IRS e-file

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

2012

For Authorized IRS *e-file* Providers

IRS

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Employment Tax

e-file System

Implementation and User Guide

2012

Publication 3823
INTERNAL REVENUE SERVICE
ELECTRONIC TAX ADMINISTRATION

THE IRS MISSION

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

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1.0 INTRODUCTION TO 94X EMPLOYMENT TAX E-FILE SYSTEM

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

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

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

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

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

Publication 3823 is available electronically at www.irs.gov on the **94x XML Developers' Forum web page**. Simply search under the **94x XML Developer' Forum – Employment Tax e-file System**.

2013 Accepted Forms, Schedules, and Attachments

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

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

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

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

2012 Payment Options

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

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

The EFW and EFTPS options are **free**!

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

1.1 Publication Upgrades

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

1.2 Communications

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

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

1.3 Transition Operations

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

2.0 94X E-FILE PROGRAM ADMINISTRATION

2.1 Legal and Administrative Guidelines

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

- **Publication 3823, *Employment Tax e-file System Implementation and User Guide***
- **Publication 15 (Circular E), *Employer's Tax Guide***
- **Revenue Procedure 2007-40, *Authorized IRS e-file Provider Responsibilities*** (This Revenue Procedure combines the rules governing IRS ***e-file***)
- **Publication 3112, *IRS e-file Application and Participation***
- **Revenue Procedures 2007-38, *Requirements for Completing and Submitting Form 8655, Reporting Agent Authorization***
- **Publication 1474, *Technical Specification Guide for Reporting Agent Authorization and Federal Tax Depositors***

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

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

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

Two Methods of e-Filing 94x Returns

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

2.2.1 94x e-file Program Method

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

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

2.2.2 94x OnLine e-Filer Program Method

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

2.3 Who Can Participate in 94x Programs

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

2.3.1 94x Aggregate Return e-Filer Participants

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

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

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

An Agent may:

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

All agents, employers, and payers are liable for filing all returns and making all tax deposits and payments while the Form 2678 appointment is in effect.

To file the Schedule R (Form 941 and 940) Aggregate return electronically, the approved agent must decide which of the following **Customer Roles** to use to **sign** and **transmit** the return:

- Apply to become a Reporting Agent and use the 5-digit PIN to sign e-file returns for your clients

- Apply for a 94x On-line 10 digit PIN, used to sign your own returns.

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

2.3.2 94x OnLine e-Filer Participants

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

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

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

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

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

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

2.3.3 Authorized Signer of the Business Entity

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

This method is not acceptable for tax professionals. Form 8655 Reporting Agent Authorization, gives the tax professional authority to sign the client's return with their Reporting Agent's 5 digit PIN, NOT the OnLine e-filer's assigned 10 digit PIN. The OnLine e-filer's 10 digit PIN is not to be shared; therefore, if the tax professional enters the client's 10 digit PIN on their behalf, they are doing so without a signed authorization.

The Authorized Signer acts for the entity in legal and/or tax matters and is held liable for filing all 94x returns and making all 94x tax deposits and payments, adhering to all rules and regulations as set forth in this Publication 3823, Publication 15 (Circular E), Employer's Tax Guide and Revenue Procedures 2007-40.

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

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

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

If 94x Filing Requirement and Type of Return is:	**Then** Acceptable Contact(s) as IRS Authorized Signer for 94x e-file returns is:
Form 1065/Form 1065B (Partnership Returns) Partner with 5% or more interest in a partnership or person authorized to act in legal and or tax matters (Forms 1065/1065B)	Partner LLC Member Manager
Form 1120 (Family of Returns) (Corporate Returns)	President Vice President Treasurer Assistant Treasurer Tax Officer Chief Accounting Officer * Any Corporate Officer
Form 990 (Family of Returns)	Chief Executive Officer

(Exempt Organization Returns)	President Vice President Treasurer Assistant Treasurer Tax Officer Chief Accounting Officer Receiver Chief Operating Officer Trustee Any Corporate Officer Pastor/Pastoral Assistant (Church Only)
Form 1041 (Estates and Trusts Tax Returns)	Administrator Executor Trustee
Form 941	Owner Sole Proprietor Fiduciary (Form 941 instructions) *
Forms 1040 Schedule C and Schedule SE (Sole Proprietor for a Sole proprietorship)	Sole Proprietor/Owner Sole Member Member

* Anyone that is legally authorized to act for or bind the organization.

NOTE: If dual titles are present and one of them appears on the above matrix, the application should be accepted.

2.3.5 PIN Registration Processing Rules

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

IRS can not activate the PIN until the signed Statement of Receipt has been returned back, acknowledging that the PIN was received by the signer of the PIN Registration. The statement of Receipt should be returned within 10 days.

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

2.3.6 Rules for 94x OnLine e-Filers

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

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

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

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

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

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

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

- **Revenue Procedure 2007-40, *Authorized IRS e-file Provider Responsibilities***
- **Publication 3112, *IRS e-file Application and Participation***

2.4 94x e-file and 94x OnLine e-Filer Program Customer Roles

2.4.1 Software Developers

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

2.4.2 Transmitters

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

2.4.3 Reporting Agents

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

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

2.4.4 Electronic Return Originators (EROs)

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

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

2.4.5 94x OnLine Filing Provider

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

2.4.6 94x OnLine e-Filer

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

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

2.5 Responsibilities of 94x Electronic Filers

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

2.5.1 General

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

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

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

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

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

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

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

- Three days after receipt of the return
- Or, the due date of the return without regard to extensions

The **due dates** prescribed for filing paper Forms 940/941/944 with the Service also apply to returns filed under the Form 940/941/944 ***e-file*** Programs, as follows:

Forms 940/944 are due on January 31st following the year for which the return is made.	Form 940/944 for which all tax deposits were made when due for the period may be filed by the 10th day of the month following the due date. ***Note***: **When filing Forms 940 and 944 electronically, you may only file a current year return.**
Forms 941 are due on or before the last day of the first calendar month following the period for which the return is made.	Form 941 for which all tax deposits were made when due for the quarter may be filed by the 10th day of the month following the due date. ***Note:*** **When filing Form 941 electronically, you may only file the current quarter and the previous four quarters.**

An Accepted Return

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

A Rejected Return

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

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

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

Acknowledgement File

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

Software Developer

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

2.5.3 Penalty for Failure to Timely File a Return

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

2.5.4 Authorized Signer and Userid/Password Responsibilities

2.5.4.1 94x Signature Requirements

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

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

Option 1 - Reporting Agent PIN

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

*__Note Special Option for Electronic Return Originator (ERO)__:

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

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

Option 2 - 94x OnLine e-Filer PIN

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

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

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

3.0 IRS E-FILE APPLICATION AND 94X PIN REGISTRATION

Application Issue

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

Table 3-1. Reference Revenue Procedures for Other Applications

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

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

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

3.1.2 Reporting Agent IRS e-file Application Process Requirements

Special Note:

Reporting Agents must adhere to the following:

- **Revenue Procedure 2007-38*, Requirements for Completing and Submitting Form 8655, Reporting Agent Authorization***
- **Publication 1474*, Technical Specification Guide for Reporting Agent Authorization and Federal Tax Depositors***

Reporting Agents must:

- Submit an Agent's List containing the names, EINs, and addresses of the taxpayers for whom they will file returns. Publication 1474 page 13 Exhibit 2 shows how to create an agent list.
- Submit an authorization made on **Form 8655**, ***Reporting Agent Authorization*** with a revision date of May 2005 or later (or its equivalent), for each taxpayer included on the Agent's List. For instructions on preparing Form 8655, see Rev. Proc. 2007-38.

  NOTE: A revised Authorization is not required to replace an Authorization that was previously submitted to the Service, provided that the Authorization in place gives the Reporting Agent authority to file the return on behalf of the client and places no restrictions on the medium for filing Forms 940/941/944, and the Reporting Agent.

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

3.1.3 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.

NOTE: See Publication 1774 Technical Specification Guide for Reporting Agent Authorization and Federal Tax Depositors for complete instructions on submitting additions and deletions.

3.1.4 Software Developer IRS e-file Applications

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

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

3.1.5 Due Dates for Software Developer IRS e-file Applications

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

Table 3-2. 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

3.1.6 Transmitter IRS e-file Application

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

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

Special Note:

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

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

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

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

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

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

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

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

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

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

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

3.2.2 Authorized Signer Changes

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

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

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

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

- Fax number for Cincinnati - 1-877-477-0569

Mailing Address for the Cincinnati e-help Desk:

Internal Revenue Service
Mail Stop 2701
Cincinnati, OH 45999

3.3 Communications Testing Procedures

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

3.4 Assurance Testing Procedures

Note: For complete Assurance Testing Procedures, please search the **94x XML Developers Forum –** Employment Tax ***e-file*** System web site at www.irs.gov

3.4.1 Assurance Testing Requirements

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

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

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

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 3-3 Test File Due Date for Each Filing Quarter

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

3.4.2 Pre-Validation of XML Data

Each developer should develop 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.

3.4.3 Test Transmissions

Once the data has been validated against the 94x XML schemas you are ready to submit a test transmission. Transmitters and Software Developers should call the e-help Deck at 1-866-255-0654 in order to arranage a test transmision.

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

For example:

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

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

4.0 IRS E-FILE APPLICATION AND 94X PIN REGISTRATION

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

4.1 Acceptance into IRS e-file

Once accepted, participants will receive the identification items indicated below in **Table 4.1.**

Table 4.1 Identification Items by Type					
Identification Item	**94x OnLine e-Filer *(10 digit PIN)**	**ERO**	**Reporting Agent *(5 digit PIN)**	**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**		**X**		

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

The IRS e-help Desk examiner will change the status for the return type that they are testing from “Testing” to “Production”. Once in 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.

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.

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

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

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

An IRS ***e-file*** application and/or 94x PIN Registration may be rejected for any of the following reasons, as applicable:

- Required information not included on e-file Application or 94x PIN Registration contact information is invalid. See 2.3.3.1 for Acceptable Contact(s)
- Required attachments missing from e-file Application
- Previous Suspension from an Electronic Filing Program
- Use of an invalid or inactive EIN

5.0 XML SCHEMA AND VERSION CONTROL

5.1 Schema Conventions

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

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

5.2 Schema Location

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

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

5.3 Version Control

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

6.0 BUILDING XML TRANSMISSION FILES

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

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

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

Assumptions:

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

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

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

The Content-Location: line must match one of the **contentLocation** attributes referenced in the **OriginManifest** of a **ReturnOriginHeader**, and the corresponding element **ContentLocation** in the **ReturnData.**

```
MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
X-eFileRoutingCode: 94x

--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: MyUniqueOrigID001
```

First ReturnData

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

Second ReturnData

```
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigID003
```

Third ReturnData

```
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigID004
```

Fourth ReturnData

```
--MIME94xBoundary—
```

Step 1 – Create 94x Return Transmission Envelope

Step 1.1 – Create Transmission Envelope Skeleton

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

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd
```

```
http://www.irs.gov/efile ../message/efileMessage.xsd">
<SOAP:Header>
    Placeholder for TransmissionHeader
</SOAP:Header>
<SOAP:Body>
    Placeholder for OriginHeaders
</SOAP:Body>
</SOAP:Envelope>
```

Step 1.2 – Create Transmission Header

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

Figure 6-1 Open xsd schema and Generate Sample File

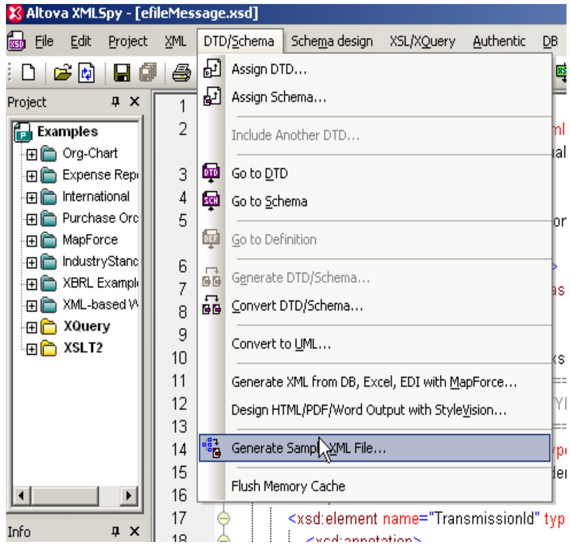
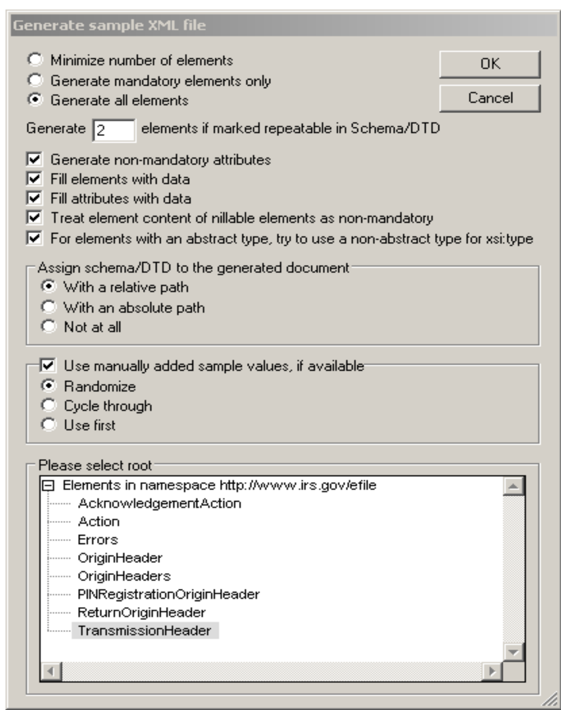


Figure 6-2 Open xsd schema and Generate Sample File



The **TransmissionHeader** data structure generate by XMLSpy

```
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
<TransmissionHeader xsi:schemaLocation="http://www.irs.gov/efile efileMessage.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
	<TransmissionId>-</TransmissionId>
	<Timestamp>2001-12-17T09:30:47Z</Timestamp>
	<Transmitter>
```

```
                <ETIN>00000</ETIN>
        </Transmitter>
        <ProcessType>T</ProcessType>
        <TransmissionManifest originHeaderCount="2">
                <OriginHeaderReference originId="-"/>
                <OriginHeaderReference originId="-"/>
        </TransmissionManifest>
</TransmissionHeader>
```

Step 1.3 – Modify TransmissionHeader data structure

In the **TransmissionHeader** data structure:

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

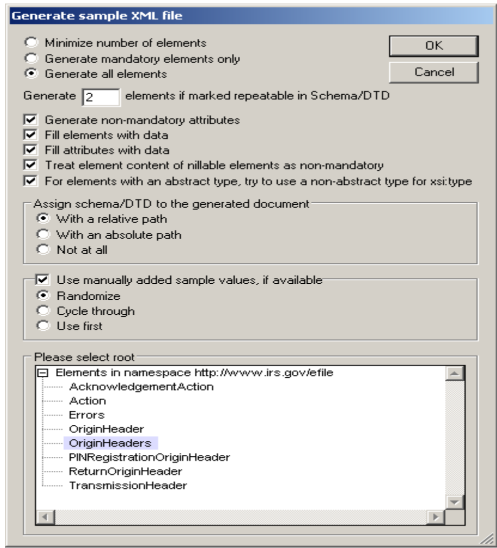
A final for the **TransmissionHeader** data structure:

```
<efile:TransmissionHeader>
    <TransmissionId>MyUniqueTransHeaderID001</TransmissionId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <Transmitter>
        <ETIN>00000</ETIN>
    </Transmitter>
    <ProcessType>T</ProcessType>
    <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId="MyUniqueOrigHeaderID001"/>
        <OriginHeaderReference originId="MyUniqueOrigHeaderID002"/>
    </TransmissionManifest>
</efile:TransmissionHeader>
```

Step 1.4 – Generate OriginHeaders

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

Figure 6-3 Select a Root Element – Origin Headers



The OriginHeaders data structure generate by XMLSpy

```
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
<OriginHeaders xsi:schemaLocation="http://www.irs.gov/efile efileMessage.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
	<ReturnOriginHeader>
		<OriginId>-</OriginId>
		<Timestamp>2001-12-17T09:30:47Z</Timestamp>
		<OriginManifest itemCount="2">
			<ItemReference contentLocation="-"/>
			<ItemReference contentLocation="-"/>
		</OriginManifest>
		<Originator>
			<EFIN>aaaaaa</EFIN>
			<Type>ReportingAgent</Type>
		</Originator>
		<ReportingAgentSignature>
			<PIN>00000</PIN>
			<ETIN>00000</ETIN>
		</ReportingAgentSignature>
		<ISPNumber>000000</ISPNumber>
```

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

Step 1.5 – Modify OriginHeaders data structure

In the **OriginHeaders** data structure:

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

The final of OriginHeaders data structure:

```
<efile:OriginHeaders>
<ReturnOriginHeader>
   <OriginId>MyUniqueOrigHeaderID001</OriginId>
   <Timestamp>2001-12-17T09:30:47Z</Timestamp>
   <OriginManifest itemCount="2">
      <ItemReference contentLocation=”MyUniqueOrigItemID001"/>
      <ItemReference contentLocation="MyUniqueOrigItemID002"/>
   </OriginManifest>
   <Originator>
      <EFIN>XXXXXX</EFIN>
      <Type>ReportingAgent</Type>
   </Originator>
   <ReportingAgentSignature>
      <PIN>XXXXX</PIN>
      <ETIN>XXXXX</ETIN>
   </ReportingAgentSignature>
```

```
    <ISPNumber>XXXXXX</ISPNumber>
</ReturnOriginHeader>
<ReturnOriginHeader>
    <OriginId>MyUniqueOrigHeaderID002</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
        <ItemReference contentLocation=”MyUniqueOrigItemID003"/>
        <ItemReference contentLocation="MyUniqueOrigItemID004"/>
        <ItemReference contentLocation="MyUniqueOrigItemID005"/>
    </OriginManifest>
    <Originator>
        <EFIN>XXXXXX</EFIN>
        <Type>ReportingAgent</Type>
    </Originator>
    <ReportingAgentSignature>
        <PIN>XXXXX</PIN>
        <ETIN>XXXXX</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>XXXXXX</ISPNumber>
</ReturnOriginHeader>
</OriginHeaders>
```

Step 1.4 – Complete the Transmission Envelope

Complete the Transmission Envelope:

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

The complete transmission Envelope is shown below:

