

Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns

Tax Year 2012

PART 1 – File Specification
PART 2 – Record Layouts
PART 3 – Electronic Transmitted Documents





Internal Revenue Service

TAX YEAR 2012

PART 1

***Electronic Return
File Specifications for
Individual Income Tax Returns***

**W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
October 1, 2012**

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INTRODUCTION

This publication outlines the communications procedures, transmission formats, character sets, validation criteria, and error reject conditions for individual income tax returns filed electronically. The formats for statement records, examples of types of records, and explanations of the Acknowledgement files transmitted to electronic filers are also covered.

The File Specifications (Part 1) must be used in conjunction with the Record Layouts (Part 2) and the corresponding version of the Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, Publication 1345. Software developers and transmitters should use both publications and must transmit test returns from the IRS developed Test Package for Electronic Filers of Individual Income Tax Returns, Publication 1436, which is revised yearly. Tax preparers who use a transmission service will only need Publication 1345.

A list of IRS e-file publications is in Publication 3112, IRS e-file Application and Participation. Publication 1346, Publication 1436 and other IRS e-file publications, including Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, are available on the IRS web site, www.irs.gov. You may call 1-800-829-3676 for additional copies of publications.

Beginning Tax Year 2009 and subsequent, the Publication 1346 will be maintained as a continuous living document incorporating Record Layout and Error Reject Code changes and other revisions or deletions as necessary. Nature of Change pages will be posted on www.irs.gov identifying the revisions or deletions made, when the changes outlined will be implemented and also when they will be merged into the Publication 1346.

HIGHLIGHTS FOR TAX YEAR (TY) 2012

Participant Acceptance Testing System (PATS)

PATS will begin on November 13, 2012. Please refer to Publication 1436, Test Package for Electronic Filers of Individual Income Tax Returns, for TY 2012, to create your test scenarios. PATS is required of all participants who develop software and/or transmit Individual Income Tax returns. All participants are required to create test scenarios and pass testing before transmitting production (live) returns.

I. 1040 LEGACY CONTINGENCY SUPPORTED FORMS (TY2012/PY2013):

Form 1040, Form 1040A, Form 1040EZ;

Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule EIC, Schedule SE, and Schedule 8812 (formerly Form 8812);

Form W-2, Form 1099R, Form 2106, Form 2106EZ, Form 2210, Form 2441, Form 4562, Form 8283, Form 8829, Form 8863, Form 8867, Form 8880, Form 8888, Form 8949(LTGL/STGL), and Form Payment;

Trans Record A, Trans Record B, Authentication Record, Statement Record, State Records, Summary Record, and Recap Record.

II. UPDATED FORM CHANGES:

TRANA

Form 1040	Page 1	Form 1040	Page 2
Form 1040A	Page 1	Form 1040A	Page 2
Form 1040EZ			
Schedule A	Page 1	Schedule A	Page 2 (Deleted)
Schedule C	Page 1		
Schedule D	Page 1		
Schedule E	Page 1		
Schedule 8812	Page 1	Schedule 8812	Page 2
Form 8283	Page 1	Form 8283	Page 2
Form 8863	Page 1	Form 8863	Page 2
Form 8867	Page 1	Form 8867	Page 3
Form 8867	Page 4 (New)		
Form 8949 LTCGL			
Form 8949 STCGL			
Form Payment			
Summary Record			
State Records			

ITIN Processing (Auto Population of TIN on Form W-2)

Beginning with TY 2011 for Form 1040 series, the Internal Revenue Service | requires the manual key entry of the Taxpayer Identification Number (TIN) as it | appears on Form W-2 received from the employer for all taxpayers with Individual Taxpayer Identification Numbers (ITINs) who are reporting wages. If an ITIN is involved both primary and secondary TINs must be manually entered. This applies to all Form W-2 series that can be filed electronically and does not include Forms 1099.

Please refer to Publication 1346, Attachment 1 - 11, Error Reject Code 0139, for more information on validating the ITIN.

Editorial Changes

All changes made by October 1, 2012 are noted by a single vertical bar (|) in the right margin. Deletions of entire lines are noted by a hyphen followed by a single vertical bar (-|).

An attempt was made to include as many changes as possible before publication. Any changes made after publication will be posted on www.irs.gov.

Part 2 of Publication 1346 contains the Electronic Returns Record Layouts for Individual Income Tax Returns.

Comments and Suggestions

Please send any comments or suggestions regarding Sections 1-4, Section 12 and **Section 13** of Part 1 to:

Internal Revenue Service
Federal/State Electronic Filing Program
Donnie Paschall, SE:W:CAS:SP:ES:I, NCFB C5-370
5000 Ellin Road, Lanham, MD 20706

Please send any comments or suggestions regarding the Publication 1346 except for Sections 1, 2, 3, 4, 12, and 13) to:

Internal Revenue Service
Teresa Cruz, SE:W:CAS:SP:ES:I, NCFB C5-376
5000 Ellin Road, Lanham, MD 20706

SECTION 1 - DATA COMMUNICATION

Electronic Filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS), also known as Electronic Management System (EMS) located at the Enterprise Computing Center (ECC) at Memphis, Tennessee and Martinsburg, West Virginia. The following transmission rules apply:

**Processing for 1040 e-file in 2013 (Tax Year 2012)
January 2013 - October 2013 Return Transmissions**

If Fed/State or State only return and the State return included is for the following state; OR If Online Federal return only and the taxpayer's address on their Federal return is in the following state:	Return Processing Center, Site Designator and URL	Error Resolution System Correspondence
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, APO/FPO New York	C - Andover efileD.ems.irs.gov	Fresno
North Dakota, South Dakota, Colorado, New Mexico, Texas, Nebraska, Oklahoma, Iowa, Arkansas, Louisiana, Mississippi, Alabama ----- Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555-EZ, Forms 8833, Forms 8854 or Forms 8891	E - Austin efileD.ems.irs.gov	Austin
Illinois, Minnesota, Wisconsin, Michigan, Indiana, Ohio, West Virginia, Missouri, Kansas	F - Kansas City efileC.ems.irs.gov	Kansas City
Florida, Tennessee, Kentucky, North Carolina, South Carolina, Georgia, APO/FPO Miami	G - Philadelphia efileD.ems.irs.gov	Kansas City
California, Alaska, Arizona, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming APO/FPO San Francisco	H - Fresno efileC.ems.irs.gov	Fresno
If Federal return only and the first two digits of the ERO's Electronic Filing Identification Number (EFIN) are:		
01,02,03,04,05,06,11,12,13,14,16,20,22,23,24,25,26,27,51,52,54,78	C - Andover efileD.ems.irs.gov	Andover
42,45,46,47,63,64,66,70,71,72,73,74,75,76,79,84,85,80,98	E - Austin efileD.ems.irs.gov	Austin
15,31,34,35,36,37,38,39,40,41,43,48,55	F - Kansas City efileC.ems.irs.gov	Kansas City
50,56,57,58,59,60,61,62,65,67,69	G - Philadelphia efileD.ems.irs.gov	Kansas City
30,33,68,77,81,82,83,86,87,88,91,92,93,94,95,96,99	H - Fresno efileC.ems.irs.gov	Fresno

efileA is used for Test returns that are processed at ECC-MTB
 efileD is used for Production returns that are processed at ECC-MTB
 efileB is used for Test returns that are processed at ECC-MEM
 efileC is used for Production returns that are processed at ECC-MEM

All Forms 8453 will be mailed to Austin

SECTION 1 - DATA COMMUNICATION

After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines at the ECC located at Martinsburg. All inquiries regarding transmission, rejects, problems, and PATS should be directed to ANSPC, or AUSPC as appropriate, by calling the toll-free e-Help Desk number at 1-866-255-0654. All inquiries regarding PATS should be directed to ANSPC and AUSPC as appropriate, by calling the toll-free e-Help Desk number.

NOTE: Transmitters who elect to use high-speed lines or expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at either the ECC located at Martinsburg WV or Memphis, TN. They must arrange to lease and install the lines and purchase modems or routers at both ends. See Appendix C - Digital Service Information.

NOTE: Transmitters who wish to file through their Internet Service Provider (ISP) must acquire e-file software that incorporates Secure Socket Layer (SSL) with a telnet/s protocol and the interface to the IRS gateway to the FEPS. See Appendix C - Internet Service information.

NOTE: The FEPS uses a menu driven interface. The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. It is recommended that Internet transmitters should file no more than 500 returns per transmission in case the session terminates prior to completion. If fewer than 500 returns are to be transmitted, it is recommended these returns be filed not more than once per drain. (See processing schedule on www.irs.gov)

Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); **if fewer** than 10,000 returns, the IRS recommends filing once per drain. Peak filing occurs around the "drain" times, which are listed on the e-file professional page at www.irs.gov.

(859) 292-0137 - **not** a toll-free call)

To assist transmitters in scripting automated logins and transmissions, see Appendix F.

NOTE: Please note that additional text has been added throughout which incorporates information retrieved from the Trading Partners Users Manual.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

1. FILE TRANSFER PROTOCOLS CHARACTER CODE AND FILE COMPRESSION

a. File Transfer Protocols

- (1) FTP (with special permission - see note above)
- (2) XMODEM-1K
- (3) YMODEM-Batch
- (4) ZMODEM

Transmitters may use any telecommunications software that is compatible with the above file transfer protocols.

b. Character Codes

American Standard Code for Information Interchange (ASCII)

c. File Compression

COMPRESS

GZIP (Freeware available from www.gzip.org)

NOTE: IRS does not support WINZIP or PKZIP.

2. TRADING PARTNER/TRANSMITTER INTERFACE (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case. **The delete key (if the TP's terminal emulation software sends X'7F') or simultaneously entering the Control ("Ctrl") and Backspace keys** may be used to correct a mistake while entering the login identification and password, (OSI interface). After successful login, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("Ctrl") and "h" keys), (EFSI interface). All responses may be in upper or lower case EXCEPT the **login identification and password**, which are case-sensitive and must be entered with the exact case as it appears in the letter with your password and in the Transmitters Profile Data Base (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the **colon and blank** (": ").

3. TRANSMITTER PROFILE DATA BASE (TPDB)

The Transmitter Profile Data Base (TPDB) keeps track of the sequence number for the ETIN to date. The sequence number is in the Acknowledgement Reference File Name on the FEPS. The Acknowledgement Reference File Name is composed of MMDDnnnn. The 4-digit sequence number represents the number of the transmissions to date for that ETIN. The Acknowledgement Reference File Name as well as ETIN, Julian Day and 2-digit sequence number for the Julian Day, and FEPS-assigned Global Transaction Key (GTX Key) are linked to your Acknowledgement files and can be searched by the e-Help Desk Staff Assistors to research the status of a transmission.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

4. ASYNCHRONOUS COMMUNICATIONS TRANSMITTER INTERFACE

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the carriage return <cr> character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "m" keys. This alerts the Operating System to transmit an ASCII login prompt.

NOTE: Turn off call waiting (*70) before logging onto the FEPS to avoid aborted sessions. **(Check with your phone company to verify use of *70 to disable call waiting).**

5. EXAMPLES

In the examples below, **boldface** text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "<cr>", followed by line feed "<lf>" after receipt of a "<cr>" from the transmitter.

6. SUSPENDED TRANSMITTER

A suspended transmitter will be allowed to log into EMS to continue to receive Acknowledgements, but will not be allowed to transmit. See Section 1-Data Communication .01.11.a.

7. VIRUS DETECTION PROCEDURES FOR E-FILED TRANSMISSIONS FOR TRADING PARTNERS

- a. The Front-End Processing System (FEPS) will scan every transmission.
- b. If a virus is detected, FEPS will quarantine the file and immediately put a transmission Suspend Indicator on the Trading Partner (TP)'s profile.
- c. While online, the TP (transmitter) will see "SUSPENDED", but will be permitted to pick up Acknowledgement Files.
- d. The FEPS will create a Communications Error Message in a Communications Error Acknowledgement File, which will be in XML format, with the message VIRUS DETECTED and the name of the virus.
- e. The next time the TP logs in, the TP will receive this ACK file, but will not be able to transmit. The TP can continue to pick up all ACK Files.
- f. TP must remove infected data and call the appropriate e-Help Desk (e-HD) at 1-866-225-0654 (toll free) when ready to re-transmit.
- g. The e-HD will remove the Suspend Indicator so that the TP can re-transmit the file and begin transmitting new files.
- h. If another virus is detected, everything above will happen again.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

8. LOGON VALIDATION SPECIFICATIONS

a. Transmission Inactivity

Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by the long-distance carrier for an inactive open line.

b. Changing File Transfer Protocol Indicator (FTP)

The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, Z-modem is assigned as a default protocol. A Trading Partner can choose menu Item 3 to change protocol.

c. Changing File Compression

The FEPS assigns by default no compression on the file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu Item 4. See Exhibit 4-11.

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE

The following discussion describes how a Trading Partner (TP) who files Form 1040 will interact with the FEPS. The figures are formatted for a word processing document and do not necessarily display the exact spacing that is used by the FEPS.

Note: Password rules can be found in Appendix G.

The following discussion describes how a TP logs on to the system. When a TP connects to EMS, the "Authorized Use" banner shown in Exhibit 3-1 is displayed.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

Exhibit 3-1 Authorized Use Banner

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

The TP is then prompted for his/her login id and password as shown in Exhibit 3-2. (Note: Not only is the password not displayed, but also there is no indication of how many characters the TP has typed).

```
login: xxxxxxxx
Password:
```

Exhibit 3-2 Login and Password Prompts

a. *Successful Login - No Password Change Required*

If the TP correctly enters his/her EMS Login ID and password, there are several possible next steps:

- The TP may be asked to register his/her Shared Secrets as described in Section 9d.
- The TP may be asked to change his/her password as described in Section 9e.
- The official use banner and TP Main Menu may be displayed as described in Section 9h, if there are more than seven days until the TP's password expires.
- The log on process may continue as described next in this section if the TP's password expires in seven days or less.

b. *Successful Login Password Change Required*

If the TP's password will expire in seven days or less, then the message shown in Exhibit 3-3 is displayed and processing continues. (**Note:** "N" is replaced by the number of days remaining until the password must be changed.) Once the password has expired (90 days after the last password change) the TP must change his/her password as described in Section 9e.

```
Password must be changed in N day(s).
```

Exhibit 3-3 Password Change in N Days

c. *Unsuccessful Logon*

After each unsuccessful login attempt due to the TP entering an incorrect EMS Login ID or password, the system displays the message shown in Exhibit 3-4.

```
Login incorrect
```

Exhibit 3-4 Login Incorrect Message

After three consecutive unsuccessful login attempts, the TP is disconnected. After three consecutive unsuccessful attempts with a correct EMS Login ID and an incorrect password (in one or more sessions), the TP's account is disabled. After the next log on attempt, the TP may then use his/her Shared Secrets to re-enable the account and reset his/her password as described in Section 9f.

If the TP's account has been disabled prior to the TP's current session, the processing will continue as described in Section 9f. This would happen after a TP's account has been inactive for 45 days on a PY2011 system or the TP previously failed to provide the correct password in his/her last three consecutive attempts.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

d. Registration of Shared Secrets

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

- The TP is a new user and the TP logs in to the system for the first time.
- The TP is an active PY2012 user and logs in to the system for the first time during the PY2013 filing season.
- The password was reset by the EMS System Administrator upon request from the TP.

Initially, the TP is prompted to register his/her Shared Secrets (ETIN, EFIN, zip code, phone number, and secret phrase). The TP is prompted to enter the Electronic Transmitter Identification Number (ETIN) as shown in Exhibit 3-5.

Enter your ETIN:

Exhibit 3-5 Shared Secret ETIN Prompt

If the TP enters an ETIN that is not five digits, the message shown in Exhibit 3-6 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

Invalid ETIN: must be 5 digits.

Exhibit 3-6 ETIN Must Be 5 Digits Message

If the TP enters a 5-digit ETIN that does not match the ETIN assigned to the EMS Login ID entered at the login prompt, the message shown in Exhibit 3-7 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

Invalid ETIN.

Exhibit 3-7 Invalid ETIN Message

After successfully entering the ETIN, the TP is prompted to enter the TP's Electronic Filer Identification Number (EFIN) as shown in Exhibit 3-8.

Enter your EFIN associated with this ETIN:

Exhibit 3-8 Shared Secret EFIN Prompt

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

If the TP enters an EFIN that is not six digits, the message shown in Exhibit 3-9 is displayed, and then the TP is prompted again as shown in Exhibit 3-8 to enter his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the TP is disconnected.

Invalid EFIN: must be 6 digits.

Exhibit 3-9 Invalid EFIN Message

After successfully entering the EFIN, the TP is prompted to enter his/her zip code as shown in Exhibit 3-10.

Enter your zip code:

Exhibit 3-10 Shared Secret Zip Code Prompt

If the TP enters a zip code that is not five digits, the message shown in Exhibit 3-11 is displayed, and then the TP is prompted again as shown in Exhibit 3-10 to enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code, the TP is disconnected.

Invalid zip code: must be 5 digits.

Exhibit 3-11 Invalid Zip Code Message

After successfully entering the zip code, the TP is prompted to enter his/her phone number as shown in Exhibit 3-12.

Enter your phone number:

Exhibit 3-12 Shared Secret Phone Number Prompt

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 3-13 is displayed, and then the TP is prompted again as shown in Exhibit 3-12 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the TP is disconnected.

Invalid phone number: must be 10 digits.

Exhibit 3-13 Invalid Phone Number Message

After successfully entering the phone number, the TP is prompted to enter his/her case-insensitive secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 3-14. (**Note:** Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

Enter your secret phrase:
Re-enter your secret phrase:

Exhibit 3-14 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 3-15 is displayed. The TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. If this is the third unsuccessful attempt to enter the secret phrase, the TP is disconnected.

Secret phrases don't match.

Exhibit 3-15 Unmatched Secret Phrase Message

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 3-16 is displayed, and then the TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.

Exhibit 3-16 Invalid Secret Phrase Message

If the TP's responses have met the rules for Shared Secrets, the Shared Secrets are stored and the message shown in Exhibit 3-17 is displayed. After the TP successfully enters his/her Shared Secrets, processing continues as described in Section 9e. with prompting the TP to enter his/her new password if one of the following conditions exist:

- The TP is a new user and the TP logs in to the system for the first time.
- The password was reset by the EMS System Administrator upon request from the TP.
- The TP's password has expired.

Otherwise, if the TP is an existing user and successfully registers his/her Shared Secrets, Main Menu processing continues as described in Section 9h.

Registration of Shared Secrets Successful.

Exhibit 3-17 Shared Secrets Successfully Changed Message

(**Note:** The TP will be able to use the new Shared Secrets to reset his/her password, if necessary, at either EMS processing center.)

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 3-18 is displayed and the TP is disconnected.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

Shared Secrets not changed. Another session is trying to change them.

Exhibit 3-18 Another Login Session Changing Shared Secrets Message

If a system error occurs during the registration of Shared Secrets, the Shared Secrets may or may not have been stored. The message shown in Exhibit 3-19 is displayed and the TP's session is terminated. If the Shared Secrets were not stored, the TP is prompted for them during his/her next log on session.

System error.

Exhibit 3-19 System Error Message

e. Changing Password

A TP is required to change his/her password before proceeding to the Main Menu when one of the following conditions occurs:

- The TP's current password has expired after 90 days.
- The TP successfully completed registration of Shared Secrets after the TP's password was reset by the EMS System Administrator.
- The new TP successfully completed registration of Shared Secrets.
- The TP did not successfully change his/her password when required during his/her previous log on session.
- The TP's account was disabled and the TP used his/her Shared Secrets to authenticate and re-enable the TP's account.

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Exhibit 3-20.

Enter new password:
Re-enter new password:

Exhibit 3-20 New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 3-21 is displayed. (**Note:** Password rules can be found in Appendix G.) The TP will subsequently use the new password to log on to either EMS processing center. Main Menu processing then continues as described in Section 9h.

Password changed.

Exhibit 3-21 Password Change Confirmation

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed and the TP is prompted again as shown in Exhibit 3-20 to enter his/her password. A TP is given three tries to change his/her password.

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 3-22 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, the TP is prompted for his/her new password as shown in Exhibit 3-20. If this is the third unsuccessful attempt, the TP is disconnected.

New passwords don't match.

Exhibit 3-22 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Exhibit 3-25 is displayed. If the TP has unsuccessfully attempted to change his/her password less than threetimes, the TP is prompted for his/her new password as previously shown in Exhibit 3-22. If this is the third unsuccessful attempt, the TP is disconnected.

Password rule(s) have not been met.

Exhibit 3-23 Password Rule Violation Message

If the TP has concurrent sessions, only one session can change the password. If the TP attempts to log on to a second session, while the first session is actively changing the password, the message shown in Exhibit 3-24 is displayed and the TP is disconnected.

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

Exhibit 3-24 Another Login Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Exhibit 3-25 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

System error.

Exhibit 3-25 System Error Message

(Note: A successful password change is also synchronized between processing years.)

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

f. Re-Enabling Account Using Shared Secrets

If a TP's account is disabled after 45 days of inactivity on a PY2011 system or the TP failed to provide a valid password in three consecutive attempts, the TP is given the opportunity to enter his/her Shared Secrets to re-enable his/her account as shown in Exhibit 3-26. If the TP calls the IRS e-Help Desk before the TP tries to use his/her Shared Secrets, and requests that his/her account be re-enabled, the TP may be directed to re-enable his/her account on the system by entering the TP's Shared Secrets.

This account is currently disabled.
Do you wish to re-enable your account? Y/[N]:

Exhibit 3-26 Re-enable a Disabled Account Prompt

If the TP enters anything other than "Y" or "y," the TP's session is disconnected. If the TP responds to the prompt affirmatively, the TP is prompted to authenticate his/her account by entering the TP's previously entered Shared Secrets as shown in Exhibit 3-27.

Enter your ETIN:
Enter your EFIN associated with this ETIN:
Enter your zip code:
Enter your phone number:
Enter your secret phrase:

Exhibit 3-27 Shared Secrets Prompts

After the TP successfully enters his/her previously entered Shared Secrets, the TP is prompted to enter his/her new password as described in Section 9e.

However, if the TP enters incorrect answers to any of the Shared Secrets prompts in Exhibit 3-27, the message shown in Exhibit 3-28 is displayed, and the system prompts the TP again for his/her Shared Secrets as shown in Exhibit 3-27. If this is the third consecutive unsuccessful attempt (in one or more sessions) to enter the TP's Shared Secrets, the TP is disconnected, the account is locked, and the TP will not be able to log on again.

Invalid Shared Secrets.

Exhibit 3-28 Invalid Shared Secrets Message

If the TP attempts to log on after his/her account has been disabled and the TP unsuccessfully entered the Shared Secrets three times, the message shown in Exhibit 3-29 is displayed and the TP is disconnected. (**Note:** After the TP's account is locked, there is no prompt asking the TP whether the TP wishes to re-enable account.) If this happens, the TP should contact the IRS e-Help Desk to request that his/her account be unlocked.

This account is locked.
Please contact the IRS e-Help Desk for assistance.

Exhibit 3-29 Locked Account Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

g. EMS Unavailable

If the EMS application is not available when the TP attempts to log in, one of two messages is displayed after the login and password prompts. If EMS is unavailable because of scheduled down time, the message shown in Exhibit 3-30 is displayed and the TP is disconnected.

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

Exhibit 3-30 EFS Unavailable Message

If the EMS application is unavailable for unscheduled reasons or the maximum number of concurrent sessions has been reached, the message shown in Exhibit 3-31 is displayed and the TP is disconnected.

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

Exhibit 3-31 EFS Busy Message

h. EMS Main Menu Processing

Once the TP has successfully completed the login process (including registering Shared Secrets and/or changing his/her password, if necessary), the "last login" message is displayed as shown in Exhibit 3-32.

