IRS *e-file*

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

For

Authorized

IRS *e-file*

Providers

Employment Tax

e-file System

Implementation and User Guide

2008

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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 2008, 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). 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 were maintained in order to allow for transition to the new XML based system. The Electronic Data Interchange (EDI) and Proprietary *e-file* formats were discontinued November 2006. Magtape has been discontinued. XML is the only acceptable format for electronically transmitting Forms 940, 941 and 944.

2.0   PROGRAM ADMINISTRATION

2.1   Legal and Administrative Guidelines

Participants must adhere to all rules and regulations as set forth in Revenue Procedures 2007-38 and 2007-40. 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 specificiations 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. 2007-38, 2003-2 C.B. 403, and is authorized to prepare and electronically file Forms 940, 941, and 944 for a taxpayer. Reporting Agents sign all of the electronic returns they file with a 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 acknowledgement 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 940/941/944 *e-file* Programs. Forms 940/944 are due on January 31st 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 10th 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 92) 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 return by the later of: (1) the due date of the return; or (2) within five calendar days of the rejection or notice that the return cannot be retransmitted, with an explanation of why the return is being filed after the due date.

Within two days of the transmission, a Transmitter must retrieve the acknowledgement file in which the Service states whether it accepts or rejects the returns; match the acknowledgement file to the original transmission file and send the On-Line Filer either an acceptance notice or a rejection notice. If the Transmitter does not receive an acknowledgement of acceptance within two work days of the transmission or receives an acknowledgement for a return that was not transmitted on the designated transmission, the Transmitter should immediately contact the IRS e-Help Desk at (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 filers suspects that the confidentiality of the userid/password has been compromised, the electronic filer must contact the IRS 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. 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. 2007-38.

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

- 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 remove 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-help Desk. Transmission of a test file does not constitute the filing of a tax return.

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

Table 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 a separate application 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 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 an 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. 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 are required to complete a communications test with the *e-file* system prior to filing live tax returns through the system.

3.7.2   Pre-Validation of XML Data

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

3.7.3   Test Transmissions

Once the data has been validated against the 94x XML schemas, and you are ready to submit a test transmission, contact the IRS e- help desk 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.

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

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

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

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 7.0 for the construction of an acknowledgement 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 2.7. 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 2.7 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:
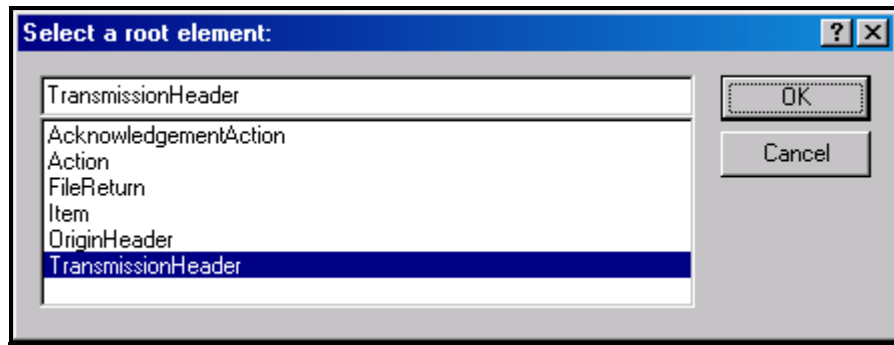
Figure 5-2. Select a Root Element – Transmission Header

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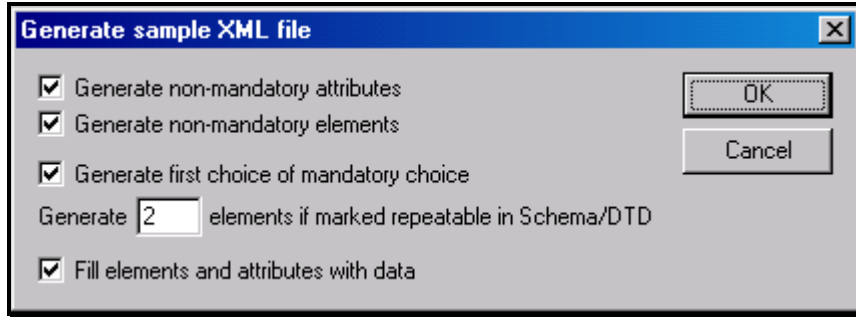
Figure 5-3. Generate Sample XML File – Attributes and Elements

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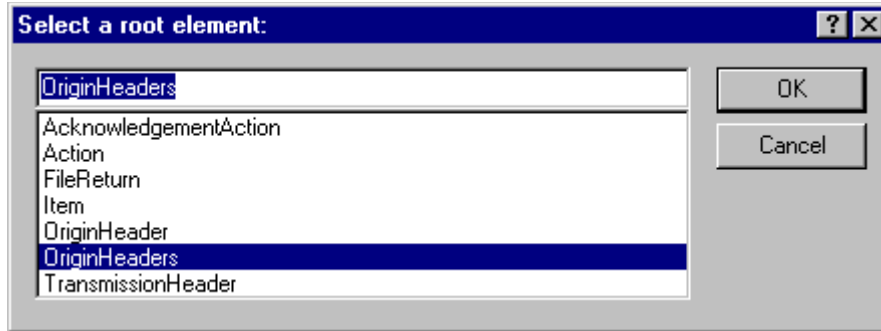
Figure 5-4. Select a Root Element – Origin Headers