```
<?xml 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>MyUniqueTransHeaderID001</TransmissionId>
            <Timestamp>2012-08-16T23:56:44-04:00</Timestamp>
      <Transmitter>
```

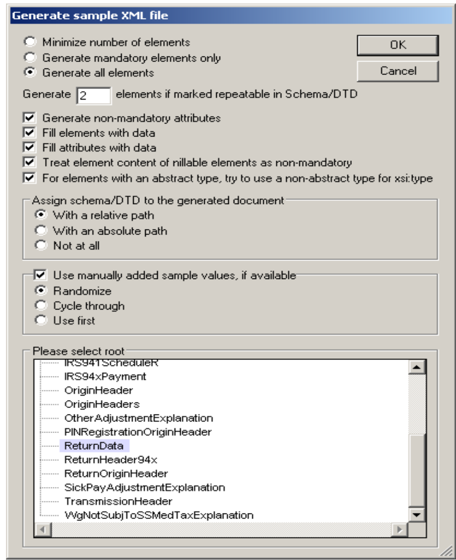
```xml
            <ETIN>XXXXX</ETIN>
      </Transmitter>
      <ProcessType>P</ProcessType>
      <TransmissionManifest originHeaderCount="2">
            <OriginHeaderReference originId="MyUniqueOrigItemID001"/>
            <OriginHeaderReference originId="MyUniqueOrigItemID002"/>
      </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>

<SOAP:Body>
<efile:OriginHeaders>
      <ReturnOriginHeader>
            <OriginId>MyUniqueOrigItemID001</OriginId>
            <Timestamp>2012-08-16T23:56:44-04:00</Timestamp>
            <OriginManifest itemCount="2">
                  <ItemReference contentLocation="MyUniqueOrigItemID001"/>
                  <ItemReference contentLocation="MyUniqueOrigItemID002"/>
            </OriginManifest>
            <Originator>
                  <EFIN>XXXXXX</EFIN>
                  <Type>Originator Type</Type>
            </Originator>
            <ReportingAgentSignature>
                  <PIN>XXXXX</PIN>
                  <ETIN>XXXXX</ETIN>
            </ReportingAgentSignature>
            <ISPNumber>XXXXX</ISPNumber>
      </ReturnOriginHeader>
      <ReturnOriginHeader>
            <OriginId>MyUniqueOrigItemID002</OriginId>
            <Timestamp>2012-08-16T23:56:44-04:00</Timestamp>
            <OriginManifest itemCount="3">
                  <ItemReference contentLocation="MyUniqueOrigItemID003"/>
                  <ItemReference contentLocation="MyUniqueOrigItemID004"/>
                  <ItemReference contentLocation="MyUniqueOrigItemID005"/>

            </OriginManifest>
            <Originator>
                  <EFIN>XXXXXX</EFIN>
                  <Type>Originator Type</Type>
            </Originator>
            <ReportingAgentSignature>
                  <PIN>XXXXX</PIN>
                  <ETIN>XXXXX</ETIN>
            </ReportingAgentSignature>
            <ISPNumber>XXXXX</ISPNumber>
      </ReturnOriginHeader>

</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>
```

Step 2 – Create ReturnData MIME Parts

Step 2.1 – Create ReturnData

Repeat Step 1.2 with the **efile/94x/ReturnData941PR.xsd** schema file (or other ReturnData94x.xsd for other return types). This time select **ReturnData** as the root element.

Figure 6-4 Select a Root Element – Return Data



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

Step 2.2 – Validate ReturnData

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

Here is the final OriginHeaders data structure

```
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigItemID001

<?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\ReturnData940PR.xsd" documentCount="3">
<ContentLocation> MyUniqueOrigItemID001</ContentLocation>
```

```
<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
  <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
  <DisasterRelief>!</DisasterRelief>
  <ISPNumber>000000</ISPNumber>
  <PreparerFirm>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <Address1>Address Name 1</Address1>
      <Address2>Address Name 2</Address2>
      <City>City Name</City>
      <State>State Name</State>
      <ZIPCode>00000</ZIPCode>
   </PreparerFirm>
   <SoftwareId>00000000</SoftwareId>
   <ReturnType>940PR</ReturnType>
   <Business>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <BusinessNameControl>Business Name Control</BusinessNameControl>
      <InCareOfNameLine>% In Care Of Name Line</InCareOfNameLine>
      <USAddress>
          <AddressLine>Address Line</AddressLine>
          <City>City Name</City>
          <State>State Name</State>
          <ZIPCode>00000</ZIPCode>
      </USAddress>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
        <Name>Preparer Name</Name>
        <PTIN>P00000000</PTIN>
        <Phone>0000000000</Phone>
        <EmailAddress>EmailName@hostname</EmailAddress>
        <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
        <Name>Return Signer Name</Name>
        <Title>Title</Title>
        <Phone>0000000000</Phone>
        <EmailAddress>EmailName@hostName</EmailAddress>
        <Signature>0000000000</Signature>
        <DateSigned>1967-08-13</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
        <AuthorizeThirdParty>X</AuthorizeThirdParty>
        <DesigneeName>Designee Name</DesigneeName>
        <DesigneePhone>0000000000</DesigneePhone>
        <DPIN>00000</DPIN>
     </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS940PR documentId="2">
        <SuccessorEmployer>X</SuccessorEmployer>
```

```
        <MultiStateContribution>X</MultiStateContribution>
        <CreditReduction>X</CreditReduction>
        <TotalWages>0.00</TotalWages>
        <ExemptWages>
                <ExemptWagesAmt>0.00</ExemptWagesAmt>
                <ExemptionCategory>
                        <FringeBenefits>X</FringeBenefits>
                        <GroupTermLifeIns>X</GroupTermLifeIns>
                        <RetirementPension>X</RetirementPension>
                        <DependentCare>X</DependentCare>
                        <OtherExemption>X</OtherExemption>
                </ExemptionCategory>
        </ExemptWages>
        <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
        <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
        <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
        <FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
        <AdjustmentsToFUTATax>
                <FUTAAdjustmentAmt>0.0</FUTAAdjustmentAmt>
                <CreditReductionAmt>0.0</CreditReductionAmt>
        </AdjustmentsToFUTATax>
        <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
        <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
        <BalanceDue>0.00</BalanceDue>
        <Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
        <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
        <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
        <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
        <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940PR>

<IRS940ScheduleA documentId="3">
        <MultiStateCode>XX</MultiStateCode>
        <MultiStateCode>XX</MultiStateCode>
        <CreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <TotalCreditReductionWages>0.0</TotalCreditReductionWages>
```

```
            <TotalCreditReductionAmt>0.0</TotalCreditReductionAmt>
      </CreditReductionGroup>
</IRS940ScheduleA>
</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.

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
--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>MyUniqueTransHeaderID001</TransmissionId>
            <Timestamp>2012-08-16T23:56:44-04:00</Timestamp>
      <Transmitter>
            <ETIN>XXXXX</ETIN>
      </Transmitter>
```

```
      <ProcessType>P</ProcessType>
      <TransmissionManifest originHeaderCount="2">
            <OriginHeaderReference originId="MyUniqueOrigItemID001"/>
            <OriginHeaderReference originId="MyUniqueOrigItemID002"/>
      </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>

<SOAP:Body>
<efile:OriginHeaders>
      <ReturnOriginHeader>
            <OriginId>MyUniqueOrigItemID001</OriginId>
            <Timestamp>2012-08-16T23:56:44-04:00</Timestamp>
            <OriginManifest itemCount="2">
                  <ItemReference contentLocation="MyUniqueOrigItemID001"/>
                  <ItemReference contentLocation="MyUniqueOrigItemID002"/>
            </OriginManifest>
            <Originator>
                  <EFIN>XXXXXX</EFIN>
                  <Type>Originator Type</Type>
            </Originator>
            <ReportingAgentSignature>
                  <PIN>XXXXX</PIN>
                  <ETIN>XXXXX</ETIN>
            </ReportingAgentSignature>
            <ISPNumber>XXXXX</ISPNumber>
      </ReturnOriginHeader>
      <ReturnOriginHeader>
            <OriginId>MyUniqueOrigItemID002</OriginId>
            <Timestamp>2012-08-16T23:56:44-04:00</Timestamp>
            <OriginManifest itemCount="1">
                  <ItemReference contentLocation="MyUniqueOrigItemID003"/>
                  <ItemReference contentLocation="MyUniqueOrigItemID004"/>
            </OriginManifest>
            <Originator>
                  <EFIN>XXXXXX</EFIN>
                  <Type>Originator Type</Type>
            </Originator>
            <ReportingAgentSignature>
                  <PIN>XXXXX</PIN>
                  <ETIN>XXXXX</ETIN>
            </ReportingAgentSignature>
            <ISPNumber>XXXXX</ISPNumber>
      </ReturnOriginHeader>

</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigItemID001

<?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\ReturnData940PR.xsd" documentCount="3">
<ContentLocation>MyUniqueOrigItemID001</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
  <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
  <DisasterRelief>DisasterRelief Section</DisasterRelief>
  <ISPNumber>000000</ISPNumber>
  <PreparerFirm>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <Address1>Address Name 1</Address1>
      <Address2>Address Name 2</Address2>
      <City>City Name</City>
      <State>State Name</State>
      <ZIPCode>00000</ZIPCode>
   </PreparerFirm>
   <SoftwareId>00000000</SoftwareId>
   <ReturnType>940PR</ReturnType>
   <Business>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <BusinessNameControl>Business Name Control</BusinessNameControl>
      <InCareOfNameLine>% In Care Of Name Line</InCareOfNameLine>
      <USAddress>
          <AddressLine>Address Line</AddressLine>
          <City>City Name</City>
          <State>State Name</State>
          <ZIPCode>00000</ZIPCode>
      </USAddress>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
         <Name>Preparer Name</Name>
         <PTIN>P00000000</PTIN>
         <Phone>0000000000</Phone>
         <EmailAddress>EmailName@hostname</EmailAddress>
         <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
         <Name>Return Signer Name</Name>
         <Title>Title</Title>
         <Phone>0000000000</Phone>
         <EmailAddress>EmailName@hostName</EmailAddress>
         <Signature>0000000000</Signature>
         <DateSigned>1967-08-13</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
         <AuthorizeThirdParty>X</AuthorizeThirdParty>
         <DesigneeName>Designee Name</DesigneeName>
         <DesigneePhone>0000000000</DesigneePhone>
         <DPIN>00000</DPIN>
     </ThirdPartyAuthorization>
```

```xml
</ReturnHeader94x>

<IRS940PR documentId="2">
	<SuccessorEmployer>X</SuccessorEmployer>
	<MultiStateContribution>X</MultiStateContribution>
	<CreditReduction>X</CreditReduction>
	<TotalWages>0.00</TotalWages>
	<ExemptWages>
		<ExemptWagesAmt>0.00</ExemptWagesAmt>
		<ExemptionCategory>
			<FringeBenefits>X</FringeBenefits>
			<GroupTermLifeIns>X</GroupTermLifeIns>
			<RetirementPension>X</RetirementPension>
			<DependentCare>X</DependentCare>
			<OtherExemption>X</OtherExemption>
		</ExemptionCategory>
	</ExemptWages>
	<WagesOverLimitAmt>0.00</WagesOverLimitAmt>
	<TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
	<TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
	<FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
	<AdjustmentsToFUTATax>
		<FUTAAdjustmentAmt>0.0</FUTAAdjustmentAmt>
		<CreditReductionAmt>0.0</CreditReductionAmt>
	</AdjustmentsToFUTATax>
	<FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
	<TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
	<BalanceDue>0.00</BalanceDue>
	<Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
	<Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
	<Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
	<Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
	<TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940PR>

<IRS940ScheduleA documentId="3">
	<MultiStateCode>XX</MultiStateCode>
	<MultiStateCode>XX</MultiStateCode>
	<CreditReductionGroup>
		<StateCreditReductionGroup>
			<CreditReductionStateCode>XX</CreditReductionStateCode>
			<CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
			<CreditReductionAmt>0.0</CreditReductionAmt>
		</StateCreditReductionGroup>
		<StateCreditReductionGroup>
			<CreditReductionStateCode>XX</CreditReductionStateCode>
			<CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
			<CreditReductionAmt>0.0</CreditReductionAmt>
		</StateCreditReductionGroup>
		<StateCreditReductionGroup>
			<CreditReductionStateCode>XX</CreditReductionStateCode>
			<CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
			<CreditReductionAmt>0.0</CreditReductionAmt>
		</StateCreditReductionGroup>
		<StateCreditReductionGroup>
			<CreditReductionStateCode>XX</CreditReductionStateCode>
```

```
                  <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                  <CreditReductionAmt>0.0</CreditReductionAmt>
            </StateCreditReductionGroup>
            <TotalCreditReductionWages>0.0</TotalCreditReductionWages>
            <TotalCreditReductionAmt>0.0</TotalCreditReductionAmt>
      </CreditReductionGroup>
</IRS940ScheduleA>
</ReturnData>


--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigItemID002

<?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\ReturnData940PR.xsd" documentCount="2">
<ContentLocation>MyUniqueOrigItemID002</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
  <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
  <DisasterRelief>DisasterRelief Note</DisasterRelief>
  <ISPNumber>000000</ISPNumber>
  <PreparerFirm>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <Address1>Address Name 1</Address1>
      <Address2>Address Name 2</Address2>
      <City>City Name</City>
      <State>State Name</State>
      <ZIPCode>00000</ZIPCode>
   </PreparerFirm>
   <SoftwareId>00000000</SoftwareId>
   <ReturnType>940PR</ReturnType>
   <Business>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <BusinessNameControl>Business Name Control</BusinessNameControl>
      <InCareOfNameLine>% In Care Of Name Line</InCareOfNameLine>
      <USAddress>
         <AddressLine>Address Line</AddressLine>
         <City>City Name</City>
         <State>State Name</State>
         <ZIPCode>00000</ZIPCode>
      </USAddress>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
        <Name>Preparer Name</Name>
        <PTIN>P00000000</PTIN>
```

```
        <Phone>0000000000</Phone>
        <EmailAddress>EmailName@hostname</EmailAddress>
        <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
        <Name>Return Signer Name</Name>
        <Title>Title</Title>
        <Phone>0000000000</Phone>
        <EmailAddress>EmailName@hostName</EmailAddress>
        <Signature>0000000000</Signature>
        <DateSigned>1967-08-13</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
        <AuthorizeThirdParty>X</AuthorizeThirdParty>
        <DesigneeName>Designee Name</DesigneeName>
        <DesigneePhone>0000000000</DesigneePhone>
        <DPIN>00000</DPIN>
     </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS940PR documentId="2">
        <SuccessorEmployer>X</SuccessorEmployer>
        <SingleStateCode>XX/SingleStateCode>
        <TotalWages>0.00</TotalWages>
        <ExemptWages>
                <ExemptWagesAmt>0.00</ExemptWagesAmt>
                <ExemptionCategory>
                        <FringeBenefits>X</FringeBenefits>
                        <GroupTermLifeIns>X</GroupTermLifeIns>
                        <RetirementPension>X</RetirementPension>
                        <DependentCare>X</DependentCare>
                        <OtherExemption>X</OtherExemption>
                </ExemptionCategory>
        </ExemptWages>
        <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
        <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
        <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
        <FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
        <AdjustmentAmt>0.0</AdjustmentAmt>
        <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
        <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
        <BalanceDue>0.00</BalanceDue>
        <Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
        <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
        <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
        <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
        <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940PR>