Last login: Tue Sep 4 10:39:31 from computer name

Exhibit 3-32 Last Login Message

The "Official Use" banner shown in Exhibit 3-33 is then displayed.

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

Exhibit 3-33 "Official Use" Banner

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

Next, the Main Menu is displayed as shown in Exhibit 3-34.

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

Enter your choice:

Exhibit 3-34 Main Menu

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

From the Main Menu, the non-State TP can now choose to end the session, receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, reset acknowledgment file(s), or Change Shared Secrets. Whenever the TP completes options 2 through 6, option 8, or option 9, the TP is automatically returned to the Main Menu screen. If a non-State TP selects option 7, the message shown in Exhibit 3-35 is displayed along with the Main Menu. If the non-State TP selects option 7 three times, the TP is disconnected.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Shown State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 7

Invalid option. For State use only.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 3-35 Initial Main Menu for State TP

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

From the Main Menu, the State TP can now choose to end the session, receive acknowledgment files and transmit a state ACK file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, request the State Return Menu to perform the State functions described in Section 9, or reset acknowledgment file(s), or Change Shared Secrets. Whenever the TP completes options 2 through 9, the State TP is automatically returned to the Main Menu screen.

If any TP enters a character that is not one of the listed number choices, i.e., is not 1-8, then an invalid menu selection message along with the Main Menu is displayed. An example is provided in Exhibit 3-36. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  0

Invalid menu selection.  Try again.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 3-36 Invalid Main Menu Selection

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

9. IMF TRADING PARTNER (1040) SESSION EXAMPLE (continued)

For all TPs, the current file transfer protocol is displayed in brackets next to the "Change File Transfer Protocol" menu item. Likewise, the TP's current compression method is displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocols and compression method values are identified in Section 4 where the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

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

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

10. CHANGING SETTINGS

a. Changing the Transmission Protocol

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

To change the transmission protocol, the TP chooses "Change File Transfer Protocol" as shown in Exhibit 4-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 3
```

Exhibit 4-1 Choosing Change File Transfer Protocol

When the TP chooses "Change File Transfer Protocol," the menu shown depends on whether or not the TP has been approved to use the FTP protocol (see Appendix C for FTP usage). If the TP cannot use the FTP protocol, the menu shown in Exhibit 4-2 is displayed. Brackets frame the TP's current file transfer protocol. The TP's initial setting is "ZMODEM."

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH

Enter your choice:
```

Exhibit 4-2 Initial File Transfer Protocol Menu Display without FTP

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

If the TP has been approved to use the FTP protocol, he/she must provide certain configuration information to the IRS before being able to use FTP. Once the TP's FTP configuration information has been added to the EMS system, then the menu shown in Exhibit 4-3 is displayed.

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:
```

Exhibit 4-3 Initial File Transfer Protocol Menu Display with FTP

The TP can change the protocol or return to the Main Menu. Exhibit 4-4 demonstrates the TP changing his/her file transfer protocol to FTP.

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice: 5
```

Exhibit 4-4 Changing File Transfer Protocol to FTP

After the TP selects a protocol, the Main Menu is redisplayed with the selected protocol in brackets as shown in Exhibit 4-5. This protocol setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 4-5 Redisplay of Main Menu after Protocol Change

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

While in the File Transfer Protocols Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 4-6).

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice: 0
```

Exhibit 4-6 Invalid File Transfer Protocol Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu is displayed as shown in Exhibit 4-7. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:
```

Exhibit 4-7. Invalid File Transfer Protocol Menu Selection
Error Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen protocol in brackets (Exhibit 4-8).

```
MAIN MENU

1. Logoff
2. Receive/Send File(s)
3. Change File Transfer Protocol [FTP]
4. Change Compression Method [NONE]
5. Request Transmission Status Report
6. Change Password
7. Show State Return Menu (available for State use only)
8. Reset Acknowledgment File(s)
9. Change Shared Secrets

Enter your choice:
```

Exhibit 4-8 Redisplay of Main Menu after Protocol Change

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

b. Changing the Compression Method

To change the compression method, the TP chooses "Change Compression Method" from the Main Menu as shown in Exhibit 4-9.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 4
```

Exhibit 4-9 Choosing "Change Compression Method"

The File Compression Methods Menu is displayed as shown in Exhibit 4-10. Brackets frame the current compression method.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:
```

Exhibit 4-10 Initial File Compression Methods Menu Display

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

Note: The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility). If the TP chooses 3) GZIP or 4) COMPRESS and sends a file that was compressed using PKZIP file format 2.04g, EMS is able to decompress the file. EMS Ack files that are returned to the TPs are named based on the compression method chosen. For example, a TP sends in a file named abc.zip compressed with PKZIP 9 and chooses option 3) GZIP. The Ack file returned will have the extension beginning with .GZ. See Exhibit A-1 in Appendix A for the complete list of possible Ack file names. PKZIP and WINZIP will then decompress these files successfully. PKZIP 9 and WINZIP 9 were both successfully tested with EMS. EMS does not support the use of PKZIP's new encryption capabilities because of the "key management" issue.

The TP can change his/her compression method or return to the Main Menu. Exhibit 4-11 demonstrates the TP changing his/her compression method to gzip.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 3
```

Exhibit 4-11 Changing Compression Method to GZIP

After the TP chooses a compression method, the Main Menu is redisplayed with the selected method framed by brackets as shown in Exhibit 4-12. This compression method setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting is "None." Before using compression, the TP must select a method from the File Compression Methods Menu. (If, after choosing the compression method, the TP sends a file and EMS fails to decompress it, the file is rejected and an error acknowledgment is sent to the TP. Refer to Appendix B for the format of this error acknowledgment).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 4-12 Main Menu Display After Change Compression Method Menu

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

While in the File Compression Methods Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 4-13).

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 5
```

Exhibit 4-13 Invalid File Compression Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Compression Methods Menu is displayed as shown in Exhibit 4-14. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection. Try again.

FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) None
3) [GZIP]
4) COMPRESS

Enter your choice:
```

Exhibit 4-14 Invalid File Compression Methods Menu Selection Response

After the TP chooses a valid option from the File Compression Methods Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen compression method in brackets (Exhibit 4-15).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 4-15 Main Menu Display After Change Compression Method Menu

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

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

11. RECEIVING ACKNOWLEDGMENTS

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing "Receive/Send File(s)." This section discusses receiving acknowledgment files.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  2
```

Exhibit 5-1 Choosing Receive/Send File(s)

When the TP chooses the "Receive/Send File(s)" menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Exhibit 5-2 is displayed and processing continues as discussed in Section 6. This allows TPs to submit files even if there are no acknowledgment files waiting for delivery.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

Exhibit 5-2 Zero Acknowledgment File Display

If there are acknowledgment files, the text shown in Exhibit 5-3 is displayed. The message shows the number of acknowledgment files waiting for delivery to the TP. All acknowledgment files waiting for delivery to the TP are delivered before the TP can submit a file. The count of acknowledgment files is updated every time the TP selects item 2) Receive/Send File(s), from the Main Menu. Additional acknowledgment files that were generated during the session are reflected in this count.

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

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

Exhibit 5-3 One or More Acknowledgment Files Display

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 5-1 is redisplayed. If the TP fails to respond affirmatively three consecutive times he/she is disconnected.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in Exhibit 5-4 is displayed. For FTP, the message shown in Exhibit 5-5 is displayed. The file transfer begins after the appropriate notice.

EFS ready for modem download.

Exhibit 5-4 Modem Download Notice

Putting File(s) by FTP.

Exhibit 5-5 FTP "Putting Files" Notice

All acknowledgment files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Appendix A for a description of acknowledgment file names).

If the TP interface software detects that the transmission did not complete successfully, the message in Exhibit 5-6 is displayed followed by the Main Menu (Exhibit 5-1). If this happens three times in a row, the TP will be disconnected.

Error transmitting Acknowledgement File(s).

Exhibit 5-6 Acknowledgment File Transmission Error Message

If the TP interface software does not detect an error, the message shown in Exhibit 5-7 is displayed.

Acknowledgement File(s) transmission complete.

Exhibit 5-7 Acknowledgment File Transmission Complete Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. Suspended Transmitter Message

Next, the TP is asked if he/she wants to send a file. Section 12 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message "SUSPENDED TRANSMITTER/ETIN" is displayed, and the TP is disconnected from EMS (Exhibit 5-8).

SUSPENDED TRANSMITTER/ETIN.
Disconnecting from EFS.

Exhibit 5-8 Suspended TP Message

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

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

Should this occur, the TP must contact the IRS e-Help Desk to request removal of the suspended status.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

12. SENDING FILES

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

After the receive acknowledgement process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 6-1.

a. *Starting the Send Process*

After the receive acknowledgements process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 6-1.

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

Exhibit 6-1 Send Tax Return File Prompt

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 6-1 is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem, or Xmodem, he/she is prompted to start the file transfer as shown in Exhibit 6-2. SECTION 1 - DATA COMMUNICATION

```
Enter an upload command to your modem program now.
```

Exhibit 6-2 Modem Upload Prompt

If the TP is using the FTP protocol, he/she is prompted to supply a file name as shown in Exhibit 6-3. After supplying the file name the TP is notified that the FTP transfer is beginning. This notice is also shown in Exhibit 6-3.

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

Exhibit 6-3 FTP File Name Prompt

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the filename prompt in Exhibit 6-3 with only a carriage return (<CR>), then the notice shown in Exhibit 6-4 is displayed. If the TP responds with only a <CR> three times in a row, the TP is disconnected.

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

Exhibit 6-4 Invalid File Name Message

Once the TP has been notified that the file transfer is beginning (Exhibit 6-2 or 6-3), the TP has 60 seconds to begin his/her file transfer. If the EMS does not receive at least part of the TP's file within 60 seconds, the TP is disconnected.

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 6-5 is displayed followed by the Main Menu. If this happens three consecutive times, the TP is disconnected.

```
Error receiving file. You must send it again.
```

Exhibit 6-5 Transmission Receipt Error Message

If the TP Interface software does not detect an error, the transmission confirmation message shown in Exhibit 6-6 is displayed followed by the Main Menu (Exhibit 6-7). If the TP hangs up without receiving the confirmation message, there is no guarantee that the EMS will process the file(s).

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

```
Transmission file has been received with the following GTX Key:  
  
      U20101020123423.1700           10200001
```

Exhibit 6-6 Transmission Confirmation Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The Main Menu is displayed again as shown in Exhibit 6-7. The TP can choose a menu item to continue or Logoff to end the session.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 6-7 Main Menu Display

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

13. REQUEST TRANSMISSION STATUS REPORT

A Transmission Status Report may be requested from the Main Menu shown in Exhibit 7-1. Examples of Transmission Status Reports are contained in Appendix D. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. For State TPs, the report also shows the status of all state acknowledgments that have been received and redirected to other TPs since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in a Hypertext Markup Language (HTML) format file that is suitable for offline viewing with a Web browser (or other product which recognizes HTML format).

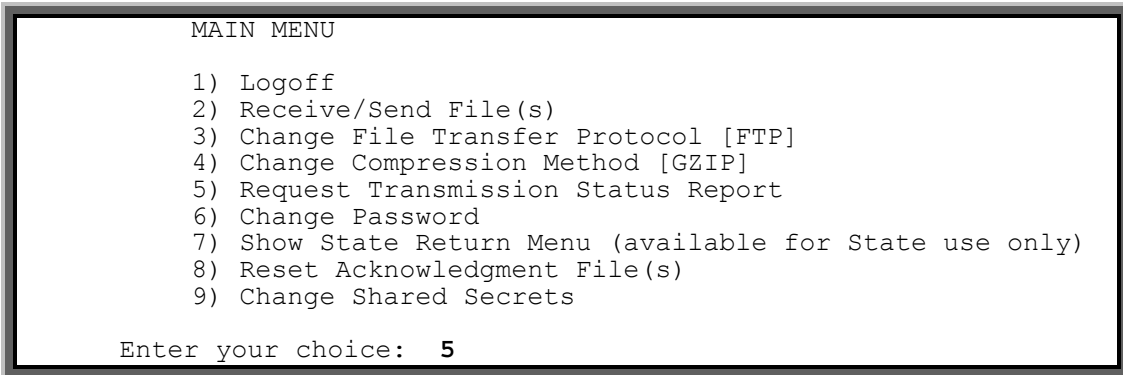


Exhibit 7-1 Choosing Request Transmission Status Report

When the TP chooses the "Request Transmission Status Report" menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 7-2 is displayed. For FTP, the message shown in Exhibit 7-3 is displayed. The file transfer will begin after the appropriate message.



Exhibit 7-2 Modem Download Message



Exhibit 7-3 FTP "Putting Report File" Message

If the TP has selected compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 7-4 is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

Error transmitting Report File.

Exhibit 7-4 Report File Transmission Error Message

If the TP Interface software does not detect an error, the message shown in Exhibit 7-5 is displayed.

Report File transmission complete.

Exhibit 7-5 Report File Transmission Complete Message

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

TPs can make only one report request per session. If the TP tries to request a report again, the message shown in Exhibit 7-6 is displayed followed by the Main Menu. If this happens three times in a session, the TP is disconnected.

Only one Report request allowed.

Exhibit 7-6 Report Request Error

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

14. CHANGING PASSWORD

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

To change his/her password, the TP chooses "Change Password" as shown in Exhibit 8-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6
```

Exhibit 8-1 Choosing "Change Password"

The TP is then prompted to enter his/her current password and to enter his/her new password twice as shown in Exhibit 8-2. Not only will the passwords not be displayed, but also there will be no indication of how many characters the TP has typed. The new password must meet the rules described in Appendix G.

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

Exhibit 8-2 Current and New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 8-3 is displayed. The TP will now use the new password to log into any EMS processing center. The Main Menu is then redisplayed as shown in Exhibit 8-4.

```
Password changed.
```

Exhibit 8-3 Password Change Confirmation

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 8-4 Redisplay of Main Menu

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

If the TP incorrectly enters his/her current password, the password is not changed and the message shown in Exhibit 8-5 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
Incorrect current password.
```

Exhibit 8-5 Incorrect Current Password Message

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 8-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
New passwords don't match.
```

Exhibit 8-6 Unmatched New Passwords Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a new password that does not meet the rules identified in Appendix G, then the password is not changed and the message shown in Exhibit 8-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as shown in Exhibit 8-4.

Password rule(s) have not been met.

Exhibit 8-7 Password Rule Violation Message

If it has been less than seven days since the last time the TP changed his/her password, he/she is prompted for his/her current and new passwords as shown in Exhibit 8-2, the password is not changed and the message shown in Exhibit 8-8 is displayed. The TP is then returned to the Main Menu as previously shown in Exhibit 8-4. If it has been less than seven days and the TP needs to change his/her password, he/she should contact the IRS e-Help Desk.

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

Exhibit 8-8 Less Than 7 Days Message

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Exhibit 8-9 is displayed to the other session(s). After this message is displayed, the TP is returned to the Main Menu as previously shown in Exhibit 8-4.

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

Exhibit 8-9 Another Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The messages shown in Exhibit 8-10 are displayed and the TP's session is terminated. The TP may need to try both his/her current and new passwords on his/her next login.

System error.
DISCONNECTING FROM EFS.

Exhibit 8-10 System Error and Disconnecting Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can only choose the "Change Password" menu item once during a session. If the TP chooses the "Change Password" menu item more than once, the message shown in Exhibit 8-11 is displayed immediately. If this happens three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 8-4.

Note: The TP will not go through the password prompts for this scenario.

Can only choose Change Password once.

Exhibit 8-11 Change Password Once Message

Except in the case of a system error the Main Menu is displayed as previously shown in Exhibit 8-4 after the TP completes the change password process whether or not he/she was successful.

15. EXECUTING THE STATE RETURN MENU

The State TP chooses "Show State Return Menu" (available for State use only) to retrieve state return data, reset state return files, or to generate a "State Files to Download Report".

```
MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 9-1 Choosing "Show State Return Menu"

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. State Return Menu

When the State TP chooses "Show State Return Menu (available for State use only)" from the Main Menu, the State Return Menu shown in Exhibit 9-2 is displayed.

```
STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-2 State Return Menu

If the State TP enters a character that is not one of the listed number choices, then an invalid menu selection message along with the State Return Menu is displayed as shown in Exhibit 9-3. If the State TP fails to make a valid selection from the State Return Menu in three attempts, the State TP is disconnected.

```
Invalid menu selection. Try again.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-3 Invalid Menu Selection Message

After the State TP completes tasks on the State Return Menu and chooses "Return to MAIN MENU," the Main Menu is redisplayed (Exhibit 9-1). The State TP can continue selecting menu options or choose "Logoff" from the Main Menu to end the session.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

b. Resetting A State File

When the State TP chooses "Reset State File" from the State Return Menu, the State TP is asked to enter the state file sequence number as shown in Exhibit 9-4.

```
Enter State File sequence number or press Enter to return to menu:
```

Exhibit 9-4 Reset State File Prompt

If the State TP depresses "Enter" without entering a state file sequence number, the State TP is returned to the State Return Menu (Exhibit 9-2). If the State TP enters a non-numeric entry, the State TP is returned to the State Return Menu after being informed of an invalid file sequence number entry as shown in Exhibit 9-5. If the State TP fails to enter a valid state file sequence number in three attempts, the State TP is disconnected.

```
Invalid file sequence number.  
  
STATE RETURN MENU  
  
1) Return to MAIN MENU  
2) Reset State File  
3) Request State Files to Download Report  
4) Receive State Return File(s)  
  
Enter your choice:
```

Exhibit 9-5 Invalid File Sequence Number Message

If the State TP enters a valid state sequence number and the state file is successfully reset so that the state can download the file, a reset message is displayed that contains the state filename as shown in Exhibit 9-6.

```
Flag reset to allow downloading of requested State File  
<filename>.  
  
STATE RETURN MENU  
  
1) Return to MAIN MENU  
2) Reset State File  
3) Request State Files to Download Report  
4) Receive State Return File(s)  
  
Enter your choice:
```

Exhibit 9-6 State File Reset Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If an error is detected when trying to reset the state file, one of the following messages is displayed followed by the State Return Menu as shown in (Exhibits 9-7, 9-8, 9-9, or 9-10):

```
Unable to locate requested State File <filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-7 Unable to Locate State File Message

```
System indicates requested State File <filename> has not been
sent. State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-8 State File not Sent Message

```
System indicates requested State File <filename> is in use.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-9 State File in Use Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
Unable to locate information for requested State File
<filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-10 Unable to Locate State File Information Message

If the State TP encounters errors three consecutive times when trying to reset the state file, the State TP is disconnected.

If the State TP reaches the limit for the number of state files that can be reset in one State Return Menu session (ten is the limit), and the State TP selects "Reset State File" from the State Return Menu, the message shown in Exhibit 9-11 is displayed followed by the State Return Menu. If the State TP selects "Reset State File" three times after the state file reset limit, the State TP is disconnected.

```
Only ten State Files can be reset in one session.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-11 Ten State Files Reset Limit Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

c. Requesting a State File to Download Report

When the State TP chooses "Request State Files to Download Report" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-12 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
No State Files to download. No Report is available.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-12 No State Files to Download Report Message

When the State TP chooses "Request State Files to Download Report" from the State Return Menu, and there are state files to download, the State Files Download Report is transmitted to the State TP using the current default file transfer protocol and the compression method settings displayed on the Main Menu. A message notifying the State TP that the report transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-12 is displayed. For FTP, the message shown in Exhibit 9-14 is displayed. The file transfer will begin after the appropriate notice.

```
Beginning Report download.
```

Exhibit 9-13 Modem Download Report Notice

```
Putting Report by FTP.
```

Exhibit 9-14 FTP Download Report Notice

If the State TP is using GZIP compression, the file will be named MMDDhhmm_SRS.gz. If the State TP is using COMPRESS compression, the file will be named MMDDhhmm_SRS.Z. If the State TP is not using compression, the file will be named MMDDhhmm_SRS.txt.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the report file transmission did not complete successfully, the message shown in Exhibit 9-15 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
Error transmitting Report File.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-15 Error Transmitting Report File Message

If the report file is transmitted successfully, the message shown in Exhibit 9-16 is displayed followed by the State Return Menu.

```
Report File transmission complete.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-16 Report File Transmission Complete Message

The State TP can make only one State File to Download report request per State Return Menu session. If the State TP tries to request a report again, the message shown in Exhibit 9-17 is displayed followed by the State Return Menu. If this happens three times in a State Return Menu session, the State TP is disconnected.

```
Only one Report request allowed.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-17 One Report Request Allowed Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

Exhibit 9-18 shows an example of the State Files to Download Report.

State Files to Download Report					
Run Date: 2008-05-15 12:23:50					
Location: Enterprise Computing Center at Memphis					
FILE NAME	DATE/TIME LOADED	TEST	NUMBER RETURNS	COMPRESSED FILE SIZE	
ga274.gz	2008-05-14 13:35:50	N	3000	1971147	
ga275.gz	2008-05-14 13:35:50	N	3000	1960644	
ga276.gz	2008-05-14 13:35:50	N	2035	1092342	
ga277.gz	2008-05-14 13:46:09	N	726	224754	

Exhibit 9-18 State Files to Download Report Example

d. Receiving State Return Files

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-19 is displayed followed by the State Return Menu.

No State Files to download.
STATE RETURN MENU
1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)
Enter your choice:

Exhibit 9-19 No State Files to Download Message

If the State TP chooses "Receive State Return File(s)" three times in a row and no state return files are available, the State TP is disconnected.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and there are State data files that have not been sent to the State TP, they will be transmitted as separate files to the State TP. The state files are transmitted to the State TP using the current default file transfer protocol displayed on the Main Menu. The state return files sent to the State TP will continue to be in GZIP compressed format. The compression setting from the Main Menu is ignored for the transmission of state return files. A message notifying the State TP that the state file(s) transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-20 is displayed. For FTP, the message shown in 9-21 is displayed. The state file transfer will begin after the appropriate notice.

```
EFS ready for modem download.
```

Exhibit 9-20 Modem Download Notice

```
Putting File(s) by FTP.
```

Exhibit 9-21 FTP "Putting File(s)" Download Notice

When the retrieval of state return data file(s) is successfully completed, the message shown in Exhibit 9-22 is displayed before the State TP is returned to the State Return Menu.

```
STATE DATA TRANSMISSION COMPLETE
Weekday Month Day HH:MM:SS Time zone Year

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-22 State Data Transmission Complete Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If there are errors during the transmission of the last file, or the State TP aborts the transmission, the communications line is disconnected after the messages shown in Exhibit 9-23 are displayed.

```
STATE DATA TRANSMISSION ERRORS
Weekday Month Day HH:MM:SS Time zone Year

DISCONNECTING FROM EFS.
```

Exhibit 9-23 State Data Transmission Errors Message

16. RESETTING ACKNOWLEDGMENT FILE(S)

This section describes how the TP can reset positive or negative acknowledgments using either a GTX Key or an ACK File Reference Name. After resetting the acknowledgment file(s), the TP can receive the acknowledgment file(s) by choosing "Receive/Send File(s)" as described in Section 5. To reset acknowledgment file(s), the TP chooses "Reset Acknowledgment File(s)" as shown in Exhibit 10-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 8
```

Exhibit 10-1 Choosing "Reset Acknowledgment File(s)"

When the TP chooses the "Reset Acknowledgment File(s)" menu item from the Main Menu, the Reset Acknowledgment File(s) Menu shown in Exhibit 10-2 is displayed.

```
RESET ACKNOWLEDGMENT FILE(S) MENU

1) Return to MAIN MENU
2) GTXKEY
3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-2 Reset Acknowledgment File(s) Menu

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can choose to reset an acknowledgment file by GTX Key or ACK File Reference Name regardless of the submission file format type. If the TP enters a character that is not one of the listed number choices, then the invalid menu selection message, along with the Reset Acknowledgment File(s) Menu, is displayed as shown in Exhibit 10-3. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection.  Try again.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-3 Invalid Menu Selection Message

When the TP chooses "GTXKEY" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the GTXKEY as shown in Exhibit 10-4.