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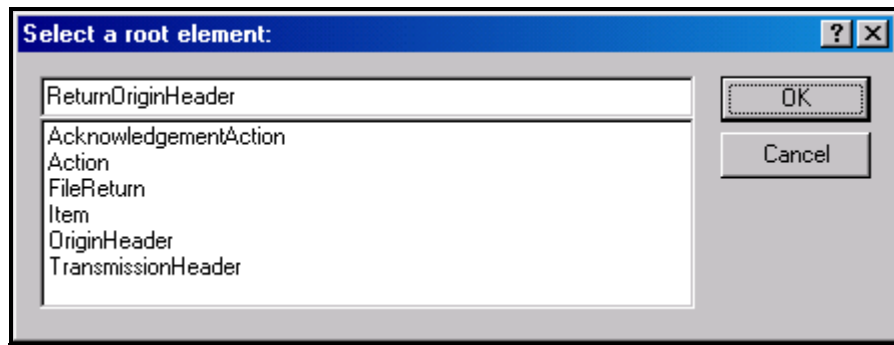
Figure 5-5. Select a Root Element – Return Origin Header

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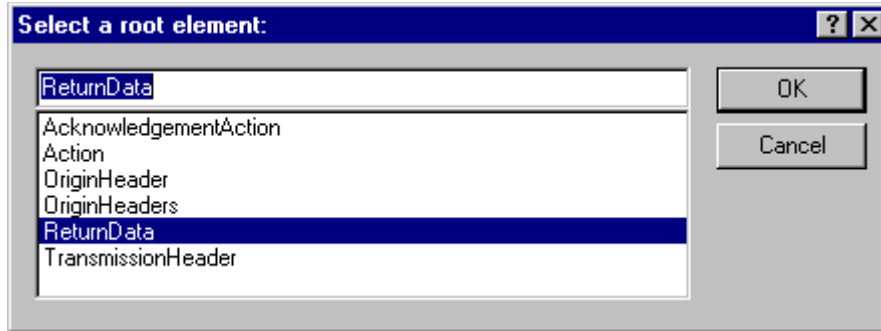
Figure 5-6. Select a Root Element – Return Data

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>
```

```xml
<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>0000000000</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>+999999999999.9</TotalIncomeTaxWithheld>
<WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>
<TaxableSocialSecurityWages>+999999999999.9</TaxableSocialSecurityWages>
<TaxOnSocialSecurityWages>+99999999999.9</TaxOnSocialSecurityWages>
```

```
<TaxableSocialSecurityTips>+999999999999.9</TaxableSocialSecurityTips>
<TaxOnSocialSecurityTips>+9999999.9</TaxOnSocialSecurityTips>
<TaxableMedicareWagesTips>+9999999999999.9</TaxableMedicareWagesTips>
<TaxOnMedicareWagesTips>+99999999999.9</TaxOnMedicareWagesTips>
<TotalSocialSecurityMedTaxes>+9999999999999.9</TotalSocialSecurityMedTaxes>
<TotalTaxesBeforeAdjustmentsAmt>+9999999999999.9</TotalTaxesBeforeAdjust
 mentsAmt>
<FractionsOfCentsAdjustment>-999999999999.9</FractionsOfCentsAdjustment>
<SickPayAdjustment>-999999999999.9</SickPayAdjustment>
<TipsGroupTermLifeInsAdjAmount>-999999999.9</TipsGroupTermLifeInsAdjAmount>
<WithheldIncomeTaxAdjustment>-999999999.9</WithheldIncomeTaxAdjustment>
<PriorQrtAdjSSMedicareTaxes>-999999999.9</PriorQrtAdjSSMedicareTaxes>
<SpecialAdditionsFederalIncomeTax>+999999999999.9</SpecialAdditionsFederal
 IncomeTax>
<SpecialAdditionsSocialSecurityMedicare>+999999999999.9</SpecialAdditions
 SocialSecurityMedicare>
<TotalAdjustmentsAmount>-9999999999999.9</TotalAdjustmentsAmount>
<TotalTax>+9999999999999.9</TotalTax>
<AdvanceEarnedIncomeCreditPymts>+9999999999999.9</AdvanceEarnedIncomeCredit
 Pymts>
<NetTaxes>+9999999999999.9</NetTaxes>
<TotalDepositsOverpaymentForQtr>+9999999999999.9</TotalDepositsOverpayment
 ForQtr>
<BalanceDue>+9999999999999.9</BalanceDue>
<DepositStateCode>AL</DepositStateCode>
<SemiweeklyScheduleDepositor>X</SemiweeklyScheduleDepositor>
<Month1Liability>+999999999999.9</Month1Liability>
<Month2Liability>+999999999999.9</Month2Liability>
<Month3Liability>+999999999999.9</Month3Liability>
<TotalQuarterLiability>+9999999999999.9</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>
```

```xml
</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>
```

```xml
<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 <mark>highlighted</mark>.

