #####   #
      #   #   #   #   #
      #   #   #   #####
```

U.S. Government computer

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

-----  
MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice:

**Figure 6-72 Password Change Confirmation**

This screen shot represents Exhibit 3-6 when the new password and the re-entered password do not match. After three (3) consecutive unsuccessful attempts the connection is terminated.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
New passwords don't match.

Enter new password:
Re-enter new password:
New passwords don't match.

Enter new password:
Re-enter new password:
New passwords don't match.
```

**Figure 6-73 Unmatched New Passwords Message**



This screen shot represents when the password does not satisfy password rule requirements.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password rule(s) have not been met.
Enter new password:
Re-enter new password
```

**Figure 6-74 Exhibit H-4 Password Rule Violation Message**

This screen shot represents attempting to change the password when another session is changing the password.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx
Password:
Login failed. Another session is trying to change the password.
```

**Figure 6-76 Another Login Session Changing Password Message**

This screen shot represents when the system is busy.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
```

as to communication on or stored within the system, including information stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx

Password:

System error.

**Figure 6-77 System Error Message**

This screen shot represents when an incorrect EMS Login ID or password is entered. After three (3) consecutive unsuccessful attempts the connection is terminated.

WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The Government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users should have no expectation of privacy as to communication on or stored within the system, including information stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx

Password:

Login incorrect

WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The Government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users should have no expectation of privacy as to communication on or stored within the system, including information stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx

Password:

Login incorrect

WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The Government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users should have no expectation of privacy as to communication on or stored within the system, including information stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx

Password:

Login incorrect

**Figure 6-78 Login Incorrect Message**

This screen shot represents when an account is disabled.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!  
  
This computer system is the property of the United States Government. The  
Government may monitor any activity on the system and retrieve any  
information stored within the system. By accessing and using this system, you  
are consenting to such monitoring and information retrieval for law  
enforcement and other purposes. Users should have no expectation of privacy  
as to communication on or stored within the system, including information  
stored locally on the hard drive or other media in use within the unit (e.g.,  
floppy disks, tapes, CD-ROMs, etc.).  
  
login: xxxxxxxx  
Password:  
  
This account is currently disabled.
```

**Figure 6-79 Disabled Account Message**

This screen shot represents when the system is unavailable.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx
Password:

EFS is currently unavailable.  Additional information may be available on IRS quick
alerts.
```

**Figure 6-80 EFS Unavailable Message**

This screen shot represents when the system is busy.

```
WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The
Government may monitor any activity on the system and retrieve any
information stored within the system. By accessing and using this system, you
are consenting to such monitoring and information retrieval for law
enforcement and other purposes. Users should have no expectation of privacy
as to communication on or stored within the system, including information
```

stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROMs, etc.).

login: xxxxxxxx

Password:

EFS is busy. Wait at least 10 minutes, then retry.

**Figure 6-81 EFS Busy Message**



The following represent **sample screen shots** for the password change functionality. For more explanation refer to the Section 6.8, Changing Password of this manual.

This screen shot represents when password change is successful.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Password changed.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
```

6) Change Password

Enter your choice:

**Figure 6-82 Password Change Confirmation**

This screen shot represents when an incorrect current password is entered.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Incorrect current password.

Enter current password:
Enter new password:
Re-enter new password:
```

**Figure 6-83 Incorrect Current Password Message**

This screen shot represents when the new password and the re-entered password do not match.

```
MAIN MENU
```

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [COMPRESS]
- 5) Request Transmission Status Report
- 6) Change Password

Enter your choice: 6

Enter current password:

Enter new password:

Re-enter new password:

New passwords don't match.

Enter current password:

Enter new password:

Re-enter new password:

**Figure 6-84 Unmatched New Passwords Message**

This screen shot represents when the password does not satisfy password rule requirements.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Password rule(s) have not been met.

Enter current password:
Enter new password:
Re-enter new password:
```

**Figure 6-85 Password Rule Violation Message**

This screen shot represents when an attempt is made to change the password within 7 days from the last successful password change.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Less than 7 days from last change. Password not changed.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
```

Enter your choice:

**Figure 6-86 Less Than 7 Days Message**

This screen shot represents attempting to change the password when another session is changing the password.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Password not changed. Another session is trying to change the password.
```

**Figure 6-87 Another Session Changing Password Message**



This screen shot represents when a system error occurs during the change password process.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

System error.