```
Enter GTXKEY (SYYYYMMDDhmmss.nnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-4 Prompt for GTXKEY

When the TP chooses "ACK File Reference Name" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the ACK File Reference Name as shown in Exhibit 10-5.

```
Enter ACK File Reference Name(MMDDnnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-5 Prompt for ACK File Reference Name

If the TP does not supply any data and just presses Enter to either of the above two prompts, then the Reset Acknowledgment File(s) Menu is redisplayed. If the TP supplies the ACK identification data and the data is not in the correct format for the selected criteria, the message as shown in Exhibit 10-6 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
                ACK identification data not in correct format.

                RESET ACKNOWLEDGMENT FILE(S) MENU

                1) Return to MAIN MENU
                2) GTXKEY
                3) ACK File Reference Name

                Enter your choice:
```

Exhibit 10-6 Incorrect Format Message

If the ACK identification data (GTXKEY or ACK File Reference Name) is correctly formatted but no information can be found, then the message as shown in Exhibit 10-7 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
                Requested ACK not found.
                Please contact the IRS e-Help Desk for assistance.

                RESET ACKNOWLEDGMENT FILE(S) MENU

                1) Return to MAIN MENU
                2) GTXKEY
                3) ACK File Reference Name

                Enter your choice:
```

Exhibit 10-7 Requested ACK Not Found Message

If the TP enters a valid GTXKEY or ACK File Reference Name, the acknowledgment is reset and the message as shown in Exhibit 10-8 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the message and the menu, so the TP will be able to see what he/she entered.

```
                Acknowledgment successfully reset.

                RESET ACKNOWLEDGMENT FILE(S) MENU

                1) Return to MAIN MENU
                2) GTXKEY
                3) ACK File Reference Name

                Enter your choice:
```

Exhibit 10-8 ACK Successfully Reset Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a GTXKEY or ACK File Reference Name for a file that is not processed, the message as shown in Exhibit 10-9 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
Cannot reset Acknowledgment; file has not been processed yet.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-9 File Not Yet Processed Message

If a TP requests to reset an acknowledgment using the ACK File Reference Name and multiple records are found (this might occur during a disaster recovery situation), then the Acknowledgment is not reset and the message as shown in Exhibit 10-10 along with the Reset Acknowledgment File(s) menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
Cannot reset Acknowledgment; more than 1 Acknowledgment qualifies;
use GTXKEY.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-10 Use GTXKEY Message

If the TP in three attempts fails to reset the acknowledgment by entering incorrectly formatted ACK identification data, pressing Enter without any ACK identification data, entering ACK identification data that is not found, incorrectly formatted, or cannot be reset, the TP is disconnected. If the TP chooses the Reset Acknowledgment File(s) option from the Main Menu and then immediately chooses to return to the Main Menu three times, the TP is disconnected.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can reset up to ten acknowledgments in a session. If the TP attempts to reset an eleventh acknowledgment, the message as shown in Exhibit 10-11 along with the MAIN Menu is displayed. If the TP attempts to reset an eleventh acknowledgment three times, the TP is disconnected.

Only ten Acknowledgments can be reset in one session.

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

Enter your choice:

Exhibit 10-11 Ten ACK File Limit Message

17. Changing Shared Secrets

This section describes how the TP can change his/her Shared Secrets after successfully logging on to the system. To change Shared Secrets, the TP chooses "Change Shared Secrets" as shown in Exhibit 11-1.

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

Enter your choice: **9**

Exhibit 11-1 Choosing "Shared Secrets"

When the TP chooses the "Change Shared Secrets" menu item from the Main Menu, the TP is prompted to enter the EFIN, zip code, phone number, and secret phrase for the Shared Secrets. The TP is prompted to enter the EFIN as shown in Exhibit 11-2.

Enter your EFIN associated with this ETIN:

Exhibit 11-2 Shared Secret EFIN Prompt

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters an EFIN that is not six digits, the message shown in Exhibit 11-3 is displayed, and then the TP is prompted again as shown in Exhibit 11-2 to enter his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the Main Menu is displayed as previously shown in Exhibit 11-1.

Invalid EFIN: must be 6 digits.

Exhibit 11-3 Invalid EFIN Message

After successfully entering the EFIN, the TP is prompted to enter his/her zip code as shown in Exhibit 11-4.

Enter your zip code:

Exhibit 11-4 Shared Secret Zip Code Prompt

If the TP enters a zip code that is not five digits, the message shown in Exhibit 11-5 is displayed, and then the TP is prompted again as shown in Exhibit 11-4 to enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code, the Main Menu is displayed as previously shown in Exhibit 11-1.

Invalid zip code: must be 5 digits.

Exhibit 11-5 Invalid Zip Code Message

After successfully entering the zip code, the TP is prompted to enter his/her phone number as shown in Exhibit 11-6.

Enter your phone number:

Exhibit 11-6 Shared Secret Phone Number Prompt

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 11-7 is displayed, and then the TP is prompted again as shown in Exhibit 11-6 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the Main Menu is displayed as previously shown in Exhibit 11-1.

Invalid phone number: must be 10 digits.

Exhibit 11-7 Invalid Phone Number Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

After successfully entering the phone number, the TP is prompted to enter his/her secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 11-8. (Note: Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

```
Enter your secret phrase:
Re-enter your secret phrase:
```

Exhibit 11-8 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 11-9 is displayed. The TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase.

```
Secret phrases don't match.
```

Exhibit 11-9 Unmatched Secret Phrase Message

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 11-10 is displayed, and then the TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

```
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.
```

Exhibit 11-10 Invalid Secret Phrase Message

If this is the third unsuccessful attempt to enter the secret phrase, the Main Menu is displayed as previously shown in Exhibit 11-1. If the TP's responses meet the rules for Shared Secrets, the Shared Secrets are changed and the message shown in Exhibit 11-11 is displayed. The Main Menu is then redisplayed as shown in Exhibit 11-1.

```
Registration of Shared Secrets Successful.
```

Exhibit 11-11 Shared Secrets Successfully Changed Message

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 11-12 is displayed and then the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Shared Secrets not changed. Another session is trying to change them.
```

Exhibit 11-12 Another Login Session Changing Shared Secrets Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If a system error occurs during the changing of Shared Secrets, the Shared Secrets may or may not be changed. The messages shown in Exhibit 11-13 are displayed and the TP's session is terminated. The TP should choose "Change Shared Secrets" from the Main Menu on his/her next log on and re-enter the Shared Secrets.

```
System error.  
DISCONNECTING FROM EFS.
```

Exhibit 11-13 System Error Message

The TP can only choose the "Change Shared Secrets" menu item once during a session. If the TP chooses the "Change Shared Secrets" menu item more than once, the message shown in Exhibit 11-14 is displayed immediately. If the TP chooses the "Change Shared Secrets" menu item three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 11-1. (Note: The TP will not go through the Shared Secrets prompts for this scenario.)

```
Can only choose Change Shared Secrets once.
```

Exhibit 11-14 Change Shared Secrets Once Message

Except in the cases of a system error or the TP selecting the "Change Shared Secrets" menu item three times, the Main Menu is displayed as previously shown in Exhibit 11-1 after the TP completes the change Shared Secrets process whether or not he/she was successful.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

18. LOGGING OFF THE SYSTEM

To end his/her session, TP chooses "Logoff" from the Main Menu Exhibit 12-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use
   only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets
10) Enter your choice: 1
```

Exhibit 12-1 Choosing Logoff

The TP Interface software performs any necessary cleanup activities, records statistical information, and then displays the message shown in Exhibit 12-2. The TP should not hang up before receiving the disconnect message. If he/she does hang up prematurely, EMS may not complete its cleanup activities. This could result in the TP receiving his/her acknowledgment files again in the next login session or having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

Exhibit 12-2 End of TP Session Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
Number of Acknowledgment File(s) in outbound mailbox: 003
Are you ready to receive files? Y/[N]: Y
EFS ready for modem download.
Acknowledgment File(s) transmission complete.
Do you want to send a file? Y/[N]: Y
Enter an upload command to your modem program now.
Transmission file has been received with the following GTX Key:
S20041020123423.1700                10200001
```

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)

- 9) Change Shared Secrets

Enter your choice: **1**

DISCONNECTING FROM EFS.

Exhibit 13-1 TP Session to Pick Up Acknowledgments and Transmit a Tax Return File

APPENDIX A

GTX Key and Acknowledgment File Name Formats

APPENDIX A

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX Key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The GTX Key identifies the system (site identifier) that received the transmission and that will provide the transmission's acknowledgment. The site identifiers are:

- D Test system at Enterprise Computing Center at Memphis, TN (ECC-MEM)
- E Test system at Enterprise Computing Center at Martinsburg, WV (ECC-MTB)
- T Production system at ECC-MEM
- U Production system at ECC-MTB

When the Individual Master File (IMF) Participants Acceptance Testing (PATS) begins, the assigned site identifier will either be 'D' or 'E' for test transmissions. When Production filing begins, the assigned site identifier will either be 'T' or 'U' for production transmissions.

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

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

Based on the TP compression settings, the EMS acknowledgment files will be named as described in Exhibit A-1. Any version of PKZIP or WINZIP that supports the PKZIP 2.04g file format, will successfully decompress ACK files compressed with GZIP or COMPRESS. (Also see the Note on page 25 after Exhibit 4-10.)

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
94X - XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065, 112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/1041 Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK for Trading Partner	MMDDnnnn.Sss (Note 4)	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 Ack File Names

APPENDIX A

GTX Key and Acknowledgment File Name Formats continued

Note 1: MM = month
DD = day
nnnn = 4 digit sequence number

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

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

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

If a TP submits a file that is given the GTX Key "U20101020154710.0800", the first four digits of the ACK File Reference Name would be "1020". The next four digits would be a sequence number generated by the EMS, e.g., "0001". The ACK File Reference Name would then be "10200001". An EMS error acknowledgment file would be named "10200001.NAK". An acknowledgment from the Unisys system would be named "10200001.ACK". If the acknowledgment file is compressed with gzip it will be named "10200001.GZ". If the acknowledgment file is compressed with Unix compress it will be named "10200001.Z".

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

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

APPENDIX B
XML Error Acknowledgment Format

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

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

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

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

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

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED XML THREATS

EMS checks incoming XML files for XML threats. If an XML threat is detected, EMS returns an error acknowledgment to the TP in XML format. The error acknowledgment contains a description of the XML threat. For certain detected threats, the TP is suspended. Should this occur, it will be reflected in the error acknowledgment and the TP must contact the IRS e-Help Desk to request removal of the suspended status.

Two examples follow showing the format for the error acknowledgments that are returned to the TP when an XML threat is detected in the transmission. The first example is an error acknowledgment when the TP is not suspended and the second example is an error acknowledgment when the TP is suspended. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key, a timestamp, and the XML threat. These values vary for each returned acknowledgment. The remainder of the message is constant.

Detected XML Threat - TP is not suspended

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

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

Detected XML Threat - TP is suspended

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

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[AN XML THREAT WAS
DETECTED IN THIS FILE (threat description). YOUR ACCOUNT
HAS BEEN SUSPENDED.]]></ErrorMessage>
      <RuleNumber>T0000-011</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DECOMPRESSION FAILURES

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

MIME-Version: 1.0

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

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

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


XML ERROR ACKNOWLEDGMENT FORMAT FOR INVALID FILE FORMATS

EMS will not process Forms 94x return transmissions that are in the EDI and Proprietary (MGT) formats. If the TP submits a file that EMS cannot recognize as IRS proprietary, combined state ACK or XML format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it is not in acceptable format

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

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage>Transmission file not in acceptable
        format</ErrorMessage>
      <RuleNumber>T0000-500</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR FORMAT NOT VALID FOR TRANSMITTER

If the TP submits a file in an EMS-recognized format but the TP is not registered to send forms in the submitted format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the format of the submitted file, the GTX Key and a timestamp. These values vary for each returned acknowledgment. "<format>" is replaced by either "Proprietary" or "XML". The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file **XYYYMMDDHHSS.NNNN** was rejected because **<format>** format not valid for transmitter

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

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage> Transmission file in <format> format not
        valid for transmitter</ErrorMessage>
      <RuleNumber>T0000-501</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>XYYYMMDDHHMMSS.NNNN</GTXKey>
</TransmissionAcknowledgement>
```

APPENDIX C

EMS Communications and Encryption

APPENDIX C

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	C.2.2 COMMUNICATION SERVICES
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EMS COMMUNICATIONS AND ENCRYPTION

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

C.1 Internet Service

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

RFC 854 - Telnet Protocol Specification
SSL 3.0 Specification (<http://wp.netscape.com/eng/ssl3>)
TLS 1.0 Specifications (<http://www.ietf.org/rfc/rfc2246.txt>)

The TP can use one of the following encryption standards, listed in order of priority, using SSL and Telnet/S:

AES 256-bit (FIPS-197)
AES 128-bit (FIPS-197)
TDES 168-bit (FIPS-197)
RC4 128-bit

When the TP connects over the Internet, the IRS system will automatically negotiate the encryption standard so that the highest prioritized standard that is available is used.

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

**efileA.irs.gov efileB.irs.gov efileC.irs.gov
efileD.irs.gov**

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and production transmissions for processing are found on www.irs.gov.

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

APPENDIX C

EMS Communications and Encryption continued

Configuring Terminal Emulation Software

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

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

The IRS has tested several terminal emulation software packages supporting Telnet-SSL. Many commercial and open-source packages can also be used as long as they support the Telnet specification RFC 854 and the SSL 3.0 specification. TPs are encouraged to research and evaluate different terminal emulation software packages, which can often be evaluated for free, to verify the connectivity parameters outlined above. **Additional guidance is given in C.3 and C.4**

APPENDIX C

EMS Communications and Encryption continued

C.2 Dedicated/Leased Line Service

Use of dedicated/leased line services requires authorization from the IRS. Please contact **Yudeckia L. Brothers at 202-283-0245, email Yudeckia.L.Brothers@irs.gov**.

All dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the dedicated/leased line service, is responsible for choosing, procuring, and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the **National Institute of Standards and Technology (NIST)** website at <http://csrc.nist.gov/cryptval/>. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer /supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics. Dedicated/leased line filers must be FIPS 140-x compliant and must send to the IRS annually a NIST certificate for the device they use, which would use Advanced Encryption Standard (AES) or Triple Data Encryption Standard (TDES).

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the dedicated/leased line service.

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

C.2.1 Dedicated/Leased Lines

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

C.2.2 Communication Services

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

- A system that supports the TCP/IP protocols.
- The ability to make a Telnet connection from his/her system to an EMS host.
- If the TP plans on using Secure File Transfer Protocol (FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.
- A pair of routers capable of supporting communication over the digital circuit procured by the TP.

APPENDIX C

EMS Communications and Encryption continued

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

- Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.
- Backup protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. However, TPs may need to reconfigure their routers and their communication servers if they have not initially configured them to communicate with the backup system as well as the primary system.
- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to "get" return files and "put" acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the "#" hash mark is displayed for every 1,024 bytes of data transferred.
- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP. See Sections C.3 and C.4 for more details.
- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

C.3 Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all eight bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet -8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, pressing the Control Key and the "j" generates this character. As an alternative to the "telnet -8" option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

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

APPENDIX C

EMS Communications and Encryption continued

C.4 Zmodem Options

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

- **Zmodem Escape Control Characters.** This option, usually "-e", will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the "sz" and "rz" commands. Other versions have the -e option available only on the "rz".
- **Zmodem Binary.** This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.
- **Zmodem Timeout Values.** Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases this value should be acceptable. However, the TP should never set these values to wait forever.
- **Zmodem buffer timeout.** There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.
- **Zmodem sliding window.** If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.
- **Zmodem Debugging.** When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.
- **Crash Recovery.** EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

APPENDIX D

Examples of Transmission Status Reports (Browser and Text Displays)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS

This section shows the following examples of a Transmission Status Report:

- Exhibit D-1 Browser View of State Transmission Report (When No Data is Available)
- Exhibit D-2 Text View of State Transmission Report (When No Data is Available)
- Exhibit D-3 Browser View of State Transmission Report
- Exhibit D-4 Text View of State Transmission Report
- Exhibit D-5 Excel Spreadsheet View of State Transmission Report
- Exhibit D-6 Browser View of TP Transmission Report

The Transmission Status Report is returned to the TP within a file that is suitable for display with a Web browser. The file can also be imported into newer versions of Excel as an Excel spreadsheet. The file name is MMDDhhmm_rpt.html where MM=month, DD=day, hh=hour, and mm=minute. If the TP had previously requested Unix file compression, the file name would be MMDDhhmm_rpt.html.Z. If the TP has previously selected GZIP compression, the file name would be MMDDhhmm_rpt.html.GZ. Some file transfer protocols or operating systems may translate the "Z" or "GZ" to lowercase "z" or "gz." The ACK Reference File Name column on the State and TP Transmission Reports corresponds to the uncompressed ACK File Name described in Appendix A.

ECC-MEM State Transmission Report for ETIN: 05003 2004-03-02 00:00 - 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
<i>No data available for reporting period</i>							

**Exhibit D-1 Browser View of State Transmission Report
(When No Data is Available)**

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Text for Exhibit D-1 is displayed in HTML format

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
  />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 05003 &ndash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 05003.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 05003
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
        &nbsp;
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
        </tr>
      </thead>
    </table>
  </body>
</html>
```

Exhibit D-2 Text View of State Transmission Report
(When No Data is Available)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
<th abbr="date of transmission status">
  Status Date
</th>
<th abbr="time of transmission status">
  Status Time
</th>
</tr>
</thead>
<tbody valign="top">
<tr>
<td colspan="8" align="center" abbr="empty report">
  <big>
    <em>
      No data available for reporting period
    </em>
  </big>
</td>
</tr>
</tbody>
</table>
</body>
</html>
```

**Exhibit D-2 Text View of State Transmission Report
(When No Data is Available) (A)**

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888 2004-03-02 00:00 - 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	2004-03-04	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	2004-03-05	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	2004-03-05	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	2004-03-05	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	2004-03-05	12:16

Exhibit D-3 Browser View of State Transmission Report

TRANSMISSION STATUS DEFINITIONS

State Transmission Report

Waiting State Delivery	The acknowledgment for a State Transmission is available for the state to pick up.
Received by State	The acknowledgment for a State Transmission has been received by the state.
In Progress	The State Transmission file was received by EMS and is being processed.
Waiting TP Delivery	The acknowledgment is available for the TP to pick up.
Received by TP	The acknowledgment has been received by the TP.

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Text for Exhibit D-3 is displayed in HTML format.

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
  />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 88888 &ndash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 88888.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 88888
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
        &nbsp;
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
          <th abbr="date of transmission status">
            Status Date
          </th>
          <th abbr="time of transmission status">
            Status Time
          </th>
        </tr>
      </thead>
```

Exhibit D-4 Text View of State Transmission Report

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
<tbody valign="top">
  <tr>
    <td abbr="T20040304100001.7700">
      T20040304100001.7700
    </td>
    <td align="right" abbr="">

  </td>
  <td abbr="">

  </td>
  <td abbr="03040010.ACK">
    03040010.ACK
  </td>
  <td nowrap="nowrap" abbr="Waiting State Delivery">
    Waiting State Delivery
  </td>
  <td align="center" abbr="T">
    T
  </td>
  <td abbr="2004-03-04">
    2004-03-04
  </td>
  <td align="right" abbr="10:20">
    10:20
  </td>
</tr>
<tr>
  <td abbr="T20040304100001.7700">
    T20040304100001.7700
  </td>
  <td align="right" abbr="99998">
    99998
  </td>
  <td abbr="T20040304100214.1000">
    T20040304100214.1000
  </td>
  <td abbr="03040001.SMD">
    03040001.SMD
  </td>
  <td nowrap="nowrap" abbr="Waiting TP Delivery">
    Waiting TP Delivery
  </td>
  <td align="center" abbr="T">
    T
  </td>
  <td abbr="2004-03-04">
    2004-03-04
  </td>
  <td align="right" abbr="10:05">
    10:05
  </td>
</tr>
<tr>
  <td abbr="T20040304100001.7700">
    T20040304100001.7700
  </td>
  <td align="right" abbr="99999">
    99999
  </td>
  <td align="right" abbr="T20040304100315.7700">
    T20040304100315.7700
  </td>
```

Exhibit D-4 Text View of State Transmission Report (A)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
T20040304100315.7700
</td>
<td abbr="03040110.SMD">
  03040110.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:05">
  10:05
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="">
</td>
<td abbr="">
</td>
<td nowrap="nowrap" abbr="Received by State">
  Received by State
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99992">
  99992
</td>
<td abbr="T20040305120400.0000">
  T20040305120400.0000
</td>
<td abbr="03050112.SMD">
  03050112.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="P">
  P
</td>
```

Exhibit D-4 Text View of State Transmission Report (B)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99999">
  99999
</td>
<td abbr="T20040305120301.0001">
  T20040305120301.0001
</td>
<td abbr="03050111.SMD">
  03050111.SMD
</td>
<td nowrap="nowrap" abbr="Received by TP">
  Received by TP
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305121524.8800">
  T20040305121524.8800
</td>
<td align="right" abbr="">
</td>
<td abbr="">
</td>
<td abbr="03051200.NAK">
  03051200.NAK
</td>
<td nowrap="nowrap" abbr="Waiting State Delivery">
  Waiting State Delivery
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="12:16">
  12:16
</td>
</tr>
</tbody>
</table>
</body>
</html>
```

Exhibit D-4 Text View of State Transmission Report (C)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888							
2004-03-02 00:00 – 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	3/4/2004	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	3/5/2004	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	3/5/2004	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	3/5/2004	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	3/5/2004	12:16

Exhibit D-5 Excel Spreadsheet View of State Transmission Report

TP Transmission Report for ETIN: 39969							
2005-04-08 00:00 - 2005-04-13 14:55							
Transmission File Name	ACK Reference File Name	Transmission Status	Form Type	T/P	Status Date	Status Time	
D20050411113022.9042		In Progress			11-APR-05		
D20050411120355.1354		In Progress			11-APR-05		
D20050411123423.9804		In Progress			11-APR-05		
D20050411145414.0042	04110004.NAK	Received by TP			11-APR-05		
D20050411153307.0985	04110005.ACK	Received by TP	1040	T	12-APR-05		
D20050413141423.5857	04130008.ACK	Received by TP	1040	T	13-APR-05		

Exhibit D-6 Browser View of TP Transmission Report

TRANSMISSION STATUS DEFINITIONS

TP Transmission Status Report

Waiting TP Delivery The acknowledgment is available for the TP to pick up.
 Received by TP The acknowledgment has been received by the TP.
 In Progress EMS has received and is processing the file.

APPENDIX E

Guidelines for Trading Partners Using EMS

APPENDIX E

GUIDELINES FOR TRADING PARTNERS USING EMS

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

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

APPENDIX F

Example Script to Pick Up Acks and Send a File

APPENDIX F

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

The following example is meant to illustrate how a script can communicate with EMS using only pattern-matching to control logic flow. The example is for reference only, and is not intended for actual use by trading partners.

This particular script is written in "expect", designed for a Unix operating system, and takes advantage of expect's ability to specify a set of strings and events to be watched for if there is a failure to match the string that is anticipated. It also assumes that files are to be sent and received using the FTP protocol. A script that instead used the Zmodem protocol, for example, would differ noticeably in those parts of the script that accomplish the actual sending and receiving of files.

Most "expect" commands and syntax appearing in the script are reasonably intuitive, at least for the limited purposes of illustration for which this script is intended. But it is worth mentioning that the command "send" directs output to the telnet session, while the command "send_user" directs output to "standard output", which is assumed to be directed to a local log file. Lines beginning with "#" are comments.