- 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 <mark>Content-Location:</mark> 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>
--MIME94xBoundary
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">
<ElectronicPostmark>2001-12-17T09:30:47-05:00</ElectronicPostmark>
<TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
<DisasterRelief>! !</DisasterRelief>
<ISPNumber>AAAAAA</ISPNumber>
<PreparerFirm>
<EIN>010000000</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>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>000000000</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>
<AuthorizeThirdParty>X</AuthorizeThirdParty>
<DesigneeName>A A</DesigneeName>
<DesigneePhone>0000000000</DesigneePhone>
<DPIN>AAAAA</DPIN>
</ThirdPartyAuthorization>
</ReturnHeader94x>
<IRS940 documentId="2RetDID">
  <FinalReturnCheckbox>X</FinalReturnCheckbox>
  <AmendedReturnCheckbox>X</AmendedReturnCheckbox>
  <SuccessorEmployerCheckbox>X</SuccessorEmployerCheckbox>
  <SingleStateCode>AL</SingleStateCode>
  <CreditReductionCheckbox>X</CreditReductionCheckbox>
  <TotalWages>+9999999999999.9</TotalWages>
  <ExemptWages>
   <ExemptWagesAmt>+9999999999999.9</ExemptWagesAmt>
   <ExemptionCategory>
    <FringeBenefitsCheckbox>X</FringeBenefitsCheckbox>
    <GroupTermLifeInsCheckbox>X</GroupTermLifeInsCheckbox>
    <RetirementPensionChechbox>X</RetirementPensionChechbox>
    <DependentCareCheckbox>X</DependentCareCheckbox>
    <OtherExmemptionCheckbox>X</OtherExmemptionCheckbox>
   </ExemptionCategory>
  </ExemptWages>
  <WagesOverLimitAmt>+99999999999.9</WagesOverLimitAmt>
  <TotalExemptWagesAmt>+9999999999999.9</TotalExemptWagesAmt>
  <TotalTaxableWagesAmt>+9999999999999.9</TotalTaxableWagesAmt>
  <FUTATaxBeforeAdjustmentsAmt>+9999999999999.9</FUTATaxBeforeAdjustmentsAmt>
  <MaximumCreditAmt>+9999999999999.9</MaximumCreditAmt>
  <FUTATaxAfterAdjustments>+9999999999999.9</FUTATaxAfterAdjustments>
  <TotalTaxDepositedAmt>+999999999999.9</TotalTaxDepositedAmt>
  <BalanceDue>+999999999999.9</BalanceDue>
  <Quarter1LiabilityAmt>+999999999999.9</Quarter1LiabilityAmt>
  <Quarter2LiabilityAmt>+999999999999.9</Quarter2LiabilityAmt>
  <Quarter3LiabilityAmt>+999999999999.9</Quarter3LiabilityAmt>
```

```
    <Quarter4LiabilityAmt>+999999999999.9</Quarter4LiabilityAmt>
    <TotalYearLiabilityAmt>+9999999999999.9</TotalYearLiabilityAmt>
  <TotalYearLiability>+9999999999999.9</TotalYearLiability>
   <AmendedReturnExplanation documentId="A">
    <Explanation>! !</Explanation>
  </AmendedReturnExplanation>
  <IRS940ScheduleA documentId="A">
   <MultiStateCode>AL</MultiStateCode>
   <CreditReductionGroup>
    <StateCreditReductionGroup>
     <CreditReductionStateCode>NY</CreditReductionStateCode>
     <CreditReductionWagesAmt>+99999999999.9</CreditReductionWagesAmt>
     <CreditReductionAmt>+99999999999.9</CreditReductionAmt>
    </StateCreditReductionGroup>
    <TotalCreditReductionAmt>+99999999999.9</TotalCreditReductionAmt>
   </CreditReductionGroup>
  </IRS940ScheduleA>
<IRS94xPayment documentId="5RetDID">
<RoutingTransitNumber>010000000</RoutingTransitNumber>
<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>
```

```xml
<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>0000000000</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>+9999999999999.9</TotalWages>
<TotalIncomeTaxWithheld>+999999999999.9</TotalIncomeTaxWithheld>
```

```xml
<WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>
<TaxableSocialSecurityWages>+999999999999.9</TaxableSocialSecurityWages>
<TaxOnSocialSecurityWages>+99999999999.9</TaxOnSocialSecurityWages>
<TaxableSocialSecurityTips>+999999999999.9</TaxableSocialSecurityTips>
<TaxOnSocialSecurityTips>+9999999.9</TaxOnSocialSecurityTips>
<TaxableMedicareWagesTips>+9999999999999.9</TaxableMedicareWagesTips>
<TaxOnMedicareWagesTips>+99999999999.9</TaxOnMedicareWagesTips>
<TotalSocialSecurityMedTaxes>+9999999999999.9</TotalSocialSecurityMedTaxes>
<TotalTaxesBeforeAdjustmentsAmt>+9999999999999.9</TotalTaxesBefore
 AdjustmentsAmt>
<FractionsOfCentsAdjustment>-999999999999.9</FractionsOfCentsAdjustment>
<SickPayAdjustment>-999999999999.9</SickPayAdjustment>
<TipsGroupTermLifeInsAdjAmount>-999999999.9</TipsGroupTermLifeInsAdjAmount>
<WithheldIncomeTaxAdjustment>-999999999999.9</WithheldIncomeTaxAdjustment>
<PriorQrtAdjSSMedicareTaxes>-999999999999.9</PriorQrtAdjSSMedicareTaxes>
<SpecialAdditionsFederalIncomeTax>+999999999999.9</SpecialAdditionsFederal
 IncomeTax>
<SpecialAdditionsSocialSecurityMedicare>+999999999999.9</SpecialAdditions
 SocialSecurityMedicare>
<TotalAdjustmentsAmount>-9999999999999.9</TotalAdjustmentsAmount>
<TotalTax>+9999999999999.9</TotalTax>
<AdvanceEarnedIncomeCreditPymts>+9999999999999.9</AdvanceEarnedIncome
 CreditPymts>
<NetTaxes>+9999999999999.9</NetTaxes>
<TotalDepositsOverpaymentForQtr>+9999999999999.9</TotalDepositsOverpayment
 ForQtr>
<BalanceDue>+9999999999999.9</BalanceDue>
<DepositStateCode>AL</DepositStateCode>
<SemiweeklyScheduleDepositor>X</SemiweeklyScheduleDepositor>
<Month1Liability>+999999999999.9</Month1Liability>
<Month2Liability>+999999999999.9</Month2Liability>
<Month3Liability>+999999999999.9</Month3Liability>
<TotalQuarterLiability>+9999999999999.9</TotalQuarterLiability>
<FinalReturn>X</FinalReturn>
 <DateFinalWagesPaid>1967-08-13</DateFinalWagesPaid>
 <SeasonalEmployer>X</SeasonalEmployer>
</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>
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<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>
--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>
 <TotalDepositsOverpaymentForQtr>0.00</TotalDepositsOverpaymentForQtr>
```