DISCONNECTING FROM EFS
```

**Figure 6-88 System Error and Disconnecting Message**

This screen shot represents when a user attempts to change their password more than once in a single session.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password

Enter your choice: 6

Can only choose Change Password once.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

**Figure 6-89 Change Password Once Message**

## 7.0 VALIDATION CRITERIA – BUSINESS RULES & ERROR CONDITIONS

### 7.1 Business Rule & Error Condition Matrix

Table 7-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
1G2	The transmission file is not well formed	Well-formedness error: parser reports \"<value>\" at line <line #>, column <#>	002	Transmission	All
1H2	File was empty	File was empty (contained 0 bytes)	003	Transmission	All
1I2	The character value of the entry was outside the pattern value specified in the schema.	Line <line #>: The character value of <value> is outside the pattern value of <value>.	004	Transmission	All
1J2	No value Item Reference elements were found within SOAP	No value ItemReference elements were found within SOAP: Envelope. Validation processing aborted after SOAP: Envelope document	005	Transmission	All
1K2	Invalid MIME header	Line <line #>: Invalid MIME <value> header <value>.	006	Transmission	All
1L2	Duplicate MIME header	Line <line #>: Duplicate required MIME header <value>.	007	Transmission	All
1M2	Missing Parameter	Line <line #>: Missing parameter <value>.	008	Transmission	All
1N2	Boundary-value parameter exceeds maximum length	Line <line #>: Value given for boundary-value parameter exceeds max length (<#> bytes).	009	Transmission	All
3H	For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	010	Item	All 940
1O2	Content Missing	Missing Content-Type value.	011	Transmission	All
1P2	OriginHeaderReference originID does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	OriginHeaderReference originID <value> does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	012	Transmission	All
1Q2	The value specified is less than the minimum value specified in the schema	Value of <value> is less than the minimum of <value>.	013	Transmission/ Origin	All
1R2	No Valid Entries in Transmission	No valid entries contained in TransmissionManifest.	014	Transmission	All

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
1S2	The OriginHeaderCount does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	The OriginHeaderCount <line #> does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	015	Transmission	All
1T2	No Valid entries in Origin	No valid entries contained in Origin Manifest.	016	Transmission/ Origin	All
1U2	MIME Content-Location value does not match ContentLocation element of its XML document.	Line<line #>: MIME Content-Location value<value> does not match ContentLocation element<value> of its XML document.	017	Transmission	All
1V2	In MIME part the character value must match the pattern value specified.	In MIME part with content-Location value<value>, the character value of<value> is outside the pattern value of<value>.	018	Transmission	All
1W2	Previous error. No further validation will be done	Line<line #>: No further validation processing will occur due to previous error(s).	019	Transmission	All
1X2	Origin value is not unique	OriginId value<value> is not unique within the transmission.	020	Transmission	All
1Y2	Blank line missing before MIME boundary - marker	Line<line #>: no blank line before MIME boundary-marker.	021	Transmission	All
2A	EFIN of the originator must be a valid EFIN	The Originator EFIN is not Valid	029	Origin	All but PIN Registration
2B	If the efileRole is equal to Reporting Agent or IRS Agent, the EFIN/PIN combination must be present in the Origin Header, and must be valid	The PIN & EFIN Combination in the Origin Header does not represent a valid Agent Signature	100	Origin	All 94x
2C	If the efileRole is equal to Large Taxpayer, the EFIN/PIN combination must be present in the Origin Header, and must be valid.	The PIN & EFIN combination in the Origin Header is not a valid Large Taxpayer Signature	101	Origin	All 94x
2D	itemCount must equal the number of items within the batch	The itemCount <value> does not equal the total number of ItemReference elements in the OriginManifest+C57	102	Transmission	All
2E	Each item in the Item Manifest must exactly match one, and only one, item within the batch	The itemID in the OriginManifest failed to exactly match an itemID in the <choice of "Return" or PIN Registration"> Header	103	Origin	All

**Table 7-1. Business Rule and Error Condition Matrix**

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

Table 7-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3E	<p>For Return types, if the Form Type is either 941, 941SS, or 941PR the tax period end date must be for the month ended March, June, September, or December. The date must already have passed (no pre-filing), and be within the valid range of accepted quarters, defined as follows: Forms 941 will be accepted for processing for the current quarters filing, and for 4 preceding quarters. The four quarters are rolling quarters (ie. Between April 1, 2006, and May 10, 2006, the valid tax periods for Form 941 filing are 200503, 200506, 200509, 200512, and 200603. Between July1, 2006, and August 10, 2006, the valid periods would be 200506, 200509, 200512, 200603, and 200606).</p> <p><b>NOTE: For purposes of this validation, the return received date should be used to determine the acceptable quarters.</b></p>	The Tax Period End Date <value> is not valid for the Form Type <value>.	202	Item	All 941
3J3	The return filing date cannot be later than April 30.	The return filing date for Forms 940, 940PR, or 944 <EltVal> is past the filing deadline <EltVal> for this year.	203	Item	Form 940/940PR/944
3I	Either the Name Control or Check Digit must be present in the Return Header.	For the choice element in the Return Header, either the control or Check Digit must be present	226	Item	All 94x
3L	For elements with definitions outside strictly alpha, numeric, or alphanumeric provide the following Error Message	The character value of <value> is outside the pattern value of <value>.	235	Item	All
3K3	The length of the value in the element does not meet the schema definition.	The length of (<EltVal>) does not conform to the schema.	236	Item	All 94x
3L3	The element value contains characters which are not printable.	The Text (<EltVal>) contains non-printable characters.	237	Item	All 94x

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3M3	The element value contains spaces which are leading or consecutive inside the value.	The Text (ELItVal>[2]) contains leading or trailing spaces or contains two consecutive spaces.	238	Item	All 94x
3M	The two character state code in the Return Header must be one of the valid values defined for state type in the schema	The State code value is outside the pattern value of state code in schema.	266	Item	All 94x
3N3	The two character state code for Credit Reduction must be one of the valid values defined for Credit Reduction State in the schema.	The Credit Reduction State Code (value) is not a valid Credit Reduction State.	267	Item	All 94x
3N	The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header	The first 3 positions of the Zip code are not valid for the State Code.	271	Item	All 94x
4A	In the Payment Record, Bank Account Number can not equal all zeros or all blanks	The Bank Account Number entered was not valid	300	Item	94X Payment
4B	The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).	The Routing Transit Number entered <value> is not present on the Financial Organization Master File.	301	Item	94X Payment
4C	The Payment Amount must be equal to the Balance Due on the Return, and can not exceed the direct payment threshold (\$500 for 940, \$2,500 forms 941/944)	The Payment Amount Requested <value> did not equal the Balance due per the return, or it is in excess of the payment threshold amount (\$500 for Forms 940, \$2,500 for Forms 941/944)	302	Item	94X Payment
4D	The telephone number can not be all zeros	The Taxpayer Daytime Phone must not be all zeros	305	Item	94X Payment
4E	For any reject condition on the associated return, also reject the Payment	Since the return associated with this payment has been rejected, the payment must also be rejected	306	Item	94X Payment
4F	For any reject condition on an associated Payment, also reject the return	Since the payment record associated with this return has been rejected, the return must also be rejected	307	Item	All Return Types

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
4H	If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Processing.	You have submitted a Payment Record, but have provided a check digit in lieu of a name control in the return header. The name control must be entered.	308	Item	All Return Types
4I	If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210	The Routing Transit Number entered <value> is not valid for this type of transaction.	309	Item	94x Payment
3C	For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.	Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.	414	Item	All 94x
3O	The only valid entry for CheckBoxType is "X"	For optional Check Box type, <value> is not a valid entry, it must be an "X"	438	Item	All