```
#!/opt/sfw/bin/expect -f $1 $2 $3 $4 $5 $6

#Assign command-line parameters to local variables for convenience.
set log_id [lrange $argv 0 0]
set passwd [lrange $argv 1 1]
set hostid [lrange $argv 2 2]
set retfil [lrange $argv 3 3]
set prtocl [lrange $argv 4 4]
set compid [lrange $argv 5 5]

# Slow down "typing" of replies to allow for modem turnaround delays.
set send_slow {1 .1}

# Start a C-shell in which to run telnet
spawn /usr/bin/csh

# Specify set of "secondary" strings/events to be watched for if anticipated match fails.
# These messages and events could occur at any time during processing.
# message: "EFS is down"
# message: "DISCONNECTING FROM EFS"
# event: eof (telnet session was terminated for any reason, e.g., EMS disconnects)
expect_after {

-exact " EFS is busy. Wait at least 10 minutes, then retry." {
    send_user "got the EFS BUSY message (abort) \n"
    exit_}

-exact " EFS is currently unavailable. Additional information may be available on IRS quick alerts." {
    send_user "got the EFS UNAVAILABLE message (abort) \n"
    exit_}

-exact "EFS DISCONNECTING FROM EFS" {
    send_user "got the DISCONNECTING message (abort) \n"
    exit_}

eof {
    send_user "tp_client disconnected (abort) \n"
    exit_}
```

APPENDIX F

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
}

# When C-shell prompt appears,
#   Start a telnet session to the designated computer (hostid)
#   Exit the C-shell when the telnet session exits (even if that
#   occurs before the script runs to completion)
expect -exact "% "
sleep .1
send -s -- "telnet $hostid; exit\r"

# When login prompt from EMS is received, send username (log_id).
expect -exact "login: "
sleep .2
send -s -- "$log_id\r"

#When password prompt from EMS is received, send password (passwd)
expect -exact "Password:"
sleep .2
send -s -- "$passwd\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 3 (Change File Transfer Protocol)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "3\r"

#When FILE TRANSFERS PROTOTCOL MENU choice-prompt from EMS is received,
#send protocol to use (prtocl)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$prtocl\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 4 (Change Compression Method)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "4\r"

#When COMPRESSION METHODS MENU choice-prompt from EMS is received,
#send compression to use (compid)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$compid\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 2 (Receive/Send File(s))
expect -exact "    Enter your choice: "
sleep .2
send -s -- "2\r"
```


APPENDIX F

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#If there are acks to pick up, EMS will prompt for the TP to receive them.
#If not, or after they have been picked up, EMS will prompt to allow sending a
file.
#The logic below handles both possibilities.
#If there are files to pick up, the logic responds "y" to receive them.
#After they are received, it responds "y" to the prompt for sending a file,
#then responds with the local filename to be sent, because this script assumes
#that the FTP protocol is being used.
#If there are not any files to pick up, the logic responds "y" to the prompt for
sending #a file, then responds with the local filename to be sent, because this
script assumes
#that the FTP protocol is being used.
expect {
-exact "      Are you ready to receive files? Y/[N]: " {
    sleep .2
    send -s -- "y\r"
    expect -exact "      Do you want to send a file? Y/[N]: "
    sleep .2
    send -s -- "y\r"
    expect -exact "      are sending from your system: "
    sleep .2
    send -s -- "$retfil\r"
    }

-exact "      Do you want to send a file? Y/[N]: " {
    sleep .2
    send -s -- "y\r"
    expect -exact "      are sending from your system: "
    sleep .2
    send -s -- "$retfil\r"
    }
}

#The send_user command writes a message into the TP's local log file
send_user "after send file looking for choice \n "

#When MAIN MENU choice-prompt from EMS is received, send 1 (Logoff).
#After "DISCONNECTING FROM EFS" message is received from EMS, send exit command to
telnet
expect {
expect -exact "      Enter your choice: " {
    sleep .2
    send -s -- "1\r"
    send_user "answered 1 to choice\n"
    expect -exact "DISCONNECTING FROM EFS"
    send_user "got normal disconnect message \n"
    exit
    }
}

#Exit from the script
exit
```

APPENDIX G

EMS Password Rules

APPENDIX G

EMS Password Rules

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

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

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

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

APPENDIX H

EMS Screen Shot

APPENDIX H

EMS SCREEN SHOTS

The following represents sample screen shots for logging on to EMS, registering shared secrets, and changing the password. For more explanation refer to the exhibit referenced in Section 3 Logging On To the System.

The screen shot in Exhibit H-1 represents Scenario 3 of Exhibit 3-1, and Exhibit 3-5, when there are "n" amount of days left before the password expires.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Password must be changed in 5 day(s).
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
-----
      F O R   O F F I C I A L   U S E   O N L Y
          #   #####   ####
          #   #       #   #
          #   #       #   ####
          #   #####   #
          #   #       #   #
          #   #       #   ####
          U.S. GOVT. computer
          F O R   O F F I C I A L   U S E   O N L Y
-----

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-1 Password Change in N Days

APPENDIX H

EMS Password Screen Shot continued

In the event that the password has expired, a password change is required. The screen shot in Exhibit H-2 represents Scenario 4 of Exhibit 3-1, and Exhibit 3-23 when the password change is successful.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password changed.
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
-----
      F O R   O F F I C I A L   U S E   O N L Y
      #   #####   #####
      #   #   #   #
      #   #   #   #####
      #   #####   #
      #   #   #   #   #
      #   #   #   #####

      U.S. GOVT. computer

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

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secret

Enter your choice:
```

Exhibit H-2 Password Change Confirmation

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-3 represents Scenario 4 of Exhibit 3-1 and Exhibit 3-24 when the new password and the re-entered password do not match. After three (3) consecutive unsuccessful attempts the connection is terminated.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Enter new password:  
Re-enter new password:  
New passwords don't match.  
Enter new password:  
Re-enter new password:  
New passwords don't match.  
Enter new password:  
Re-enter new password:  
New passwords don't match.
```

Exhibit H-3 Unmatched New Passwords Message

This screen shot represents Exhibit 3-7 when the password does not satisfy password rule requirements.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENTT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Enter new password:  
Re-enter new password:  
Password rule(s) have not been met.  
Enter new password:  
Re-enter new password
```

Exhibit H-4 Password Rule Violation Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-5 represents Scenario 4 of Exhibit 3-1, and Exhibit 3-26 attempting to change the password when another session is changing the password.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login failed. Another session is trying to change the password.
```

Exhibit H-5 Another Login Session Changing Password Message

The screen shot in Exhibit H-6 represents Exhibit 3-27 when there is a system error.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
System error.
```

Exhibit H-6 System Error Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-7 represents Exhibit 3-6 when an EMS Login ID and incorrect password are entered. After three (3) consecutive unsuccessful attempts the account is disabled.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login incorrect  
  
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login incorrect  
  
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login incorrect
```

Exhibit H-7 Login Incorrect Message

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-8 represents Scenarios 1, 5, or 9 of Exhibit 3-1 when the Trading Partner (who is new, who has an expired password, or who has an account that was unlocked by an EMS SA) successfully logs in, registers shared secrets, changes password, and accesses the Main Menu.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.
```

```
login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
```

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

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

```
      U.S. Government computer
```

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

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

```
Enter your choice:
```

Exhibit H-8 Registration of Shared Secrets and Change Password

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-9 represents Scenario 2 of Exhibit 3-1 when the Trading Partner successfully logs in to the PY2012 system for the first time, registers shared secrets, and accesses the Main Menu.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.
```

```
login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
```

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

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

```
      U.S. Government computer
```

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

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

```
Enter your choice:
```

Exhibit H-9 Registration of Shared Secrets

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-10 represents Scenarios 6 and 7 of Exhibit 3-1, when a Trading Partner's account is disabled (after 45 days of inactivity or 3 consecutive login attempts with an invalid password). The TP re-enables the account by successfully logging in, authenticating account by entering previously registered shared secrets, changing password, and then accesses the Main Menu.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
This account is currently disabled.

Do you wish to re-enable your account? Y/[N]: Y
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
-----

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

          #   #####   #####
          #   #       #   #
          #   #       #   #####
          #   #####   #
          #   #       #   #
          #   #       #   #####

          U.S. Government computer

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

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-10 Re-enable Disabled Account

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-11 represents Scenario 8 of Exhibit 3-1, and Exhibit 3-31 when the TP's account is locked.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
This account is locked.
Please contact the IRS e-Help Desk for assistance.

Exhibit H-11 Account is Locked Message

The screen shot in Exhibit H-12 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-32 when the system is unavailable.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
EFS is currently unavailable. Additional information may be available on IRS quick alerts.

Exhibit H-12 EFS Unavailable Message

The screen shot in Exhibit H-13 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-33 when the system is busy (the maximum number of concurrent sessions has been reached).

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
EFS is busy. Wait at least 10 minutes, then retry.

Exhibit H-13 EFS Busy Message

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-14 shows the different validation error messages that may occur when trying to register Shared Secrets.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception,  
recording, reading, copying or capturing by authorized personnel of  
all activities. There is no right to privacy in this system.  
Unauthorized use of this system is prohibited and subject to criminal  
and civil penalties.
```

```
login: xxxxxxxx  
Password:  
Enter your ETIN: 12345  
Invalid ETIN.  
Enter your ETIN: 123456  
Invalid ETIN: must be 5 digits.  
Enter your ETIN: 00255  
Enter your EFIN associated with this ETIN: 1234567  
Invalid EFIN: must be 6 digits.  
Enter your EFIN associated with this ETIN: 654321  
Enter your zip code: 22  
Invalid zip code: must be 5 digits.  
Enter your zip code: 22102  
Enter your phone number: 12345678901  
Invalid phone number: must be 10 digits.  
Enter your phone number: 8005551212  
Enter your secret phrase:  
Re-enter your secret phrase:  
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.  
Enter your secret phrase:  
Re-enter your secret phrase:  
Secret phrases don't match.  
Enter your secret phrase:  
Re-enter your secret phrase:  
Registration of Shared Secrets Successful.  
Enter new password:  
Re-enter new password:  
Password changed.  
Last login: Mon Jun 2 09:15:18 from 172.30.1.7
```

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

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

U.S. Government computer

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

MAIN MENU

Exhibit H-14 Registering Shared Secrets Validation Error Messages

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-15 represents Exhibit 3-30 when a TP fails to supply correct shared secrets to re-enable his/her disabled account. After three consecutive tries the TP account is locked.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

```
login: xxxxxxxx
Password:
This account is currently disabled.
Do you wish to re-enable your account? Y/[N]: Y
Enter your ETIN: 12345
Enter your EFIN: 223456
Enter your zip code: 22345
Enter your phone number: 1134567890
Enter your secret phrase:
Invalid Shared Secrets.
Enter your ETIN: a
Enter your EFIN: 123456
Enter your zip code: 11111
Enter your phone number: 0987654321
Enter your secret phrase:
Invalid shared secrets.
Enter your ETIN: 00253
Enter your EFIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Invalid shared secrets.
```

Exhibit H-15 Unsuccessful Re-enabling of Disabled Account

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-16 represents Exhibit 3-21 when there is a system error when trying to register shared secrets.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
System error.

Exhibit H-16 System Error Message

The screen shot in Exhibit H-17 represents Exhibit 3-20 when another session is concurrently changing the shared secrets.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00258
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 22043
Enter your phone number: 7035551212
Enter your secret phrase:
Re-enter your secret phrase:
Shared Secrets not changed. Another session is trying to change them.

Exhibit H-17 Another Session Changing Shared Secrets Message

APPENDIX H

EMS Screen Shot continued

The following eight exhibits represent sample screen shots for the password change functionality. For more explanation refer to the exhibit referenced in Section 8 Changing Password of this manual.

The screen shot in Exhibit H-18 represents Exhibit 8-3, when the password change is successful.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

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

Password changed.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Changed Shared Secrets

Enter your choice:
```

Exhibit H-18 Password Change Confirmation

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-19 represents Exhibit 8-5, when an incorrect current password is entered.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

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

Incorrect current password.

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

Exhibit H-19 Incorrect Current Password Message

The screen shot in Exhibit H-20 represents Exhibit 8-6, when the new password and the re-entered password do not match.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secret

Enter your choice: 6

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

New passwords don't match.

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

Exhibit H-20 Unmatched New Passwords Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-21 represents Exhibit 8-7, when the password does not satisfy password rule requirements.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

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

Password rule(s) have not been met.

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

Exhibit H-21 Password Rule Violation Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-22 represents Exhibit 8-8, when an attempt is made to change the password within 7 days from the last successful password change.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

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

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

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-22 Less Than 7 Days Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-23 represents Exhibit 8-9, attempting to change the password when another session is changing the password.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

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

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

Exhibit H-23 Another Session Changing Password Message

The screen shot in Exhibit H-24 represents Exhibit 8-10, when a system error occurs during the change password process.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

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

System error.

DISCONNECTING FROM EFS
```

Exhibit H-24 System Error and Disconnecting Message

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-25 represents Exhibit 8-11, when a user attempts to change their password more than once in a single session.

```
MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Can only choose Change Password once.

MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-25 Change Password Once Message

APPENDIX H

EMS Screen Shot continued

The following six exhibits represent sample screen shots for the Change Shared Secrets functionality from the Main Menu. For more explanation refer to Section 11 Changing Shared Secrets.

The screen shot in Exhibit H-26 represents Exhibit 11-11, when the Change Shared Secrets option is successful.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

Registration of Shared Secrets Successful.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-26 Successful Change of Shared Secrets from Main Menu

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-27 shows the different validation error messages that may occur when changing Shared Secrets from the Main Menu.

```
MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [COMPRESS]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 12345

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 1

Invalid zip code: must be 5 digits.

Enter your zip code: 12345
Enter your phone number: 2

Invalid phone number: must be 10 digits.

Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

Secret phrases don't match.

Enter your secret phrase:
Re-enter your secret phrase:

Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.

Enter your secret phrase:
Re-enter your secret phrase:

Registration of Shared Secrets Successful.

MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [NONE]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice:
```

Exhibit H-27 Shared Secrets Validation Error Messages from Main Menu

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-28 shows that the Main Menu displays after the TP incorrectly enters a shared secret (EFIN in example below) three times.

```
MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [COMPRESS]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: labcd

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1234567

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1

Invalid EFIN: must be 6 digits.

MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [NONE]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice: 1

DISCONNECTING FROM EFS
```

Exhibit H-28 Three Incorrect Entries of a Shared Secret

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-29 represents Exhibit 11-12, when another session is concurrently changing the shared secrets.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 22043
Enter your phone number: 7035551212
Enter your secret phrase:
Re-enter your secret phrase:

Shared Secrets not changed. Another session is trying to change them.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-29 Concurrent Sessions Changing Shared Secrets

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-30 represents Exhibit 11-13, when a system error occurs when trying to change shared secrets.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

System error.

DISCONNECTING FROM EFS
```

Exhibit H-30 System Error when Changing Shared Secrets

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-31 represents Exhibit 11-14, when a user selects option 9) Change Shared Secrets, more than once in a single session.

```
MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

Registration of Shared Secrets Successful.

MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Can only choose Change Shared Secrets once.

MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-31 Change Shared Secrets Once Message

APPENDIX I

Communication Error Messages

APPENDIX I

COMMUNICATIONS ERROR MESSAGES

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem (FEPS) in a Communications Error Acknowledgement File, upon detection of a transmission validation error.

1. **"A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"** -- The FEPS (Front-End Processing System) has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

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

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained a virus

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

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

2. **"ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED"** -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements "inner envelopes" does not match the count in Field 0030 of the "outer envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only.*
3. **"ADDITIONAL TAX DATA AFTER RECAP"** -- The FEPS will reject the entire transmission when data exists after the RECAP record.
4. **"EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY"** -- The FEPS will reject the entire transmission if the FEPS is unresponsive.
5. **"EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS"** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.

APPENDIX I

Communication Error Messages continued

6. **"ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID"** -- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile Data Base. ***Applicable to State Acknowledgement Transmissions Only.***
7. **"EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."** -- This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.
8. **"FIRST RECORD WITHIN INNER ENVELOPE MUST BE ACK KEY AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if there is no ACK key record as the first record within an inner envelope. ***Applicable to State Acknowledgement Transmissions Only.***
9. **"INVALID DCN VALUE DETECTED WITHIN ACK KEY RECORD AT RECORD <n>"** -- The return DCN in Field 0090 of the Ack Key record is not present and the first two digits are not zeros. ***Applicable to State Acknowledgement Transmissions Only.***
10. **"INVALID ETIN MISMATCH IN INNER TRANA RECORD AND ACK KEY RECORD AT RECORD <n>"**-- The ETIN in Field 0060 of the inner TRANA record does not match the ETIN in the first five digits of Field 0030 of the Ack Key record. ***Applicable to State Acknowledgement Transmissions Only.***
11. **"INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"** -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.
12. **"INVALID FORM TYPE IN INNER ENVELOPE FOR THIS EMS PROCESSING SITE AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission when the FEPS is not processing for the ELF site that is in the Site Designator in the Inner TRANA record. ***Applicable to State Acknowledgement Transmissions Only.***
13. **"INVALID INNER ENVELOPE FORMAT AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if any of the following conditions are not met for the contents of the inner envelopes:
 - a) each record begins with a 4 digit byte count = 0120
 - b) the byte count is followed by the 4 asterisk record sentinel
 - c) the record type is ACK or ACKR
 - d) the last character is a #, based on the byte count in the first four digits. ***Applicable to State Acknowledgement Transmissions Only.***
14. **"INVALID INNER ENVELOPE PRODUCTION-TEST CODE. P=PRODUCTION, T=TEST AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if the production test code field in the TRANA record does not equal P or T. ***Applicable to State Acknowledgement Transmissions Only.***

APPENDIX I

Communication Error Messages continued

15. "INVALID INNER ENVELOPE TRANA (TRANB or RECAP): WRONG LENGTH OR EMBEDDED # AT RECORD nnnnnn" -- If any of the following conditions exist in an inner envelope:
 - a) TRANA record is not equal to 120 bytes in length or contains an embedded pound sign.
 - b) TRANB record is not equal to 120 bytes in length or contains an embedded pound sign.
 - c) RECAP record is not equal to 120 bytes in length or contains an embedded pound sign. The FEPS shall generate an error ACK File. **Applicable to State Acknowledgement Transmissions Only.**
16. "INVALID JULIAN DAY IN THE TRANA RECORD" -- The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day. **Not Applicable to State Acknowledgement Transmissions.**
17. "INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN" F=KANSAS CITY, G=PHILADELPHIA, H=FRESNO" EMS will reject the entire transmission when the letter code for the Site Designator in column 75 of the TRANA record is not equal to one of the alphabetic codes, OR when the actual processing site or alternate site code does not agree with the Site designator in the TRANA record.
18. "INVALID PRODUCTION-TEST CODE - P = PRODUCTION, T = TEST" -- EMS will reject the entire transmission when Test/Production indicator in column 117 of the TRANA record does not equal "T" or "P".
19. "INVALID RECAP: WRONG LENGTH OR EMBEDDED #" -- EMS will reject the entire transmission when the byte count of the last record is **not equal to** 120 and the terminus character (#) agrees with the byte count.
20. "INVALID RECORD FORMAT IN RECORD NUMBER XXX" -- EMS will reject the entire transmission when the number of bytes in a record that the Trading Partner indicates does not equal the number counted by the FEPS, **starting with the TRANA record.** The byte count begins with the 4-digit byte count followed by the 4 asterisks (****) in the record sentinel, the data, followed by the record terminus.
21. "INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"-- EMS will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.
22. "INVALID TAX RETURN FORMAT BEGINNING AT RECORD n" -- EMS will reject the entire transmission Error Ack message after the first occurrence of this validation error. For return transmissions, the FEPS will validate that every return begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered, no further validation will take place after this first error is encountered.
23. "INVALID TOTAL ACK KEY COUNT IN ACK FOR ETIN NNNNN" -- EMS will reject the entire transmission if the number of Total Ack Key records in an "inner envelope", does not match the number in Field 0030 of an "inner envelope" RECAP record. **Applicable to State Acknowledgement Transmissions Only.**

APPENDIX I

Communication Error Messages continued

24. "INVALID TOTAL ACKR COUNT IN INNER ENVELOPE RECAP AT RECORD nnnnnn." -- EMS will reject the entire transmission if the number of "ACKR" records in an "inner envelope", does not match the number in Field 0100 of an "inner envelope" RECAP record. **Applicable to State Acknowledgement Transmissions Only.**
25. "INVALID TOTAL FORM COUNT IN RECAP" -- EMS will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.
26. "INVALID TOTAL RETURN COUNT IN RECAP RECORD" -- EMS will reject the entire transmission and generate this Error ACK message when the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.
27. "INVALID TRANA: WRONG LENGTH OR EMBEDDED #" -- EMS will reject the entire transmission when the byte count of the first record is less than 120 and the end-of-record indicator (#) agrees with the byte count.
28. "INVALID TRANB: WRONG LENGTH OR EMBEDDED #" -- EMS will reject the entire transmission when the byte count of the second record is less than 120 and the terminus character (#) agrees with the byte count.
29. "INVALID TRANSMISSION TYPE CODE" -- EMS will reject the entire transmission when the Trading Partner's transmission type code specified in column 118 of the TRANA record is not valid. Valid codes must equal one of the following codes:
- | | | |
|-----|---------|----------------------------------|
| " " | (blank) | = regular 1040 Electronic Filing |
| "O" | | = Online Filing |
| "Z" | | = State Acknowledgement |
30. "THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT" -- EMS will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.
31. "MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn" -- EMS will reject the entire transmission if more than one TRANA record or TRANB record exists in the same inner envelope. **Applicable to State Acknowledgement Transmissions Only.**
32. "MULTIPLE TRANA/TRANB RECORDS DETECTED" -- EMS will reject the entire transmission when multiple TRANA or TRANB or RECAP records are found within a file. **Not Applicable to State Acknowledgement Transmissions.**
33. "NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION" -- EMS will reject the entire transmission if the number of inner envelope counted is zero (0), a communications error ack will be generated and returned to the State transmitter. **Applicable to State Acknowledgement Transmissions Only.**

APPENDIX I

Communication Error Messages continued

34. **"NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn"** -- EMS will reject the entire transmission if the first record in the inner envelope is not a correctly formatted TRANA record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANA is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record.
- Applicable to State Acknowledgement Transmissions Only.*
35. **"NO INNER ENVELOPE TRANB RECORD RECEIVED AT RECORD nnnn"** -- If the second record in the inner envelope is not a correctly formatted TRANB record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANB is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record.
- Applicable to State Acknowledgement Transmissions Only.*
36. **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM"** - EMS will reject the entire transmission when the last record byte count and the end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "RECAP" is not in columns 9-14, or byte count is > 120 characters or is not numeric, or <CR> or <LF> is embedded within the record.
37. **"NO RETURNS WITHIN THE TRANSMISSION"** -- EMS will reject the entire transmission when there are no returns within a transmission.
38. **"NO TRANA RECORD RECEIVED"** -- EMS will reject the transmission when the first record byte count and end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "TRANA" is not in columns 9-14, or byte count is >120 characters or is not **numeric, or <CR> or <LF> is imbedded within the record.**
39. **"NO TRANB RECORD RECEIVED"** -- EMS will reject the entire transmission when the second record byte count and end-of-record indicator (#) do **not agree, or record sentinel (****) is not present, or "TRANB" is not in columns 9-14, or byte count is >120 characters or is not numeric, or <CR> or <LF> is imbedded within the record.**
40. **"NON-MATCHING ETIN IN INNER ENVELOPE RECAP AT RECORD nnnnnn"** -- EMS will reject the entire transmission if an inner RECAP record is detected with an ETIN that does not match the ETIN in the inner envelope TRANA record. *Applicable to State Acknowledgement Transmissions Only.*

APPENDIX I

Communication Error Messages continued

41. "PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE" --- EMS will reject the entire transmission when the Production/Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile. **Not applicable to inner TRANA of State Acknowledgement Transmission.**
42. "RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUM RECORD" - EMS will reject the entire transmission when the SUM record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.
43. "THE T/P INDICATOR FOR INNER ENVELOPE AT RECORD nnnnnn MUST BE T for TEST" -- EMS will reject the entire transmission when the state transmitter is in test mode, if the T/P indicator (Field 0160) of an 'inner envelope' TRANA record is not 'T'. **Applicable to State Acknowledgement Transmissions Only.**
44. "TRANSMITTER NOT VALID FOR TRANSMISSION TYPE" --- EMS will reject the entire transmission when the Trading Partner profile in the TPDB does not allow the Transmission Type specified in column 118 of the TRANA record.

APPENDIX J
Acronym List

APPENDIX J

ACRONYM LIST

ACK	Acknowledgment
AES	Advanced Encryption Standard
DCN	Declaration Control Number
DES	Data Encryption Standard
DNS	Domain Name Service
ECC-MEM	Enterprise Computing Center at Memphis, TN
ECC-MTB	Enterprise Computing Center at Martinsburg, WV
EFS	Electronic Filing System
EIN	Employer Identification Number
EMS	Electronic Management System
ETA	Electronic Tax Administration
EFIN	Electronic Filer Identification Number
ETIN	Electronic Transmitter Identification Number
IMF	Individual Master File
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
GTX	Global Transaction Key
HTML	Hypertext Markup Language
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
LF	Line Feed
MeF	Modernized E-File
PATS	Participants Acceptance Testing
NAK	Negative Acknowledgment (or error acknowledgment)
NIST	National Institute of Standards and Technology
OS	Operating System
PIN	Personal Identification Number
PY	Processing Year
RC4	Rivest Cipher 4
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
 - a. First, the communications link must be established using acceptable protocol.
 - b. Next, the transmitter will receive the Acknowledgement transmission containing information about the previous transmission session, if an Acknowledgement file exists.
 - c. Then, the return record transmission may commence. The return record transmission will consist of 1) a series of logical records, beginning with the TRANA record, 2) some number of logical return records, and 3) a RECAP Record.
3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).
4. Two four-byte fields (the Record Control Information) must precede each record within a transmission. The first four-byte field is a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).
5. Every record must have the Record Terminus Character (#) as its last significant byte.

Note: Provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., CR or LF may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.
6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. The tax return records should follow these records.

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description continued

7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and ends with the Record Terminus Character (#).
8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.
9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Part 2 Record Layouts. See Section 2 for file formats.
10. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, including the Form Payment, Authentication, Preparer Note, Election Explanation and Regulatory Explanation records, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record. See Section 8 for Statement Record information.
11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:
 - Form 1040/1040A/1040EZ Page 1
 - Form 1040/1040A Page 2
 - Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form
 - Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form
 - (Forms W-2 and 1099-R should precede other forms, and Form Payment should follow other forms)
 - Authentication Record
 - Statement Records
 - Preparer Notes
 - Election Explanations
 - Regulatory Explanations
 - State Records
 - Summary Record
14. Schedule, Form, Statement, Preparer Note, Election Explanation and Regulatory Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return). All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.
13. The file should be unlabeled (no standard header or trailer records).
14. Each file must contain only complete returns.

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description continued

15. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.
16. The first logical record of a tax return (i.e., Page 1 of the Form 1040/1040A/1040EZ) will contain the Record Control Information and Tax Return Record Identification (ID) Group, followed by the Return Sequence Number (RSN) and the Declaration Control Number (DCN). The Record ID Group includes the Record ID, Return Type, Page Number, Taxpayer Identification Number, and Tax Period.
 - a. The Return Sequence Number (RSN) is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:
 - (1) Electronic Transmitter Identification Number (ETIN) of the transmitter (5 numeric characters)
 - (2) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
 - (3) Julian Day of Transmission (3 numeric characters)
 - (4) Transmission Sequence Number for the given Julian Day (2 numeric characters (00-99))
 - (5) Sequence Number assigned to the return (4 numeric characters (0000-9999))
 - b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer that originated the electronic submission of the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:
 - (1) Always "00" (2 numeric characters)
 - (2) Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
 - (3) Batch Number (3 numeric characters (000-999))
 - (4) Serial Number (2 numeric characters (00-99))
 - (5) Year Digit (1 numeric character)

NOTE: When using variable format, begin bracketing field numbers on Page 1 of the tax return beginning with the RSN [0007].

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

See Section 5 for requirements related to specific field descriptions and types of characters.

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Part 2 Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. An "F" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA) indicates fixed-length option.

When the fixed length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Fixed Format

- (1) Left-justify the field with trailing blanks.
- (2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part 2 Record Layouts. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

b. Numeric Fields - Fixed Format

- (1) Unsigned numeric fields: Right-justify with leading zeros.
- (2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the Sign. A blank (" ") indicates a gain and a minus sign ("-") indicates a loss.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

a. Preparer Note, Election Explanation and Regulatory Explanation Records

If less than 4,000 characters of data is present for one of these records, it is permissible to enter the Terminus Character immediately following the last significant character when filing in fixed format. If you choose to do this, be sure to adjust the byte count accordingly.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. Indicate the variable length option by entering a "V" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part 2 Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

- (1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following:
Date fields, Ratio (percentage) fields and Business Code field of Schedule C.
- (2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign ("-") must be entered in the last position of the signed numeric field.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1040/1040A/1040EZ), Schedule, and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. The Record Control Information is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "["and"]". The Field Sequence Number is a 4-position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three positions must be present. For example, you can use [0010] or [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:

```
nnnn****RECORD ID GROUP [1st field sequence number]DATA...[next  
field sequence number]DATA...# ("nnnn" is the record byte count)
```

NOTE: THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

d. Preparer Note, Election Explanation and Regulatory Explanation Records

If fewer than 4000 characters of data are present for one of these records, the terminus character can be entered immediately following the last significant character.

e. State Records - Variable Format

See Section 12 for file format specifications for Federal/State Electronic Filing.

f. Statement and Summary Records - Variable Format

All data fields of the Statement and Summary Records must be formatted as fixed length fields. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part 2 Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

See Section 8 for Statement Record information.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats

a. Tax Form Record (Form 1040) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0444****RET  1040  PG01 111001111  200012  [007]509280136201
0001[008]00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[130]3[140]CORAL DIVER[160]X[167]1[360]01[37
5]20302[600]20302[750]20302#0176****RET  1040  PG02 111001
111 200012  [770]20302[789]2500[800]17802[810]1950[820]15852
[1030]2511[1130]2511[1160]4401[1250]4401[1260]1890[1270]129
0[1280]600[1323]SWIMMER#
```

b. Tax Form Record (Form 1040EZ) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0263****RET  1040Z PG01 111001111  200012  [007]509280136201
0001[008] 00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[375]20302[750]20302[820]15852[1160]4401[126
0]1890[1270]1290[1280]600[1323]SWIMMER#
```

c. Schedule Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0308****SCH CZ1040  PG01 111001111  0000001DEEP C DIVERbbbb
bbbbbbbbbbbbbbbbbbbb111001111BAKERYbbbbbbbbbbbbbbbb000612FLOWER
BAKERYbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb987654321555 BOTANIC
AL BLVDbbbbbbbbbbbbbbbbbbbbGARDEN CITY NJ 07011bbbbbbbbbbX0000
0012000 00000002000 00000010000 12121996001000000000000000X
X X X #
```

d. Schedule Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0183****SCH  A1040  PG01 222002222 0000001[090]2900[100]797
[130]PERSONAL PROPERTY[135]800[140]800[150]4497[160]14000[2
90]1000[350]400[360]14000[380]3500[395]600[410]4100[520]229
97#
```

e. Form Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0118****FRM  3903  PG01 111001111  0000001bbbbbbbbbbbbbb0000
0010000 00000000000 00000010000 00000006000 00000004000 #
```

f. Form Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0082****FRM  3903  PG01 222002222 0000001[040]10000[044]10
000[052]6000[180]4000#
```

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats continued

g. STCGL/LTCGL - Variable Format

Form 1040 return with a 1040 Schedule D form and 2 occurrences of Form 8865 with the first 3 pages. (Maximum STCGL = 15,000 per this example. Maximum LTCGL = 15,000 per this example.)