```
  </IRS941>
</ReturnData>
```
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
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</BusinessNameControl>
 <Address1>A A</Address1>
 <City>A A</City>
 <State>AL</State>
 <ZIPCode>000000000</ZIPCode>
 </Business>
 </ReturnHeader94x>
 <IRS940 documentId="2UniqDocIdRet">
<IRS944 documentId="A">
   <TotalWages>+9999999999999.9</TotalWages>
   <TotalIncomeTaxWithheld>+999999999999.9</TotalIncomeTaxWithheld>
   <WagesNotSubjToSSMedicareTaxes>X</WagesNotSubjToSSMedicareTaxes>
   <TaxableSocialSecurityWages>+999999999999.9</TaxableSocialSecurityWages>
   <TaxOnSocialSecurityWages>+99999999999.9</TaxOnSocialSecurityWages>
   <TaxableSocialSecurityTips>+999999999999.9</TaxableSocialSecurityTips>
   <TaxOnSocialSecurityTips>+9999999.9</TaxOnSocialSecurityTips>
   <TaxableMedicareWagesTips>+9999999999999.9</TaxableMedicareWagesTips>
   <TaxOnMedicareWagesTips>+99999999999.9</TaxOnMedicareWagesTips>
   <TotalSocialSecurityMedTaxes>+9999999999999.9</TotalSocialSecurityMedTaxes>
   <TotalTaxesBeforeAdjustmentsAmt>+9999999999999.9</TotalTaxesBeforeAdjustmentsAmt>
   <CurrentYearsAdjustment>-999999999999.9</CurrentYearsAdjustment>
   <PriorYrWithhldIncTxAdjustment>-999999999999.9</PriorYrWithhldIncTxAdjustment>
   <PriorYrAdjSSMedicareTaxes>-999999999999.9</PriorYrAdjSSMedicareTaxes>
   <SpecialAdditionsFedIncmTx>+999999999999.9</SpecialAdditionsFedIncmTx>
   <SpecialAdditionsSSMedicare>+999999999999.9</SpecialAdditionsSSMedicare>
   <TotalAdjustmentsAmount>-9999999999999.9</TotalAdjustmentsAmount>
   <TotalTax>+9999999999999.9</TotalTax>
   <AdvanceEarnedIncomeCreditPymts>+9999999999999.9</AdvanceEarnedIncomeCreditPymts>
   <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">
 <Explanation>! !</Explanation>
</WgNotSubjToSSMedTaxExplanation>
<OtherAdjustmentExplanation documentId="A">
 <Explanation>! !</Explanation>
</OtherAdjustmentExplanation>
<IRS941c documentId="A">
 <DateErrorDiscovered>1967-08-13</DateErrorDiscovered>
 <Certification1>X</Certification1>
 <Certification2>X</Certification2>
 <Certification3>X</Certification3>
 <Certification4>X</Certification4>
 <IncomeTaxWithholdingAdjustment>
  <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
  <WithheldTaxPreviouslyReported>+999999999999.9</WithheldTaxPreviouslyReported>
  <CorrectWithheldTax>+999999999999.9</CorrectWithheldTax>
  <WithheldTaxAdjustmentForPeriod>-99999999.9</WithheldTaxAdjustmentForPeriod>