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigItemID003

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

```xml
<ReturnData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData940PR.xsd" documentCount="4">
<ContentLocation>MyUniqueOrigItemID003</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
  <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
  <DisasterRelief>!</DisasterRelief>
  <ISPNumber>000000</ISPNumber>
  <PreparerFirm>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <Address1>Address Name 1</Address1>
      <Address2>Address Name 2</Address2>
      <City>City Name</City>
      <State>State Name</State>
      <ZIPCode>00000</ZIPCode>
  </PreparerFirm>
  <SoftwareId>00000000</SoftwareId>
  <ReturnType>940PR</ReturnType>
  <Business>
      <EIN>000000000</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 1</BusinessName2>
      <BusinessNameControl>Business Name Control</BusinessNameControl>
      <InCareOfNameLine>% In Care Of Name Line</InCareOfNameLine>
      <USAddress>
          <AddressLine>Address Line</AddressLine>
          <City>City Name</City>
          <State>State Name</State>
          <ZIPCode>00000</ZIPCode>
      </USAddress>
      <AddressChange>X</AddressChange>
   </Business>
   <Preparer>
        <Name>Preparer Name</Name>
        <PTIN>P00000000</PTIN>
        <Phone>0000000000</Phone>
        <EmailAddress>EmailName@hostname</EmailAddress>
        <SelfEmployed>X</SelfEmployed>
   </Preparer>
   <ReturnSigner>
        <Name>Return Signer Name</Name>
        <Title>Title</Title>
        <Phone>0000000000</Phone>
        <EmailAddress>EmailName@hostName</EmailAddress>
        <Signature>0000000000</Signature>
        <DateSigned>1967-08-13</DateSigned>
   </ReturnSigner>
   <ThirdPartyAuthorization>
        <AuthorizeThirdParty>X</AuthorizeThirdParty>
        <DesigneeName>Designee Name</DesigneeName>
        <DesigneePhone>0000000000</DesigneePhone>
```

```xml
        <DPIN>00000</DPIN>
    </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS940PR documentId="2">
        <SuccessorEmployer>X</SuccessorEmployer>
        <MultiStateContribution>X</MultiStateContribution>
        <CreditReduction>X</CreditReduction>
        <TotalWages>0.00</TotalWages>
        <ExemptWages>
                <ExemptWagesAmt>0.00</ExemptWagesAmt>
                <ExemptionCategory>
                        <FringeBenefits>X</FringeBenefits>
                        <GroupTermLifeIns>X</GroupTermLifeIns>
                        <RetirementPension>X</RetirementPension>
                        <DependentCare>X</DependentCare>
                        <OtherExemption>X</OtherExemption>
                </ExemptionCategory>
        </ExemptWages>
        <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
        <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
        <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
        <FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
        <AdjustmentsToFUTATax>
                <FUTAAdjustmentAmt>0.0</FUTAAdjustmentAmt>
                <CreditReductionAmt>0.0</CreditReductionAmt>
        </AdjustmentsToFUTATax>
        <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
        <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
        <BalanceDue>0.00</BalanceDue>
        <Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
        <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
        <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
        <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
        <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940PR>

<IRS940ScheduleA documentId="3">
        <MultiStateCode>XX</MultiStateCode>
        <MultiStateCode>XX</MultiStateCode>
        <CreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
```

```
            <StateCreditReductionGroup>
                  <CreditReductionStateCode>XX</CreditReductionStateCode>
                  <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                  <CreditReductionAmt>0.0</CreditReductionAmt>
            </StateCreditReductionGroup>
            <TotalCreditReductionWages>0.0</TotalCreditReductionWages>
            <TotalCreditReductionAmt>0.0</TotalCreditReductionAmt>
      </CreditReductionGroup>
</IRS940ScheduleA>

<IRS94xPayment documentId="4">
      <RoutingTransitNumber>010000000</RoutingTransitNumber>
      <BankAccountNumber>Bank Account Number</BankAccountNumber>
      <AccountType>1</AccountType>
      <PaymentAmount>0.01</PaymentAmount>
      <TaxpayerDaytimePhone>0000000000</TaxpayerDaytimePhone>
</IRS94xPayment>
</ReturnData>

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUniqueOrigItemID004

<?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\ReturnData940PR.xsd" documentCount="5">
<ContentLocation>MyUniqueOrigItemID004</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
  <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
  <DisasterRelief>DisasterRelief Section</DisasterRelief>
  <ISPNumber>000000</ISPNumber>
  <PreparerFirm>
     <EIN>000000000</EIN>
     <BusinessName1>Business Name 1</BusinessName1>
     <BusinessName2>Business Name 1</BusinessName2>
     <Address1>Address Name 1</Address1>
     <Address2>Address Name 2</Address2>
     <City>City Name</City>
     <State>State Name</State>
     <ZIPCode>00000</ZIPCode>
  </PreparerFirm>
  <SoftwareId>00000000</SoftwareId>
  <ReturnType>940PR</ReturnType>
  <Business>
     <EIN>000000000</EIN>
     <BusinessName1>Business Name 1</BusinessName1>
     <BusinessName2>Business Name 1</BusinessName2>
     <BusinessNameControl>Business Name Control</BusinessNameControl>
     <InCareOfNameLine>% In Care Of Name Line</InCareOfNameLine>
     <USAddress>
```

```
            <AddressLine>Address Line</AddressLine>
            <City>City Name</City>
            <State>State Name</State>
            <ZIPCode>00000</ZIPCode>
        </USAddress>
        <AddressChange>X</AddressChange>
      </Business>
      <Preparer>
          <Name>Preparer Name</Name>
          <PTIN>P00000000</PTIN>
          <Phone>0000000000</Phone>
          <EmailAddress>EmailName@hostname</EmailAddress>
          <SelfEmployed>X</SelfEmployed>
      </Preparer>
      <ReturnSigner>
          <Name>Return Signer Name</Name>
          <Title>Title</Title>
          <Phone>0000000000</Phone>
          <EmailAddress>EmailName@hostName</EmailAddress>
          <Signature>0000000000</Signature>
          <DateSigned>1967-08-13</DateSigned>
      </ReturnSigner>
      <ThirdPartyAuthorization>
          <AuthorizeThirdParty>X</AuthorizeThirdParty>
          <DesigneeName>Designee Name</DesigneeName>
          <DesigneePhone>0000000000</DesigneePhone>
          <DPIN>00000</DPIN>
       </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS940PR documentId="2">
          <SuccessorEmployer>X</SuccessorEmployer>
          <MultiStateContribution>X</MultiStateContribution>
          <CreditReduction>X</CreditReduction>
          <TotalWages>0.00</TotalWages>
          <ExemptWages>
                  <ExemptWagesAmt>0.00</ExemptWagesAmt>
                  <ExemptionCategory>
                          <FringeBenefits>X</FringeBenefits>
                          <GroupTermLifeIns>X</GroupTermLifeIns>
                          <RetirementPension>X</RetirementPension>
                          <DependentCare>X</DependentCare>
                          <OtherExemption>X</OtherExemption>
                  </ExemptionCategory>
          </ExemptWages>
          <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
          <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
          <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
          <FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
          <AdjustmentsToFUTATax>
                  <FUTAAdjustmentAmt>0.0</FUTAAdjustmentAmt>
                  <CreditReductionAmt>0.0</CreditReductionAmt>
          </AdjustmentsToFUTATax>
          <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
          <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
          <BalanceDue>0.00</BalanceDue>
```

```
        <Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
        <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
        <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
        <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
        <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940PR>

<IRS940ScheduleA documentId="3">
        <MultiStateCode>XX</MultiStateCode>
        <MultiStateCode>XX</MultiStateCode>
        <CreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <StateCreditReductionGroup>
                        <CreditReductionStateCode>XX</CreditReductionStateCode>
                        <CreditReductionWagesAmt>0.0</CreditReductionWagesAmt>
                        <CreditReductionAmt>0.0</CreditReductionAmt>
                </StateCreditReductionGroup>
                <TotalCreditReductionWages>0.0</TotalCreditReductionWages>
                <TotalCreditReductionAmt>0.0</TotalCreditReductionAmt>
        </CreditReductionGroup>
</IRS940ScheduleA>

<IRS94xPayment documentId="4">
        <RoutingTransitNumber>010000000</RoutingTransitNumber>
        <BankAccountNumber>Bank Account Number</BankAccountNumber>
        <AccountType>1</AccountType>
        <PaymentAmount>0.01</PaymentAmount>
        <TaxpayerDaytimePhone>0000000000</TaxpayerDaytimePhone>
</IRS94xPayment>

<GeneralSupportingInformation documentId="5">
        <Explanation>Explanation Section</Explanation>
</GeneralSupportingInformation>

</ReturnData>

--MIME94xBoundary--
```

6.1A Guide to Creating PIN Registration Transmission Files

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

Assumptions:

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

Step 1 – Create PIN Registration Transmission Envelope

Step 1.1 – Create Transmission Envelope Skeleton

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

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

        </SOAP:Header>
        <SOAP:Body>
                Placeholder for OriginHeaders

        </SOAP:Body>
</SOAP:Envelope>
```

Step 1.2 – Create TransmissionHeader

1. Open **message/efileMessage.xsd** in XMLSpy

2. Select **DTD/Schema** from the main menu.

3. Select **Generate sample XML file…**

4. Select Generata all elements

5. Specify 2 (or more) repeatable elements

6. Check all options in the following pop-up menu

7. Select with a relative path option

8. Select Use Manually added sample values if available

9. Select **TransmissionHeader** as root

Figure 6-5 Open Message/efile Message – DTD/Schema – Generate Sample XML file

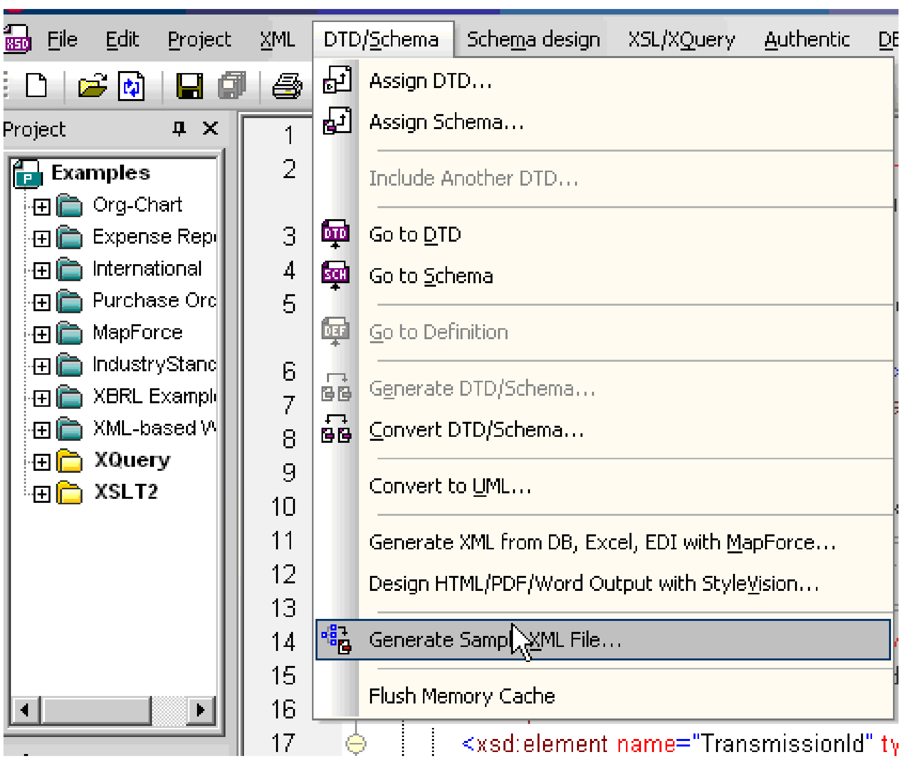
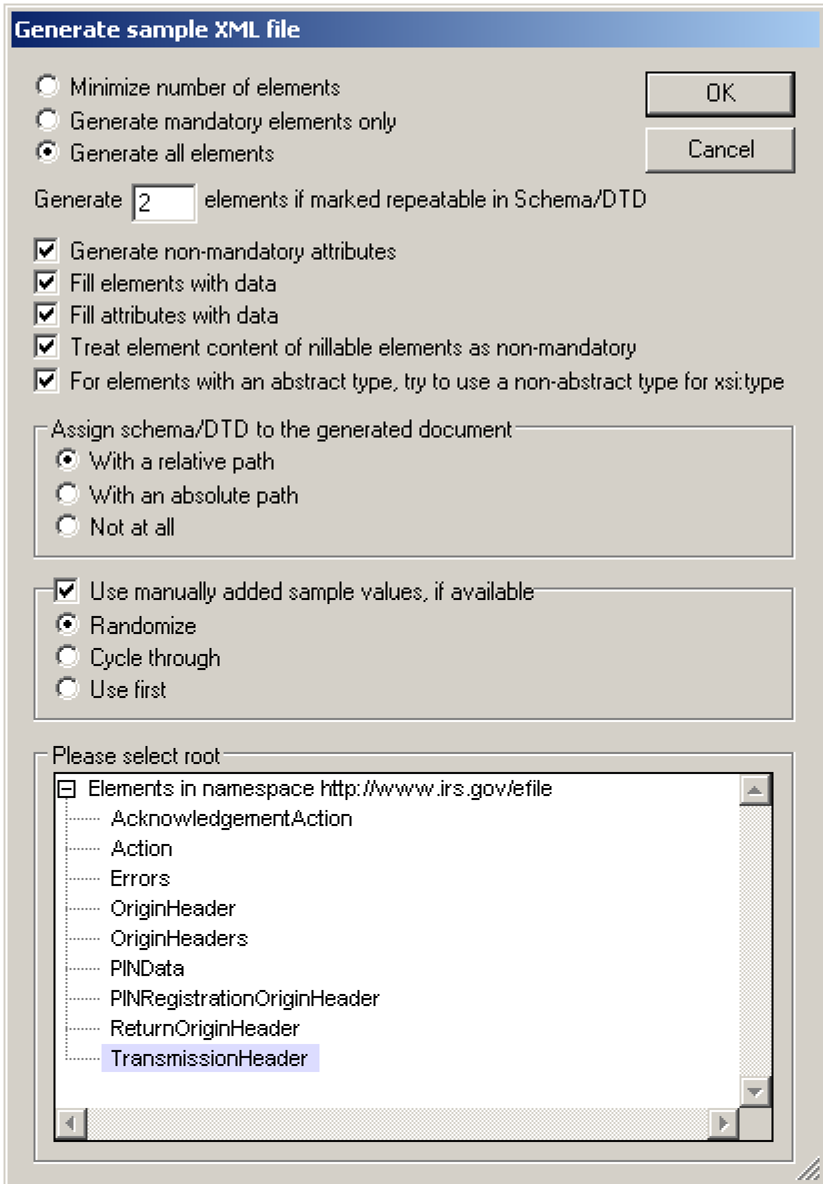


Figure 6-6 Select a Root Element–Origin Header



Here is sample data structure for the **TransmissionHeader**.

```
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
<TransmissionHeader xsi:schemaLocation="http://www.irs.gov/efile PINRegistration.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
	<TransmissionId>-</TransmissionId>
	<Timestamp>2001-12-17T09:30:47Z</Timestamp>
	<Transmitter>
		<ETIN>00000</ETIN>
	</Transmitter>
	<ProcessType>T</ProcessType>
	<TransmissionManifest originHeaderCount="2">
```

```
                    <OriginHeaderReference originId="-"/>
                    <OriginHeaderReference originId="-"/>
          </TransmissionManifest>
</TransmissionHeader>
```

Step 1.3 – Complete the Placeholder for TransmissionHeader

In the **TransmissionHeader** data structure:

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

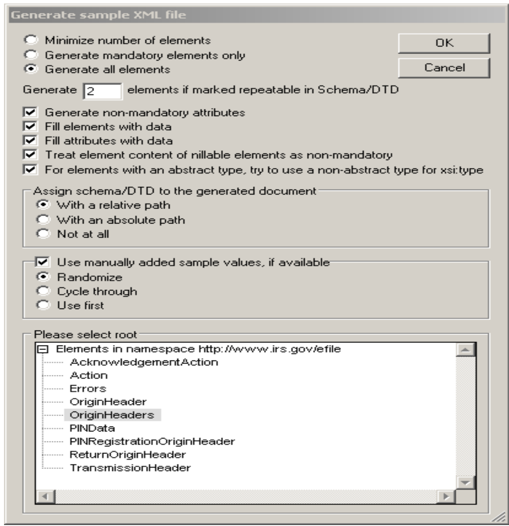
Here is the final **TransmissionHeader** data structure:

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

Step 1.4 – Create OriginHeaders

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

Figure 6-7 Select a Root Element – Origin Headers



Here is the **OriginHeaders** data structure

```
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
<OriginHeaders xsi:schemaLocation="http://www.irs.gov/efile PINRegistration.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
	<ReturnOriginHeader>
		<OriginId>-</OriginId>
		<Timestamp>2001-12-17T09:30:47Z</Timestamp>
		<OriginManifest itemCount="2">
			<ItemReference contentLocation="-"/>
			<ItemReference contentLocation="-"/>
		</OriginManifest>
		<Originator>
			<EFIN>aaaaaa</EFIN>
			<Type>OnlineFiler</Type>
		</Originator>
		<ReportingAgentSignature>
			<PIN>00000</PIN>
			<ETIN>00000</ETIN>
		</ReportingAgentSignature>
		<ISPNumber>000000</ISPNumber>
	</ReturnOriginHeader>
	<ReturnOriginHeader>
		<OriginId>-</OriginId>
		<Timestamp>2001-12-17T09:30:47Z</Timestamp>
		<OriginManifest itemCount="2">
			<ItemReference contentLocation="-"/>
			<ItemReference contentLocation="-"/>
		</OriginManifest>
		<Originator>
			<EFIN>aaaaaa</EFIN>
			<Type>ReportingAgent</Type>
		</Originator>
```

```
                    <ReportingAgentSignature>
                              <PIN>00000</PIN>
                              <ETIN>00000</ETIN>
                    </ReportingAgentSignature>
                    <ISPNumber>000000</ISPNumber>
          </ReturnOriginHeader>
</OriginHeaders>
```

Step 1.5 - Complete the Placeholder for OriginHeaders

In the **OriginHeaders** data structure:

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

Here is the final OriginHeaders data structure:

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

```
                <PIN>00000</PIN>
                <ETIN>00000</ETIN>
            </ReportingAgentSignature>
            <ISPNumber>000000</ISPNumber>
        </ReturnOriginHeader>
</efile:OriginHeaders>
```

Step 1.6 – Complete the Transmission Envelope

Complete the transmission Envelope:

- Plug the **TransmissionHeader** created in Step 1.3 into the **Placeholder for TransmissionHeader** defined in Step 1.1
- Plug the **OriginHeaders** structure created in Step 1.5 into the **Placeholder for OriginHeaders** defined in Step 1.1
- Edit and validate the data of Transmission Envelope if necessary
    - Click on the button on the tool bar or F8

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/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ./message/SOAP.xsd http://www.irs.gov/efile
../message/efileMessage.xsd">
<SOAP:Header>
<efile:TransmissionHeader>
        <TransmissionId>-</TransmissionId>
        <Timestamp>2001-12-17T09:30:47Z</Timestamp>
        <Transmitter>
            <ETIN>00000</ETIN>
        </Transmitter>
        <ProcessType>T</ProcessType>
        <TransmissionManifest originHeaderCount="2">
            <OriginHeaderReference originId="-"/>
            <OriginHeaderReference originId="-"/>
        </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>
<SOAP:BODY>
<efile:OriginHeaders>
        <ReturnOriginHeader>
            <OriginId>-</OriginId>
            <Timestamp>2001-12-17T09:30:47Z</Timestamp>
            <OriginManifest itemCount="2">
                <ItemReference contentLocation="-"/>
                <ItemReference contentLocation="-"/>
```