```
1234567891123456789212345678931234567894123456789512345678961234567897123456
0 0 0 0 0 0
0250****RET 1040 PG01 007018865 200212 [0007]....
0173****RET 1040 PG02 007018865 200212 [0770]25000....
0253****FRM W-2 PG01 007018865 0000001[0040]871234567....
0117****STCGL SCH DPG01 007018865 00000010000001ANY COMPANY
123100000000100+00000000390+00000003450+#
0117****STCGL SCH DPG01 007018865 000000100000002
123100000000100+00000000090+00000000450-#
0117****STCGL SCH DPG01 007018865 000000100000003ONLY COMPANY
123100000000100+00000000090+00000000060+#
" " " " " "
0175****SCH D1040 PG01 007018865 0000001[0020]STCGL.....
0117****STCGL 8865 PG01 007018865 00000010000001 200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865 PG01 007018865 000000100000002 200201012002
123100000000100+00000000090+00000000010+#
" " " " " "
0129****LTCGL 8865 PG01 007018865 00000010000001 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0129****LTCGL 8865 PG01 007018865 00000010004973 200201012002
123100000000050+00000000040+00000000010+ #
0129****LTCGL 8865 PG01 007018865 00000010004974 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0098****FRM 8865 PG01 007018865 0000001[0006]200201.....
0095****FRM 8865 PG02 007018865 0000001[1040]X....
0129****FRM 8865 PG03 007018865 0000001[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0117****STCGL 8865 PG01 007018865 00000020000001 200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865 PG01 007018865 00000020000002 200201012002
123100000000100+00000000090+00000000010+#
" " " " " "
0129****LTCGL 8865 PG01 007018865 00000020000001 200201012002
123100000000050+00000000040+00000000010+ #
0129****LTCGL 8865 PG01 007018865 00000020000002 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0098****FRM 8865 PG01 007018865 0000002[0006]200201....
0095****FRM 8865 PG02 007018865 0000002[1040]X....
0129****FRM 8865 PG03 007018865 0000002[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0244****SUM 007018865 ANY CO
169999 01002301000000000000000040000000000006543078690000000999.27.3
0.277 12345678
#
```

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected by the Unisys programs, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing a maximum of 15 transmission reject errors related to this transmission.
 - c. The Acknowledgement Recap Record (ACK Recap Record) with Fields 0070 through 0120 zero-filled.
3. If the transmission is accepted, the ACK File will contain the following:
 - a. The original TRANA and TRANB sent by the transmitter with Field 0180 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU Designator.
 - b. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - c. Next, the Acknowledgement Recap Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.
 - d. And finally, the FEPS-generated Acknowledgement File Name containing the GTX Key (Field 0140 in the ACK Recap Record).
4. The Acknowledgement of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 96 ACK Error Records for a rejected return.
 - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet Acknowledgement format.
 - b. If present, each ACK Error Record will contain data defining the Error Form Record Type, Error Form Record Number, the Error Form Occurrence for multiple occurrences of schedules or forms, the Error Field Sequence Number, and the Error Reject Code describing the specific error encountered.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return. "Returned Accepted" means your return has been successfully e-Filed. There were no upfront errors that caused the return to reject. However, due to the additional downstream processing, there may be reasons that may delay or alter the amount of an expected refund.
6. The "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.
7. The "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.
8. The "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.
9. The "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.
10. The "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.
11. The "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.
12. The "1" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Practitioner PIN method.
13. The "2" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Practitioner.
14. The "3" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Online.
15. The "4" in the PIN Presence Indicator field means that a State-Only return was filed.

NOTE: Taxpayer PIN cannot be used with State-Only returns.
16. A "(blank)" in the PIN Presence Indicator means that a return with a PIN was rejected.
17. The "R" in the Reserved IP Address Code field of the ACK Key Record indicates that a reserved IP address is present for this return.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

18. Up to 96 ACK Error Record(s) may be furnished to the electronic filer, one for each four-position Error Reject Code. Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "0999".
19. The Error Reject Codes and references to validation criteria related to the error conditions are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the e-help Desk at the applicable Submission Processing Center for assistance.
20. The "E" in the Acceptance Code field of an ACK Key Record indicates that this return has rejected previously with either ERC 501 and/or 504 and that this subsequent submission still has some invalid data. A math notice error will be sent to the taxpayer advising of any changes made to the return as a result of this exception processing. These returns will be processed in 4 to 6 weeks from the date of acceptance. DO NOT RESUBMIT THE TAX RETURN or FILE ON PAPER.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0120"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	Value "ACKbbb"
0005 Reserved IP Address Code		1	"R" = Reserved or Blank
0015 Filler		1	Blank
0020 Taxpayer Identification Number		9	N (Primary SSN)
0030 Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return(4)
0040 Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return
0050 Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected "E" = Exception Processing
0060 Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record continued

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0065	PIN Presence Indicator	1	"1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "4" = State-Only PIN, NOT Required Blank = Rejected Return
0070	EFT Code	1	Blank
0080	Date Accepted	8	DT Format = YYYYMMDD
0090	Return DCN	14	N
0100	Number of Error Records	2	N Range 00-96
0110	FOUO RET SEQ NUM	12	Reserved
0112	State DD Ind	1	Reserved
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RECD" or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler	2	blank
0119	State-Only Code	2	"SO"
0120	RESERVED	1	NO ENTRY
0130	State Packet Code	2	blank or valid state code
	Record Terminus Character	1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

2. ACK ERR Record - Acknowledgement File Error Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120"
		4	Value "*****"
0000	Record ID	6	Value "ACKRbb"
0010	Taxpayer Identification Number	9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	N, 01-96
0040	Error Form Record ID	6	AN
0050	Error Form Record Type	6	AN
0060	Error Form Page Number	5	"PG00b" (page number is "00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence	7	N (0000001-0000050)
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	4	N (nnnn) (Refer to Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

3. ACK ERR Record - Acknowledgement File Error Record
(For STCGL/LTCGL ONLY)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120"
		4	Value "*****"
0000	Record ID	6	Value "ACKRbb"
0010	Taxpayer Identification Number	9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	N, 01-96
0040	Error Form Record ID	6	STCGL, LTCGL
0050	Error Form Record Type	6	Sch D
0060	Error Form Page Number	5	"PG00b" (page number is 00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence	7	N (0000001-0005000)
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	4	N (nnnn) (Refer to Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0120"
		4	Value "*****"
0000		6	"RECAPb"
0010		8	Blank
0020		6	N
0030		6	N, Range = (000001 999999)
0040		7	N (includes Transmitter's Use Code)
			Electronic Transmitter Identification Number (ETIN)
0050		3	N (Must be the same as on the TRANA record)
			Julian Day of Transmission
0060		2	N
			Transmission Sequence
0070		6	IRS USE ONLY
			Total Accepted Returns
0080		6	IRS USE ONLY
			Total Duplicated Returns
0090		6	IRS USE ONLY
			Total Rejected Returns
0100		6	IRS USE ONLY
			Total Duplicated EFT
0110		6	IRS USE ONLY
			IRS Computed EFT Count
0120		6	IRS USE ONLY
			IRS Computed Return Count
0130		6	N Range = (000001 999999)
			Total State-Only Return Count
0135		6	N Range = (000001 999999)
			Total Accepted State-Only Returns
0137		5	Blank
			Filler
0140		20	AN
			Acknowledgement File Name (GTX Key)
		1	Value "#"
			Record Terminus Character

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record continued

NOTE: Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0110 and 0120 are computed by IRS.

Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0070, 0080, 0090, 0100, 0110, 0120, and 0140 are computed by IRS.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files

1. File Names

The following information is provided to filers who may not be aware of how to batch their returns and match them up later with Acknowledgement Files. Because filers request to "re-hang" Acknowledgement Files so frequently, it may be that their software is not reading and storing properly the ACK File Name(s) that appear within the ACK File Transmission. **The ACK File Name is generated by the Front-End Processing Subsystem (FEPS) as a 20 byte GTX Key and passed onto the UNISYS with the return file.** After UNISYS processing, this ACK File Name is returned with the ACK file in the RECAP record. When the ACK file is returned to the Transmitter, it is renamed to a DOS 8.3 byte format called the ACK Reference File Name with an extension. The name contains the same month and day from the GTX Key, a 4 digit sequence number assigned by the FEPS for that transmission, followed by the extension. See Figure 34 for an explanation of the extension.

How to Batch Returns

Returns are to be transmitted, using the following specifications from the latest version of the Electronic Return File Specifications and Record Layouts.

- a. In Part 2, Section 1, the record layout for the TRANA, the first record in any transmission, indicates where the return file batch information is to be entered.
- b. In Field 0060, the 5 digit ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) assigned by the IRS, is entered. This is followed by TRANSMITTER'S USE CODE, 2 digits of the transmitter's choice to specify the type of returns (some transmitters use this field to identify which office or branch it belongs to or if it is a RAL return, etc.). It can also be left blank or zero filled.
- c. In Field 0070, the 3 digit JULIAN DAY (001-365) follows. Field 0080 is composed of 2 digit TRANSMISSION SEQUENCE NO (00-99) for the above Julian Day.
- d. In Part 2, Section 2, the record layout for the TAX RETURN RECORD for page 1 of either the Form 1040, 1040A, or 1040EZ, indicates where the RETURN SEQUENCE NUMBER is entered, which is used for each return within the batch identified in the TRANA record above.
- e. Field 0007, the 16 digit RETURN SEQUENCE NUMBER (RSN), is composed of the following sub-fields:
 - a. ETIN of Transmitter 5n = Field 0060 of the TRANA
 - b. TRANSMITTER'S USE FIELD 2n = Field 0060 of the TRANA
 - c. JULIAN DAY
OF TRANSMISSION 3n = Field 0070 of the TRANA
 - d. TRANSMISSION SEQUENCE NUMBER 2n = Field 0080 of the TRANA
(00-99)
 - e. SEQUENCE NO. OF EACH RETURN 4n = 0000-9999

NOTE: Dedicated leased line filers can file a maximum of 10,000 returns.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files continued

3. Receiving, Locating, Storing, and Matching ACK Files

- a. In Part 1, Section 3.01, the Acknowledgement File format appears. It is composed of the original TRANA and TRANB received from the Transmitter, followed by the ACK KEY Record, ACK ERR Record(s) as applicable, and the ACK RECAP record.
- b. In Part 1, Section 2.02, the ACK KEY RECORD is outlined.
 - (1) Field 0030 contains the RETURN SEQUENCE NUMBER (RSN) as submitted by the Transmitter in Field 0007 of page 1, 1040, 1040A, 1040EZ.
 - (2) Field 0090 contains the return Declaration Control Number (DCN), as submitted by the Transmitter in Field 0000, page 1, 1040, 1040A, or 1040EZ.
- c. In Part 1, Section 2.02, the ACK RECAP is outlined.
 - (1) Field 0040 contains the ETIN plus TRANSMITTER'S USE CODE as in the original transmitter's RECAP.
 - (2) Field 0050 contains the JULIAN DAY OF TRANSMISSION as in the original transmitter's RECAP.
 - (3) Field 0060 contains the TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY in Field 0050, as in the original transmitter's RECAP.
 - (4) Field 0140 contains the ACKNOWLEDGEMENT FILE NAME, which was generated by the FEPS in the "Transmission file has been received with the following GTX Key" message. (Software developers/transmitters must program to wait for this message and should store the File Name for comparison with the ACK File transmission when received.)
- d. In summary, the transmitter and ERO have numerous ways of matching up their batches of return files they transmitted with the ACK files they receive.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files

e. CAUTION:

- (1) Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character (ASCII - "cntl d"). If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.
- (2) **If using ZMODEM, Acknowledgement Files are sent as separate files within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files.** Filer's software should read for the "zfile" and "eof" and store the file under the IRS File Name in the directory for each ACK File within the ACK transmission. The Front-End Processing System is set to overwrite when sending ACK Files.
- (3) Sometimes transmitters will use a different protocol if they are having problems with one. **Transmitter's software must be flexible to handle the above rules when various file transfer protocols might be used in order to parse their individual ACK files properly for correct storage in their directories.** Otherwise, transmitters may not realize they have received more than one ACK file and store multiples under one of the ACK File Names.

SECTION 4 - TYPES OF RECORDS

.01 Transmitter Records

See Part 2 Record Layouts for the exact formats of the Trans Record "A" (TRANA), Trans Record "B" (TRANB), and RECAP Record.

1. TRANA and TRANB Records*

The first two records of a transmitted file are the Transmitter Records TRANA and TRANB. These records contain data entered by the transmitter. (The "transmitter" is defined as the firm transmitting directly to the IRS.)

2. RECAP Record

The RECAP Record follows the Tax Return Records and is the final record of a transmitted file. The RECAP Record provides balancing counts for the tax returns contained in the transmitted file.

.02 Tax Return Records

See Part 2 Record Layouts for the exact formats of individual records listed below. All records within a tax return should appear in the order listed in Part 2, Record Layouts or in the order of the Attachment Sequence Number preprinted on the corresponding paper form. (Refer to Section 2.01, Item 11)

All "total" fields must have a significant entry when there are amounts leading to the total. Any "total" field that has a significant entry must have at least one significant amount leading to that total. Otherwise, processing of the tax return will be delayed to resolve the discrepancy.

1. Tax Form Record

Each tax return must begin with the Tax Form Record, which consists of Form 1040 Page 1 and Form 1040 Page 2, or Form 1040A Page 1 and Form 1040A Page 2, or Form 1040EZ Page 1.

SECTION 4 - TYPES OF RECORDS

2. Schedule and Form Records

Some schedules and forms consist of multiple pages. Each page of a multiple-page schedule or form is a separate record within the tax return.

Multiple occurrences of certain schedules and forms are permitted. Refer to Attachment 11 for a list of the maximum number of schedules and forms permitted in an electronically filed tax return. When there are multiple occurrences of schedules or forms, the Page Number must be sequential within the Form/Schedule Occurrence Number of the schedule or within the Form Occurrence Number of a form.

a. Instructions for Multiple Occurrences of Schedules C:

Schedule C is a separate schedule type. The Form/Schedule Occurrence Number in the Record ID must be incremented starting with "0000001" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer for the secondary taxpayer, the first Schedule C will contain "0000001" in the Form/Schedule Occurrence Number, the second Schedule C will contain "0000002" in the Form/Schedule Occurrence Number, etc. If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C cannot exceed a total of eight.

b. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

3. Authentication Record

The Authentication (ATH) Record is used when the taxpayer(s) is filing an Online return and/or electing to use the Self-Select or Practitioner PIN (Personal Identification Number) for e-file signature option. Only one Authentication Record is permitted per tax return.

4. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

5. STCGL/LTCGL Records

"STCGL" is the Short Term Capital Gain or Loss Record and "LTCGL" is the Long Term Capital Gain or Loss Record. Each record is considered a separate transaction. These transaction records are used when there is a need to transmit **one** or more transactions (**for Schedule D**) with an electronically filed return. Each Schedule D occurrence may have up to 5000 transaction records (i.e., 5000 short term and 5000 long term). The "STCGL" and/or "LTCGL" transaction record must be transmitted prior to the parent form (i.e., Sch. D or 8865). The "STCGL" can be submitted without the "LTCGL" and vice versa. When the "STCGL" or "LTCGL" transaction record is present, then "STCGL" or "LTCGL" record CANNOT be blank. All "STCGL" and/or "LTCGL" transaction records must be in the appropriate numerical order based on occurrence number within subpart occurrence and each set must start with "0000001".

6. Preparer Note, Election Explanation and Regulatory Explanation Records

- a. Preparer Note (NTE) records can be used by the paid preparer, electronic return originator or taxpayer to provide additional, voluntary information related to the tax return but not required to be attached to it.
- b. Election Explanation (ELC) records are used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose. The specific "election" must be cited followed by any explanatory or supporting information required. Multiple elections can be combined on one page record; separate page records can be used for each applicable election; and/or, multiple page records can be used for one election. The maximum number of ELC page records is 20. Enter the terminus character (#) after the last significant character in each ELC page record.

Examples of Election Explanation statements:

(1) Mark-to-Market Election

To make the mark-to-market election for the current tax year, you must file a statement by the due date of the tax return without regard to extensions. This statement should be attached to either your current year individual income tax return or a request for an extension of time to file that return. The statement must include the following information.

- That you are making an election under Section 475(f) of the Internal Revenue Code.
- The first tax year for which the election is effective.
- The trade or business for which you are making the election.

(2) Net Operating Loss (NOL) Carryback Period

You can choose not to carry back your NOL. If you make this choice, then you can use your NOL only in the 20-year carry forward period. (This choice means you also choose not to carry back any alternative tax NOL.)

To make this choice, attach a statement to your original return filed by the due date (including extensions) for the NOL year. This statement must show that you are choosing to waive the Carry back period under Section 172(b)(3) of the Internal Revenue Code.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

(3) Electing to ratably accrue

If you use an accrual method, you can elect to accrue real estate tax related to a definite period ratably over that period.

Example. John Smith is a calendar year taxpayer who uses an accrual method. His real estate taxes for the real property tax year, July 1, 2006 to June 30, 2007, are \$1,200. July 1 is the assessment and lien date.

If John elects to ratably accrue the taxes, \$600 will accrue in 2006 ($\$1,200 \times 6/12$, July 1 - December 31) and the balance will accrue in 2007.

Separate elections. You can elect to ratably accrue the taxes for each separate trade or business and for non-business activities if you account for them separately. Once you elect to ratably accrue real estate taxes, you must use that method unless you get permission from the IRS to change. See Form 3115.

Making the election. If you elect to ratably accrue the taxes for the first year in which you incur real estate taxes, attach a statement to your income tax return for that year. The statement should show all of the following items.

- The trades or businesses to which the election applies and the accounting method or methods used.
- The period to which the taxes relate.
- The computation of the real estate tax deduction for that first year.

(4) Start-up costs election statement

If you elect to amortize your start-up costs, attach a separate statement that contains the following information.

- A description of the business to which the start-up cost relate.
- A description of each start-up cost incurred.
- The month your active business began (or was acquired).
- The number of months in your amortization period which is generally 180 months.

(5) Election to reduce basis under Section 362(e)(2)(C)

The transferor and transferee in certain Section 351 transactions can make a joint election under Section 362(e)(2)(C) to limit the transferor's basis in the stock received instead of the transferee's basis in the transferred property. The transferor and transferee may make the election by attaching the statement as provided in Notice 2005-70, 2005-41 I.R.B. 694, to their tax returns filed by the due date (including extensions) for the tax year in which the transaction occurred. Once made, the election is irrevocable. See Section 362(e)(2)(C) and Notice 2005-70.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

- c. Regulatory Explanation (REG) records are similar to Election Explanation records and are used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose. The specific "regulation" must be cited followed by any explanatory or supporting information required. Multiple regulatory explanations can be combined on one page record; separate page records can be used for each applicable regulation cited; and/or, multiple page records can be used for one regulatory explanation. The maximum number of REG page records is 20. Enter the terminus character (#) after the last significant character in each REG page record.

Example of Regulatory Explanation statement:

(1) **Transfers to a corporation controlled by the transferor**

If a person receives stock of a corporation in exchange for property, and no gain or loss is recognized under Section 351, the person (transferor) and the transferee must each attach to their tax returns the statements required by Temporary Regulations Section 1.351-3-T.

7. State Records

State Records include the Generic Record "STbbbb0001bb" and the Unformatted Record "STbbbb0002bb". There can be only one Generic Record for each return. There can be up to nine Unformatted Records for each return. The Generic Record must be present and must precede any other State Record.

See Section 12 for specifications and examples of the State Records.

8. Summary Record

The Summary Record is the final record for each tax return. This record contains electronic filer identification data, the counts for Form, Schedule, Authentication, Statement, Preparer Note, Election Explanation, and Regulatory Explanation Records included in the return, and the paper document indicators. (A value of "1" in a paper document indicator field indicates that the paper document specified is a part of the return and has been attached to the Form 8453). It also contains the Electronic Postmark fields, the IP (Internet Protocol) fields and the Software Identification fields.

The IP Protocol Fields are defined as follows:

IP Address (SEQ 0190) - The IP address of the originating computer from which an online (to include ELF, OL and MeF) return was submitted | individually, through software providers or ERO transmitters |

IP E-mail Address (SEQ 0195) - Taxpayer's email address
(Not a required field)

IP Date (SEQ 0200) - The original date an online (to include ELF, OL or MeF) | return was submitted individually, through software providers or ERO | transmitters |

IP Time (SEQ 0210) - The original time an online (to include ELF, OL or MeF) | return was submitted individually, through software providers or ERO | transmitters |

IP Time Zone (SEQ 0215) - The time zone where an online (to include ELF, OL | or MeF) return was submitted individually, through software providers or | ERO transmitters |

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

8. Summary Record continued

IP Routing Transmit Number (SEQ 0217) Not a required field - Refund Anticipation Loan; Routing Transmit Number of a financial institution

IP Depositor Account Number (SEQ 0219) Not a required field - Taxpayer's bank account information to which a Direct Deposit refund is routed.

SECTION 5 TYPES OF CHARACTERS

This section identifies the types of characters that are valid for an electronically filed return. Although characters other than these may be entered by a taxpayer on the paper form, the invalid characters are not key entered to the electronically filed return.

THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. The left ([) and right (]) brackets are used to enclose Field Sequence Numbers. The Pound Sign (#) (Record Terminus Character) is used to indicate the End of Record.

.01 Allowable Characters

1. Alpha (A)

Upper case alpha characters only: A - Z

Literal values - Enter exact character string from the Field Description in Part 2 Record Layouts.

2. Numeric (N)

Numeric characters only: 0 - 9

a. MONEY AMOUNT (N) (Signed Numeric) -

Enter whole dollar amounts (do not enter cents).

- (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank () indicates a gain and a minus sign (-) indicates a loss.

Non-significant - Zero-fill the field, reserving the right-most position for the sign.

- (2) Variable format: Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

Non-significant - Omit the field.

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

- b. **RATIO** (R) (percentage) - Left-justify and zero-fill for both fixed and variable formats. DO NOT ENTER A DECIMAL POINT. Other than the exception listed below, ratio fields contain six numeric characters with the decimal point assumed to be between the left-most and the second left-most positions. If less than 100%, precede with a zero.

Examples: 25.32% = 025320, 105% = 105000

- (1) **EXCEPTION:** "Rate" fields on Form 4136 equal six numeric characters. The decimal point is assumed to precede the left-most position. Transmit all six positions, left-justified and zero-filled.

Examples: Rate .183 = 183000
 Rate .03967 = 039670
 Rate .17 = 170000

- c. **EIN** (Employer ID Number) (N), e.g., if no EIN is present on Schedule C or Schedule F - for fixed format, blanks should be entered; for variable format, the field should be omitted.
- d. **ZIP CODE** (N) should be left-justified. For fixed format, if there are only five Zip Code characters, the seven remaining positions can be either blank-filled or zero-filled. For variable format, if there are only five Zip Code characters, transmit the five numeric characters.
- e. **DATE** (DT) - M = Month, D = Day, Y = Year (YYYY, YYYYMM, YYYYMMDD); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part 2 Record Layouts, then the Field Description will specify the required date format.

- f. **OTHER UNSIGNED NUMERIC FIELDS** (N)

- (1) Fixed format: Enter the numeric characters, right-justified and zero-filled.

Non-significant - Blank-fill (unless otherwise specified in the Record Layout for that field).

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

- (2) Variable format: For most unsigned numeric fields other than ratio, EIN, Zip Code, and date fields, leading zeros may be dropped.

Leading zeros cannot be dropped from the Business Code field of Schedules C

Non-significant - Omit the field.

3. Alphanumeric (AN)

Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below.

Literal values - Enter exact character string from Field Description in Part 2 Record Layouts.

Non-significant - For fixed format, blank-fill; for variable format, omit the field.

- a. Special Characters - Only the following are permitted in certain cases: Ampersand (&); blank (), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).
- b. Special Symbols and their hexadecimal conversion characters for ASCII are below:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[5B	-	2D
]	5D	&	26
#	23	/	2F
<	3C	%	25

SECTION 5 TYPES OF CHARACTERS

.02 Special Cases for Special Characters

1. Form 1040

Name Line 1: A - Z; ampersand (&); blank (); hyphen (-); and less-than (<).

Name Line 2: A - Z; 0 - 9; ampersand (&); blank (); hyphen (-); percent (%) for "in care of" address; and slash (/).

Street Address: A - Z; 0 - 9; blank (); hyphen (-); and slash (/).

City: At least three characters must be entered; A - Z; blank (); APO/DPO/FPO - Refer to Attachment 4.

State: A - Z - Refer to Attachment 3.

Dependent Names: A - Z; blank (); and hyphen (-). A space cannot precede or follow the hyphen (-).

2. Forms W-2/ 1099-R

Employer Name: A - Z; 0 - 9; ampersand (&); comma (,); hyphen (-); plus (+); and slash (/).

City/State/Zip: A - Z; 0 - 9; comma (,); and hyphen (-).

3. Foreign Employer/Payer Address on Forms W-2/1099-R

Employer/Payer State: Period (.) .

4. Employee, Recipient/Winners with Foreign Address on Form W-2/1099R

Employee/Recipient/Winner State: Enter Period (.) .

5. Other Schedules/Forms with Similar Fields

Follow character set instructions for fields that most resemble those listed above.

6. Summary Record

IP Address: 0-9, A-F, period (.), colon (:), or **space**. |

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.01 Refund Delay Conditions

The following conditions may delay the refund and/or change the refund amount.

1. Taxpayer owes back taxes, either individual or business (refund offset).
2. Taxpayer owes delinquent child support (refund offset).
3. Taxpayer has certain delinquent federal debit, such as student loans, etc. (refund offset).
4. The last name and social security number of the primary taxpayer must be the same as on last year's return or the return will be delayed at least one week for re-matching.
5. The Estimated Tax payments reported on the return do not match the Estimated Tax payments recorded on the IRS Master File. This generally occurs when:
 - a. The spouse made separate Estimated Tax payments and filed a joint return, or vice versa; or
 - b. The return was filed before the last Estimated Tax payment was credited to the account.
6. The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter.
7. The taxpayer is claiming a blatantly unallowable deduction.
8. The taxpayer is considered to be a first-time filer. A first-time filer is defined as an taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.02 SSN Validation

Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

.03 Optional Validation of Routing Transit Number (RTN)

Verify the validity of the Routing Transit Number by computing the check digit, which is the ninth digit of the RTN. There may be instances in which the RTN is valid in format and equal to an actual number used by a financial institution, but is not yet on the Financial Management Organization Master File (FOMF). In these cases, the tax return would be rejected.

The steps are as follows:

1. Multiply each of the first eight digits of the RTN by the appropriate multiplier (the first digit multiplied by 3, the second by 7, the third by 1, the fourth by 3, the fifth by 7, the sixth by 1, the seventh by 3, and the eighth by 7).
2. Add all the products.
3. Subtract the sum of all the products from the next multiple of ten.
4. The remainder is the check digit, which must be equal to the ninth digit of the RTN.

Note: If the sum of the products is evenly divisible by 10, the check digit is zero (0).

5. Example:

If 120139013 were the RTN, verify the check digit as follows:

- a. Multiply each of the first eight digits, 12013901, by 37137137 respectively:

Routing Transit Number	1	2	0	1	3	9	0	1
Constant Multiplier	X3	X7	X1	X3	X7	X1	X3	X7
	3	14	0	3	21	9	0	7

- b. Add the products: $3 + 14 + 0 + 3 + 21 + 9 + 0 + 7 = 57$
- c. Subtract the sum of all the products from the next multiple of ten:
 $60 - 57 = 3$
- d. The remainder is the check digit: 3
- e. If the check digit does not equal the ninth digit of the RTN, verify that the first eight digits of the RTN were correctly entered from the source document and re-compute if appropriate.

Note: If the check digit does not match, the refund cannot be directly deposited.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

The instructions in sub-sections 7.01 through 7.04 must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic filers' programs as consistency tests and in the data entry instructions.

The Primary SSN, Primary Name Control, State Abbreviation, and Zip Code should be key verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records or by undeliverable refund checks.

.01 Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 0050) of Form 1040/1040A/1040EZ must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The first left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

Spouse's Name Control (SEQ 0055) of Form 1040/1040A/1040EZ, Dependent Name Control (SEQ 0172, 0182, 0192, 0202, 0212) of Form 1040/1040A, Qualifying Child Name Control (SEQ 0007, 0077) of Schedule EIC must meet the same criteria.

The hyphen (-) is the only special character allowed in the IMF Name Control.

Note: The taxpayer names shown below are fictitious. They were constructed by random selection to appear realistic. Any resemblance to actual names is purely coincidental.

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. John <u>Brown</u>	BROW	a. The Name Control generally consists of the first four characters of the primary taxpayer's last name.
Mary <u>Smith & John Jones</u>	SMIT	
Ralph <u>Teak</u>	TEAK	
Dorothy <u>Willow</u>	WILL	
Joe <u>McCedar</u>	MCCE	
Joe <u>McCarty</u>	MCCA	
Torn <u>MacDouglas</u>	MACD	
Joseph <u>MacTitus</u>	MACT	
John <u>Hardy, Minor</u>	HARD	
April May <u>Jordan</u>	JORD	
b. John <u>Lea-Smith</u>	LEA-	b. The hyphen (-) is the only special character allowed in the Individual Name Control. <u>NOTE:</u> When a taxpayer's last name contains an apostrophe ('), ignore/disregard the apostrophe when establishing the Name Control.
Thomas A. <u>El-Oak</u>	EL-O	
Rana <u>Al-Smadi</u>	AL-S	
John <u>O'Neil</u>	ONEI	
Ann <u>O'Spruce</u>	OSPR	
Mark <u>D'Magnolia</u>	DMAG	
John <u>O'Willow</u>	OWIL	
c. Dannette <u>B</u>	B	c. The Name Control may contain less than four characters (if applicable). <u>NOTE:</u> The first character must be an alpha. Use blanks (when appropriate) to fill in the remaining positions.
James P. <u>AI</u>	AI	
John A. <u>Fir</u>	FIR	
John <u>Ao, Sr.</u>	AO	
John <u>En, Sr.</u>	EN	

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
d. Daniel P. Di Almond Mary J. Van Elm Susan L. Von Birch Aya Abu Sham Donald Vander Oak Otto Von Hickory Nabil Al Feyez Amr El Bayoumi	DIAL VANE VONB ABUS VAND VONH ALFE ELBA	d. Taxpayer names such as "Van", "Von", "Vander", "Al", "El", "Abu" and "Di" are considered part of the Individual Name Control. NOTE: See the "Asian-Pacific Names" section for exceptions to this rule.
e. Janet C. Redbud Laurel Dee (Plum) Birch Mary Johnson Garcia	LAUR BIRC GARC	e. When two last names are shown for an individual, derive the name control from the second last name of the primary taxpayer.
f. Joan Hickory-Hawthorn Dale Redwood-Cedar John Lea-Wren	HICK REDW LEA-	f. When two last names for an individual are connected by a hyphen, derive the Individual Name Control from the first last name.
g. Dell Ash & Linda Birch Trey & Joan Eucalyptus Linda Birch & Dell Ash Mary Smith & Mike Best	ASH EUCA BIRC SMIT	g. On a joint return, whether the taxpayers use the same or different last names, derive the Individual Name Control from the PRIMARY taxpayer's last name.

NOTE: The PRIMARY taxpayer is the taxpayer listed first on the tax return.

2. Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in Hispanic names. Consider the mother's maiden name as part of the surname for Name Control purposes.

Examples:

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Abdullah Allar-Sid Jose Alvarado Nogales Juan de la Rosa Y Obregon Pedro Paz-Ayala Donald Vander Neut Otto Von Wodtke John Smith Gonzalez Maria Acevedo Smith John Garcia Garza Hernandez Elena del Valle Eduardo de la Rosa Pablo De Martinez Miguel de Torres Juanita de la Fuente B.A. De Rodriguez M.D. de Garcia	ALLA ALVA DELA PAZ- VAND VONW GONZ SMIT GARZ DELV DELA DEMA DETO DELA DERO DEGA	a. When "del," "de," or "de la" appear with a Hispanic name, include it as part of the Individual Name Control.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
b. Juan Garza Morales Maria Lopez y Moreno Sylvia Juarez de Garcia	GARZ LOPE JUAR	b. When two Hispanic last names are shown for an individual, derive the Name Control from first last name.

NOTE: This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Controls.

3. Below are examples of Asian-Pacific last names and the derivative Name Control. Some Indo-Chinese names have only two characters.

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Binh To <u>La</u>	LA	a. Some Asian-Pacific last names
b. Nam Quoc <u>Tran</u> & Thuy Thanh Vo	TRAN	b. Asian Pacific females rarely change their last names due to marriage.
c. Dang Van <u>Le</u> Nhat Thi <u>Pham</u>	LE PHAM	c. When "Van" (male) or "Thi" (female) appears with an Asian-Pacific name, do not include it as part of the name control.
d. Kim Van <u>Nguyen</u> & Thi Tran	NGUY	d. The name "Nguyen" is a common last name used by both male and female Asian-Pacific taxpayers.
e. <u>Kwan</u> , Kim Van & Yue Le	KWAN	e. The last name may appear first on the name line. NOTE: On the signature line, the last name often appears first.
f. Yen-Yin <u>Chiu</u> Jin-Zhang <u>Qui</u>	CHIU QUI	f. Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's last name hyphenated.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

4. Below are examples of Name Control for Native Americans:

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Earline <u>Old</u> Person	OLDP	a. Native American surnames may contain several words. NOTE: Begin the Name Control with the first word of the surname (unless the taxpayer is already established with a different name control that agrees with the name control from the Social Security Administration (SSA)).
Spike <u>Big Horn</u>	BIGH	
Spike <u>Bighorn</u>	BIGH	
Mary <u>Between</u> Lodges	BETW	
Gail <u>George</u> Moonface	GEOR	
Night & James Lou		
Mary <u>Her Many</u> Horses	HERM	

5. Below are examples of Name Controls for Estates:

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Frank <u>Walnut</u> , Estate	WALN	a. 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.
Alan <u>Beech</u> , Exec.		
Estate of Jan <u>Popular</u>	POPU	
Jane J. <u>Maple</u> Estate	MAPL	

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.02 Name Line 1 Format

1. Name Line 1 (SEQ 0060) of Form 1040/1040A/1040EZ can have no leading or consecutive embedded spaces. The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name.
2. The hyphen (-) and less-than sign (<) cannot be preceded by or followed by a space.
3. The ampersand (&) must be followed by a space then alpha.
4. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
5. Numeric characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III).
6. When a suffix such as "JR" or "III" is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

Titles such as "M.D." or "Ph. D.", which are not part of a given name, may be omitted.

7. Name Line 1 CANNOT CONTAIN MORE THAN 35 CHARACTERS.

If information in Name Line 1 exceeds 35 characters, truncate using the following priority:

- a. Substitute the initial for the second given name.
- b. Omit the second initial of the secondary taxpayer, if necessary.
- c. Omit the second initial of the primary taxpayer, if necessary.
- d. Substitute initials for the secondary taxpayer's given name.
- e. Substitute initials for the primary taxpayer's given name.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.02 Name Line 1 Format continued

8. Enter taxpayer names as follows:

- a. For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix.
- b. For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).
- c. For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

Examples:*

Enter as:

John C. (Brown), III	JOHN C<BROWN<III
John M. (Brown), M.D.	JOHN M<BROWN
Henry A. (Carter)	HENRY A<CARTER
Frank N. (De Porta)	FRANK N<DE PORTA
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES
Florence E. (Jones) MD	FLORENCE E<JONES
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR
James R. (O'Donnell)	JAMES R<ODONNELL
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT
John A. (Smith), III & Ann Smith, M.D.	JOHN A & ANN<SMITH<III
John A. and Jane B. (Smith)	JOHN A & JANE B<SMITH

- d. For other than Joint Return and deceased taxpayer: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD or John A<Doe<JR DECD).
- e. For a Joint Return with the same last name and Primary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B<Doe or John A DECD & Jane B<Doe<JR).
- f. For a Joint Return with the same last name and Secondary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A & Jane B DECD<Doe or John A & Jane B DECD<Doe<SR).

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.02 Name Line 1 Format continued

- g. For a Joint Return with different last names and either the Primary OR the Secondary taxpayer is deceased: Enter the Literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith or John A<Doe<III DECD & Jane B Smith; John A<Doe<& Jane B Smith DECD or John A<Doe<JR & Jane B Smith DECD).
- h. For a Joint Return with the same last name and both taxpayers are deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B DECD<Doe or John A DECD & Jane B DECD<Doe<JR).
- i. For a Joint Return with different last name and both taxpayers are deceased: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith DECD or John A<Doe<SR DECD & J B Smith DECD).

* Parentheses indicate the last name of the taxpayer with Primary SSN.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.03 Street Address Format

1. The Street Address (SEQ 0080) of Form 1040/1040A/1040EZ contains the house number and street, route number, post office box, or box number. Enter college, building, or post office branch as the address if no other mailing address is given. If there is no address information, the literal "NONE" must be entered in the Street Address field.
2. Do not use the "#" symbol, "No.", or "Number" as a prefix to an apartment, house, P.O. Box, or route.
3. Always add "ST", "ND", "RD", "TH" to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
4. Enter one-half as 1/2 (no spaces).
5. Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, STS, etc.
6. Replace a period with a space.
7. For military overseas addresses, enter the letters "APO" or "FPO" in the first three left-most positions of the City field. Refer to Attachment 4 for list of valid APO/FPO City/State/Zip Codes.
8. Words may be abbreviated unless the word is a proper name. Refer to Attachment 2 for list of acceptable abbreviations.

Examples:	Enter as:
3 Ave.	3RD AVE
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
South Court Street	S COURT ST
Third Street	THIRD ST

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.04 Name Line 2 Format

Name Line 2 (SEQ 0070) of Form 1040/1040A/1040EZ is used for a street address that requires two lines or for an "in care of" address (e.g. on decedent returns). Caution should be used to ensure personal information (i.e. Social Security Number, occupation) is not erroneously entered in the Name Line 2 field.

Example 1: Mr. John Jones
In care of Alice B. Smith
801 Brown St.

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
% ALICE B SMITH (Name Line 2)
801 BROWN ST (Street Address)

Example 2: Mr. John Jones DECD
In care of Alice B. Smith Exec
801 Brown St.

Enter As: JOHN JONES DECD (Primary First Name, Primary Last Name)
% ALICE B SMITH Exec. (Name Line 2)
801 BROWN ST (Street Address)

If two addresses are present, enter the actual mailing address in the Street Address field. Enter the post office box in the Street Address field only if the post office does not deliver mail to the street address. The remaining address should be entered in the Name Line 2 field. Do not enter a post office box in the Name Line 2 field.

Example 3: Mr. John Jones
80 Erie Street Apartment 5
Great Lakes Resort

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
GREAT LAKES RESORT (Name Line 2)
80 ERIE ST APT 5 (Street Address)

Example 4: Mr. John Jones
1 Lost Way
P.O. Box 1502

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
1 LOST WAY (Name Line 2)
PO BOX 1502 (Street Address)

Example 5: Mr. John Jones
P.O. Box 150
State University

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
STATE UNIVERSITY (Name Line 2)
PO BOX 150 (Street Address)

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2 1099-R, 2441

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

1. Individuals (Sole Proprietorships)

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Arthur P. <u>Aspen</u>	ASPE
Jane & Mark <u>Hemlock</u> The Sunshine Cafe	HEML
John and Mary <u>Redwood</u>	REDW

2. Estates

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Estate of Jay <u>Gold</u>	GOLD
Homer J. <u>Maroon</u> Estate	MARO
Frank <u>White</u> Estate Alan <u>Baker</u> Exec.	WHIT

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, 1099-R, 2441 continued

3. Partnerships

Determine the Name Control using the following order of selection:

- a. Derive the Name Control for partnership entities from the trade or business name of the partnership. 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.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Alabaster</u> Group B.J Fuschia, M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The <u>Green</u> Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. <u>Howard Azure</u> Development Co.	HOWA
W.P Plum & H.N. Lavender dba <u>P & L Pump</u> Co.	P&LP
<u>Rose</u> Restaurant	ROSE
<u>The Blues</u>	THEB
<u>Violet Drywall</u> Finishers William Wheat, Gen. Ptr	VIOL

- b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Burgundy</u> , Olive & Cobalt, Ptrs.	BURG
Bob <u>Orange</u> & Carol Black	ORAN
G.H. <u>Orchid</u> et al Ptrs.	ORCH
A.B., C.D., & E.F. <u>Turquoise</u>	TURQ

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, 1099-R, 2441 continued

4. Corporations

- a. Use the first four significant characters of the corporation name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>11th</u> Street Inc.	11TH
<u>Falcon</u> Field Plow Inc.	FALC
<u>J.R.</u> Oriole Inc.	JROR
<u>P & P</u> Company	P&PC
<u>Purple</u> Martin Ltd.	PURP
<u>RS</u> Corporation	RSCO
<u>Whippoorwill</u> Homeowners Assn.	WHIP
<u>Y-Z</u> Drive Co.	Y-ZD
<u>ZZZ</u> Club	ZZZC

- b. When determining a corporate Name Control, 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.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Meadowlark</u> Co.	MEAD
<u>The</u> Swan	THES

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, 1099-R, 2441 continued

- c. If an individual name contains the following abbreviations, use corporate Name Control rules.

SC - Small Corporation
PA - Professional Association
PC - Professional Corporation
PS - Professional Service

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Carl</u> Sandpiper M.D.P.A.	CARL
<u>John</u> Waxwing PA	JOHN
<u>Sam</u> Sparrow SC	SAMS

- d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Joseph</u> Eagle Foundation	JOSE
<u>Kathryn</u> Canary Memorial Fdn.	KATH

- e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>City</u> of Fort Hulsache Board of Commissioners	CITY
<u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa	HOUS
<u>Rho</u> Alpha Chapter Epsilon Alpha Tau Fraternity	RHOA
<u>Waxwing</u> County Employees Association	WAXW

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, 1099-R, 2441 continued

5. Trusts and Fiduciaries

Derive the Name Control from the name of the trust, using the following order of selection:

- a. For individuals, use the first four characters of the last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Richard L. <u>Aster</u> Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Ivy & Laura Iris	BALS
Donald C. <u>Begonia</u> Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan <u>Periwinkle</u> Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

- b. For corporations, use the first four characters of the corporate name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Daisy</u> Corp. Employee Benefit Trust	DAIS
<u>Marigold</u> Association Charitable Lead Trust	MARI
<u>Morningglory</u> Church Endowment Trust John J. Waxbean, Trustee	MORN

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, 1099-R, 2441 continued

- c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
GNMA Pool No. 00 <u>100B</u>	100G
ABCD Trust No. 00 <u>1036</u> , Lotusbank TTEE	1036
Trust No. <u>12190</u> , FBO Margaret Lily 00 <u>20</u> , <u>GNMA</u> POOL	1219 20GN

- d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Testamentary Trust Edward <u>Bluebell</u> TTEE	BLUE
Trust FBO The <u>Cherryblossom</u> Society	CHER
Trust FBO Eugene <u>Eucalyptus</u>	EUCA
Michael <u>Tulip</u> Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, 1099-R, 2441 continued

6. Other Organizations

- a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Parent Teachers Association of San Francisco	PTAC
Parent Teachers Association Congress of Georgia	PTAG

- b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
A.I.S.D	AISD
R.S.V.P. Post No.245	RSVP

- c. The Name Control is the first four characters of the national title.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Local 210 International Canary Assn.	INTE
Laborers Union, AFL-CIO	LABO
Post 3120, Veterans of Space Wars of U.S. Dept. of Georgia	VETE

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, 1099-R, 2441 continued

- d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

<u>Name Control Underlined</u>	<u>Name Control</u>
Barbara J. Zinnia <u>ZZ</u> <u>G</u> rain Inc.	ZZGR

- e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>St. Bernard's</u> Methodist Church <u>Bldg.</u> Fund	STBE
Diocese of Kansas City <u>St.</u> <u>R</u> ose's Hospital	STRO
<u>St. Silver's</u> Church Diocese of <u>Larkspur</u>	STSI

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.06 Foreign Employer/Payer Address on Forms W-2/1099-R

1. Employer/Payer Name Line 2: Foreign Street Address - If none, enter "NONE".

Employer/Payer Address: Foreign city, province or postal code.

Employer/Payer City: Foreign country name. Do not abbreviate the country name.

Employer/Payer State: Period (.) .

2. Employee, Recipient/Winners with Foreign Address on Form W-2/1099-R

Employee/Recipient/Winner Street Address: Foreign Street Address. If none, enter "NONE".

Employee/Recipient/Winner Address Continuation: Foreign city, province or postal code

Employee/Recipient/Winner City: Foreign Country Name. Do not abbreviate country name unless absolutely necessary.

Employee/Recipient/Winner State: Enter Period (.) .

SECTION 8 - STATEMENT RECORDS

.01 General Information

Statement Records are transmitted as part of the tax return and can only be used when the Field Description in the Record Layouts contains "STMbnn". Statement Records follow the Tax Form, Schedules, Forms and Authentication Records and precede the Preparer Note, Election Explanation, Regulatory Explanation, State and Summary Records.

See Section 10.02 for Error Reject Codes pertaining to Statement Records.

See Part 2 Record Layouts for the fields that can contain "STMbnn" and to determine how the data fields should be formatted.

See Part 2 Record Layouts Section 5 for the Statement Record Layout.

.02 Types of Statement Records

There are two types of Statement Records:

1. **Optional Statement Records** are used only when there are not enough occurrences in the Record Layouts for all the occurrences of a field needed for a particular schedule or form. An optional Statement Record must contain at least four Statement Lines. Fields that can contain a reference to an optional Statement Record are identified in the Record Layouts by an asterisk (*) before the Field Sequence Number. Related fields, which are identified by a plus sign (+), must be included in the Statement Record.

Example:

A taxpayer files Schedule A to claim a deduction for three types of other taxes paid, but the Record Layout for Line 8 of Schedule A only allows for one occurrence of "Other Taxes Type" (SEQ *0130) and "Other Taxes Amount" (SEQ +0135). A statement reference is entered in the field "Other Taxes Type" (SEQ *0130) of Schedule A, and each Statement Line (03-05) of the corresponding Statement Record will contain the type and amount for each of the other taxes paid.

2. **Required Statement Records** are used only when a statement of explanation is necessary. A required Statement Record must contain at least three Statement Lines and the second line must be blank. Fields that can contain a reference to a required Statement Record are identified in the Record Layouts by an at-sign (@) before the Field Sequence Number. Unlike optional statement fields, which can contain either data or a statement reference, required statement fields can contain a statement reference only.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.02 Types of Statement Records continued

Example:

A taxpayer files Schedule A to claim a deduction for interest paid on a mortgage by the taxpayer and another person, but the Form 1098 was received by the other person. The taxpayer is required to provide the name and address of the other person. A statement reference is entered in the field "Form 1098 Name/Address" (SEQ @0165) of Schedule A, and the name and address are entered in Statement Line 03 of the corresponding Statement Record.

.03 Statement Record Format

1. Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID Group (Fields 0000 through 0006), Statement Data (Field 0010) and the Record Terminus Character. Each line is a fixed-sized record of 123 bytes whether transmitting in fixed or variable format. Delimiters "[" and "]" are not used on statement records.
2. Each statement line of the Statement Record contains the 80-character Statement Data.

When the total length of the related fields is less than 80 characters, the line must be blank-filled to equal the length of 80 characters.

When the total length of the related fields exceeds the 80-character length of the Statement Data (Field 6) of the Statement Record, the information must be provided in two parts. The second part is actually a separate "continuation" Statement Record, which requires a separate statement reference and statement number. Fields that can contain a reference to continuation statement record are identified by an asterisk and a plus sign (*+) before the Field Sequence Number.

3. The individual data fields of Statement Records are not keyed to Field Sequence Numbers. Therefore, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.
4. Each Statement Reference on the tax return must have a corresponding Statement Record.
5. The total number of Statement Records cannot exceed the total number of Statement References entered in the tax return.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.03 Statement Record Format continued

6. A maximum of 30 Statement References can be entered in a tax return.
7. A Statement Record can contain a maximum of two pages. The first page can contain a maximum of 50 lines. The second page can contain a maximum of 49 lines. There is an absolute limit of 99 statement lines permitted for each tax return.

When the second page of a Statement Record is used, data fields are entered on the first line (LN51) of Page 02 in the same format used for lines 03 - 50 of Page 01.

Note: If desired, the line numbering for Page 02 can begin with "LN01", instead of "LN51"; however, do not enter titles and column headings in the first two lines of Page 02, regardless of the line numbering style used.

8. The Statement Reference and the corresponding Statement Record contain a Statement Number, which can equal any number from 01 to 99. The Statement Reference Numbers on the tax return must be in ascending numerical sequence and must be referenced in the same order as the transmission sequence of the schedules and forms. A Statement Number cannot be used more than once.

Note: Although Statement Numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.
9. The first line of the first page of a statement record (PG01 LN01) will contain a literal description (title) of the statement record. It is recommended that the name and page of the schedule or form precede any other descriptive information entered on this line (e.g., "SCHEDULE B PAGE 1 Schedule B Interest Income").
10. An optional statement record must contain at least four lines. The second line of the first page of an optional statement record (PG01, LN02) contains the column headings from the schedule or form (e.g., "ST PROP DESCRIP", "DATE.."), with the headings spaced as they would appear on the printed form).
11. Each subsequent line of an optional statement record (LN03 to LN99) contains the related data fields in the format in which they appear in the record layouts. It is imperative that the data fields are entered in the statement record with the exact length and format defined in the record layouts.
12. A required statement record must contain at least three lines. The second line of a required statement record (LN02) must be blank.
13. Each subsequent line of a required statement record is used as needed for a narrative statement of explanation or to supply any additional information required.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records

1. Optional Statement Record - Page 01 and Page 02 (Fixed or Variable Format)

The following example includes Page 01 and Page 02 of a Statement Record for Schedule B. The Statement Reference Number "STM 01" is entered in the field "Interest Payer 1" (*SEQ 0030) of Schedule B.

Page 01 Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN01      bbbbbbbbbbbbbbbbbbb
SCHEDULE B INTEREST INCOME bbbbbbbbbbbbbbbbbbb
bb#
```