 </IncomeTaxWithholdingAdjustment>
 <NetWithheldIncomeTaxAdjustment>-99999999.9</NetWithheldIncomeTaxAdjustment>
 <SocialSecurityTaxAdjustment>
  <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
  <SocialSecurityWagesPrevRpt>+999999999999.9</SocialSecurityWagesPrevRpt>
  <CorrectSocialSecurityWages>+999999999999.9</CorrectSocialSecurityWages>
  <SocialSecurityTipsPrevRpt>+999999999999.9</SocialSecurityTipsPrevRpt>
  <CorrectSocialSecurityTips>+999999999999.9</CorrectSocialSecurityTips>
  <SocialSecurityTaxAdjForPeriod>-999999999999.9</SocialSecurityTaxAdjForPeriod>
 </SocialSecurityTaxAdjustment>
 <TotalSocialSecurityWgsPrevRpt>+999999999999.9</TotalSocialSecurityWgsPrevRpt>
 <TotalCorrectSocialSecurityWgs>+999999999999.9</TotalCorrectSocialSecurityWgs>
 <TotalSocialSecurityTipsPrevRpt>+999999999999.9</TotalSocialSecurityTipsPrevRpt>
 <TotalCorrectSocialSecurityTips>+999999999999.9</TotalCorrectSocialSecurityTips>
 <NetSocialSecurityTaxAdjustment>-999999999999.9</NetSocialSecurityTaxAdjustment>
 <NetSocialSecurityWageAdj>-999999999999.9</NetSocialSecurityWageAdj>
 <NetSocialSecurityTipAdjustment>-999999999999.9</NetSocialSecurityTipAdjustment>
 <MedicareTaxAdjustment>
  <PeriodCorrectedEndDate>1000-03-31</PeriodCorrectedEndDate>
  <MedicareWagesTipsPreviouslyRpt>+9999999999999.9</MedicareWagesTipsPreviouslyRpt>
  <CorrectMedicareWagesTips>+9999999999999.9</CorrectMedicareWagesTips>
  <MedicareTaxAdjustmentForPeriod>-99999999999.9</MedicareTaxAdjustmentForPeriod>
 </MedicareTaxAdjustment>
 <TotalMedicareWagesTipsPrevRpt>+9999999999999.9</TotalMedicareWagesTipsPrevRpt>
 <TotalCorrectMedicareWagesTips>+9999999999999.9</TotalCorrectMedicareWagesTips>
 <NetMedicareTaxAdjustment>-99999999999.9</NetMedicareTaxAdjustment>
 <NetMedicareWageTipAdjustment>-9999999999999.9</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:
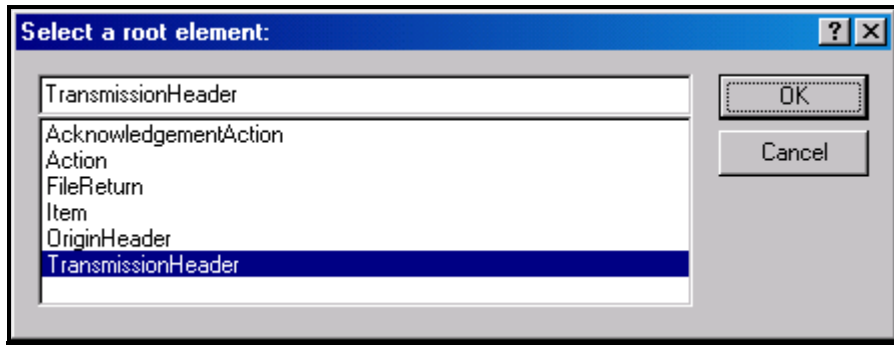
Figure 5-8. Select a Root Element – Transmission Header

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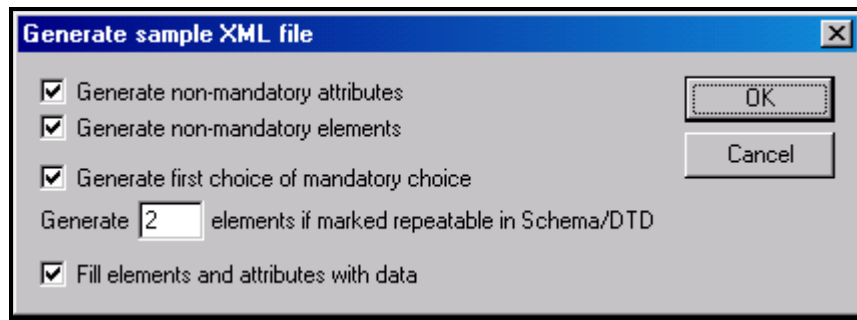
Figure 5-9. Generate Sample XML File – Attributes and Elements

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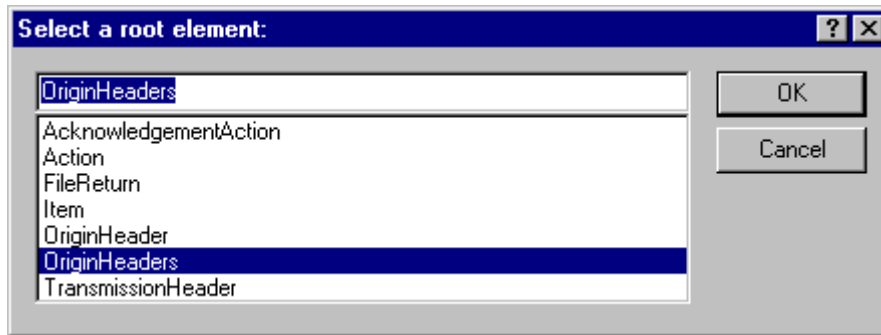
Figure 5-10. Select a Root Element – Origin Headers

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>
```

```
<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>
```