3L2	Total Exempt Payments must not be greater than Total Payments (Total Wages)	The entry for Total Exempt Payments <value> is greater than the entry for Total Payment for Employees <value>	500	Item	Form 940/940PR
3J	The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header	The Name Control or Check Digit <value> does not match the IRS records for the EIN in the Return Header	501	Item	All 94x
3E3	The EIN must be present on the NAP	The EIN <value> does not found in our check of the IRS records.	502	Item	All 94x
3M2	If the Semiweekly Schedule Depositer checkbox is checked, then Schedule B must be present	The checkbox for Semiweekly Schedule Depositer was checked, but a corresponding Schedule B was Not Present	600	Item	All Form 941 Type
3G3	Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month	For the Month <value> Liability the LiabilityDay <value> occurs <value> times.	601	Item	All Schedule B
3N2	If the Monthly Schedule Depositer checkbox is checked, then one or more of Total First Month Liability, Total Second Month Liability, or Total Third Month Liability must be present. Unless Net Taxes value equals zero	The checkbox for Monthly Schedule Depositer was checked, but a corresponding Monthly Liability Breakdown was Not Present	602	Item	All Form 941 Type



**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3O2	If Net taxes is significant, than Total Liability for Quarter (Form 941 Types, or Schedule B Types) and Net taxes must be equal	The entry for Total Liability for Quarter <value> does not equal the entry for Net Taxes <value>	604	Item	All Form 941 Type
3P2	If a negative Adjustment to Federal Income Tax Withheld (Form 941 Type) is made for the 1st quarter of a tax year (Tax Period End Date Month equals 03), then Form 941c must be attached, and Certification4 Checkbox must be checked.	There was an entry for Adjustment of Withheld Income Tax on a first quarter return without a valid Form 941c attached	700	Item	All Form 941 Type
3Q2	If an Adjustment to Federal Income Tax Withheld (Form 941 Type) is made for the 2nd, 3rd or 4th quarters of a tax year (Tax Period End Date Month equals 06, 09, 12), which is greater than or equal to \$100, the adjustment amount must equal the total Federal Income Tax Withheld adjustment (Form 941C Type) If Form 941c is attached.(See Code & Edit Processing CE7)	The amount entered for Adjustment of Withheld Income Tax <value> does not equal the Net Withheld Income Tax Adjustment on the Form 941c	701	Item	All Form 941 Type
3R2	If the final return checkbox is checked, the Credit Elect Checkbox must not be checked	The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period	702	Item	All Return Type
1A	The transmission file is not well formed	Well-formedness error: parser reports <message> at line <#>, column <#> [file offset <#>]	900	Transmission	All
1K	Duplicate element	The Element <value> occurs more than once	901	Transmission	All
2F	Duplicate element	The Element <value> occurs more than once	901	Origin	All
3P	Duplicate element	The Element <value> occurs more than once	901	Item	All
1L	Required element is missing.	The Required Element <value> was not present.	902	Transmission	All
2G	Required element is missing.	The Required Element <value> was not present.	902	Origin	All
3Q	Required element is missing.	The Required Element <value> was not present.	902	Item	All
1M	Invalid element name.	The element <value>was not expected in this position.	903	Transmission	All

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
2H	Invalid element name.	The element name <value> is not a valid element name	903	Origin	All
3R	Invalid element name.	The element <value>was not expected in this position.	903	Item	All
1N	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Transmission	All
2I	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Origin	All
3S	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Item	All
1O	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Transmission	All
2J	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Origin	All
3T	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Item	All
1P	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Transmission	All
2K	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Origin	All
3U	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Item	All
1Q	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Transmission	All
2L	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Origin	All
3V	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Item	All
1R	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Transmission	All
2M	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Origin	All

Table 7-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3W	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Item	All
1S	Duplicate attribute	Duplicate attribute <value>	909	Transmission	All
2N	Duplicate attribute	Duplicate attribute <attribute name>	909	Origin	All
3X	Duplicate attribute	Duplicate attribute <value>	909	Item	All
1T	Required attribute is missing	Required attribute <value> is missing.	910	Transmission	All
2O	Required attribute is missing	Required attribute <attribute name> is missing.	910	Origin	All
3Y	Required attribute is missing	Required attribute <value> is missing.	910	Item	All
1U	Invalid attribute	The attribute <value> was not expected for this element.	911	Transmission	All
2P	Invalid attribute	Invalid attribute <attribute name>	911	Origin	All
3Z	Invalid attribute	The attribute <value> was not expected for this element.	911	Item	All
1V	Attribute value is incorrect	Attribute <value> value is incorrect.	912	Transmission	All
2Q	Attribute value is incorrect	Attribute <attribute name> value is incorrect.	912	Origin	All
3A2	Attribute value is incorrect <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <value> value is incorrect.	912	Item	All
1W	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Transmission	All
2R	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Origin	All
3B2	Attribute value is longer than the maximum length <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <attribute name> value is longer than the maximum length.	913	Item	All

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
1X	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Transmission	All
2S	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Origin	All
3C2	Attribute value is shorter than the minimum required length NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <value> value is shorter than the minimum required length.	914	Item	All
1Y	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Transmission	All
2T	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Origin	All
3D2	Attribute value has non-alphabetic character in alpha field NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Item	All
1Z	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Transmission	All
2U	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Origin	All
3E2	Attribute value has non-numeric character in numeric field NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <value> value has non-numeric character in numeric field.	916	Item	All

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
1A2	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Transmission	All
2V	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Origin	All
3F2	Attribute value has non-alphanumeric character in alphanumeric field. NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Item	All
1B2	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Transmission	All
2W	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Origin	All
1C2	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Transmission	All
2X	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Origin	All
1E	ETIN of the transmitter at Logon must equal the ETIN in the Transmission Header	The ETIN provided at system Logon did not match the transmitter ETIN provided in the TransmissionHeader	920	Transmission	All
1F	Transmitter not valid for transmission type	Transmitter not valid for transmission type	921	Transmission	All
1G	Invalid production/test code: P = production; T = test	The ProcessType <value> is not valid. Valid values are P or T	922	Transmission	All
1H	Production/test code does not match Transmitter profile.	The ProcessType <value> does not match the transmitters profile process type <value >.	923	Transmission	All
1I	Attribute originId value is not unique within Transmission.	Attribute originId value <value> is not unique within Transmission.	924	Transmission	All
2Y	Attribute itemId value is not unique within Transmission.	Attribute itemId value <value> is not unique within Transmission.	924	Transmission	All

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
1J	Attribute originId value does not match the ID of any <parent_element_name> in Transmission.[where parent_element_name could be PINRegistrationOriginHeader or ReturnOriginHeader]	Attribute originId value <value> does not match the originId of any origin header in transmission.	925	Transmission	All
1D2	Does not match originId value of any OriginHeaderReference in TransmissionHeader.	Does not match originId value of any OriginHeaderReference in Transmission.	926	Transmission	All
2Z	Attribute itemId value does not match the ID of any PINRegistration in Transmission.	Attribute itemId value does not match the itemId of any PINRegistration in Transmission.	927	Transmission	PIN Registration