Line 01 of Page 01 contains the name (and page number if present) of the schedule or form and a title describing the information contained in the statement record. Blanks may be placed before the text in Line 01 to "center" the title.

Page 01 Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN02      bbbbbbbbbbbbbbbbbbb
INTEREST PAYER bbbbbbbbbbbbbbbbbbb AMOUNT bbbbbbbbbbbbbbbbbbb
bb#
```

Line 02 of Page 01 contains column titles (headers) for an Optional Statement Record. The spacing of the column titles is determined by the filer, allowing for easy readability.

Page 01 Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN03      FIRST NATIONAL BAN
K bbbbbbbbbbbbbbbbbbb 00000000350 bbbbbbbbbbbbbbbbbbb
bb#
```

Line 03 is the first line containing data for individual fields. The data fields are entered in the statement lines as they would be entered on the schedule or form. In this example, the first data field is alphanumeric with a length of 50 characters. The information for this field equals 19 characters, including embedded blanks, so the remaining 31 characters are blank-filled.

The next data field is a signed numeric field with a length of 12 characters. A money amount field must contain 11 numeric characters followed by a blank for a positive amount, or by a minus sign for a loss. In this example, the value of the money amount is 350, so the entry is right-justified and zero-filled with eight zeros, allowing for a blank in the 12th position.

The total of the maximum lengths of the two data fields in this example equals 62 characters (50 + 12). The length of the Statement Data must equal 80 characters, so 18 blanks follow the last character of the second data field.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

Page 01 Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN04  LOTS OF MONEY MARK
ETbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000200 bbbbbbbbbbbbbbbb
bb#
```

Lines 04 - 50 of Page 01 are used to report additional interest.

Page 01 Line 50:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN50  CREDIT UNIONbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb000000004800 bbbbbbbbbbbbbbbb
bb#
```

In this example, interest has been received from more than 48 payers, so Page 02 of the same Statement Record will be used.

Page 02 Line 51:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG02 333003333 LN51  FORTY NINE SAVINGS
AND LOANbbbbbbbbbbbbbbbbbbbbbbbb000000006000 bbbbbbbbbbbbbbbb
bb#
```

Data fields are entered on the first line (LN51) of Page 02 in the format used for lines 03 - 50 of Page 01. Although "LN51" is used as the number of the first line of Page 02 in this example, the line numbering for Page 02 can begin with "LN01", if desired. In either case, do not enter titles and column headings in the first two lines of Page 02.

Lines 51 - 99 (or 01 - 49) of Page 02 are used as needed.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

2. Optional Statement Record (Fixed or Variable Format)

The following is an example of the first part of a two-part Statement Record for Schedule E Page 2 Part III. The second part is actually a separate Statement Record with its own Statement Reference Number, but is referred to as a "continuation" Statement Record.

For the first part of the Statement Record in this example, the Statement Reference Number "STM 02" is entered in the field "Estate/Trust Name A" (*SEQ 1790) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART IIIbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN02  COLUMN Abbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbCOLUMN B bbbb
bb#
```