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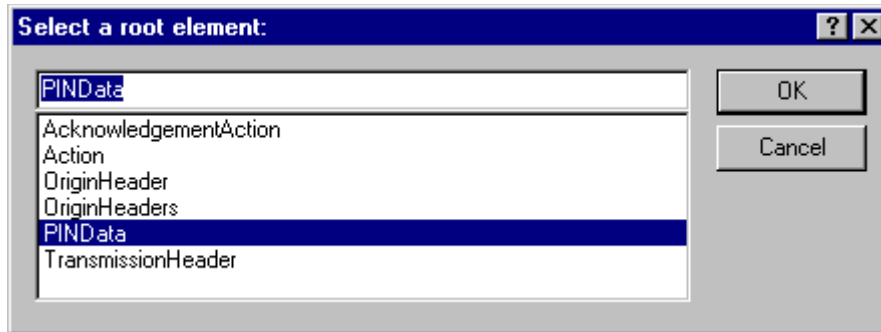
Figure 5-11. Select a Root Element – Find Data

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>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>
```

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 <mark>highlighted</mark>.

- 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 <mark>Content-Location:</mark> 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 VALIDATION CRITERIA-BUSINESS RULES & ERROR CONDITIONS

6.1 Business Rule & Error Condition Matrix

Table 6-1. 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 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3E	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). **NOTE: For purposes of this validation, the return received date should be used to determine the acceptable quarters.**	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 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
3O3	The credit reduction information must be valid if the State Code checkbox is checked.	Credit Reduction is checked but StateCreditReductionGroup is not present.	272	Item	All 940s
3P3	The credit reduction checkbox must be checked if the StateCreditReductionGroup is present.	StateCreditReductionGroup is present but CreditReduction is not checked.	273	Item	All 940s
3Q3	The information for a single state filer and a multistate filer cannot both be present.	Both SingleStateCode and MultiStateCode are present. Only one selection is allowed.	286	Item	All 940s
3R3	The state code for a multi state filer must be present if the multi state checkbox is checked.	MultiStateContribution is checked but MultiStateCode is not present.	288	Item	All 940s
3S3	The state code for a multi state filer cannot be present if the multi state filer checkbox is not checked.	MultiStateCode is present but MultiStateContribution is not checked.	289	Item	All 940s
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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
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 Procesing.	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 notvalid 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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
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
3T3	If value of FUTATaxAfterAdjustment does not equal the sum of values of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability	The sum of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability does not equal the entry for FUTATaxAfterAdjustment <ELTVal>	605	Item	Form 940/940PR
3U3	If the value of TotalAdjustmentAmount does not equal the sum of values of FractionsOfCentsAdjustment, SickPayAdjustment, TipsGroupTermLifeInsAdjAmount, WithheldIncomeTaxAdjustment, PriorQrtAdjSSMedicateTaxes, SpecialAdditionsFedIncmTx, and SpecialAdditionsSSMedicare	The sum of the adjustment amounts does not equal the entry for TotalAdjustmentsAmount <EltVal>	606	Item	All Form 941 type
3V3	If value of TotalAjustmentsAmount does not equal the sum of values of equal the sum of values of CurrentYearsAdjustment, PriorYrWithhldIncTxAdjustment, PriorYrAdjSSMedicareTaxes, SpecialAdditionsFedIncmTx, and SpecialAdditionsSSMedicare	The sum of the adjustment amounts does not equal the entry for TotalAdjustmentsAmount <EltVal>	607	Item	All Form 944 Type

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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 **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 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 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 is longer than the maximum length.	913	Item	All
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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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 ReturnType (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
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

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form 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
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 941/944 Type

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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
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	
6O	Line <n>: Invalid Content-Type <value>; must be text/xml	Line <line #>: Invalid Content-Type <value>; must be text/xml	975	Transmission	All

Table 6-1. Business Rule and Error Condition Matrix

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
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

7.0 ACKNOWLEDGEMENT FILES

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

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

7.1 A Guide to Creating 94x Acknowledgement Files

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

7.2 Acknowledgement 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**…
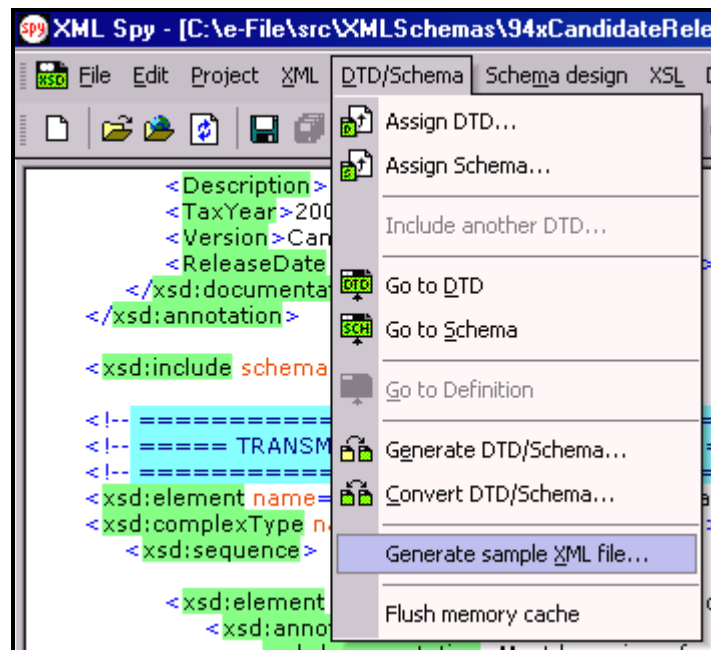
Figure 7-1. Open Message/efile Message – DTD/Schema – Generate Sample XML File

Select **AcknowledgementAction** from the pop-up menu shown below:
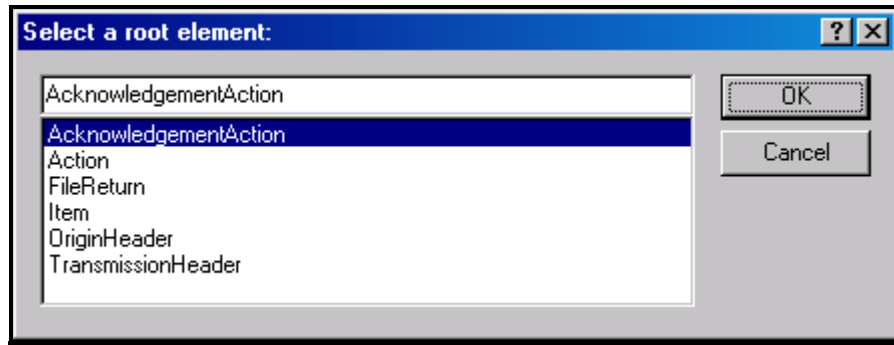
Figure 7-2. Select a Root Element – Acknowledgement Action

Check all options in the following pop-up menu and specify 2 (or more) repeatable elements so that repeating structures are illustrated in the sample data.
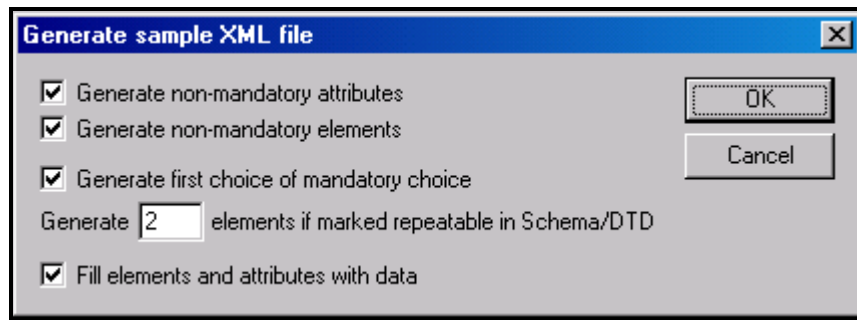
Figure 7-3. Generate Sample XML File – Attributes and Elements