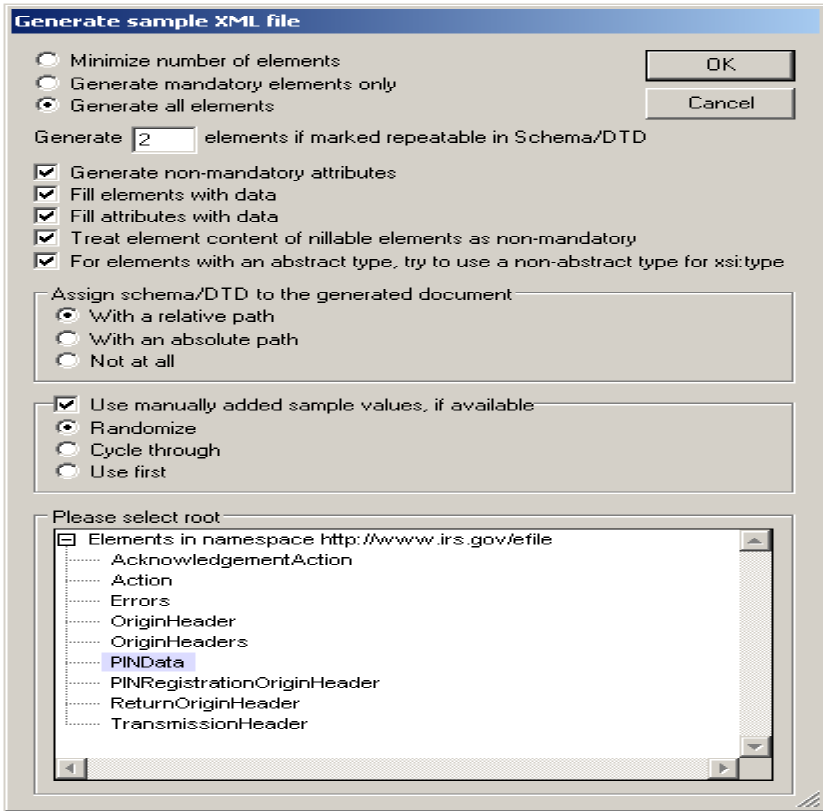
```xml
				</OriginManifest>
				<Originator>
					<EFIN>aaaaaa</EFIN>
					<Type>LargeTaxPayer</Type>
				</Originator>
			</ReturnOriginHeader>
			<ReturnOriginHeader>
				<OriginId>-</OriginId>
				<Timestamp>2001-12-17T09:30:47Z</Timestamp>
				<OriginManifest itemCount="2">
					<ItemReference contentLocation="-"/>
					<ItemReference contentLocation="-"/>
				</OriginManifest>
				<Originator>
					<EFIN>aaaaaa</EFIN>
					<Type>LargeTaxPayer</Type>
				</Originator>
			</ReturnOriginHeader>
</efile:OriginHeaders>
</SOAP:BODY>
```

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 6-8 Select a Root Element – Find Data



Here is the **PINData** data structure

```
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2010 rel. 3 sp1 (http://www.altova.com)-->
<PINData xsi:schemaLocation="http://www.irs.gov/efile PINRegistration.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
        <ContentLocation>-</ContentLocation>
        <PINRegistration>
                <EIN>000000000</EIN>
                <EmployerName1>#</EmployerName1>
                <EmployerName2>#</EmployerName2>
                <EmployerAddress1>-</EmployerAddress1>
                <EmployerAddress2>-</EmployerAddress2>
                <City>A</City>
                <State>WY</State>
                <ZIPCode>00000</ZIPCode>
                <ContactName>'</ContactName>
                <ContactTitle>!</ContactTitle>
                <ContactPhoneNumber>0000000000</ContactPhoneNumber>
                <SignatureName>'</SignatureName>
                <SignatureDate>1967-08-13</SignatureDate>
                <EmailAddress1>!@!</EmailAddress1>
```

```
                    <EmailAddress2>!@!</EmailAddress2>
          </PINRegistration>
</PINData>
```

Step 2.2 – Validate PINData

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

Here is the final **PINData** data structure

```
<?xml version="1.0" encoding="UTF-8"?>
<PINData xsi:schemaLocation="http://www.irs.gov/efile PINRegistration.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
          <ContentLocation>-</ContentLocation>
          <PINRegistration>
                    <EIN>000000000</EIN>
                    <EmployerName1>#</EmployerName1>
                    <EmployerName2>#</EmployerName2>
                    <EmployerAddress1>-</EmployerAddress1>
                    <EmployerAddress2>-</EmployerAddress2>
                    <City>A</City>
                    <State>WY</State>
                    <ZIPCode>00000</ZIPCode>
                    <ContactName>'</ContactName>
                    <ContactTitle>!</ContactTitle>
                    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
                    <SignatureName>'</SignatureName>
                    <SignatureDate>1967-08-13</SignatureDate>
                    <EmailAddress1>!@!</EmailAddress1>
                    <EmailAddress2>!@!</EmailAddress2>
          </PINRegistration>
</PINData>
```

Step 2.3 – Duplicate the PINData

Complete the placeholder for PIN Registration:

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

Step 3 – Create PIN Registration Transmission File

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

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

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

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 XMLSpy.
--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/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/
../message/SOAP.xsd
 http://www.irs.gov/efile ../message/efileMessage.xsd">
 <SOAP:Header>
 <efile:TransmissionHeader>
 <TransmissionId>MyTransID20021217T093047</TransmissionId>
 <Timestamp>2009-12-17T09:30:47-05:00</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>2009-12-17T09:30:47-05:00</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>2009-12-17T09:30:47-05:00</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/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
 <ContentLocation>999999PINData20020617T093047</ContentLocation>
 <PINRegistration>
 <EIN>010000000</EIN>
 <EmployerName1>A A</EmployerName1>
 <EmployerName2>A A</EmployerName2>
 <EmployerAddress1>A A</EmployerAddress1>
 <EmployerAddress2>A A</EmployerAddress2>
 <City>A A</City>
 <State>AL</State>
 <ZIPCode>000000000</ZIPCode>
 <ContactName>A A</ContactName>

 <ContactTitle>! !</ContactTitle>
 <ContactPhoneNumber>0000000000</ContactPhoneNumber>
 <SignatureName>A A</SignatureName>
 <SignatureDate>2009-08-13</SignatureDate>
 <EmailAddress1>A@0.0.0.0</EmailAddress1>
 <EmailAddress2>A@0.0.0.0</EmailAddress2>
 </PINRegistration>
</PINData>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093101
```

```
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
 <ContentLocation>999999PINData20020617T093101</ContentLocation>
 <PINRegistration>
 <EIN>010000000</EIN>
 <EmployerName1>A A</EmployerName1>
 <EmployerName2>A A</EmployerName2>
 <EmployerAddress1>A A</EmployerAddress1>
 <EmployerAddress2>A A</EmployerAddress2>
 <City>A A</City>
 <State>AL</State>
 <ZIPCode>000000000</ZIPCode>
 <ContactName>A A</ContactName>
 <ContactTitle>! !</ContactTitle>
 <ContactPhoneNumber>0000000000</ContactPhoneNumber>
 <SignatureName>A A</SignatureName>
 <SignatureDate>2009-08-13</SignatureDate>
 <EmailAddress1>A@0.0.0.0</EmailAddress1>
 <EmailAddress2>A@0.0.0.0</EmailAddress2>
 </PINRegistration>
</PINData>
--MIMEPINRegBoundary

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

```
 &lt;ContactTitle&gt;! !&lt;/ContactTitle&gt;
 &lt;ContactPhoneNumber&gt;0000000000&lt;/ContactPhoneNumber&gt;
 &lt;SignatureName&gt;A A&lt;/SignatureName&gt;
 &lt;SignatureDate&gt;2009-08-13&lt;/SignatureDate&gt;
 &lt;EmailAddress1&gt;A@0.0.0.0&lt;/EmailAddress1&gt;
 &lt;EmailAddress2&gt;A@0.0.0.0&lt;/EmailAddress2&gt;
 &lt;/PINRegistration&gt;
&lt;/PINData&gt;
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: MyUnique002PINId
&lt;?xml version="1.0" encoding="UTF-8"?&gt;
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
 &lt;ContentLocation&gt;MyUnique002PINId&lt;/ContentLocation&gt;
 &lt;PINRegistration&gt;

 &lt;EIN&gt;010000000&lt;/EIN&gt;
 &lt;EmployerName1&gt;A A&lt;/EmployerName1&gt;
 &lt;EmployerName2&gt;A A&lt;/EmployerName2&gt;
 &lt;EmployerAddress1&gt;A A&lt;/EmployerAddress1&gt;
 &lt;EmployerAddress2&gt;A A&lt;/EmployerAddress2&gt;
 &lt;City&gt;A A&lt;/City&gt;
 &lt;State&gt;AL&lt;/State&gt;
 &lt;ZIPCode&gt;000000000&lt;/ZIPCode&gt;
 &lt;ContactName&gt;A A&lt;/ContactName&gt;
 &lt;ContactTitle&gt;! !&lt;/ContactTitle&gt;
 &lt;ContactPhoneNumber&gt;0000000000&lt;/ContactPhoneNumber&gt;
 &lt;SignatureName&gt;A A&lt;/SignatureName&gt;
 &lt;SignatureDate&gt;2009-08-13&lt;/SignatureDate&gt;
 &lt;EmailAddress1&gt;A@0.0.0.0&lt;/EmailAddress1&gt;
 &lt;EmailAddress2&gt;A@0.0.0.0&lt;/EmailAddress2&gt;
 &lt;/PINRegistration&gt;
&lt;/PINData&gt;
--MIMEPINRegBoundary--
```

7.0 VALIDATION CRITERIA – BUSINESS RULES & ERROR CONDITIONS

7.1 Business Rule & Error Condition Matrix

Table 7-2 Business Rule and Error Condition Matrix

Error Code	Error Message	Business Rule	Rejection Level	Form Types
005	No value ItemReference elements were found within SOAP: Envelope. Validation processing aborted after SOAP : Envelope document.	No value Item Reference elements were found within SOAP	Transmission	All
029	The Originator EFIN is not Valid.	EFIN of the originator must be a valid EFIN.	Origin	All
100	The PIN and EFIN combination in the Origin Header is required for signature.	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.	Origin	All 94x
101	The PIN and EFIN combination in the Origin Header is not valid.	If the efileRole is equal to Large Taxpayer, the EFIN/PIN combination must be present in the Origin Header, and must be valid.	Origin	All 94x
102	The itemCount <EltVal> does not equal the total number of ItemReference elements in the OriginManifest.	itemCount must equal the number of items within the batch	Transmission	All

Error Code	Error Message	Business Rule	Rejection Level	Form Types
104	The Documents contained in the return record are not as specified in the parameters of the Return Data Schema for <ReturnType>.	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).	Return	All 94x
106	The Signature (PIN) for this return is required.	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.	Return	All 94x
107	The Signature (PIN) for this return is not valid for the EIN.	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.	Return	All 94x
110	The Return Signer Group is not allowed for the Originator Type <EltVal>.	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.	Return	All 94x
111	The Document count does not equal the number of documents submitted for the return.	The value of ReturnData@documentCount must equal the number of documents in the return.	Return	All 94x
201	The Tax Period End Date <EltVal> is not valid for the Form Type <ReturnType>.	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.	Return	All 940 & 944

Error Code	Error Message	Business Rule	Rejection Level	Form Types
202	The Tax Period End Date <EltVal> is not valid for the Form Type <ReturnType>.	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 quarter.	Return	All 941
203	The Return Filing Date <EltVal> is past the filing deadline of <EltVal2>.	The Return Filing Date for forms 940, 940PR, or 944 is past the filing deadline for this year.	Return	All 940 & 944
204	Element not valid for the tax period <EltVal>.	CobraAssistance is present but Consolidated Omnibus Reconciliation Act (COBRA) is not authorized during this tax return time frame.	Return	941 941PR 941SS 944
226	For the choice element in the Return Header, either the control or Check Digit must be present.	Either the Name Control or Check Digit must be present in the Return Header.	Return	All 94x
235	The character value of <EltVal> is outside the pattern value of <enum>.	For elements with definitions outside strictly alpha, numeric, or alphanumeric provide the following Error Message.	Return	All
236	The length of <EltVal> does not conform to the schema.	The length of the value in the element does not meet the schema definition.	Origin	All 94x

Error Code	Error Message	Business Rule	Rejection Level	Form Types
236	The length of <EltVal> does not conform to the schema.	The length of the value in the element does not meet the schema definition.	Return	All 94x
237	The Text <EltVal> contains non-printable characters.	The element value contains characters which are not printable.	Return	All 94x
238	The Text <EltVal> contains leading or trailing spaces or contains two consecutive spaces.	The element value contains spaces which are leading or consecutive inside the value.	Return	All 94x
266	The State code <EltVal> is outside the pattern value of state code in schema.	The two character state code in the Return Header must be one of the valid values defined for state type in the schema.	Return	All 94x
271	The first 3 positions of the Zip code <EltVal> are not valid for the State Code <EltVal2>.	The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header.	Return	All 94x
272	CreditReduction is checked but StateCreditReductionGroup is not present.	State Credit Reduction fields must be present on Schedule A when Credit Reduction is checked.	Return	Form 940 & 940PR
273	StateCreditReductionGroup is present but CreditReduction is not checked.	Credit Reduction must be checked when State Credit Reduction fields are present on Schedule A.	Return	Form 940 & 940PR

Error Code	Error Message	Business Rule	Rejection Level	Form Types
274	If TotalCreditReductionAmt <EltVal> is significant then CreditReductionAmt <EltVal2> must also be significant.	If Schedule A/TotalCreditReductionAmt is greater than zero, then CreditReductionAmt must also be greater than zero.	Return	Form 940 & 940PR
275	<EltVal> is not a valid CreditReductionStateCode or is a duplication.	The value of CreditReductionStateCode must be an authorized Credit Reduction State, and can only be used once.	Return	Form 940 & 940PR
276	Credit Reduction State must be both the SingleStateCode <EltVal> and Schedule A/CreditReductionStateCode <EltVal2>.	Credit Reduction State must be included both as SingleStateCode and Schedule A/CreditReductionStateCode.	Return	Form 940 & 940PR
278	Only one StateCreditReductionGroup is allowed in conjunction with SingleStateCode.	If SingleStateCode is also a valid Credit Reduction State, only one instance of Schedule A/StateCreditReductionGroup is allowed.	Return	Form 940 & 940PR
286	Both SingleStateCode and MultiStateCode are present. Only one selection is allowed.	SingleStateCode cannot be present when MultiStateCode is present on Schedule A.	Return	Form 940 & 940PR

Error Code	Error Message	Business Rule	Rejection Level	Form Types
287	<EltVal> is not a valid USStateAndTerritoryNonCRType type or is a duplication.	The State value of MultiStateContribution must be listed on IRS form 940 Schedule A, and can only be listed once.	Return	Form 940 & 940PR
288	MultiStateContribution is checked but MultiStateCode is not present.	MultiStateCode fields must be present on Schedule A when MultiStateContribution is checked.	Return	Form 940 & 940PR
289	MultiStateCode is present but MultiStateContribution is not checked.	MultiStateContribution must be checked when MultiStateCode fields are present on Schedule A.	Return	Form 940 & 940PR
300	The Bank Account Number entered was not valid.	In the Payment Record, Bank Account Number can not equal all zeros or all blanks.	Return	94X Payment
301	The Routing Transit Number entered <EltVal> is not present on the Financial Organization Master File.	The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).	Return	94X Payment
302	The Payment Amount Requested <EltVal> 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 and 944).	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 for 941 and 944).	Return	94X Payment

Error Code	Error Message	Business Rule	Rejection Level	Form Types
305	The Taxpayer Daytime Phone must not be all zeros.	The telephone number can not be all zeros.	Return	94X Payment
308	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.	If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Processing.	Return	All Return Types
309	The Routing Transit Number entered <EltVal> is not valid for this type of transaction.	If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210.	Return	94x Payment
414	Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.	For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.	Return	All 94x
438	For optional Check Box type, <EltVal> is not a valid entry, it must be an "X".	The only valid entry for CheckBoxType is "X".	Return	All
500	The entry for Total Exempt Payments <EltVal> is greater than the entry for Total Payment for Employees <EltVal>.	Total Exempt Payments must not be greater than Total Payments (Total Wages).	Return	Form 940/ 940PR

Error Code	Error Message	Business Rule	Rejection Level	Form Types
501	The Name Control or Check Digit <EltVal> does not match the IRS records for the EIN in the Return Header.	The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header.	Return	All 94x
502	The EIN <EltVal> was not found in our check of the IRS records.	The EIN must be present on the NAP.	Return	All 94x
600	The checkbox for Semiweekly Schedule Depositor was checked, but a corresponding Schedule B was Not Present.	If the Semiweekly Schedule Depositor checkbox is checked, then Schedule B must be present.	Return	All Form 941 Type
601	For the Month <EltVal> Liability the liabilityDay <EltVal2> occurs too many times.	Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month.	Return	All Schedule B
603	The checkbox for Monthly Schedule Depositor was checked, but a corresponding Monthly Liability Breakdown was Not Present.	If the Monthly Schedule Depositor checkbox is checked, then one or more of Total First Month Liability, Total Second Month Liability, or Total Third Month Liability must be present. Unless Total Tax value equals zero.	Return	All Form 941 Type

Error Code	Error Message	Business Rule	Rejection Level	Form Types
605	The sum of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability does not equal the entry for FUTATaxAfterAdjustments <EltVal>, or FUTATaxAfterAdjustments was not present.	The value of FUTATaxAfterAdjustments must equal the sum of values of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability if any Quarter_Liability is significant or when FUTATaxAfterAdjustments is greater than $500.	Return	940 & 940PR
606	The sum of the preadjustment and adjustment amounts does not equal the entry for TotalTax <EltVal>.	The value of TotalTax must equal: the sum of values of (for 941 type) TotalTaxesBeforeAdjustmentsAmt, FractionsOfCentsAdjustment, SickPayAdjustment, TipsGroupTermLifeInsAdjAmount; (for 944) TotalTaxesBeforeAdjustmentsAmt & CurrentYearsAdjustment.	Return	All Form 941 Type & 944
608	The sum of TotalDepositsOverpaymentForQtr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>.	The value of PaymentCreditTotal must equal the sum of values of TotalDepositsOverpaymentForQtr and CobraPremiumPayments.	Return	All Form 941 Type
609	The sum of TotalDepositsOverpaymentForYr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>.	The value of PaymentCreditTotal must equal the sum of values of TotalDepositsOverpaymentForYr and CobraPremiumPayments.	Return	944