3G2	Invalid date format.	The date entered <value> is not in the required format	928	Item	All
3H2	Invalid date.	The date entered <value> is not a valid date	929	Item	PIN Registration
3I2	If the EIN on a PIN Registration is already in the CDB Database	Duplicate Registration: EIN is already in database.	930	Item	PIN Registration
3J2	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	931	Transmission	PIN Registration
3K2	Does not match itemId value of any Item Reference in a Return Origin Header.	Does not match itemId value of any ItemReference in a Return Origin Header.	932	Transmission	All Return Type
1B	Batch (Origin) Count must equal the number of batches in the transmission file	The OriginHeaderCount <#> does not equal the total number of OriginHeaders <#> in the transmission file	933	Transmission	All
5A	The Software Identification Number submitted is not registered with the agency.	Software ID <EltVal> was not found on TPDS update.	934	Item	All Return Types
1C	Each item in the Transmission Manifest must match exactly one, and only one, batch within the transmission file	The OriginID's in the TransmissionManifest failed to exactly match the OriginID's in the OriginHeader.	935	Transmission	All
1D	All Batches within the transmission must be ONLY Return Type (94x), or ONLY PINRegistrationType.	The transmission file contained tax return and PIN Registration Files. Returns and PIN Registrations may not be mixed in a single transmission file.	936	Transmission	All

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
1E2	ReturnDataReference href value must match the MIME Content-Location value of one and only one MIME Part header in the transmission	ItemReference contentLocation value <value> does not match the MIME Content-Location value of ant MIME part header in transmission.	950	Transmission	All Return Types
1F2	ReturnDataReference href value must be unique within the transmission	Duplicate contentLocation value <value>	951	Transmission	All Return Types
2A2	Attribute itemId value does not match the ID of any ReturnHeader in Transmission.	Attribute itemId value does not match the ItemId of any ReturnHeader in Transmission.	952	Transmission	All Return Type
3S2	If the number of ocurances of any element exceeds the maximum number of occurances as specified in the schema	The maximum number of occurances specified in the schema for <value> has been exceeded.	953	Item	All
3T2	If the total number of occurances of any element does not equal the minimum occurances as specified in the schema	The number of occurances of <element name>, does not equal the minimum as specified in the schema.	954	Item	All
3U2	For IRS941ScheduleB/IRS941PRScheduleB, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported. Following is a listing of the months attributed to each quarter: Quarter Month End 03 - Month1 = January, Month2 = February, Month3 = March. Quarter Month End 06 - Month1 = April, Month2 = May, Month3 = June. Quarter Month End 09 - Month1 = July, Month2 = August, Month3 = September. Quarter Month End 12 - Month1 = October, Month2 = November, Month3 = December.	The value of the LiabilityDay <value> is not valid for the month of <month>.	955	Item	All 941Type
3V2	If the Element Overpayment has a significant value, then the choice of "Applied to Next Return or Refunded" is mandatory.	The element Overpayment contains a significant value <value>, but you did not select one of the choice items "Applied to Next Return or Refunded"	956	Item	All Return Types
3W2	The Choice element "Applied to Next Return or Refunded" must contain only one selection.	The choice element "Applied to Next Return or Refunded", must contain only one selection.	957	Item	All Return Types

**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3X2	The tag name is out of sequence with the other elements.	Sequence violation <TagName> is not expected in this position.	958	Item	All
3Y2	For the Choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, if either one is selected, then the other choice must not be selected.	For the choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, you must make one, and only one selection.	959	Item	All 941 Type
3Z2	Each Itemid in the origin Header must match one and only one Itemid Attribute in the return data.	The Itemid <value> does not exactly match the Itemid in the Origin Header	960	Item	All
6A	Line <n>: Missing MIME message header	Line <line #>: Missing MIME message header <value>.	961	Transmission	All
6B	Line <n>: Invalid Content-Type <value>; must be Multipart/Related	Line <line #>: Invalid Content-Type <value>; must be Multipart/Related	962	Transmission	All
6C	Line <n>: Missing boundary parameter for Multipart Content-Type	Line <line #>: Missing boundary parameter for Multipart Content-Type	963	Transmission	All
6D	Line <n>: Invalid type parameter <value>; must be text/xml	Line <line #>: Invalid type parameter <value>; must be text/xml	964	Transmission	All
6E	Line <n>: Missing blank line between MIME header and body	Line <line #>: Missing blank line between MIME header and body, or more than <line #> header lines (including blank line)	965	Transmission	All
6F	Line <n>: More than one blank line between MIME header and body	Line <line #>: More than one blank line between MIME header and body	966	Transmission	All
6G	Line <n>: Missing or invalid MIME boundary-marker	Line <line #>: Missing or invalid MIME boundary-marker	967	Transmission	All
6H	Line <n>: Missing MIME part header	Line <line #>: Missing MIME part header (<value>)	968	Transmission	All
6I	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter value <value>; must be UTF-8	969	Transmission	All
6J	Line <n>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	Line <line #>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	970	Transmission	All
6K	Line <n>: Missing Content-Location	Line <line #>: Missing Content-Location	971	Transmission	All
6L	Line <n>: Duplicate Content-Location value <value>	Line <line #>: Duplicate Content-Location value <value>	972	Transmission	All



**Table 7-1. Business Rule and Error Condition Matrix**

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
6M	Line <n>: Content-Location value <value> does not match the href attribute of any ReturnDataReference in the transmission	Line <line #>: Content-Location value <value> does not match the content Location attribute of any valid Item Reference in the transmission.	973	Transmission	All
6N	Line <n>: Missing or invalid final MIME boundary-marker	Line <line #>: Missing or invalid final MIME boundary-marker	974	Transmission	All
6O	Line <n>: Invalid Content-Type <value>; must be text/xml	Line <line #>: Invalid Content-Type <value>; must be text/xml	975	Transmission	All
6P	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter <value>; must be UTF-8	976	Transmission	All
3A3	For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalType.	980	Item	All
3B3	For all non-negative monetary values, the entry must be in the format specified by DecimalNNType.	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalNNType.	981	Item	All
3C3	For 941c PeriodCorrectedEndDate, the value for the 2 digit month must equal 03, 06, 09, or 12	The PeriodCorrectedEndDate <value> did not represent a valid quarter ending date.	982	Item	All 941c Types
3D3	For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.	For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.	983	Item	All Return Types
3I3	Default error code for instances where the parser identifies an error that does not have an associated error code in the Validation Criteria list	Parser reports <parser error message> at line <line #>. Contact the EFile Help Desk for further assistance	999	Item	All

## **8.0 ACKNOWLEDGMENT FILES**

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

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

### **8.1 A Guide to Creating 94x Acknowledgment Files**

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

### **8.2 Acknowledgment File Construction**

#### **Assumptions**

- The 94x XML Schemas Final Release 2.2 will be used as the base schemas for creating the XML data instances.
- XML Spy Suite 4.3 is used as the tool for creating and validating XML data instances generated from the aforementioned base schemas.
- All optional fields will be created to illustrate the widest spectrum of data combinations. The actual definitions of required vs. optional fields can be found in the base schemas.
- All XML data instances generated are kept in the instances subdirectory directly under the root of the 94x XML schemas package. If placed elsewhere, the xsi:schemaLocation attributes in all data instances generated need to be modified to reflect the location of the XML instance relative to other schemas.

#### **Step 1 – Create Acknowledgement Envelop**

##### **Step 1.1 – Create Acknowledgement Envelope Skeleton**

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

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

<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd http://www.irs.gov/efile
../message/efileMessage.xsd">

  <SOAP:Body>

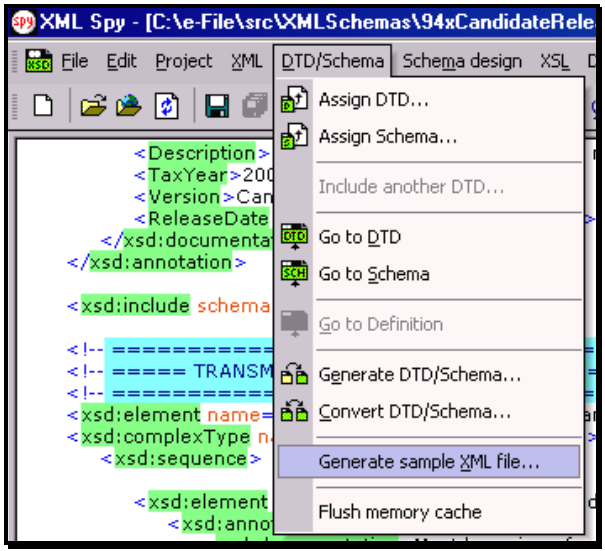
    Placeholder for AcknowledgementAction

  </SOAP:Body>

</SOAP:Envelope>
```