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

Step 1.3 – Complete the Placeholder for AcknowledgementAction

In the **AcknowledgementAction** data structure:

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

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

Step 1.3 – Complete the Acknowledgement Envelope

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

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

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

<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>
```

```xml
    </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>010000000</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>
```

```xml
          <ErrorCode>String</ErrorCode>

          <ErrorMessage>String</ErrorMessage>

        </Error>

      </Errors>

  </ItemAcknowledgement>

  <ItemAcknowledgement>

    <OrigTransContentLocation>999999RetData20020617T093101</OrigTransContentLocation>

    <EIN>010000000</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>

</OriginAcknowledgement>

<OriginAcknowledgement>

  <OriginId>MyUniqueOrigID002</OriginId>

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

  <OriginStatus>A</OriginStatus>

  <Errors errorCount="2">

    <Error errorId="9">
```

```xml
      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="10">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

  </Errors>

  <ItemAcknowledgement>

    <OrigTransContentLocation>MyUnique001ReturnId</OrigTransContentLocation>

    <EIN>010000000</EIN>

    <ItemStatus>R</ItemStatus>

    <PaymentIndicator>Payment Request Received</PaymentIndicator>

    <Errors errorCount="2">

      <Error errorId="11">

        <XPath>String</XPath>

        <ErrorCode>String</ErrorCode>

        <ErrorMessage>String</ErrorMessage>

      </Error>

      <Error errorId="12">

        <XPath>String</XPath>

        <ErrorCode>String</ErrorCode>

        <ErrorMessage>String</ErrorMessage>

      </Error>

    </Errors>

  </ItemAcknowledgement>

  <ItemAcknowledgement>

    <OrigTransContentLocation>MyUnique002ReturnId</OrigTransContentLocation>
```

```
                <EIN>210000000</EIN>

                <ItemStatus>A</ItemStatus>

                <PaymentIndicator>Payment Request Received</PaymentIndicator>

            </ItemAcknowledgement>

          </OriginAcknowledgement>

        </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>

          <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>

          <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>
```

```xml
      <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>010000000</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>010000000</EIN>
```

```xml
      <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>

  </OriginAcknowledgement>

  <OriginAcknowledgement>

    <OriginId>MyUniqueOrigID002</OriginId>

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

    <OriginStatus>A</OriginStatus>

    <Errors errorCount="2">

      <Error errorId="9">

        <XPath>String</XPath>

        <ErrorCode>String</ErrorCode>

        <ErrorMessage>String</ErrorMessage>

      </Error>

      <Error errorId="10">

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APPENDIX A

FORMS & SCHEDULES ACCEPTED ELECTRONICALLY

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 **Individual Names in General:**	**Name Control**	**Rule** **Individual Names in General:**
Ralph **Teak** Dorothy **Will**ow Joe **McCe**dar Torn **MacD**ouglas Joseph **MacT**itus	TEAK WILL MCCE MACD MACT	The Name Control consists of the first four characters of the primary taxpayer's last name.
Thomas A. **El-O**ak Ann **O'Spr**uce Mark **D'Mag**nolia	EL-O OSPR DMAG	The hyphen (-) is the ONLY special character allowed in the Individual Name Control.
Dannette **B** James P. **Ai** John A. **Fir**	B AI FIR	The Name Control must contain no more than four characters. However, it may contain less than four characters. **Note:** The first character must be an alpha followed by maximum of three blank positions
Daniel P. **Di Al**mond Mary J. **Van E**lm Susan L. **Von B**irch Donald Vander **Oak**	DIAL VANE VONB OAK	Taxpayers with names such as "Van," "Von" and "Di" are considered as part of the Name Control. **Note:** See Asian-Pacific Names for exceptions to this rule.
Janet C. Redbud **Laur**el Dee (Plum) **Birc**h	LAUR BIRC	When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer. **Note:** See Exceptions to this rule within Item 2., Hispanic Names
Joan **Hick**ory-Hawthorn Dale **Redw**ood-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 **Ash** & Linda Birch Trey & Joan **Euca**lyptus	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. **Note:** 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 **del V**alle Eduardo **de la** Rosa Pablo **De Ma**rtinex Miguel **de To**rres Juanita **de la** Fuente B. A. **De Ro**drigues M. D. **de Ga**rcia	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 **Garz**a Morales Maria **Lope**z y Moreno Sylvia **Juar**ez cle Garcia	GARZ LOPE JUAR	When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. (See Note at the very top of the previous page **Note:** This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Control.

Name Control Underlined	Name Control	Rule (in priority order)
Asian-Pacific Names		**Asian-Pacific Names**
Binh To **La**	LA	Some Asian-Pacific last names have only two letters.