Error Code	Error Message	Business Rule	Rejection Level	Form Types
610	The attribute liabilityMonth value <EltVal> occurs too many times.	Return can not contain duplicate months.	Return	944 & All Schedule B
611	The entry for Total Liability for Quarter <EltVal> does not equal the entry for Total Tax <EltVal2>, or Total Tax is greater than $2,500.	If both Total Tax and Total Liability for Quarter (Schedule B) are greater than zero, then Total Tax must be less than or equal to $2,500 and equal to Total Liability for Quarter.	Return	All Form 941 Type
612	At least one of TaxableSocialSecurityWages, TaxableSocialSecurityTips, TaxableMedicareWagesTips, or (for 941) AddedMedWagesTips must be significant.	If SocialSecurityMedicareGroup is present, than at least one of TaxableSocialSecurityWages, TaxableSocialSecurityTips, TaxableMedicareWagesTips, or (for all 941 only) AddedMedWagesTips must be significant.	Return	All Form 941 & 944 Type
613	Schedule A/TotalCreditReductionWages <EltVal> must not exceed TotalTaxableWagesAmt <EltVal2> value.	The value of Schedule A TotalCreditReductionWages must be less than or equal to the value of 940/940PR TotalTaxableWagesAmt.	Return	All Form 940 Type
702	The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period.	If the final return checkbox is checked, the Credit Elect Checkbox must not be checked.	Return	All

Error Code	Error Message	Business Rule	Rejection Level	Form Types
902	The Required Element <TagName> was not present.	Required element is missing.	Origin	All
902	The Required Element <TagName> was not present.	Required element is missing.	Return	All
903	The element <TagName> was not expected in this position.	Invalid element name.	Return	All
904	The entry <EltVal> exceeds the maximum field length <maxValue> for this element.	Element content is longer than the maximum length.	Return	All
905	The entry <EltVal> does not meet the minimum field length <minValue> for this element.	Element content is shorter than the minimum required length.	Return	All
906	The entry <EltVal> contains non-alphabetic characters in an alphabetic only field.	Non-alphabetic character in required alpha field.	Return	All
907	The entry <EltVal> contains non-numeric characters in a numeric only field.	Non-numeric character in required numeric field.	Return	All
908	The entry <EltVal> contains non-alphanumeric characters in an alphanumeric only field.	Non-alphanumeric character in required alphanumeric field.	Return	All
909	Duplicate attribute <value>.	Duplicate attribute.	Return	All
910	Required attribute <attributeName> is missing.	Required attribute is missing.	Return	All

Error Code	Error Message	Business Rule	Rejection Level	Form Types
911	Invalid attribute <attributeName>.	Invalid attribute.	Return	All
912	Attribute value <EltVal> is incorrect.	Attribute value is incorrect.	Origin	All
912	Attribute value <EltVal> is incorrect.	Attribute value is incorrect.	Return	All
913	Attribute <attributeName> value is longer than the maximum length.	Attribute value is longer than the maximum length.	Return	All
915	Attribute <attributeName> value has non-alphabetic character in alpha field.	Attribute value has non-alphabetic character in alpha field.	Return	All
918	The timestamp entry <EltVal> is not in the required format.	Invalid timestamp format.	Origin	All
928	The date entered <EltVal> is not in the required format.	Invalid date format.	Return	All
934	The software ID value is not valid for use in 94x XML filing.	The Software ID must be valid for use in 94x XML filing.	Return	All Return Types
953	The maximum number of occurrences specified in the schema for <EltVal> has been exceeded.	If the number of occurrences of any element exceeds the maximum number of occurrences as specified in the schema.	Return	All

Error Code	Error Message	Business Rule	Rejection Level	Form Types
955	The value of the liabilityDay <EltVal> is not valid for the month of <EltVal2>.	For IRS941Schedule B/IRS941PRSchedule B, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported.	Return	All 941Type
956	The element Overpayment contains a significant value <EltVal>, but you did not select one of the choice items "Applied to Next Return or Refunded".	If the Element Overpayment has a significant value, then the choice of "Applied to Next Return or Refunded" is mandatory.	Return	All Return Types
957	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.	Return	All Return Types
958	Sequence violation <TagName> is not expected in this position.	Not in the required Sequence.	Return	All
980	For the monetary field <TagName>, the entry <EltVal> was not in the format specified by DecimalType.	For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType.	Return	All
981	For the monetary field <TagName>, the entry <EltVal> was not in the format specified by DecimalNNType.	For all non-negative monetary values, the entry must be in the format specified by DecimalNNType.	Return	All

Error Code	Error Message	Business Rule	Rejection Level	Form Types
983	For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.	For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.	Return	All Return Types
984	For the choice elements SingleStateFiler, or MultiStateFiler, you must make one, and only one selection.	For the choice elements SingleStateFiler, or MultiStateFiler, if either one is selected, then the other choice must not be selected.	Return	Form 940 & 940PR
985	For the monetary field <TagName>, the entry <EltVal> was not in the format specified by DecimalPosType.	For all positive non-zero monetary values, the entry must be in the format specified by DecimalPosType.	Return	All
999	Parser reports <parser error message> at line <line #>. Contact the EFile Help Desk for further assistance.	Default error code for instances where the parser identifies an error that does not have an associated error code in the Validation Criteria list.	Return	All

8.0 ACKNOWLEDGEMENT FILES

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

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

8.1 A Guide to Creating 94x Acknowledgement Files

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

8.2 Acknowledgement File Construction

Assumptions

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

Step 1 – Create Acknowledgement Envelope

Step 1.1 – Create Acknowledgement Envelope Skeleton

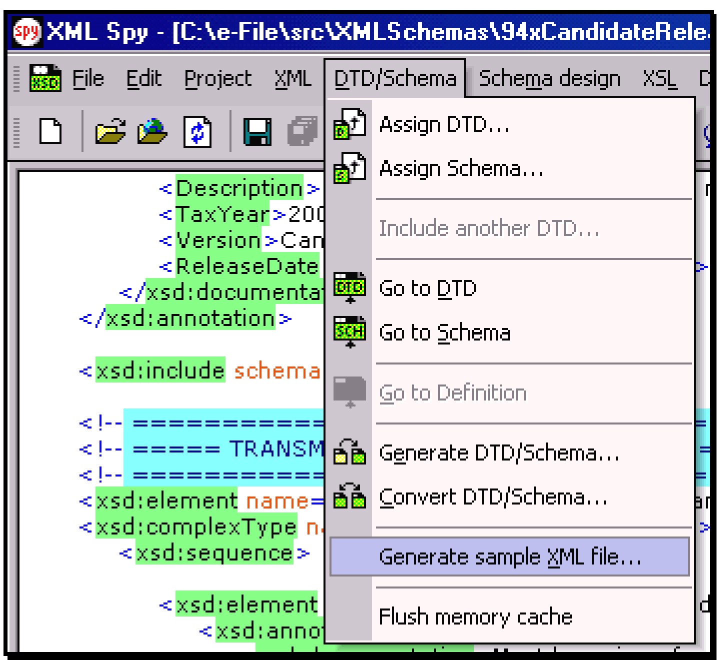
Create the acknowledgement envelope skeleton as outlined below. After filling in the placeholders, it becomes the SOAP Envelope (Body only, i.e. no Header) in the acknowledgement file.

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

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

xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"