**Step 1.2 – Create Acknowledgement Action**

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



**Figure 8-1. Open Message/efile Message – DTD/Schema – Generate Sample XML File**

Select **AcknowledgementAction** from the pop-up menu shown below:

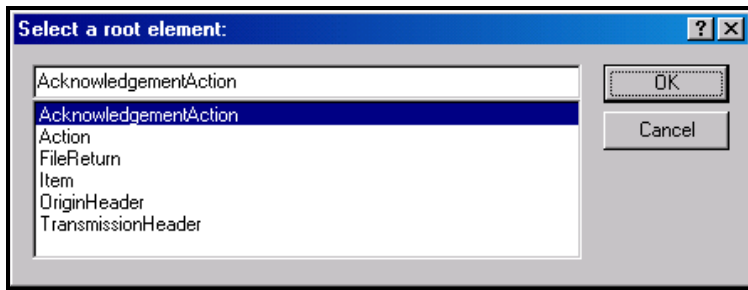


Figure 8-2. Select a Root Element – Acknowledgement Action

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

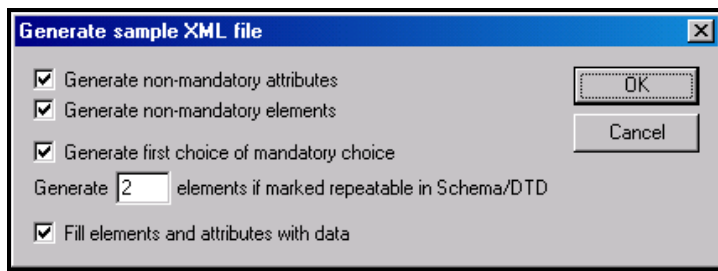


Figure 8-3. Generate Sample XML File – Attributes and Elements

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

### Step 1.3 – Complete the Placeholder for AcknowledgementAction

In the **AcknowledgementAction** data structure:

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

### Step 1.3 – Complete the Acknowledgement Envelope

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

The complete **Acknowledgement Envelope** is shown below:

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/../../message/SOAP.xsd http://www.irs.gov/efile
../../message/efileMessage.xsd">
  <SOAP:Body>
    <efile:AcknowledgementAction>
      <Acknowledgement>
        <AcknowledgementId>IRS94x2002-12-31T06:22:12</AcknowledgementId>
        <AcknowledgementTimestamp>2001-12-17T09:30:47-05:00</AcknowledgementTimestamp>
        <TransmissionAcknowledgement>
          <TransmissionId>MyUniqueTransID001</TransmissionId>
          <TransmissionTimestamp>2002-12-31T06:22:12-05:00</TransmissionTimestamp>
          <TransmissionStatus>A</TransmissionStatus>
          <ProcessType>T</ProcessType>
          <Errors errorCount="2">
            <Error errorId="1">
              <XPath>String</XPath>
              <ErrorCode>String</ErrorCode>
              <ErrorMessage>String</ErrorMessage>
            </Error>
            <Error errorId="2">
              <XPath>String</XPath>
              <ErrorCode>String</ErrorCode>
              <ErrorMessage>String</ErrorMessage>
            </Error>
          </Errors>
        </Acknowledgement>
      </efile:AcknowledgementAction>
    </SOAP:Body>
  </SOAP:Envelope>
```

```
</Errors>

<OriginAcknowledgement>

  <OriginId>MyUniqueOrigID001</OriginId>

  <OriginTimestamp>2001-12-17T09:30:47-05:00</OriginTimestamp>

  <OriginStatus>A</OriginStatus>

  <Errors errorCount="2">

    <Error errorId="3">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="4">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