Nam Quoc **Tran** & Thuy Thanh Vo	TRAN	Asian-Pacific females rarely change their last names due to marriage.
Dang Van **Le** Nhat Thi **Pham**	LE PHAM	When "Van" (male) or "Thi" (female) appear with an Asian-Pacific name, do not include it as part of the Name Control. **Note:** These are common Asian-Pacific middle names.
Kim Van **Nguy**en & Thi Tran	NGUY	The name "Nguyen" is a common last name used by both male and female taxpayers.
Kwan, Kim Van & Yue Le	KWAN	The last name may appear first on the name line. **Note:** On the signature line, the last name often appears first.
Yen-Yin **Chiu** Jin-Zhang **Qiu**	CHIU QIU	Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's last name 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
Sole Proprietorships		**Sole Proprietorships (Individuals)**
Arthur P. **Aspe**n, Attorney Jane **Heml**ock, The Pecan Café John and Mary **Redw**ood	ASPE HEML REDW	The Name Control is the first four characters of the individual's last name.

Name Control Underlined	Name Control	Rule
Estates		**Estates**
Frank **Waln**ut Estate Alan Beech, Exec. Estate of Jan **Popl**ar Homer J. **Mapl**e Estate	WALN POPL MAPL	The Name Control is the first four characters of the individual's last name. **Note:** The decedent's name may be followed by "Estate" on the name line.

Name Control Underlined	Name Control	Rule
Partnerships		**Partnerships**
Redbud Restaurant **Teak** Drywall Finishers Don Hickory, Gen. Ptr. Harold J. Almond & Thad J. Balsam et al Ptr. **Howa**rd Elder Development Co. W. P. Plum & H. N. Laurel DBA **P&L P**ump Co **Almo**nd 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. **Note:** Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.
The **Heml**ock Cup **The H**awthorn	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 **Oak** & Carol Hazel **Ceda**r, 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
Corporations		**Corporations**
Sumac Field Plow Inc. **11th** Street Inc. **P&P C**ompany **Y-Z D**rive Co. **ZZZ C**lub **Palm** Catalpa Ltd. Fir **Fir H**omeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.

Name Control Underlined Corporations	Name Control	Rule Corporations
The **Will**ow Co. **The H**awthorn	WILL THEH	When determining a corporation Name Control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
John Hackberry PA **Sam S**ycamore SC **Carl** 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 **Jose**ph Holly Foundation **Kath**ryn Fir Memorial Fdn.	JOSE KATH	Apply corporate Name Control rules when the organization name contains "Fund," "Foundation"or "Fdn"
City of Fort Hickory Board of Commissioners **Waln**ut County Employees Association **Rho A**lpha Chapter Alpha Tau Fraternity **Hous**e 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.

Name Control Underlined Trusts and Fiduciaries	Name Control	Rule Trusts and Fiduciaries
Jan **Fir** Trust FBO Patrick Redwood Chestnut Bank TTEE Donald C. **Beec**h Trust FBO Mary, Karen & Michael Redbud Testamentary Trust U/W Margaret **Bals**am Cynthia Fit & Laura Fir Richard L. **Aste**r 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. **Note:** Never include any part of the word "trust" in the Name Control.
Magnolia Association Charitable Lead Trust **Ceda**r Corp. Employee Benefit Trust **Mapl**e-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. **1219**0 FBO Margaret Laurel ABCD Trust No. 00**1036** Elm Bank TTEE 00**20**, **GN**MA POOL **G**NMA Pool No. 00**100**B	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
Trusts and Fiduciaries		**Trusts and Fiduciaries**
Testamentary Trust Edward **Buck**eye TTEE Trust FBO Eugene **Euca**lyptus Trust FBO The **Dogw**ood Blossom Society Micheal **Teak** 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. **Note:** "Clifford Trust" is the name of a type of trust.

Name Control Underlined	Name Control	Rule
Other Organizations		**Other Organizations**
Parent Teachers **A**ssociation of San Francisco **P**arent Teachers **A**ssociation Congress of **G**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 **Inte**rnational Birch Assn. **V**FW Post 3120 **Labo**rer's Union, AFL-CIO Tau Delta Chapter of **Alph**a Phi **Bene**volent & 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. **Note:** "VFW" is a common abbreviation for "Veterans of Foreign Wars".
A.I. S.D. **R.S.V.P.** 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 **YY Gr**ain 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 **St. Ro**se Hospital **St. Jo**seph's Church Diocese of Cypress **St. Be**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
Exempt Organizations		**Exempt Organizations**
Friends of **Jane** Doe Committee to Elect **John** Smith	JANE JOHN	Use these examples for determining the Name Control for Political Organizations.
Smith for State Representative **Lind**a Jones for Congress Citizen for **John** 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,	P.O. Box PO Box
Route, Rte.	RT
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
NOTE: For a complete listing of acceptable address abbreviations, See Document 7475, State Abbreviations, Major City Codes and Address Abbreviations.	

APPENDIX D

POSTAL SERVICE STATE ABBREVIATIONS & ZIP CODE RANGES

APPENDIX D

POSTAL SERVICE STATE ABBREVIATIONS & ZIP CODE RANGES

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

State	Abbreviation	ZIP Code Range
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.