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

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

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

        <SOAP:Body>

                    Placeholder for AcknowledgementAction

        </SOAP:Body>

</SOAP:Envelope>
```

Step 1.2 – Create AcknowledgementAction

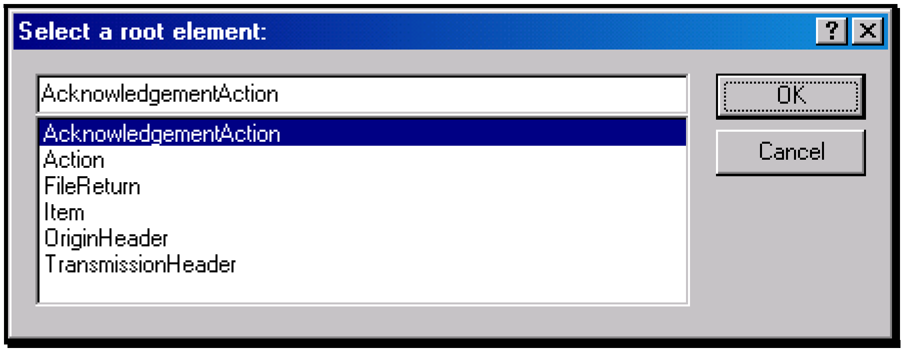
Open **message/efileMessage.xsd** in XMLSpy and select **DTD/Schema** from the main menu. Next select **Generate sample XML file**…

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



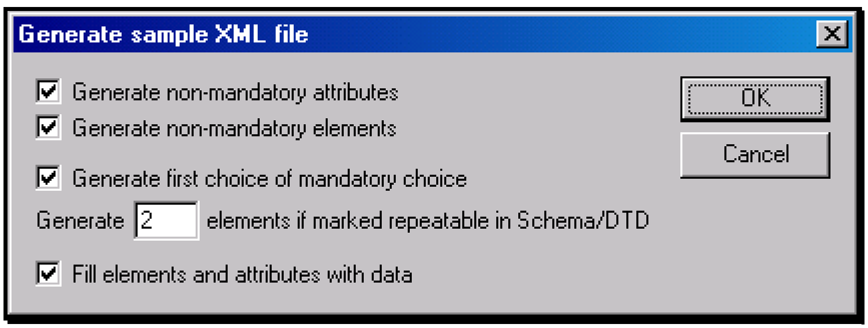
Select **AcknowledgementAction** from the pop-up menu shown below:

Figure 8-2 Select a Root Element – Acknowledgement Action



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

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



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

Step 1.4 – Complete the Placeholder for AcknowledgementAction

In the **AcknowledgementAction** data structure:

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

Step 1.3 – Complete the Acknowledgement Envelope

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

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


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

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

xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"

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

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

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

   <SOAP:Body>

     <efile:AcknowledgementAction>

      <Acknowledgement>

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

        <AcknowledgementTimestamp>2009-12-17T09:30:47-05:00</AcknowledgementTimestamp>

        <TransmissionAcknowledgement>

          <TransmissionId>MyUniqueTransID001</TransmissionId>

          <TransmissionTimestamp>2009-12-31T06:22:12-05:00</TransmissionTimestamp>

          <TransmissionStatus>A</TransmissionStatus>

          <ProcessType>T</ProcessType>

          <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>2009-12-17T09:30:47-05:00</OriginTimestamp>
          <OriginStatus>A</OriginStatus>
          <Errors errorCount="2">
            <Error errorId="3">
              <XPath>String</XPath>
              <ErrorCode>String</ErrorCode>
              <ErrorMessage>String</ErrorMessage>
            </Error>
            <Error errorId="4">
              <XPath>String</XPath>
              <ErrorCode>String</ErrorCode>
              <ErrorMessage>String</ErrorMessage>
            </Error>
          </Errors>
          <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>
    <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>2009-12-17T09:30:47-05:00</OriginTimestamp>
  <OriginStatus>A</OriginStatus>
  <Errors errorCount="2">
    <Error errorId="9">
```

```
    <XPath>String</XPath>

    <ErrorCode>String</ErrorCode>

    <ErrorMessage>String</ErrorMessage>

  </Error>

  <Error errorId="10">

    <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 1.5 – Validate the Acknowledgement Envelope

- Validate the Acknowledgement Envelope in XMLSpy 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/2009XMLSchema-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>IRS94x2009-12-31T06:22:12</AcknowledgementId>
        <AcknowledgementTimestamp>2009-12-17T09:30:47-05:00</AcknowledgementTimestamp>
        <TransmissionAcknowledgement>
          <TransmissionId>MyUniqueTransID001</TransmissionId>
          <TransmissionTimestamp>2009-12-31T06:22:12-05:00</TransmissionTimestamp>
          <TransmissionStatus>A</TransmissionStatus>
          <ProcessType>T</ProcessType>
          <Errors errorCount="2">
            <Error errorId="1">
              <XPath>String</XPath>
              <ErrorCode>String</ErrorCode>
              <ErrorMessage>String</ErrorMessage>
            </Error>
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APPENDIX A

FORMS & SCHEDULES ACCEPTED ELECTRONICALLY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A6.0 FORM 944, EMPLOYER'S ANNUAL FEDERAL TAX RETURN

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

A7.0 FORM 941 SCHEDULE B, EMPLOYER'S RECORD OF FEDERAL TAX LIABILITY

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

A8.0 FORM 941-PR ANEXO B, REGISTRO SUPLEMENTARIO DE LA OBLIGACION CONTRIBUTIVA FEDERAL DEL PATRONO

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

A9.0 SCHEDULE D (FORM 941), REPORT OF DISCREPANCIES CAUSED BY ACQUISITIONS, STATUTORY MERGERS, OR CONSOLIDATIONS

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

A10.0 FORMS 940/941 SCHEDULE R, ALLOCATION SCHEDULE FOR AGGREGATE FILERS

File up to 1000 records per submission.

A11.0 SCHEDULE A (FORM 940), MULTI-STATE EMPLOYER AND CREDIT REDUCTION INFORMATION

A12.0 PAYMENT RECORD

File up to one Payment Record per balance due return.

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

A13.0 PIN REGISTRATION

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

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

A14.0 EXPLANATION RECORDS

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

APPENDIX B NAME CONTROL CONVENTIONS

Individual Name Controls

Name Control Underlined	Name Control	Rule
Individual Names in General:		**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.
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	Name Control	Rule
Trusts and Fiduciaries		**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.
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 Other Organizations	Name Control	Rule 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 state where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.
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 Exempt Organizations	Name Control	Rule 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

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	¼
One-half	½
(all fraction, space before & after the number e.g., 1012 1/2 ST)	
Parkway	PKWY
Place	PL

Word	Abbreviation
Post Office Box	P.O. Box
Route, RT	RTE
Road	RD
R.D. Rural Delivery	RFD
R.F.D., R.R., Rural Route	RR
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

State	Abbreviation	ZIP Code Range
Alabama	AL	350nn – 352nn, 354 – 369nn
Alaska	AK	995nn – 999nn
American Samoa	AS	96799 only
Arizona	AZ	850nn – 853nn, 855nn – 857nn, 859nn – 860nn, 863nn – 865nn
Arkansas	AR	716nn – 729nn
California	CA	910nn – 928nn
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 – 339nn, 341nn, 342nn, 347nn, 349nn
Georgia	GA	300nn – 319nn 398nn - 399nn
Guam	GU	969nn
Hawaii	HI	967nn – 968nn
Idaho	ID	832nn – 838nn
Illinois	IL	600nn – 620nn, 622 – 629nn
Indiana	IN	460nn – 479nn
Iowa	IA	500nn – 516nn, 520nn – 528nn
Kansas	KS	660nn – 662nn, 664nn – 679nn
Kentucky	KY	400nn – 427nn
Louisiana	LA	700nn – 701nn, 703nn – 708nn, 710nn – 714nn
Maine	ME	039nn – 049nn

State	Abbreviation	ZIP Code Range
Marshall Islands	MH	969nn
Maryland	MD	206nn – 212nn, 214nn – 219nn
Massachusetts	MA	010nn – 027nn 055nn
Michigan	MI	480nn – 499nn
Minnesota	MN	550nn – 567nn
Mississippi	MS	386nn – 397nn
Missouri	MO	630nn – 658nn
Montana	MT	590nn – 599nn
Nebraska	NE	680nn – 681nn, 683nn – 693nn
Nevada	NV	889nn – 891nn, 893nn – 895nn, 897nn – 898nn
New Hampshire	NH	030nn – 038nn
New Jersey	NJ	070nn – 089nn
New Mexico	NM	870nn – 871nn, 873 – 875nn, 887nn – 884nn
New York	NY	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 – 731nn, 734nn – 741nn, 743nn – 749nn
Oregon	OR	970nn – 979nn
Palau	PW	969nn
Pennsylvania	PA	150nn – 196nn
Puerto Rico	PR	006nn – 007nn 009nn
Rhode Island	RI	028nn – 029nn
South Carolina	SC	290nn – 299nn

State	Abbreviation	ZIP Code Range
South Dakota	SD	570nn – 577nn
Tennessee	TN	370nn – 385nn
Texas	TX	750nn – 770nn, 772nn – 799nn, 885nn
Utah	UT	840nn – 847nn
Vermont	VT	050nn – 054nn 056nn – 059nn
Virginia	VA	201nn, 220nn – 246nn
Virgin Islands	VI	008nn
Washington	WA	980nn – 986nn 988nn – 994nn
West Virginia	WV	247nn – 268nn
Wisconsin	WI	530nn – 532nn, 534nn – 535nn, 537nn – 549nn
Wyoming	WY	820nn – 831nn, 83414

APPENDIX E GLOSSARY OF TERMS

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

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

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

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

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

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.

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.

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.

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.

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

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

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

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

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

APPENDIX F 94X XML SCHEMA SAMPLES


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X-eFileRoutingCode: 94x

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Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x

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<efile:TransmissionHeader>
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  <Timestamp>2012-07-30T06:34:16-04:00</Timestamp>
  <Transmitter>
    <ETIN>Electronic Transmitter Identification No. - 5 digits</ETIN>
  </Transmitter>
  <ProcessType>Process Type</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId="EFIN-7CHAR-0000001-020"/>
    <OriginHeaderReference originId="EFIN-7CHAR-0000001-021"/>
  </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>

<SOAP:Body>
<efile:OriginHeaders>
  <ReturnOriginHeader>
  <OriginId>EFIN-7CHAR-0000001-020</OriginId>
  <Timestamp>2012-07-30T06:34:16-04:00</Timestamp>
  <OriginManifest itemCount="1">
      <ItemReference contentLocation="tid-30-07-2012-000010"/>
  </OriginManifest>
  <Originator>
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```
    <EFIN>Electronic Filing Identification No</EFIN>
    <Type>The type of originator</Type>
  </Originator>
  <ReportingAgentSignature>
    <PIN>Type for Reporting Agent PIN</PIN>
    <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
  </ReportingAgentSignature>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  </ReturnOriginHeader>

  <ReturnOriginHeader>
  <OriginId>EFIN-7CHAR-0000001-021</OriginId>
  <Timestamp>2012-07-30T06:34:16-04:00</Timestamp>
  <OriginManifest itemCount="1">
      <ItemReference contentLocation="tid-30-07-2012-000011"/>
  </OriginManifest>
  <Originator>
    <EFIN>Electronic Filing Identification No</EFIN>
    <Type>The type of originator</Type>
  </Originator>
  <ReportingAgentSignature>
    <PIN>Type for Reporting Agent PIN</PIN>
    <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
  </ReportingAgentSignature>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  </ReturnOriginHeader>

</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>


--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-000010
<?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\ReturnData944.xsd" documentCount="5">
<ContentLocation>tid-30-07-2012-000010</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2012-07-30T06:34:16-04:00</ElectronicPostmark>
  <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
```

```
  <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  <PreparerFirm>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>944 Preparer Firm Business Name 1</BusinessName1>
    <BusinessName2>944 Preparer Firm Business Name 2</BusinessName2>
    <Address1>944 Preparer Firm Address 1</Address1>
    <Address2>944 Preparer Firm Address 2</Address2>
    <City>Preparer Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </PreparerFirm>
  <SoftwareId>The Software ID</SoftwareId>
  <ReturnType>944</ReturnType>
  <Business>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>Business Name 1</BusinessName1>
    <BusinessName2>Business Name 2</BusinessName2>
    <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
    <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
  <USAddress>
    <AddressLine>Used for a Address Line</AddressLine>
    <City>944 Business Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </USAddress>
    <AddressChange>X</AddressChange>
  </Business>
  <Preparer>
    <Name>Typically used for a person's name</Name>
    <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
  </Preparer>
  <ReturnSigner>
    <Name>Typically used for a person's name</Name>
    <Title>Typically used for a person's title</Title>
    <Phone>Used for a phone no. - 10 digits</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <Signature>Used for a PIN signature</Signature>
    <DateSigned>2012-07-30</DateSigned>
  </ReturnSigner>
  <ThirdPartyAuthorization>
    <AuthorizeThirdParty>X</AuthorizeThirdParty>
```

```xml
      <DesigneeName>Typically used for a person's name</DesigneeName>
      <DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
      <DPIN>Third Party Designee Personal Identification No</DPIN>
   </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS944 documentId="2">
   <TotalWages>0.00</TotalWages>
   <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
   <SocialSecurityMedicareGroup>
      <TaxableSocialSecurityWages>0.00</TaxableSocialSecurityWages>
      <TaxOnSocialSecurityWages>0.00</TaxOnSocialSecurityWages>
      <TaxableSocialSecurityTips>0.00</TaxableSocialSecurityTips>
      <TaxOnSocialSecurityTips>0.00</TaxOnSocialSecurityTips>
      <TaxableMedicareWagesTips>0.00</TaxableMedicareWagesTips>
      <TaxOnMedicareWagesTips>0.00</TaxOnMedicareWagesTips>
      <TotalSocialSecurityMedTaxes>0.01</TotalSocialSecurityMedTaxes>
   </SocialSecurityMedicareGroup>
   <TotalTaxesBeforeAdjustmentsAmt>0.00</TotalTaxesBeforeAdjustmentsAmt>
   <CurrentYearsAdjustment>0.01</CurrentYearsAdjustment>
   <TotalTax>0.00</TotalTax>
   <TotalDepositsOverpaymentForYr>0.00</TotalDepositsOverpaymentForYr>
   <CobraAssistance>
      <CobraPremiumPayments>0.01</CobraPremiumPayments>
      <NumberOfRecipients>1</NumberOfRecipients>
   </CobraAssistance>
   <PaymentCreditTotal>0.00</PaymentCreditTotal>
   <BalanceDue>0.00</BalanceDue>
   <MonthlyDepositor>
      <MonthlyDepositorCheckbox>X</MonthlyDepositorCheckbox>
      <MonthlyLiability  liabilityMonth="1">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="2">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="3">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="4">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="5">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="6">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="7">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="8">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="9">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="10">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="11">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="12">0.00</MonthlyLiability>
      <TotalYearLiability>0.00</TotalYearLiability>
   </MonthlyDepositor>
</IRS944>
```

```
<WgNotSubjToSSMedTaxExplanation documentId="3">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
   </Explanation>
</WgNotSubjToSSMedTaxExplanation>

<OtherAdjustmentExplanation documentId="4">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
   </Explanation>
</OtherAdjustmentExplanation>


<GeneralSupportingInformation documentId="5">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
   </Explanation>
</GeneralSupportingInformation>

</ReturnData>

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-000011
<?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\ReturnData944.xsd" documentCount="5">
<ContentLocation>tid-30-07-2012-000011</ContentLocation>

<ReturnHeader94x documentId="1">
   <ElectronicPostmark>2012-07-30T06:34:16-04:00</ElectronicPostmark>
   <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
   <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
   <PreparerFirm>
      <EIN>Employer Identification Number</EIN>
      <BusinessName1>944 Preparer Firm Business Name 1</BusinessName1>
      <BusinessName2>944 Preparer Firm Business Name 2</BusinessName2>
      <Address1>944 Preparer Firm Address 1</Address1>
      <Address2>944 Preparer Firm Address 2</Address2>
      <City>Preparer Firm City</City>
      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
   </PreparerFirm>
   <SoftwareId>The Software ID</SoftwareId>
   <ReturnType>944</ReturnType>
```

```xml
  <Business>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>Business Name 1</BusinessName1>
    <BusinessName2>Business Name 2</BusinessName2>
    <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
    <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
  <USAddress>
    <AddressLine>Used for a Address Line</AddressLine>
    <City>944 Business Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </USAddress>
    <AddressChange>X</AddressChange>
  </Business>
  <Preparer>
    <Name>Typically used for a person's name</Name>
    <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
  </Preparer>
  <ReturnSigner>
    <Name>Typically used for a person's name</Name>
    <Title>Typically used for a person's title</Title>
    <Phone>Used for a phone no. - 10 digits</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <Signature>Used for a PIN signature</Signature>
    <DateSigned>2012-07-30</DateSigned>
  </ReturnSigner>
  <ThirdPartyAuthorization>
    <AuthorizeThirdParty>X</AuthorizeThirdParty>
    <DesigneeName>Typically used for a person's name</DesigneeName>
    <DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
    <DPIN>Third Party Designee Personal Identification No</DPIN>
  </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS944 documentId="2">
  <TotalWages>0.00</TotalWages>
  <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
  <SocialSecurityMedicareGroup>
    <TaxableSocialSecurityWages>0.00</TaxableSocialSecurityWages>
    <TaxOnSocialSecurityWages>0.00</TaxOnSocialSecurityWages>
    <TaxableSocialSecurityTips>0.00</TaxableSocialSecurityTips>
    <TaxOnSocialSecurityTips>0.00</TaxOnSocialSecurityTips>
```

```
      <TaxableMedicareWagesTips>0.00</TaxableMedicareWagesTips>
      <TaxOnMedicareWagesTips>0.00</TaxOnMedicareWagesTips>
      <TotalSocialSecurityMedTaxes>0.01</TotalSocialSecurityMedTaxes>
    </SocialSecurityMedicareGroup>
    <TotalTaxesBeforeAdjustmentsAmt>0.00</TotalTaxesBeforeAdjustmentsAmt>
    <CurrentYearsAdjustment>0.01</CurrentYearsAdjustment>
    <TotalTax>0.00</TotalTax>
    <TotalDepositsOverpaymentForYr>0.00</TotalDepositsOverpaymentForYr>
    <CobraAssistance>
      <CobraPremiumPayments>0.01</CobraPremiumPayments>
      <NumberOfRecipients>1</NumberOfRecipients>
    </CobraAssistance>
    <PaymentCreditTotal>0.00</PaymentCreditTotal>
    <BalanceDue>0.00</BalanceDue>
    <MonthlyDepositor>
      <MonthlyDepositorCheckbox>X</MonthlyDepositorCheckbox>
      <MonthlyLiability  liabilityMonth="1">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="2">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="3">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="4">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="5">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="6">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="7">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="8">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="9">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="10">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="11">0.00</MonthlyLiability>
      <MonthlyLiability liabilityMonth="12">0.00</MonthlyLiability>
      <TotalYearLiability>0.00</TotalYearLiability>
    </MonthlyDepositor>
  </IRS944>

  <WgNotSubjToSSMedTaxExplanation documentId="3">
    <Explanation> This is my IRS94x form information which contains up to 9000 chars
    </Explanation>
  </WgNotSubjToSSMedTaxExplanation>

  <OtherAdjustmentExplanation documentId="4">
    <Explanation> This is my IRS94x form information which contains up to 9000 chars
    </Explanation>
  </OtherAdjustmentExplanation>


  <GeneralSupportingInformation documentId="5">
    <Explanation> This is my IRS94x form information which contains up to 9000 chars
    </Explanation>
```

```
</GeneralSupportingInformation>

</ReturnData>
--MIME94xBoundary—



MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
X-eFileRoutingCode: 94x

--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>TransmissionId-30-07-2012-00001</TransmissionId>
   <Timestamp>2012-07-30T06:34:16-04:00</Timestamp>
   <Transmitter>
      <ETIN>Electronic Transmitter Identification No. - 5 digits</ETIN>
   </Transmitter>
   <ProcessType>Process Type</ProcessType>
   <TransmissionManifest originHeaderCount="2">
      <OriginHeaderReference originId="EFIN-7CHAR-0000001-018"/>
      <OriginHeaderReference originId="EFIN-7CHAR-0000001-019"/>
   </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>

<SOAP:Body>
<efile:OriginHeaders>
   <ReturnOriginHeader>
   <OriginId>EFIN-7CHAR-0000001-018</OriginId>
   <Timestamp>2012-07-30T06:34:16-04:00</Timestamp>
   <OriginManifest itemCount="1">
         <ItemReference contentLocation="tid-30-07-2012-00008"/>
   </OriginManifest>
```

```
   <Originator>
      <EFIN>Electronic Filing Identification No</EFIN>
      <Type>The type of originator</Type>
   </Originator>
   <ReportingAgentSignature>
      <PIN>Type for Reporting Agent PIN</PIN>
      <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
   </ReportingAgentSignature>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
   </ReturnOriginHeader>

   <ReturnOriginHeader>
   <OriginId>EFIN-7CHAR-0000001-019</OriginId>
   <Timestamp>2012-07-30T06:34:16-04:00</Timestamp>
   <OriginManifest itemCount="1">
         <ItemReference contentLocation="tid-30-07-2012-00009"/>
   </OriginManifest>
   <Originator>
      <EFIN>Electronic Filing Identification No</EFIN>
      <Type>The type of originator</Type>
   </Originator>
   <ReportingAgentSignature>
      <PIN>Type for Reporting Agent PIN</PIN>
      <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
   </ReportingAgentSignature>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
   </ReturnOriginHeader>

</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>


--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-00008
<?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\ReturnData941SS.xsd" documentCount="7">
<ContentLocation>tid-30-07-2012-00008</ContentLocation>

<ReturnHeader94x documentId="1">
   <ElectronicPostmark>2012-07-30T06:34:16-04:00</ElectronicPostmark>
```

```
    <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
    <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
    <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
    <PreparerFirm>
      <EIN>Employer Identification Number</EIN>
      <BusinessName1>941SS Preparer Firm Business Name 1</BusinessName1>
      <BusinessName2>941SS Preparer Firm Business Name 2</BusinessName2>
      <Address1>941SS Preparer Firm Address 1</Address1>
      <Address2>941SS Preparer Firm Address 2</Address2>
      <City>Preparer Firm City</City>
      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
    </PreparerFirm>
    <SoftwareId>The Software ID</SoftwareId>
    <ReturnType>941SS</ReturnType>
    <Business>
      <EIN>Employer Identification Number</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 2</BusinessName2>
      <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
      <InCareOfNameLine>Used to indicate the In Care Of line for
  address</InCareOfNameLine>
    <USAddress>
      <AddressLine>Used for a Address Line</AddressLine>
      <City>941SS Business Firm City</City>
      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
    </USAddress>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
      <Name>Typically used for a person's name</Name>
      <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
      <Phone>0000000000</Phone>
      <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
      <SelfEmployed>X</SelfEmployed>
    </Preparer>
    <ReturnSigner>
      <Name>Typically used for a person's name</Name>
      <Title>Typically used for a person's title</Title>
      <Phone>Used for a phone no. - 10 digits</Phone>
      <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
      <Signature>Used for a PIN signature</Signature>
      <DateSigned>2012-07-30</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
```

<AuthorizeThirdParty>X</AuthorizeThirdParty>
<DesigneeName>Typically used for a person's name</DesigneeName>
<DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
<DPIN>Third Party Designee Personal Identification No</DPIN>
</ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS941SS documentId="2">
<NumberOfEmployees>0</NumberOfEmployees>
<SocialSecurityMedicareGroup>
<TaxableSocialSecurityWages>0.00</TaxableSocialSecurityWages>
<TaxOnSocialSecurityWages>0.00</TaxOnSocialSecurityWages>
<TaxableSocialSecurityTips>0.00</TaxableSocialSecurityTips>
<TaxOnSocialSecurityTips>0.00</TaxOnSocialSecurityTips>
<TaxableMedicareWagesTips>0.00</TaxableMedicareWagesTips>
<TaxOnMedicareWagesTips>0.00</TaxOnMedicareWagesTips>
<AddedMedWagesTips>0.00</AddedMedWagesTips>
<TaxOnAddedMedWagesTips>0.00</TaxOnAddedMedWagesTips>
<TotalSocialSecurityMedTaxes>0.01</TotalSocialSecurityMedTaxes>
</SocialSecurityMedicareGroup>
<TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
<TotalTaxesBeforeAdjustmentsAmt>0.00</TotalTaxesBeforeAdjustmentsAmt>
<FractionsOfCentsAdjustment>0.00</FractionsOfCentsAdjustment>
<SickPayAdjustment>0.00</SickPayAdjustment>
<TipsGroupTermLifeInsAdjAmount>0.00</TipsGroupTermLifeInsAdjAmount>
<TotalTax>0.00</TotalTax>
<TotalDepositsOverpaymentForQtr>0.00</TotalDepositsOverpaymentForQtr>
<CobraAssistance>
<CobraPremiumPayments>0.01</CobraPremiumPayments>
<NumberOfRecipients>1</NumberOfRecipients>
</CobraAssistance>
<PaymentCreditTotal>0.00</PaymentCreditTotal>
<BalanceDue>0.00</BalanceDue>
<MonthlyDepositorGroup>
<MonthlyScheduleDepositor>X</MonthlyScheduleDepositor>
<Month1Liability>0.0</Month1Liability>
<Month2Liability>0.0</Month2Liability>
<Month3Liability>0.0</Month3Liability>
<TotalQuarterLiability>0.0</TotalQuarterLiability>
</MonthlyDepositorGroup>
<SeasonalEmployer>X</SeasonalEmployer>
</IRS941SS>