  </Errors>

<ItemAcknowledgement>

  <OrigTransContentLocation>999999RetData20020617T093047</OrigTransContentLocation>

  <EIN>01000000</EIN>

  <ItemStatus>R</ItemStatus>

  <PaymentIndicator>Payment Request Received</PaymentIndicator>

  <Errors errorCount="2">

    <Error errorId="5">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="6">

      <XPath>String</XPath>
```

```

        <ErrorCode>String</ErrorCode>

        <ErrorMessage>String</ErrorMessage>

    </Error>

</Errors>

</ItemAcknowledgement>

<ItemAcknowledgement>

    <OrigTransContentLocation>999999RetData20020617T093101</OrigTransContentLocation>

    <EIN>01000000</EIN>

    <ItemStatus>R</ItemStatus>

    <PaymentIndicator>Payment Request Received</PaymentIndicator>

    <Errors errorCount="2">

        <Error errorId="7">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

        <Error errorId="8">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

    </Errors>

</ItemAcknowledgement>

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    <OriginTimestamp>2001-12-17T09:30:47-05:00</OriginTimestamp>

    <OriginStatus>A</OriginStatus>

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            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

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</TransmissionAcknowledgement>

</Acknowledgement>


</efile:AcknowledgementAction>

</SOAP:Body>

</SOAP:Envelope>

```

#### Step 1.4 – Validate the Acknowledgement Envelope

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

#### Step 2 – Create Acknowledgement File

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

The complete acknowledgement file is shown below in its entirety:

```

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

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

<SOAP:Envelope xmlns="http://www.irs.gov/efile"

xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"

xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"

xmlns:efile="http://www.irs.gov/efile"

xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/./message/SOAP.xsd http://www.irs.gov/efile

```

```
../message/efileMessage.xsd">
```

```
<SOAP:Body>
```

```
<efile:AcknowledgementAction>
```

```
<Acknowledgement>
```

```
<AcknowledgementId>IRS94x2002-12-31T06:22:12</AcknowledgementId>
```

```
<AcknowledgementTimestamp>2001-12-17T09:30:47-05:00</AcknowledgementTimestamp>
```

```
<TransmissionAcknowledgement>
```

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```

```
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```
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  <PaymentIndicator>Payment Request Received</PaymentIndicator>

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      <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="6">

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      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

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</ItemAcknowledgement>

<ItemAcknowledgement>

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  <EIN>01000000</EIN>

```

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</Errors>

</ItemAcknowledgement>

</OriginAcknowledgement>

<OriginAcknowledgement>

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  <OriginTimestamp>2001-12-17T09:30:47-05:00</OriginTimestamp>

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  <Errors errorCount="2">

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      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

  </Errors>

</OriginAcknowledgement>
```

```
</Error>

</Errors>

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  <EIN>01000000</EIN>

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  <Errors errorCount="2">

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    </Error>

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  <EIN>21000000</EIN>

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</ItemAcknowledgement>

</OriginAcknowledgement>

</TransmissionAcknowledgement>

</Acknowledgement>

</efile:AcknowledgementAction>
```

</SOAP:Body>

</SOAP:Envelope>

**APPENDIX A**  
**FORMS & SCHEDULES ACCEPTED ELECTRONICALLY**

## APPENDIX A

### FORMS & SCHEDULES ACCEPTED ELECTRONICALLY

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

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

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

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

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

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

#### **A3.0 FORM 941, EMPLOYER'S QUARTERLY FEDERAL TAX RETURN**

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

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

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

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

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

#### **A5.0 FORM 941-SS, EMPLOYER'S QUARTERLY FEDERAL TAX RETURN**

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

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

#### **A6.0 FORM 941C, SUPPORTING STATEMENT TO CORRECT INFORMATION**

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



**A7.0 FORMA 941cPR, PLANILLA PARA LA CORRECCION DE INFORMACION FACILITADA ANTERIORMENTE EN CUMPLIMIENTO CON LA LEY DEL SEGURO SOCIAL Y DEL SEGURO MEDICARE**

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

**A8.0 FORM 944, EMPLOYER'S ANNUAL FEDERAL TAX RETURN**

File as many Forms 944 in a batch of returns as needed

**A9.0 SCHEDULE B, EMPLOYER'S RECORD OF FEDERAL TAX LIABILITY**

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

**A10.0 ANEXO B, REGISTRO SUPLEMENTARIO DE LA OBLIGACION CONTRIBUTIVA FEDERAL DEL PATRONO**

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

**A11.0 SCHEDULE D (FORM 941), REPORT OF DISCREPANCIES CAUSED BY ACQUISITIONS, STATUTORY MERGERS, OR CONSOLIDATIONS**

If required, include up to 10 Schedule Ds with each Form 941.

**A12.0 PAYMENT RECORD**

File up to one Payment Record per balance due return.

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

**A13.0 PIN REGISTRATION**

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

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

**A14.0 EXPLANATION RECORDS**

Explanation Records are designed to provide a means of attaching additional information, which you may be required, or which you wish to attach with your return data. Explanations are

optional, and may be used to forward information that you would normally attach with your tax return