<SickPayAdjustmentExplanation documentId="3">
<Explanation> This is my IRS94x form information which contains up to 9000 chars
</Explanation>

```xml
</SickPayAdjustmentExplanation>

<FractionsOfCentsAdjExplanation documentId="4">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
   </Explanation>
</FractionsOfCentsAdjExplanation>

<OtherAdjustmentExplanation documentId="5">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
   </Explanation>
</OtherAdjustmentExplanation>

<IRS941ScheduleB documentId="6">
   <MonthlyLiabilities liabilityMonth="1">
      <DailyLiability liabilityDay="1">0.01</DailyLiability>
      <DailyLiability liabilityDay="2">0.01</DailyLiability>
      <DailyLiability liabilityDay="3">0.01</DailyLiability>
      <DailyLiability liabilityDay="4">0.01</DailyLiability>
      <DailyLiability liabilityDay="5">0.01</DailyLiability>
      <DailyLiability liabilityDay="6">0.01</DailyLiability>
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      <DailyLiability liabilityDay="8">0.01</DailyLiability>
      <DailyLiability liabilityDay="9">0.01</DailyLiability>
      <DailyLiability liabilityDay="10">0.01</DailyLiability>
      <DailyLiability liabilityDay="11">0.01</DailyLiability>
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      <DailyLiability liabilityDay="17">0.01</DailyLiability>
      <DailyLiability liabilityDay="18">0.01</DailyLiability>
      <DailyLiability liabilityDay="19">0.01</DailyLiability>
      <DailyLiability liabilityDay="20">0.01</DailyLiability>
      <DailyLiability liabilityDay="21">0.01</DailyLiability>
      <DailyLiability liabilityDay="22">0.01</DailyLiability>
      <DailyLiability liabilityDay="23">0.01</DailyLiability>
      <DailyLiability liabilityDay="24">0.01</DailyLiability>
      <DailyLiability liabilityDay="25">0.01</DailyLiability>
      <DailyLiability liabilityDay="26">0.01</DailyLiability>
      <DailyLiability liabilityDay="27">0.01</DailyLiability>
      <DailyLiability liabilityDay="28">0.01</DailyLiability>
      <TotalMonthLiability>0.01</TotalMonthLiability>
   </MonthlyLiabilities>
   <MonthlyLiabilities liabilityMonth="2">
      <DailyLiability liabilityDay="1">0.01</DailyLiability>
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<DailyLiability liabilityDay="2">0.01</DailyLiability>
<DailyLiability liabilityDay="3">0.01</DailyLiability>
<DailyLiability liabilityDay="4">0.01</DailyLiability>
<DailyLiability liabilityDay="5">0.01</DailyLiability>
<DailyLiability liabilityDay="6">0.01</DailyLiability>
<DailyLiability liabilityDay="7">0.01</DailyLiability>
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<DailyLiability liabilityDay="17">0.01</DailyLiability>
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<Address2>OtherParty Address 2</Address2>
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xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData941SS.xsd" documentCount="7">
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  <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  <PreparerFirm>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>941SS Preparer Firm Business Name 1</BusinessName1>
    <BusinessName2>941SS Preparer Firm Business Name 2</BusinessName2>
    <Address1>941SS Preparer Firm Address 1</Address1>
    <Address2>941SS Preparer Firm Address 2</Address2>
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    <State>State Abbreviations</State>
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  </PreparerFirm>
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  <ReturnType>941SS</ReturnType>
  <Business>
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    <BusinessName2>Business Name 2</BusinessName2>
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    <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
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    <City>941SS Business Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </USAddress>
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  </Business>
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    <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
  </Preparer>
  <ReturnSigner>
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```xml
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      <DateSigned>2012-07-30</DateSigned>
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      <DPIN>Third Party Designee Personal Identification No</DPIN>
   </ThirdPartyAuthorization>
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      <Address2>OtherParty Address 2</Address2>
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X-eFileRoutingCode: 94x

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x

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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">

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   <Timestamp>2012-07-30T06:34:16-04:00</Timestamp>
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   </Transmitter>
   <ProcessType>Process Type</ProcessType>
   <TransmissionManifest originHeaderCount="2">
      <OriginHeaderReference originId="EFIN-7CHAR-0000001-016"/>
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   </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>

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   </OriginManifest>
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      <PIN>Type for Reporting Agent PIN</PIN>
      <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
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   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
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      <PIN>Type for Reporting Agent PIN</PIN>
      <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
   </ReportingAgentSignature>
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   </ReturnOriginHeader>

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Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-00006
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xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData941PR.xsd" documentCount="6">
<ContentLocation>tid-30-07-2012-00006</ContentLocation>

<ReturnHeader94x documentId="1">
   <ElectronicPostmark>2012-07-30T06:34:16-04:00</ElectronicPostmark>
   <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
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  <PreparerFirm>
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    <Address1>941PR Preparer Firm Address 1</Address1>
    <Address2>941PR Preparer Firm Address 2</Address2>
    <City>Preparer Firm City</City>
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    <ZIPCode>Zip Code</ZIPCode>
  </PreparerFirm>
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  <ReturnType>941PR</ReturnType>
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    <BusinessName2>Business Name 2</BusinessName2>
    <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
    <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
  <USAddress>
    <AddressLine>Used for a Address Line</AddressLine>
    <City>941PR Business Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </USAddress>
    <AddressChange>X</AddressChange>
  </Business>
  <Preparer>
    <Name>Typically used for a person's name</Name>
    <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
  </Preparer>
  <ReturnSigner>
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    <Title>Typically used for a person's title</Title>
    <Phone>Used for a phone no. - 10 digits</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <Signature>Used for a PIN signature</Signature>
    <DateSigned>2012-07-30</DateSigned>
  </ReturnSigner>
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<TaxableSocialSecurityTips>0.00</TaxableSocialSecurityTips>
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<TaxableMedicareWagesTips>0.00</TaxableMedicareWagesTips>
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</SocialSecurityMedicareGroup>
<TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
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<SickPayAdjustment>0.00</SickPayAdjustment>
<TipsGroupTermLifeInsAdjAmount>0.00</TipsGroupTermLifeInsAdjAmount>
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</MonthlyDepositorGroup>
<SeasonalEmployer>X</SeasonalEmployer>
</IRS941PR>

<SickPayAdjustmentExplanation documentId="3">
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<OtherAdjustmentExplanation documentId="5">
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   </MonthlyLiabilities>
   <TotalQuarterLiability>0.0</TotalQuarterLiability>
</IRS941PRScheduleB>

<GeneralSupportingInformation documentId="6">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
   </Explanation>
</GeneralSupportingInformation>

</ReturnData>

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Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-00007
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xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData941PR.xsd" documentCount="6">
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<ReturnHeader94x documentId="1">
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   <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
   <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
   <PreparerFirm>
      <EIN>Employer Identification Number</EIN>
      <BusinessName1>941PR Preparer Firm Business Name 1</BusinessName1>
      <BusinessName2>941PR Preparer Firm Business Name 2</BusinessName2>
      <Address1>941PR Preparer Firm Address 1</Address1>
      <Address2>941PR Preparer Firm Address 2</Address2>
      <City>Preparer Firm City</City>
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      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
   </PreparerFirm>
   <SoftwareId>The Software ID</SoftwareId>
   <ReturnType>941PR</ReturnType>
   <Business>
      <EIN>Employer Identification Number</EIN>
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      <BusinessName2>Business Name 2</BusinessName2>
      <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
      <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
   <USAddress>
      <AddressLine>Used for a Address Line</AddressLine>
      <City>941PR Business Firm City</City>
      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
   </USAddress>
      <AddressChange>X</AddressChange>
   </Business>
   <Preparer>
      <Name>Typically used for a person's name</Name>
      <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
      <Phone>0000000000</Phone>
      <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
      <SelfEmployed>X</SelfEmployed>
   </Preparer>
   <ReturnSigner>
      <Name>Typically used for a person's name</Name>
      <Title>Typically used for a person's title</Title>
      <Phone>Used for a phone no. - 10 digits</Phone>
      <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
      <Signature>Used for a PIN signature</Signature>
      <DateSigned>2012-07-30</DateSigned>
   </ReturnSigner>
   <ThirdPartyAuthorization>
      <AuthorizeThirdParty>X</AuthorizeThirdParty>
      <DesigneeName>Typically used for a person's name</DesigneeName>
      <DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
      <DPIN>Third Party Designee Personal Identification No</DPIN>
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      <TaxOnSocialSecurityWages>0.00</TaxOnSocialSecurityWages>
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   <SickPayAdjustment>0.00</SickPayAdjustment>
   <TipsGroupTermLifeInsAdjAmount>0.00</TipsGroupTermLifeInsAdjAmount>
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   <CobraAssistance>
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</IRS941PR>

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<FractionsOfCentsAdjExplanation documentId="4">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
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</FractionsOfCentsAdjExplanation>

<OtherAdjustmentExplanation documentId="5">
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   </MonthlyLiabilities>
   <TotalQuarterLiability>0.0</TotalQuarterLiability>
</IRS941PRScheduleB>

<GeneralSupportingInformation documentId="6">
   <Explanation> This is my IRS94x form information which contains up to 9000 chars
   </Explanation>
</GeneralSupportingInformation>

</ReturnData>
--MIME94xBoundary—



MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
X-eFileRoutingCode: 94x

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x

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<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>TransmissionId-30-07-2012-00001</TransmissionId>
   <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
   <Transmitter>
      <ETIN>Electronic Transmitter Identification No. - 5 digits</ETIN>
   </Transmitter>
   <ProcessType>Process Type</ProcessType>
   <TransmissionManifest originHeaderCount="2">
      <OriginHeaderReference originId="EFIN-7CHAR-0000001-014"/>
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   </TransmissionManifest>
</efile:TransmissionHeader>
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</SOAP:Header>

<SOAP:Body>
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   <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
   <OriginManifest itemCount="1">
         <ItemReference contentLocation="tid-30-07-2012-00004"/>
   </OriginManifest>
   <Originator>
      <EFIN>Electronic Filing Identification No</EFIN>
      <Type>The type of originator</Type>
   </Originator>
   <ReportingAgentSignature>
      <PIN>Type for Reporting Agent PIN</PIN>
      <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
   </ReportingAgentSignature>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
   </ReturnOriginHeader>

   <ReturnOriginHeader>
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   <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
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         <ItemReference contentLocation="tid-30-07-2012-00005"/>
   </OriginManifest>
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      <Type>The type of originator</Type>
   </Originator>
   <ReportingAgentSignature>
      <PIN>Type for Reporting Agent PIN</PIN>
      <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
   </ReportingAgentSignature>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
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Content-Transfer-Encoding: 8bit
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xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\94x\ReturnData941.xsd" documentCount="9">
<ContentLocation>tid-30-07-2012-00004</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2012-07-30T06:34:15-04:00</ElectronicPostmark>
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```xml
        <DailyLiability liabilityDay="12">0.01</DailyLiability>
        <DailyLiability liabilityDay="13">0.01</DailyLiability>
        <DailyLiability liabilityDay="14">0.01</DailyLiability>
        <DailyLiability liabilityDay="15">0.01</DailyLiability>
        <DailyLiability liabilityDay="16">0.01</DailyLiability>
        <DailyLiability liabilityDay="17">0.01</DailyLiability>
        <DailyLiability liabilityDay="18">0.01</DailyLiability>
        <DailyLiability liabilityDay="19">0.01</DailyLiability>
        <DailyLiability liabilityDay="20">0.01</DailyLiability>
        <DailyLiability liabilityDay="21">0.01</DailyLiability>
        <DailyLiability liabilityDay="22">0.01</DailyLiability>
        <DailyLiability liabilityDay="23">0.01</DailyLiability>
        <DailyLiability liabilityDay="24">0.01</DailyLiability>
        <DailyLiability liabilityDay="25">0.01</DailyLiability>
        <DailyLiability liabilityDay="26">0.01</DailyLiability>
        <DailyLiability liabilityDay="27">0.01</DailyLiability>
        <DailyLiability liabilityDay="28">0.01</DailyLiability>
        <TotalMonthLiability>0.01</TotalMonthLiability>
    </MonthlyLiabilities>
    <TotalQuarterLiability>0.0</TotalQuarterLiability>
</IRS941ScheduleB>

<IRS94xScheduleDGroup documentId="7">
    <TaxYearOfDiscrepancies>2011</TaxYearOfDiscrepancies>
    <Original>X</Original>
        <ScheduleDSummary>
        <SocialSecurityWages>
            <SocialSecurityWagesReportedIRS>0.00</SocialSecurityWagesReportedIRS>
            <SocialSecurityWagesReportedSSA>0.00</SocialSecurityWagesReportedSSA>
            <SocialSecurityWagesDifference>0.00</SocialSecurityWagesDifference>
        </SocialSecurityWages>
        <MedicareWagesAndTips>
            <MedicareWagesTipsReportedIRS>0.00</MedicareWagesTipsReportedIRS>
            <MedicareWagesTipsReportedSSA>0.00</MedicareWagesTipsReportedSSA>
            <MedicareWagesTipsDifference>0.00</MedicareWagesTipsDifference>
        </MedicareWagesAndTips>
        <SocialSecurityTips>
            <SocialSecurityTipsReportedIRS>0.00</SocialSecurityTipsReportedIRS>
            <SocialSecurityTipsReportedSSA>0.00</SocialSecurityTipsReportedSSA>
            <SocialSecurityTipsDifference>0.00</SocialSecurityTipsDifference>
        </SocialSecurityTips>
        <FederalIncomeTaxWithheld>
            <FedIncmTaxWithheldReportedIRS>0.00</FedIncmTaxWithheldReportedIRS>
            <FedIncmTaxWithheldReportedSSA>0.00</FedIncmTaxWithheldReportedSSA>
            <FedIncmTaxWithheldDifference>0.00</FedIncmTaxWithheldDifference>
        </FederalIncomeTaxWithheld>
```

```
    </ScheduleDSummary>
    <ScheduleDInstance>
      <ScheduleNumber>1</ScheduleNumber>
      <Of>1</Of>
    <AfterMergerConsolidation>
      <MergerConsolidation>X</MergerConsolidation>
    <AcquiredCorporation>X</AcquiredCorporation>
    </AfterMergerConsolidation>
      <ConsolidationAcquisitionDate>2012-07-30</ConsolidationAcquisitionDate>
    <OtherParty>
      <EIN>Employer Identification Number</EIN>
      <BusinessName1>OtherParty Business Name 1</BusinessName1>
      <BusinessName2>Business Name 2</BusinessName2>
      <Address1>OtherParty Address 1</Address1>
      <Address2>OtherParty Address 2</Address2>
      <City>City</City>
      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
      <Phone>Used for a phone no. - 10 digits</Phone>
    </OtherParty>
    <Discrepancies>
    <SocialSecurityWages>
      <SocialSecurityWagesReportedIRS>0.00</SocialSecurityWagesReportedIRS>
      <SocialSecurityWagesReportedSSA>0.00</SocialSecurityWagesReportedSSA>
      <SocialSecurityWagesDifference>0.00</SocialSecurityWagesDifference>
    </SocialSecurityWages>
    <MedicareWagesAndTips>
      <MedicareWagesTipsReportedIRS>0.00</MedicareWagesTipsReportedIRS>
      <MedicareWagesTipsReportedSSA>0.00</MedicareWagesTipsReportedSSA>
      <MedicareWagesTipsDifference>0.00</MedicareWagesTipsDifference>
    </MedicareWagesAndTips>
    <SocialSecurityTips>
      <SocialSecurityTipsReportedIRS>0.00</SocialSecurityTipsReportedIRS>
      <SocialSecurityTipsReportedSSA>0.00</SocialSecurityTipsReportedSSA>
      <SocialSecurityTipsDifference>0.00</SocialSecurityTipsDifference>
    </SocialSecurityTips>
    <FederalIncomeTaxWithheld>
      <FedIncmTaxWithheldReportedIRS>0.00</FedIncmTaxWithheldReportedIRS>
      <FedIncmTaxWithheldReportedSSA>0.00</FedIncmTaxWithheldReportedSSA>
      <FedIncmTaxWithheldDifference>0.00</FedIncmTaxWithheldDifference>
    </FederalIncomeTaxWithheld>
  </Discrepancies>
</ScheduleDInstance>
</IRS94xScheduleDGroup>

<IRS941ScheduleR documentId="8">
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    <MyEINAllocation>
      <TotalWages>0.00</TotalWages>
      <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
      <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
      <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
      <TotalTax>0.00</TotalTax>
      <PaymentCreditTotal>0.00</PaymentCreditTotal>
    </MyEINAllocation>
    <Client>
      <EIN>Employer Identification Number</EIN>
    <ClientAllocation>
      <TotalWages>0.00</TotalWages>
      <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
      <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
      <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
      <TotalTax>0.00</TotalTax>
      <PaymentCreditTotal>0.00</PaymentCreditTotal>
    </ClientAllocation>
    </Client>
</IRS941ScheduleR>

<GeneralSupportingInformation documentId="9">
  <Explanation> This is my IRS94x form information which contains up to 9000 chars
  </Explanation>
</GeneralSupportingInformation>

</ReturnData>
--MIME94xBoundary—



MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
X-eFileRoutingCode: 94x

--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">
```

```xml
<SOAP:Header>
<efile:TransmissionHeader>
   <TransmissionId>TransmissionId-30-07-2012-00001</TransmissionId>
   <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
   <Transmitter>
      <ETIN>Electronic Transmitter Identification No. - 5 digits</ETIN>
   </Transmitter>
   <ProcessType>Process Type</ProcessType>
   <TransmissionManifest originHeaderCount="2">
      <OriginHeaderReference originId="EFIN-7CHAR-0000001-012"/>
      <OriginHeaderReference originId="EFIN-7CHAR-0000001-013"/>
   </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>

<SOAP:Body>
<efile:OriginHeaders>
   <ReturnOriginHeader>
   <OriginId>EFIN-7CHAR-0000001-012</OriginId>
   <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
   <OriginManifest itemCount="1">
         <ItemReference contentLocation="tid-30-07-2012-00002"/>
   </OriginManifest>
   <Originator>
      <EFIN>Electronic Filing Identification No</EFIN>
      <Type>The type of originator</Type>
   </Originator>
   <ReportingAgentSignature>
      <PIN>Type for Reporting Agent PIN</PIN>
      <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
   </ReportingAgentSignature>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
   </ReturnOriginHeader>

   <ReturnOriginHeader>
   <OriginId>EFIN-7CHAR-0000001-013</OriginId>
   <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
   <OriginManifest itemCount="1">
         <ItemReference contentLocation="tid-30-07-2012-00003"/>
   </OriginManifest>
   <Originator>
      <EFIN>Electronic Filing Identification No</EFIN>
      <Type>The type of originator</Type>
   </Originator>
   <ReportingAgentSignature>
```

```
        <PIN>Type for Reporting Agent PIN</PIN>
        <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
    </ReportingAgentSignature>
    <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
    </ReturnOriginHeader>

</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>


--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-00002
<?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\ReturnData940PR.xsd" documentCount="3">
<ContentLocation>tid-30-07-2012-00002</ContentLocation>

<ReturnHeader94x documentId="1">
    <ElectronicPostmark>2012-07-30T06:34:15-04:00</ElectronicPostmark>
    <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
    <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
    <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
    <PreparerFirm>
        <EIN>Employer Identification Number</EIN>
        <BusinessName1>940PR Preparer Firm Business Name 1</BusinessName1>
        <BusinessName2>940PR Preparer Firm Business Name 2</BusinessName2>
        <Address1>940PR Preparer Firm Address 1</Address1>
        <Address2>940PR Preparer Firm Address 2</Address2>
        <City>Preparer Firm City</City>
        <State>State Abbreviations</State>
        <ZIPCode>Zip Code</ZIPCode>
    </PreparerFirm>
    <SoftwareId>The Software ID</SoftwareId>
    <ReturnType>940PR</ReturnType>
    <Business>
        <EIN>Employer Identification Number</EIN>
        <BusinessName1>Business Name 1</BusinessName1>
        <BusinessName2>Business Name 2</BusinessName2>
        <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
        <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
```

```
  <USAddress>
    <AddressLine>Used for a Address Line</AddressLine>
    <City>940PR Business Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </USAddress>
    <AddressChange>X</AddressChange>
  </Business>
  <Preparer>
    <Name>Typically used for a person's name</Name>
    <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
  </Preparer>
  <ReturnSigner>
    <Name>Typically used for a person's name</Name>
    <Title>Typically used for a person's title</Title>
    <Phone>Used for a phone no. - 10 digits</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <Signature>Used for a PIN signature</Signature>
    <DateSigned>2012-07-30</DateSigned>
  </ReturnSigner>
  <ThirdPartyAuthorization>
    <AuthorizeThirdParty>X</AuthorizeThirdParty>
    <DesigneeName>Typically used for a person's name</DesigneeName>
    <DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
    <DPIN>Third Party Designee Personal Identification No</DPIN>
  </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS940PR documentId="2">
  <SuccessorEmployer>X</SuccessorEmployer>
  <MultiStateContribution>X</MultiStateContribution>
  <CreditReduction>X</CreditReduction>
  <TotalWages>0.00</TotalWages>
  <ExemptWages>
    <ExemptWagesAmt>0.00</ExemptWagesAmt>
  <ExemptionCategory>
    <FringeBenefits>X</FringeBenefits>
    <GroupTermLifeIns>X</GroupTermLifeIns>
    <RetirementPension>X</RetirementPension>
    <DependentCare>X</DependentCare>
    <OtherExemption>X</OtherExemption>
  </ExemptionCategory>
  </ExemptWages>
```

```xml
    <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
    <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
    <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
    <FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
    <AdjustmentsToFUTATax>
      <FUTAAdjustmentAmt>0.00</FUTAAdjustmentAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
    </AdjustmentsToFUTATax>
    <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
    <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
    <Overpayment>
      <Amount>0.00</Amount>
      <CreditElect>X</CreditElect>
    </Overpayment>
    <Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
    <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
    <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
    <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
    <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
  </IRS940PR>

  <IRS940ScheduleA documentId="3">
    <MultiStateCode>State Abbreviations - MultiState Code 0</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 1</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 2</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 3</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 4</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 5</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 6</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 7</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 8</MultiStateCode>
    <CreditReductionGroup>
      <StateCreditReductionGroup>
        <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
        <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
        <CreditReductionAmt>0.00</CreditReductionAmt>
      </StateCreditReductionGroup>
      <StateCreditReductionGroup>
        <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
        <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
        <CreditReductionAmt>0.00</CreditReductionAmt>
      </StateCreditReductionGroup>
      <StateCreditReductionGroup>
        <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
        <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
        <CreditReductionAmt>0.00</CreditReductionAmt>
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```
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
   <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
   <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
   <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
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```
    <StateCreditReductionGroup>
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      <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
    </StateCreditReductionGroup>
    <StateCreditReductionGroup>
      <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
      <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
    </StateCreditReductionGroup>
    <StateCreditReductionGroup>
      <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
      <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
    </StateCreditReductionGroup>
    <StateCreditReductionGroup>
      <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
      <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
    </StateCreditReductionGroup>
    <StateCreditReductionGroup>
      <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
      <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
    </StateCreditReductionGroup>
    <TotalCreditReductionWages>0.00</TotalCreditReductionWages>
    <TotalCreditReductionAmt>0.00</TotalCreditReductionAmt>
  </CreditReductionGroup>

</IRS940ScheduleA>

</ReturnData>

--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-00003
<?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\ReturnData940PR.xsd" documentCount="3">
<ContentLocation>tid-30-07-2012-00003</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2012-07-30T06:34:15-04:00</ElectronicPostmark>
```

```xml
  <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
  <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  <PreparerFirm>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>940PR Preparer Firm Business Name 1</BusinessName1>
    <BusinessName2>940PR Preparer Firm Business Name 2</BusinessName2>
    <Address1>940PR Preparer Firm Address 1</Address1>
    <Address2>940PR Preparer Firm Address 2</Address2>
    <City>Preparer Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </PreparerFirm>
  <SoftwareId>The Software ID</SoftwareId>
  <ReturnType>940PR</ReturnType>
  <Business>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>Business Name 1</BusinessName1>
    <BusinessName2>Business Name 2</BusinessName2>
    <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
    <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
  <USAddress>
    <AddressLine>Used for a Address Line</AddressLine>
    <City>940PR Business Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </USAddress>
    <AddressChange>X</AddressChange>
  </Business>
  <Preparer>
    <Name>Typically used for a person's name</Name>
    <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
  </Preparer>
  <ReturnSigner>
    <Name>Typically used for a person's name</Name>
    <Title>Typically used for a person's title</Title>
    <Phone>Used for a phone no. - 10 digits</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <Signature>Used for a PIN signature</Signature>
    <DateSigned>2012-07-30</DateSigned>
  </ReturnSigner>
  <ThirdPartyAuthorization>
```

```
        <AuthorizeThirdParty>X</AuthorizeThirdParty>
        <DesigneeName>Typically used for a person's name</DesigneeName>
        <DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
        <DPIN>Third Party Designee Personal Identification No</DPIN>
    </ThirdPartyAuthorization>
</ReturnHeader94x>

<IRS940PR documentId="2">
    <SuccessorEmployer>X</SuccessorEmployer>
    <MultiStateContribution>X</MultiStateContribution>
    <CreditReduction>X</CreditReduction>
    <TotalWages>0.00</TotalWages>
    <ExemptWages>
        <ExemptWagesAmt>0.00</ExemptWagesAmt>
    <ExemptionCategory>
        <FringeBenefits>X</FringeBenefits>
        <GroupTermLifeIns>X</GroupTermLifeIns>
        <RetirementPension>X</RetirementPension>
        <DependentCare>X</DependentCare>
        <OtherExemption>X</OtherExemption>
    </ExemptionCategory>
    </ExemptWages>
    <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
    <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
    <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
    <FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
    <AdjustmentsToFUTATax>
        <FUTAAdjustmentAmt>0.00</FUTAAdjustmentAmt>
        <CreditReductionAmt>0.00</CreditReductionAmt>
    </AdjustmentsToFUTATax>
    <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
    <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
    <Overpayment>
        <Amount>0.00</Amount>
        <CreditElect>X</CreditElect>
    </Overpayment>
    <Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
    <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
    <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
    <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
    <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940PR>

<IRS940ScheduleA documentId="3">
    <MultiStateCode>State Abbreviations - MultiState Code 0</MultiStateCode>
    <MultiStateCode>State Abbreviations - MultiState Code 1</MultiStateCode>
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<MultiStateCode>State Abbreviations - MultiState Code 2</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 3</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 4</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 5</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 6</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 7</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 8</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 9</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 10</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 11</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 12</MultiStateCode>
<MultiStateCode>State Abbreviations - MultiState Code 13</MultiStateCode>
<CreditReductionGroup>
<StateCreditReductionGroup>
<CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
<CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
<CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
<CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
<CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
<CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
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    <CreditReductionAmt>0.00</CreditReductionAmt>
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    <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
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    <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
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<StateCreditReductionGroup>
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    <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
    <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
<StateCreditReductionGroup>
    <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
    <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
    <CreditReductionAmt>0.00</CreditReductionAmt>
</StateCreditReductionGroup>
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    <CreditReductionAmt>0.00</CreditReductionAmt>
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<StateCreditReductionGroup>
    <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
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    <CreditReductionAmt>0.00</CreditReductionAmt>
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      <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
      <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
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    <TotalCreditReductionWages>0.00</TotalCreditReductionWages>
    <TotalCreditReductionAmt>0.00</TotalCreditReductionAmt>
  </CreditReductionGroup>

</IRS940ScheduleA>

</ReturnData>
--MIME94xBoundary—



MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
X-eFileRoutingCode: 94x

--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>TransmissionId-30-07-2012-00001</TransmissionId>
  <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
  <Transmitter>
    <ETIN>Electronic Transmitter Identification No. - 5 digits</ETIN>
  </Transmitter>
  <ProcessType>Process Type</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId="EFIN-7CHAR-0000001-010"/>
    <OriginHeaderReference originId="EFIN-7CHAR-0000001-011"/>
  </TransmissionManifest>
</efile:TransmissionHeader>
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```xml
</SOAP:Header>

<SOAP:Body>
<efile:OriginHeaders>
  <ReturnOriginHeader>
  <OriginId>EFIN-7CHAR-0000001-010</OriginId>
  <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
  <OriginManifest itemCount="1">
        <ItemReference contentLocation="tid-30-07-2012-00000"/>
  </OriginManifest>
  <Originator>
    <EFIN>Electronic Filing Identification No</EFIN>
    <Type>The type of originator</Type>
  </Originator>
  <ReportingAgentSignature>
    <PIN>Type for Reporting Agent PIN</PIN>
    <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
  </ReportingAgentSignature>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  </ReturnOriginHeader>

  <ReturnOriginHeader>
  <OriginId>EFIN-7CHAR-0000001-011</OriginId>
  <Timestamp>2012-07-30T06:34:15-04:00</Timestamp>
  <OriginManifest itemCount="1">
        <ItemReference contentLocation="tid-30-07-2012-00001"/>
  </OriginManifest>
  <Originator>
    <EFIN>Electronic Filing Identification No</EFIN>
    <Type>The type of originator</Type>
  </Originator>
  <ReportingAgentSignature>
    <PIN>Type for Reporting Agent PIN</PIN>
    <ETIN>Type for Electronic Transmitter Identification No.</ETIN>
  </ReportingAgentSignature>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  </ReturnOriginHeader>

</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>


--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
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Content-Location: tid-30-07-2012-00000
<?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="4">
<ContentLocation>tid-30-07-2012-00000</ContentLocation>

<ReturnHeader94x documentId="1">
  <ElectronicPostmark>2012-07-30T06:34:15-04:00</ElectronicPostmark>
  <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
  <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
  <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
  <PreparerFirm>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>940 Preparer Firm Business Name 1</BusinessName1>
    <BusinessName2>940 Preparer Firm Business Name 2</BusinessName2>
    <Address1>940 Preparer Firm Address 1</Address1>
    <Address2>940 Preparer Firm Address 2</Address2>
    <City>Preparer Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </PreparerFirm>
  <SoftwareId>The Software ID</SoftwareId>
  <ReturnType>940</ReturnType>
  <Business>
    <EIN>Employer Identification Number</EIN>
    <BusinessName1>Business Name 1</BusinessName1>
    <BusinessName2>Business Name 2</BusinessName2>
    <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
    <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
  <USAddress>
    <AddressLine>Used for a Address Line</AddressLine>
    <City>940 Business Firm City</City>
    <State>State Abbreviations</State>
    <ZIPCode>Zip Code</ZIPCode>
  </USAddress>
    <AddressChange>X</AddressChange>
  </Business>
  <Preparer>
    <Name>Typically used for a person's name</Name>
    <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
    <Phone>0000000000</Phone>
    <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
    <SelfEmployed>X</SelfEmployed>
```