**APPENDIX B**  
**NAME CONTROL CONVENTIONS**

## APPENDIX B

### NAME CONTROL CONVENTIONS

Individual Name Controls		
Name Control Underlined	Name Control	Rule
Individual Names in General:		Individual Names in General:
Ralph <u>Teak</u> Dorothy <u>Willow</u> Joe <u>McCedar</u> Torn <u>MacDouglas</u> Joseph <u>MacTitus</u>	TEAK WILL MCCE MACD MACT	The Name Control consists of the first four characters of the primary taxpayer's last name.
Thomas A. <u>El-Oak</u> Ann <u>O'Spruce</u> Mark <u>D'Magnolia</u>	EL-O OSPR DMAG	The hyphen (-) is the ONLY special character allowed in the Individual Name Control.
Dannette <u>B</u> James P. <u>Ai</u> John A. <u>Fir</u>	B AI FIR	The Name Control must contain no more than four characters. However, it may contain less than four characters. <b>Note:</b> The first character must be an alpha followed by maximum of three blank positions
Daniel P. <u>Di Almond</u> Mary J. <u>Van Elm</u> Susan L. <u>Von Birch</u> Donald Vander <u>Oak</u>	DIAL VANE VONB OAK	Taxpayers with names such as "Van," "Von" and "Di" are considered as part of the Name Control. <b>Note:</b> See Asian-Pacific Names for exceptions to this rule.
Janet C. Redbud <u>Laurel</u> Dee (Plum) <u>Birch</u>	LAUR BIRC	When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer. <b>Note:</b> See Exceptions to this rule within Item 2., Hispanic Names
Joan <u>Hickory</u> -Hawthorn Dale <u>Redwood</u> -Cedar	HICK REDW	When two last names for an individual are connected by a hyphen, derive the Name Control from the first last name.
Dell <u>Ash</u> & Linda Birch Trey & Joan <u>Eucalyptus</u>	ASH EUCA	On a joint return, whether the taxpayers use the same or different last names, derive the Name Control from the PRIMARY taxpayer's last name. <b>Note:</b> The PRIMARY taxpayer is listed first on the tax form. Taxpayer listed on the second line is the secondary taxpayer.

Name Control Underlined	Name Control	Rule (in priority order)
Hispanic Names		Hispanic Names
Elena <u>del Valle</u> Eduardo <u>de la Rosa</u> Pablo <u>De Martinex</u> Miguel <u>de Torres</u> Juanita <u>de la Fuente</u> B. A. <u>De Rodrigues</u> M. D. <u>de Garcia</u>	DELV DELA DEMA DETO DELA DERO DEGA	When “del,” “de,” or “de la” appear with a Hispanic name, include it as part of the Name Control
Juan <u>Garza</u> Morales Maria <u>Lopez</u> y Moreno Sylvia <u>Juarez</u> cle Garcia	GARZ LOPE JUAR	When two Hispanic last names are shown for an individual, derive the Name Control for the first last name. (See Note at the very top of the previous page) <b>Note:</b> This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Control.

Name Control Underlined	Name Control	Rule (in priority order)
Asian-Pacific Names		Asian-Pacific Names
Binh To <u>La</u>	LA	Some Asian-Pacific last names have only two letters.
Nam Quoc <u>Tran</u> & Thuy Thanh Vo	TRAN	Asian-Pacific females rarely change their last names due to marriage.
Dang Van <u>Le</u> Nhat Thi <u>Pham</u>	LE PHAM	When “Van” (male) or “Thi” (female) appear with an Asian-Pacific name, do not include it as part of the Name Control. <b>Note:</b> <u>These are common Asian-Pacific middle names.</u>
Kim Van <u>Nguyen</u> & Thi Tran	NGUY	The name “Nguyen” is a common last name used by both male and female taxpayers.
<u>Kwan</u> , Kim Van & Yue Le	KWAN	The last name may appear first on the name line. <b>Note:</b> On the signature line, the last name often appears first.
Yen-Yin <u>Chiu</u> Jin-Zhang <u>Qiu</u>	CHIU QIU	Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer’s <u>last name</u> hyphenated.

## Business Name Controls

### Business Name Controls in General:

- The Name Control consists of up to four alpha and/or numeric characters.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include “dba” or “fbo” as part of the Name Control. They stand for “doing business as” and “for benefit of”

### Business Name Control Valid Characters:

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

### Special Business Name Controls:

- If an invalid character is used in the name line, drop the special character from the taxpayer’s name.  
Example: Jones.com should be Jones com. An example is 4U.com. The Name Control should be 4UCO.
- When the organization name contains the name of a corporation and both the words “Trust” and “Fund” are present, apply the corporate name control rules.
- If the organization name contains both “Trust” and “Fund” and an individual’s name, apply the trust name control rules.

Name Control Underlined	Name Control	Rule
<b>Sole Proprietorships</b>		<b>Sole Proprietorships (Individuals)</b>
Arthur P. <u>Aspen</u> , Attorney Jane <u>Hemlock</u> , The Pecan Café John and Mary <u>Redwood</u>	ASPE HEML REDW	The Name Control is the first four characters of the individual's last name.

Name Control Underlined	Name Control	Rule
<b>Estates</b>		<b>Estates</b>
Frank <u>Walnut</u> Estate Alan Beech, Exec. Estate of Jan <u>Poplar</u> Homer J. <u>Maple</u> Estate	WALN POPL MAPL	The Name Control is the first four characters of the individual's last name. <b>Note:</b> The decedent's name may be followed by "Estate" on the name line.

Name Control Underlined	Name Control	Rule
<b>Partnerships</b>		<b>Partnerships</b>
<u>Redbud</u> Restaurant <u>Teak</u> Drywall Finishers Don Hickory, Gen. Ptr. Harold J. Almond & Thad J. Balsam et al Ptr. <u>Howard</u> Elder Development Co. W. P. Plum & H. N. Laurel DBA <u>P&amp;L Pump</u> Co <u>Almond</u> Group E. J. Fig, M. L. Maple, & R. T. Holly PTRS.	REDB TEAK  HOWA  P&LP ALMO	Derive the Name Control for partnership entities from the trade or business name of the partnership. <b>Note:</b> Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.
The <u>Hemlock</u> Cup <u>The</u> Hawthorn	HEML THEH	Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
Bob <u>Oak</u> & Carol Hazel <u>Cedar</u> , Teak & Pine, Ptrs	OAK CEDA	If no trade or business name is present, derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.

Name Control Underlined	Name Control	Rule
<b>Corporations</b>		<b>Corporations</b>
<u>Sumac</u> Field Plow Inc. <u>11th</u> Street Inc. <u>P&amp;P</u> Company <u>Y-Z</u> Drive Co. <u>ZZZ</u> Club <u>Palm</u> Catalpa Ltd. Fir <u>Fir</u> Homeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.