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    </Preparer>
    <ReturnSigner>
      <Name>Typically used for a person's name</Name>
      <Title>Typically used for a person's title</Title>
      <Phone>Used for a phone no. - 10 digits</Phone>
      <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
      <Signature>Used for a PIN signature</Signature>
      <DateSigned>2012-07-30</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
      <AuthorizeThirdParty>X</AuthorizeThirdParty>
      <DesigneeName>Typically used for a person's name</DesigneeName>
      <DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
      <DPIN>Third Party Designee Personal Identification No</DPIN>
    </ThirdPartyAuthorization>
  </ReturnHeader94x>

  <IRS940 documentId="2">
    <SuccessorEmployer>X</SuccessorEmployer>
    <SingleStateCode>Single State Name</SingleStateCode>
    <CreditReduction>X</CreditReduction>
    <TotalWages>0.00</TotalWages>
    <ExemptWages>
      <ExemptWagesAmt>0.00</ExemptWagesAmt>
    <ExemptionCategory>
      <FringeBenefits>X</FringeBenefits>
      <GroupTermLifeIns>X</GroupTermLifeIns>
      <RetirementPension>X</RetirementPension>
      <DependentCare>X</DependentCare>
      <OtherExemption>X</OtherExemption>
    </ExemptionCategory>
    </ExemptWages>
    <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
    <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
    <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
    <FUTATaxBeforeAdjustmentsAmt>0.00</FUTATaxBeforeAdjustmentsAmt>
    <AdjustmentsToFUTATax>
      <FUTAAdjustmentAmt>0.00</FUTAAdjustmentAmt>
      <CreditReductionAmt>0.00</CreditReductionAmt>
    </AdjustmentsToFUTATax>
    <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
    <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
    <Overpayment>
      <Amount>0.00</Amount>
      <CreditElect>X</CreditElect>
    </Overpayment>
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    <Quarter1LiabilityAmt>0.00</Quarter1LiabilityAmt>
    <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
    <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
    <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
    <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940>

<IRS940ScheduleA documentId="3">
    <CreditReductionGroup>
        <StateCreditReductionGroup>
            <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
            <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
            <CreditReductionAmt>0.00</CreditReductionAmt>
        </StateCreditReductionGroup>
        <TotalCreditReductionWages>0.00</TotalCreditReductionWages>
        <TotalCreditReductionAmt>0.00</TotalCreditReductionAmt>
    </CreditReductionGroup>

</IRS940ScheduleA>

<IRS940ScheduleR documentId="4">
    <MyEINAllocation>
        <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
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        <CreditReductionAmt>0.00</CreditReductionAmt>
        <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
        <DepositsPayments>0.00</DepositsPayments>
    </MyEINAllocation>
    <Client>
        <EIN>Employer Identification Number</EIN>
        <State>State Abbreviations</State>
    <ClientAllocation>
        <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
        <FUTAAdjustmentAmt>0.00</FUTAAdjustmentAmt>
        <CreditReductionAmt>0.00</CreditReductionAmt>
        <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
        <DepositsPayments>0.00</DepositsPayments>
    </ClientAllocation>
    </Client>
</IRS940ScheduleR>
</ReturnData>

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Content-Transfer-Encoding: 8bit
Content-Location: tid-30-07-2012-00001
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<?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="4">
<ContentLocation>tid-30-07-2012-00001</ContentLocation>

<ReturnHeader94x documentId="1">
   <ElectronicPostmark>2012-07-30T06:34:15-04:00</ElectronicPostmark>
   <TaxPeriodEndDate>Tax Period End Date</TaxPeriodEndDate>
   <DisasterRelief>Disaster Relief - A one-line explanation field</DisasterRelief>
   <ISPNumber>ISP Number - Type for Service Bureau Identification No.</ISPNumber>
   <PreparerFirm>
      <EIN>Employer Identification Number</EIN>
      <BusinessName1>940 Preparer Firm Business Name 1</BusinessName1>
      <BusinessName2>940 Preparer Firm Business Name 2</BusinessName2>
      <Address1>940 Preparer Firm Address 1</Address1>
      <Address2>940 Preparer Firm Address 2</Address2>
      <City>Preparer Firm City</City>
      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
   </PreparerFirm>
   <SoftwareId>The Software ID</SoftwareId>
   <ReturnType>940</ReturnType>
   <Business>
      <EIN>Employer Identification Number</EIN>
      <BusinessName1>Business Name 1</BusinessName1>
      <BusinessName2>Business Name 2</BusinessName2>
      <BusinessNameControl>Used for a Business Name Control field</BusinessNameControl>
      <InCareOfNameLine>Used to indicate the In Care Of line for
address</InCareOfNameLine>
   <USAddress>
      <AddressLine>Used for a Address Line</AddressLine>
      <City>940 Business Firm City</City>
      <State>State Abbreviations</State>
      <ZIPCode>Zip Code</ZIPCode>
   </USAddress>
      <AddressChange>X</AddressChange>
   </Business>
   <Preparer>
      <Name>Typically used for a person's name</Name>
      <PTIN>Type for Preparer Personal Identification No. - P followed by 8 digits</PTIN>
      <Phone>0000000000</Phone>
      <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
      <SelfEmployed>X</SelfEmployed>
   </Preparer>
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    <ReturnSigner>
      <Name>Typically used for a person's name</Name>
      <Title>Typically used for a person's title</Title>
      <Phone>Used for a phone no. - 10 digits</Phone>
      <EmailAddress>EmailAddress@hostname.sthing</EmailAddress>
      <Signature>Used for a PIN signature</Signature>
      <DateSigned>2012-07-30</DateSigned>
    </ReturnSigner>
    <ThirdPartyAuthorization>
      <AuthorizeThirdParty>X</AuthorizeThirdParty>
      <DesigneeName>Typically used for a person's name</DesigneeName>
      <DesigneePhone>Used for a phone no. - 10 digits</DesigneePhone>
      <DPIN>Third Party Designee Personal Identification No</DPIN>
    </ThirdPartyAuthorization>
  </ReturnHeader94x>

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    <ExemptWages>
      <ExemptWagesAmt>0.00</ExemptWagesAmt>
    <ExemptionCategory>
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      <GroupTermLifeIns>X</GroupTermLifeIns>
      <RetirementPension>X</RetirementPension>
      <DependentCare>X</DependentCare>
      <OtherExemption>X</OtherExemption>
    </ExemptionCategory>
    </ExemptWages>
    <WagesOverLimitAmt>0.00</WagesOverLimitAmt>
    <TotalExemptWagesAmt>0.00</TotalExemptWagesAmt>
    <TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
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    <AdjustmentsToFUTATax>
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    </AdjustmentsToFUTATax>
    <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
    <TotalTaxDepositedAmt>0.00</TotalTaxDepositedAmt>
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      <Amount>0.00</Amount>
      <CreditElect>X</CreditElect>
    </Overpayment>
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    <Quarter2LiabilityAmt>0.00</Quarter2LiabilityAmt>
    <Quarter3LiabilityAmt>0.00</Quarter3LiabilityAmt>
    <Quarter4LiabilityAmt>0.00</Quarter4LiabilityAmt>
    <TotalYearLiabilityAmt>0.00</TotalYearLiabilityAmt>
</IRS940>

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    <MultiStateCode>State Abbreviations - MultiState Code 3</MultiStateCode>
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    <MultiStateCode>State Abbreviations - MultiState Code 28</MultiStateCode>
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    <MultiStateCode>State Abbreviations - MultiState Code 30</MultiStateCode>
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            <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
            <CreditReductionAmt>0.00</CreditReductionAmt>
        </StateCreditReductionGroup>
        <StateCreditReductionGroup>
            <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
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        <CreditReductionAmt>0.00</CreditReductionAmt>
      </StateCreditReductionGroup>
      <StateCreditReductionGroup>
        <CreditReductionStateCode>Credit Reduction State Code</CreditReductionStateCode>
        <CreditReductionWagesAmt>0.00</CreditReductionWagesAmt>
        <CreditReductionAmt>0.00</CreditReductionAmt>
      </StateCreditReductionGroup>
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      <TotalCreditReductionAmt>0.00</TotalCreditReductionAmt>
    </CreditReductionGroup>

</IRS940ScheduleA>

<IRS940ScheduleR documentId="4">
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      <CreditReductionAmt>0.00</CreditReductionAmt>
      <FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
      <DepositsPayments>0.00</DepositsPayments>
    </MyEINAllocation>
    <Client>
      <EIN>Employer Identification Number</EIN>
      <State>State Abbreviations</State>
    <ClientAllocation>
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<TotalTaxableWagesAmt>0.00</TotalTaxableWagesAmt>
<FUTAAdjustmentAmt>0.00</FUTAAdjustmentAmt>
<CreditReductionAmt>0.00</CreditReductionAmt>
<FUTATaxAfterAdjustments>0.00</FUTATaxAfterAdjustments>
<DepositsPayments>0.00</DepositsPayments>
</ClientAllocation>
</Client>
</IRS940ScheduleR>
</ReturnData>
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