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

<b>Name Control Underlined</b>	<b>Name Control</b>	<b>Rule</b>
<b>Trusts and Fiduciaries</b>		<b>Trusts and Fiduciaries</b>
Jan <u>Fir</u> Trust FBO Patrick Redwood Chestnut Bank TTEE Donald C. <u>Beech</u> Trust FBO Mary, Karen & Michael Redbud Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Fit & Laura Fir Richard L. <u>Aster</u> Charitable Remainder Unitrust	FIR BEEC BALS ASTE	Derive the Name Control from the name of the trust using the following order of selection: If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document. <b>Note:</b> Never include any part of the word "trust" in the Name Control.
<u>Magnolia</u> Association Charitable Lead Trust <u>Cedar</u> Corp. Employee Benefit Trust <u>Maple</u> -Birch Endowment Trust John J. Willow, Trustee	MAGN CEDA MAPL	When a corporation is listed, use the first four characters of the corporation name.
Trust No. <u>12190</u> FBO Margaret Laurel ABCD Trust No. 00 <u>1036</u> Elm Bank TTEE 00 <u>20</u> , GNMA POOL GNMA Pool No. 00 <u>100B</u>	1219 1036 20GN 100G	For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.



Name Control Underlined	Name Control	Rule
<b>Trusts and Fiduciaries</b>		<b>Trusts and Fiduciaries</b>
Testamentary Trust Edward <u>Buck</u> eye TTEE Trust FBO Eugene <u>Euc</u> alyptus Trust FBO The <u>Dog</u> wood Blossom Society Micheal <u>Teak</u> Clifford Trust	BUCK EUCA DOGW TEAK	If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document. <b>Note:</b> "Clifford Trust" is the name of a type of trust.

Name Control Underlined	Name Control	Rule
<b>Other Organizations</b>		<b>Other Organizations</b>
<u>P</u> arent Teachers <u>A</u> ssociation of San Francisco <u>P</u> arent Teachers <u>A</u> ssociation Congress of <u>G</u> eorgia	PTAC PTAG	Derive the Name Control of a Parent Teachers Association from the abbreviation "PTA". The Name Control is "PTA." plus the first letter of the <u>state</u> where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.
Local 210 <u>I</u> nternational Birch Assn. <u>V</u> FW Post 3120 <u>L</u> aborer's Union, AFL-CIO Tau Delta Chapter of <u>A</u> lpha Phi <u>B</u> enevolent & Protective Order of Elks (B. P. O. E.)	INTE VETE LABO ALPH BENE	Derive the Name Control from the first four characters of the national title. <b>Note:</b> "VFW" is a common abbreviation for "Veterans of Foreign Wars".
<u>A.I. S.D.</u> <u>R.S.V.P.</u> Post No. 245	AISD RSVP	If the return has an abbreviated first name other than "PTA" and "VFW," the Name Control is the first four characters of the abbreviated name.
Barbara J. Yucca <u>YY</u> Grain Inc.	YYGR	When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.
Diocese of Kansas City <u>St. Ro</u> se Hospital <u>St. Jo</u> seph's Church Diocese of Cypress <u>St. Be</u> rnard's Methodist Church Bldg. Fund	STRO STJO STBE	For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Name Control Underlined	Name Control	Rule
<b>Exempt Organizations</b>		<b>Exempt Organizations</b>
Friends of <u>Jane</u> Doe Committee to Elect <u>John</u> Smith	JANE JOHN	Use these examples for determining the Name Control for Political Organizations.
<u>Smith</u> for State Representative <u>Linda</u> Jones for Congress Citizen for <u>John</u> Harold	SMIT LIND JOHN	

**APPENDIX C**  
**STREET ABBREVIATIONS**

**APPENDIX C**

**STREET ABBREVIATIONS**

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

Word	Abbreviation
South	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Square	SQ
Street	ST
Terrace	TER
West	W
<p><b>NOTE:</b> For a complete listing of acceptable address abbreviations, See Document 7475, State Abbreviations, Major City Codes and Address Abbreviations.</p>	

**APPENDIX D**

**POSTAL SERVICE STATE ABBREVIATIONS & ZIP CODE RANGES**

## APPENDIX D

### POSTAL SERVICE STATE ABBREVIATIONS & ZIP CODE RANGES

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

<b>State</b>	<b>Abbreviation</b>	<b>ZIP Code Range</b>
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, 100nn – 149nn 06390
North Carolina	NC	270nn – 289nn
North Dakota	ND	580nn – 588nn
Northern Mariana Islands	MP	969nn
Ohio	OH	430nn – 459nn
Oklahoma	OK	730nn – 732nn
Oregon	OR	970nn – 979nn
Palau	PW	969nn
Pennsylvania	PA	150nn – 196nn
Puerto Rico	PR	006nn – 007nn 009nn
Rhode Island	RI	027nn – 029nn
South Carolina	SC	290nn – 299nn
South Dakota	SD	570nn – 577nn
Tennessee	TN	370nn – 385nn
Texas	TX	733nn, 73949 750nn – 799nn
Utah	UT	840nn – 847nn
Vermont	VT	050nn – 054nn 056nn – 059nn
Virginia	VA	20041, 20301, 20370, 201nn 220nn – 246nn
Virgin Islands	VI	008nn
Washington	WA	980nn – 986nn 988nn – 994nn
West Virginia	WV	247nn – 268nn

State	Abbreviation	ZIP Code Range
Wisconsin	WI	49936, 530nn – 549nn
Wyoming	WY	820nn – 831nn



**APPENDIX E**  
**GLOSSARY OF TERMS**

## APPENDIX E

### GLOSSARY OF TERMS

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

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

**Electronic PIN Registration**—The format for sending requests for taxpayer PINs. These transmissions will be filed and processed by the Cincinnati Submission Processing Center (CSPC). All transmissions prepared by a transmitter or ERO (Electronic Return Originator) must contain the taxpayer PIN as a signature on each return.

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

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

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

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

**MIME**—Multipurpose Internet Mail Extensions. MIME extends the format of Internet mail to allow non-US-ASCII textual messages, non-textual messages, multipart message bodies, and non-US-ASCII information in message headers.

**Personal Identification Number (PIN)**—A unique confidential number assigned to each authorized Reporting Agent and to each authorized Taxpayer approved to participate in the IRS e-file for Business Programs, as applicable.

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

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

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

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

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

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

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

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

**ATTACHMENT 2**  
**FORM 940 EXEMPTION CODES**

**AT-1**

**ATTACHMENT 3**  
**SAMPLE FORM 8633**

**ATTACHMENT 4**  
**SAMPLE FORM 8655**

Internal Revenue  
Service  
W:CAR:SPEC:FO  
C-4-166 NCFB  
5000 Ellin Road  
Lanham, MD 20706

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Publication 3823 (Rev. 8-2006)  
Catalog Number 32077F

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