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN03  BROWN ESTATEbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb11222222bbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN04  LANGLEY ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb22333333bbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN05  FORTUNE ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb33444444bbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN06  CHERRY TRUSTbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb44555555bbbb
bb#
```

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

- 3. Optional Statement Record - Continuation Statement (Fixed or Variable Format)

For the Continuation Statement Record in this example, the Statement Reference Number "STM 03" is entered in the field "Passive F8582 Loss" (**+SEQ 1807) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART III CONTINUATIONbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN02  COLUMN C    COLUMN
D    COLUMN E    COLUMN F    bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Lines 03-06 contain data in Column D only; Columns C, E, and F must be zero-filled.

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN03  0000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN04  0000000000 000000
00500 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN05  0000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN06  0000000000 000000
03000 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.05 Reporting Money Amount Fields and Totals

The following "total" fields on the tax form, schedules, and forms should reflect the total of the money amount fields reported on the related Statement Record. If a Statement Record is not present, the applicable money amount should be entered in the specific field and repeated in the "total" field.

<u>Schedule/Form</u>	<u>SEQ #</u>	<u>Identification</u>
Form 1040 Page 1	0590	Total Other Income
	0697	Total Alimony Paid
	0735	Total Other Adjustments
Form 1040 Page 2	1136	F8882 Literal
Schedule A	0140	Total Other Taxes Amount
	0410	Total Unreimbursed Employee Business Expense Amount
	0435	Total Other Expenses
	0495	Total Other Expenses
Schedule B	0025	Total Seller Financed Mortgage Amount

SECTION 9 - VALIDATION - TRANSMISSION RECORDS

Balance Due Returns and Refund Returns can be included in the same transmission.

If any of the following reject conditions exist in a Transmission Record, the entire transmission will be rejected.

For a detailed description of Error Reject Codes, see Publication 1346 Attachment 1.

.01 General Transmission Reject Conditions

ERC 0805, 0823, 0825

.02 TRANS Record A (TRANA) Reject Conditions

ERC 0439, 0824

.03 RECAP Record Reject Conditions

ERC 0830, 0831, 0832, 0840

SECTION 10 - VALIDATION - TAX RETURN

.01 General Reject Conditions

For a detailed description of Error Reject Codes, see Publication 1346 Attachment 1.

ERC 0001, 0010, 0014, 0030, 0033, 0034, 0035, 0044, 0045, 0500, 0501, 0502, 0503, 0504, 0505, 0506, 0507, 0508, 0509, 0510, 0511, 0512, 0513, 0515, 0516, 0517, 0521, 0524, 0525, 0526, 0527, 0528, 0600, 0999

.02 Statement Record Reject Conditions

ERC 0005, 0050, 0051, 0052, 0053

.03 Tax Return Record Identification (Record ID) Reject Conditions

ERC 0003, 0028, 0029, 0031, 0032, 0060, 0061, 0062, 0064, 0529

SECTION 10 - VALIDATION - TAX RETURN**.04 Tax Return Carry-Forward Lines**

In general, the amount on the Tax Form (Form 1040 and Form 1040A) must equal the amount carried from the following schedules and forms. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

<u>Field on the Tax Form:</u>			<u>Field from the Schedule or Form:</u>			
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0076:</u>	0380	Taxable Interest	=	Sch B/	0290	Taxable Interest
<u>0077:</u>	0394	Total Ordinary Dividends	=	Sch B/	0525	Total Ordinary Dividends
<u>0099:</u>	0440	Business Income/Loss	=	Sch C	0710	Net Profit (Loss)
<u>0078:</u>	0450	Capital Gain/Loss	=	Sch D	2400 2540	Combined Net Gain/Loss or Allowable Loss
<u>0081:</u>	0470	Other Gain/Loss	=	4797	1030	Redetermined Gain/Loss
<u>0079:</u>	0510	Rent/Royalty/Part/ Estates/Trusts Inc	=	Sch E	1150 2010	Total Income or Loss or Total Supplemental Income (Loss)
<u>0140:</u>	0520	Farm Income	=	Sch F	0680	Net Farm Profit or Loss
<u>0080:</u>	0637	Current Year Moving Expenses	=	3903	0180	Moving Exp Deduction
<u>0195:</u>	0640	Self-Employed Deduction Schedule SE	=	Sch SE	0165	Deduction for 1/2 of Self Employment Tax
<u>0082:</u>	0789	Total Itemized or Standard Deduction	=	Sch A	0520	Total Deductions
<u>0083:</u>	0925	Credit for Child & Dependent Care	=	2441	0339	Credit for Child & Dependent Care
<u>0084:</u>	0930	Credit for Elderly or Disabled (Form 1040A)	=	Sch R	0290	Credit
<u>0087:</u>	0918	Alternative Minimum Tax	=	6251	0400	Alternative Minimum Tax
	0988	Residential Energy	=	5695	0175	Nonbusiness Energy Property Credit
					0335	Residential Energy Efficient Property Credit
<u>0086:</u>	1040	Self Employment Tax	=	Sch SE	0160	Self-Employment Tax
<u>0112:</u>	1100	Tax on Retirement Plans	=	5329	0078	Additional Tax on Early Distributions

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

In general, the amounts on the following schedules and forms must be equal. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

<u>Field on the Tax Form:</u>				<u>Field from the Schedule or Form:</u>		
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0221:</u>	1105	Advanced EIC Payments (Form 1040A)	=	W-2	0200	Advance EIC Payment
<u>1136:</u>	1175	Making Work Pay Credit	=	Sch M	0230	Making Work Pay Credit
<u>0374:</u>	1187	Additional Child Tax Credit	=	8812	0140	Additional Child Tax Credit
<u>0902:</u>	1189	American Opportunity Credit	=	8863	0540	Refundable American Opportunity Credit
<u>0420:</u>	1200	Credit for Federal Tax on Fuels	=	4136	4360	Total Income Tax Credit Amount
						0426: 1210 Other Payments = 2439 0230 Tax Paid by Regulated Investment Company plus
			=	8885	0250	Health Coverage Tax Credit
			=	8801	0279	plus Current Year Refundable Credit
<u>0136:</u>	1300	ES Penalty Amount	=	2210	0245	Underpayment Penalty/ Short Method
					0671	or Total Underpayment Penalty
<u>0170:</u>	Sch A	0390 Casualty/Theft Loss	=	4684	0451	Line 17 from Line 16
<u>0280:</u>	Sch B	0289 Excludable Savings Bond Interest	=	8815	0290	Excludable Savings Bond Interest
<u>0186:</u>	Sch C	0703 Total of Home Business Expense	=	8829	0450	Schedule C Allowable Expenses
<u>0184:</u>	Sch E	Income/Loss			0630	Net Farm Rent (Loss)
<u>0251:</u>	8615	0100 Child Taxable Income 1040A	=	1040/	0820	Taxable Income

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

The first eight sub-sections of Section 11 contain Error Reject Codes pertaining to the tax form, organized as follows:

- 11.01 Tax Form - Forms 1040, 1040A, and 1040EZ
- 11.02 Forms 1040, 1040A and 1040EZ
- 11.03 Direct Deposit Information - Forms 1040, 1040A, and 1040EZ
- 11.04 Forms 1040 and 1040A only
- 11.05 Form 1040 only
- 11.06 Form 1040A only
- 11.07 Form 1040EZ only

The remaining four sub-sections include Error Reject Codes for the following:

- 11.09 Specific Schedules
- 11.10 Specific Forms
- 11.11 Short Term Capital Gain/Loss (STCGL) and Long Term Capital Gain/Loss (LTCGL)
- 11.12 Authentication Record
- 11.13 State Records
- 11.14 Summary Record

For a detailed description of Error Reject Codes, see Publication 1346, Attachment 1.

.01 Tax Form - Form 1040, Form 1040A and Form 1040EZ

ERC 0004, 0006, 0007, 0016, 0019, 0020, 0021, 0022, 0023, 0024, 0071, 0105, 0126, 0233, 0234, 0299, 0531, 0532, 0610, 0611, 0612, 0613, 0614, 0615, 0767, 0770, 1014, 1119, 1156

.02 Form 1040, Form 1040A, and Form 1040EZ

ERC 0063, 0072, 0075, 0103, 0104, 0108, 0109, 0146, 0192, 0204, 0295, 0300, 0303, 0409, 0417, 0418, 0600, 0606, 0614, 0617, 0709, 0769, 1015, 1016, 1019, 1025, 1026, 1032, 1033, 1034, 1035, 1037, 1038, 1049, 1051, 1068, 1137, 1240

.03 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ

ERC 0019, 0105, 0233, 0234, 1111, 1119

.04 Form 1040 and Form 1040A

ERC 0008, 0011, 0012, 0037, 0041, 0043, 0065, 0066, 0067, 0068, 0069, 0073, 0076, 0077, 0083, 0088, 0096, 0111, 0114, 0116, 0121, 0127, 0128, 0129, 0131, 0136, 0138, 0158, 0164, 0177, 0188, 0191, 0198, 0200, 0243, 0370, 0372, 0373, 0374, 0382, 0384, 0386, 0388, 0389, 0423, 0448, 0533, 0541, 0544, 0563, 0902, 0931, 0932, 0933, 0934, 0935, 0936, 0937, 0938, 0939, 0940, 0941, 0942, 0943, 0944, 0945, 0946

.05 Form 1040

ERC 0002, 0079, 0080, 0081, 0082, 0086, 0087, 0089, 0097, 0099, 0112, 0120, 0132, 0140, 0145, 0150, 0175, 0176, 0178, 0189, 0196, 0245, 0246, 0247, 0260, 0263, 0268, 0270, 0287, 0353, 0354, 0360, 0361, 0362, 0364, 0420, 0426, 0447, 0486, 0492, 0494, 0656, 0663, 0717, 0718, 0721, 0722, 0778, 0779, 0790, 0900, 0901, 0903, 1071, 1074, 1087, 1088, 1094, 1124, 1230

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.06 Form 1040A

ERC 0038, 0084, 0119, 0946

.07 Form 1040EZ

ERC 0039, 0159, 0160, 0162, 0194

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.09 Error Reject Codes for Schedules

1. Schedule A

ERC 0015, 0113, 0170, 174, 0197

2. Schedule B

ERC 0280

3. Schedule C

ERC 0098, 0117, 0149, 0183, 0185, 0187

4. Schedule D

ERC 0078

5. Schedule E

ERC 0106, 0184, 0286

6. Schedule EIC

ERC 0201, 0202, 0203, 0205, 0206, 0207, 0216, 0217, 0218, 0222, 0476,
0501, 0506, 0534, 0535

7. Schedule SE

ERC 0046, 0047, 0107, 0195, 0199

8. Schedule 8812

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms

1. Form W-2

ERC 0122, 0123, 0139, 0290, 0291, 0295, 0616

2. Form 1099-R

ERC 0125, 0290, 0293, 0616

3. Form 2106 and Form 2106-EZ

ERC 0048, 0049, 0237

4. Form 2210

ERC 0147, 0148

5. Form 2441

ERC 0074, 0093, 0095, 0137, 0239, 0296, 0297, 0298, 0914

6. Form 4562

ERC 1105, 1106, 1107

7. Form 8283

ERC 0908, 0909, 0910, 0911, 0912, 0913

8. Form 8829

ERC 0186, 0193

9. Form 8863

ERC 0378, 0379, 0380, 0381, 0383, 0385, 0387, 0512, 0528

10. Form 8880

ERC 0165, 0166

11. Form 8888

ERC 1102, 1109, 1110, 1112, 1113, 1114, 1115, 1116, 1117, 1118, 1141, 1142, 1143, 1144, 1145, 1146

12. Form Payment

The literal "PAYMENT REQUEST RECD" (SEQ 0115) in the Acknowledgement file will indicate a valid payment record on an accepted return.

ERC 0010, 0394, 0395, 0396, 0397, 0398, 0690, 0691, 0692, 0693, 0709

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.11 Error Reject Codes for Authentication Record

ERC 0522, 0523, 0664, 0670, 0671, 0672, 0674, 0675, 0676, 0679, 0680,
0681, 0682,0683, 0689, 0694, 0695, 0696, 0697, 0698, 0699, 1150, 1151,
1155,

**.12 Error Reject Codes for Short Term Capital Gain/Loss (STCGL) and Long Term
Capital Gain/Loss (LTCGL)**

ERC 1061, 1066, 1067

.13 Error Reject Codes for State Records

ERC 0009, 0042, 0399, 0400, 0401, 0402, 0403, 0404, 0405, 0407,
0408, 0410, 0419, 0430, 0440

.14 Error Reject Codes for Summary Record

ERC 0027, 0151, 0152, 0153, 0154, 0155, 0156, 0157, 0179, 0416, 0438,
0441, 0490, 0491, 0493, 0685, 0686, 0687, 0688, 1046, 1063, 1064,
1077, 1078, 1096, 1261

.01 General Description

Federal/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both federal and state income tax returns through the IRS Electronic Filing System. This effort represents one of the Service's programs in support of burden reduction for the tax preparation community and the taxpayers they represent.

The IRS will function strictly as a "data conduit" for electronic state returns. The term "data conduit" defines a strictly controlled process to receive, temporarily store, and then provide correctly formatted state data to the state tax administration agency.

1. State-Only Filing

Any Federal/State e-file participant has the option of participating in State-Only e-filing. Taxpayers will have the choice of filing a State Return without the standard Form 1040 attached for the following instances:

- Previously rejected state e-file return
- State return input separately from Federal return
- Part-year resident state return
- Multiple state returns for one taxpayer
- Non-resident state returns
- Married filing separately with state, but filing jointly with Federal return

2. Federal/State e-file Returns with Foreign Addresses

IRS e-file accepts Federal/State e-file returns with Foreign Addresses, including the U.S. possessions of Puerto Rico. These returns will be processed at the Austin Submission Processing Center.

Note: Puerto Rico is not considered foreign addresses. Please use the domestic address fields for these returns. However, they are processed at the Austin Submission Processing Center.

3. State Acknowledgements

The Internal Revenue Service provides State Acknowledgement service on its Front End Processing System known as EMS (Electronic Management System). Participating Federal States can transmit their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

.02 Federal/State Filing - Participating States

Seven states will participate in the 2012 Federal/State e-file Program. |

Each state will issue its own publications to detail the state's software specifications and testing requirements. Software developers will need to contact the appropriate state to obtain electronic filing publications. An updated roster of state coordinators is available on www.irs.gov.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.03 Data Communications

All e-file returns will be transmitted to two transmission centers, Martinsburg Submission Processing Center (ECC-MTB) and Tennessee Computing Center (ECC-MEM). The data communications procedures described in Section 1 will be the same for transmitting Federal/State electronic returns as for transmitting federal electronic returns.

The following chart reflects the 7 participating Federal/State supporting the TY 2012/PY2013 Legacy Contingency plan. Federal/State electronic returns are to be transmitted based on the following state home service center relationship.

Home Service Center	Transmit Site	States Supported
Andover	ECC-MTB*	DE MD NJ
Austin	ECC-MTB	OK
Kansas City	ECC-MEM**	No State Supports Legacy IMF Contingency Plan
Fresno	ECC-MEM	No State Supports Legacy IMF Contingency Plan
Philadelphia	ECC-MTB	GA KY SC

IRS will reject Federal/State returns that are not submitted to the correct home service center. The correct home Submission Processing Center is always the center supporting the state of the taxpayer's residence. In other words, if it is a Federal/State electronic return, always transmit it to the home Submission Processing Center that supports the state. For federal returns only, the ERO should always transmit to supporting home service center. For online federal returns, transmission should be based on taxpayer's address.

* ECC-MTB represents Martinsburg, West Virginia

** ECC-MEM represents Memphis, Tennessee

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

04. Record Format General Description

The fifth series of federal records (after return, schedule, forms, and statement records) are the electronic state records. There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state return packet. The IRS record layouts for the generic and unformatted records are specified in the Part 2 Record Layouts.

The state records should be formatted following IRS and state specifications. All the tax information that the state requires is included in the state packet. The IRS does not augment the state packet in any way. The state records are considered logical records and all the specifications provided in Section 2 apply except for the following:

1. The counts entered in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) of the Summary Record must include a count for each state packet.
14. Increase the counts in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) by "1" for each state packet, whether there are one or ten records in the state packet. The IRS will reject the return if these counts are not accurate.

.05 File Format General Description

The Federal/State electronic filing process requires that participating electronic filers comply with the following file specifications:

1. A state packet cannot be filed without the associated federal return. The IRS will not accept more than one state packet per electronic return. The state packet can be associated with a federal refund, zero-balance or balance due return.
2. The state packet must be placed after the federal statement records and before the preparer notes record. Any other order will cause return rejection.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.06 File Format Fixed and Variable Length Options

Electronic filers can transmit Federal/State returns using the fixed or variable length options described in Section 2. State records transmitted to IRS using the variable format option are expanded by IRS into fixed format before the records are provided to the state. Some states require copies of the federal return within the unformatted state records. Since IRS expands these records to fixed format before they are provided to the state, in order for states to receive a "variable" format within the fixed format the following specifications apply to state records:

1. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:

****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.

2. State records must not contain the following data characters: "[" "]" "#" "*" within the state's variable format. These are reserved by the IRS for use as delimiters.
3. The following delimiters must be used to transmit the unformatted state records as variable to the state:

"{" instead of "[" and
"}" instead of "]" and
"\$" instead of "#" and
"!" instead of "*".

The hexadecimal representations of these characters are:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[5B	}	7B
]	5D	}	7D
#	23	\$	24
*	2A	!	21

4. The IRS Record Layouts for generic and unformatted records contain the only valid Field Sequence Numbers for IRS processing. Any Sequence Number transmitted that is not listed, or any Sequence Number transmitted that duplicates a prior Sequence Number will cause rejection.

.07 Types of Characters

The character specifications provided in Section 5 for ALPHA, NUMERIC, and ALPHANUMERIC apply to state records. The section "Special Cases for Special Characters" does not apply to state records. For example, each state may have requirements which are different from IRS requirements for formatting the taxpayer's name and address.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.08 Validation of State-Only Returns

1. State-Only return data will contain a Form 1040, Page 1 record, state return packet, and a Summary record. The State Abbreviation of the Form 1040 (SEQ 0087) must contain the value "SO", indicating that: (1) State-Only return data is attached, (2) State-Only processing will be performed, and (3) Form 1040, Page 2 and foreign 1040 processing will be bypassed.
2. The State-Only return should always be transmitted to the Center that supports that particular state. State-Only returns with Foreign addresses will be processed at Austin Submission Processing Center.
4. If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097). If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.
5. The Primary SSN of the State-Only 1040 record (SEQ 0010) must equal the SSN of the attached State generic record and the Taxpayer Identification Number of the Summary record (SEQ 0002).
6. The Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of State-Only 1040 record must match data from the IRS Master File.
6. The Secondary SSN (SEQ 0030) and Secondary Name Control (SEQ 0055) of State-Only 1040 record must match data from the IRS Master File.
7. The RECAP Record will contain a new count for the total number of State-Only returns (SEQ 0130).

.09 Validation of Federal/State e-file returns with Foreign addresses

1. Addresses from the U.S. possessions will be formatted as U.S. addresses. Addresses from the foreign countries will be formatted using new foreign country address fields.
2. All returns with a foreign address will be transmitted at the Austin Submission Processing Center.
3. The following IRS Error Reject Code is used exclusively for errors in the Foreign State return packet.

0419 STATE RECORD

State Record - If Address Indicator (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

If Address Indicator (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).

0430 STATE RECORD

State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR" or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Austin.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.10 Acknowledgement File for Federal/State-Only Transmissions

Each file of electronic returns transmitted by an electronic filer will normally be acknowledged within forty-eight hours of receipt and, if the Federal/State return is accepted, the state packet will be available to the State Agency from the Internal Revenue Service for retrieval within twenty-four hours of IRS Acknowledgement.

The ACK Key Record received by the transmitters will contain a State Packet Code. This code indicates whether a state packet was filed in conjunction with the accepted or rejected federal return. IRS acceptance of the federal return and receipt of the state packet **does not imply state Acknowledgement or acceptance of the state tax return.**

The State Packet Code in the ACK Key Record will be blank if there is no state packet associated with the federal return, or will consist of the two character state abbreviation contained in the State Code field of the generic record. This is the only field in the ACK Key Record that is changed due to the presence of a state return packet. The Expected Refund or Balance Due field, the Duplicate Code field, and EFT Code field refer only to the federal return.

The state records are identified in the ACK Error Record by the Form Record Id Type ("STbbbb"), and Form Number ("0001bb" or "0002bb") Page Number and Form/Schedule Number.

Once a state packet is available for state retrieval, filers need to contact the respective state to resolve taxpayer problems. Error resolution for state returns is the responsibility of the state tax administration agency. The IRS will purge state packets thirty days from IRS acknowledgement of federal return acceptance. Electronic filers must contact the states to obtain state Acknowledgement of state return receipt.

.11 State Acknowledgement File Transmitted by State Agencies to EMS

The Internal Revenue Service provides State Acknowledgement service on its Front End Processing System, known as EMS (Electronic Management System). Participating Federal States can send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

There will be a new state abbreviation code in the State Acknowledgement Reference File Name extension. For example: "SSC", the first "S" represents state acknowledgement and the last two letters "SC" represent the state abbreviation code for South Carolina.

NOTE: "Transmitter" in the outer envelope refers to the state (the state is a transmitter sending state ACKS to the IRS). "Transmitter" in the inner envelope refers to the tax return transmitter, the recipient of the State Acknowledgements.

1. The State will transmit state tax return acknowledgements in the IRS 120 byte format. The State Acknowledgements must be able to interface with EMS as outlined in Publication 1346 Part 1, Section 1, Data Communications.
2. The State will transmit Acknowledgement files to EMS with an outer TRANA, an outer TRANB, at least one inner TRANA, at least one inner TRANB, and at least one ACK Key Record, at least one inner RECAP, and an outer RECAP Record. It may contain zero or multiple ACK Error Records, The ACK Error Records can only be present when there is an accompanying ACK Key Record.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.11 State Acknowledgement File Transmitted by State Agencies to EMS continued

3. The Acknowledgement file transmission may consist of Acknowledgement files for multiple Trading Partners.
4. Field 0170 of the TRANA Record must be "Z" equal State Acknowledgement file.
5. If the transmission is successful, the state will receive a message, "Transmission file has been received with the following GTX Key:_____".
6. EMS will read and process the ETIN in Field 0060 of the "inner envelope" of the TRANA Record and place the Acknowledgement File in "Transmitters" outbound mailbox.
7. The Trading Partner will receive all acknowledgements that are in status Waiting TP Delivery when the Trading Partner receives acknowledgements, whether the source is Federal or State.
8. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up.
9. Transmitters must contact the State regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgement. See Section 12.19 of Publication 1346 for the State Agency contacts.
10. Transmitters/Trading Partners (TPs) should download, at least every five days, the Transmission Status Report to be sure they have received all of their ACK Files. If they are missing an ACK file and have the GTX key, they can call the IRS e-help to re-hang it. If they do not obtain the report; they need to call the State Help Desk to obtain the GTX key for a specific return's ACK file and then call IRS to re-hang the specific file.
11. The State must download the State Transmission Report, at least every five days, and store every state and individual TP's GTX Key from the report and associate it with each Social Security Number. When a TP inquires about an ACK File for a specific return, the State Help Desk can give them the TP's GTX Key to be used when the TP calls IRS e-help to re-hang an ACK File.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

11a. Processing and Validations of State Acknowledgement (Outer Envelope)

Note: Lower case "b" = blank

Outer TRANA:

- Byte Count must be 120 bytes
 - Start of Record Sentinel "*****"
 - Record ID Field must be TRANAb (all caps)
 - Field 0040 Processing Site
 - Field 0060 (ETIN) must be valid in TPDS and must match ETIN in logon
 - Field 0160 (Production-Test Code) must match T/P code in Transmitters profile data base
 - Field 0170 (Transmission Type Code) must be a "Z" = State ACK
 - Record Terminus Character must be a "#" sign
- Note:** Validation for Julian Day is not a requirement for States

Outer TRANB:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Outer RECAP:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total Inner TRANA Count) must equal number of TRANA records in the (Inner Envelopes)
- Field 0040 ETIN must = TRANA ETIN Field 0060
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate)
- Record Terminus Character must be a "#" sign

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

11b. Processing and Validations of State Acknowledgement (Inner Envelope Format)

Inner TRANA:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be TRANAb (all caps)
- Field 0040 (Processing Site) must match valid processing site
- Field 0060 (ETIN) must match valid TP ETIN in Transmitter Profile Data Base
- Field 0160 (Production-Test Code) must be P or T; if Outer = T, then Inner must equal "T"
- Field 0170 (Transmission Type Code) must be "Z" = State Acknowledgement
- Record Terminus Character must be a "#" sign

Inner TRANB:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Inner ACK KEY:

- Byte Count must be 120 bytes
- Record Sentinel "*****"
- Record ID Field must be ACKbbb (all caps)
- Field 0130 (State Packet Code) must be a valid 2 ltr state code
- Record Terminus Character must be a "#" sign

Inner ACK Error is Optional:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be ACKRbb (all caps)
- Record Terminus Character must be a "#" sign

Inner RECAP:

- Byte Count must be 120 bytes
- Record Sentinel "*****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total ACK Key Count) must equal number of ACK Key Records
- Field 0040 (ETIN) must match Inner TRANA Field 0060 ETIN
- Field 0100 (Total ACK Error Count) must equal number of ACK Error Records
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate) Record Terminus Character must be a "#" sign

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.12 Transmission Status Report

A Transmission Status Report is available for States to download that will show the status of the Acknowledgement files when selected from the main menu. The State Report will show the "outer envelope" GTX Key of original State transmission, ETIN for each Acknowledgement file in the "inner envelope" GTX key assigned to trading partner's acknowledgement, and current status of each Acknowledgement.

The Trading Partner's report shows the status of their transmissions and acknowledgements.

The reports will show the last 5 calendar days of transactions for successfully processed files, showing what was picked up and not picked up by Trading Partners. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up. Transmissions that are rejected will not be included in the report. If no data is available, you will receive a message, "No Data Available."

See Section 1 - Data Communications for more information about the Transmission Report.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope TRANA

1. Transmission Information Record - A

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
		4	"0120" [Req'd & V]
		4	Value "*****" [Req'd & V]
0000	Record ID	6	Value "TRANAb" [Req'd & V]
0010	Employer Identification Number of Transmitter [state] EIN	9	N [Req'd, not V]
0020	Transmitter [state] Name	35	AN [Req'd, not V]
0030	Type Transmitter	16	Blank or "Preparer's Agent" [Opt]
0040	Processing Site	1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno (See Processing Site Chart in Section 1) [Req'd & V]
0050	Transmission Date	8	YYYYMMDD [Req'd, not V]
0060	Electronic Transmitter [state] Identification Number [ETIN]	7	N [ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0070	Julian Day	3	N [Req'd, not V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope TRANA continued

1. Transmission Information Record - A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080		2	N Values = 00-99 [Req'd, not V] Transmission Sequence for Julian Day in [0070]
0090		1	"A" = ASCII [Req'd, not V] Acknowledgement Transmission Format
0100		1	"F" = Fixed [Req'd, not V] Record Type
0110		6	N [Req'd, not V] Transmitter [state] EFIN
0120		5	Blank Filler
0130		1	Blank Reserved
0140		1	Blank Reserved
0150		6	Blank Reserved
0160		1	"P" = Production "T" = Test [Req'd, V"] Production-Test Code
0170		1	"Z" = State Acknowledgement State Use Only [Req'd & V] Transmission Type Code
0180		1	Blank Reserved
		1	Value "#" [Req'd & V] Record Terminus Character

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .13 State ACK Record - Outer Envelope TRANB
- 2. Transmission Information Record - B

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "TRANBb" [Req'd & V]
0010		9	EIN of Transmitter [state] N [Req'd, not V]
0020		35	Transmitter's Address AN or Blank [Opt]
0030		35	Transmitter's City, State, Zip Code AN or Blank [Opt]
0040		10	Transmitter's [state] Area Code & Telephone Number N or [Opt]
0050		16	Filler Blank
		1	Record Terminus Character Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .13 State ACK Record - Outer Envelope continued
- 3. RECAP Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		8	Filler Blank
0020		6	Total EFT Count N [Opt]
0030		6	Total Inner TRANA Count N, Range = [000001-999999] STATE USE ONLY [Req'd & V]
0040		7	Electronic Transmitter [state] Identification Number [ETIN] N [includes Transmitter's Use Code First 5 bytes are Required, the other 2 must be 00-99] [Req'd & V]
0050		3	Julian Day of Transmission N [Must be the same as on the TRANA record] [Req'd & V]
0060		2	Transmission Sequence N [Req'd, not V]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total Duplicated EFT STATE USE ONLY [Opt]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .13 State ACK Record - Outer Envelope continued
- 3. RECAP Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0130	Total State-Only Return Count	6	N, Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N, Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope TRANA

1. Transmission Information Record - A

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
		4	"0120" [Req'd & V]
		4	Value "*****" [Req'd & V]
0000	Record ID	6	Value "TRANAb" [Req'd & V]
0010	Employer Identification Number of Transmitter EIN	9	N [Opt]
0020	Transmitter Name	35	AN [Opt]
0030	Type Transmitter	16	Blank [Opt]
0040	Processing Site	1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno (See Processing Site Chart in Section 1) [Req'd & V]
0050	Transmission Date	8	YYYYMMDD [Req'd, not V]
0060	Electronic Transmitter Identification Number [ETIN]	7	N (ETIN plus Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope TRANA continued

1. Transmission Information Record - A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0070	Julian Day		3	N (Zeros only) [Req'd, not V]
0080	Transmission Sequence for Julian Day in [0070]		2	N (Zeros only) [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter EFIN		6	N [Opt, Rec]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd & V]
0170	Transmission Type Code		1	"Z" = State Acknowledgement "State Use Only" [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope TRANB
- 2. Transmission Information Record - B

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "TRANBb" [Req'd & V]
0010		9	EIN of Transmitter N [Opt]
0020		35	Transmitter's Address AN [Opt]
0030		35	Transmitter's City, State, Zip Code AN [Opt]
0040		10	Transmitter's Area Code & Telephone Number N [Opt]
0050		16	Filler Blank
		1	Record Terminus Character Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope
- 3. ACK KEY Record - Acknowledgement File Key Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data **must** be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120" [Req'd & V] Byte Count
		4	Value "*****" [Req'd & V] Start of Record Sentinel
0000		6	Value "ACKbbb" [Req'd & V] Record ID
0005		1	Blank Reserved IP Address Code
0010		1	"Y" or Blank [Opt] EIC Indicator
0020		9	N [Primary SSN] [Req'd, not V] Taxpayer Identification Number
0030		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return (4) State must use RSN in Field 0023 of Generic Record (ETIN must equal Field 0060 of Inner TRANA) [Req'd & V] Return Sequence Number
0040		12	Refund or Balance Due from Applicable Return [Opt] Expected Refund or Balance Due
0050		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected "E" = Exception Processing or Blank [Req'd, not V] Acceptance Code

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope continued
- 3. ACK KEY Record - Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0060	Duplicate Code	3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero [Opt]
0065	PIN Presence Indicator	1	"1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "9" = State PIN Not Relevant Blank = Rejected Return [Rec, Opt]
0070	EFT Code	1	Blank
0080	Date Accepted	8	DT Format = YYYYMMDD [Rec, Opt]
0090	Return DCN	14	N State must use DCN in Field 0020 of Generic Record, first two digits must be zeros [Req'd & V]
0100	Number of Error Records	2	N Range 00-96 [Rec, Opt]
0110	FOUO RET SEQ NUM	13	Blank

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope continued
- 3. ACK KEY Record - Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0112	STATE DD Ind	1	Blank [Opt]
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RECD" or blank [Opt]
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB[s] Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB[s] Mismatch [Opt]
0118	Filler	1	Blank
0119	State-Only Code	2	"SO" or Blank [Opt]
0120	RESERVED	1	NO ENTRY
0130	State Packet Code	2	Valid "2 ltr" State Code [Req'd, not V]
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope continued
- 4. ACK ERR Record - Acknowledgement File Error Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000	Record ID	6	Value "ACKRbb" [Req'd & V]
0010	Taxpayer Identification Number	9	N [Primary SSN] (Must match ACK Key Record) [Req'd, not V]
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	N, 00-96 [Rec, Opt]
0040	Error Form Record ID	6	AN [Opt]
0050	Error Form Record Type	6	AN [Opt]
0060	Error Form Page Number	5	"PG00b" or Blank (page number is "00" (zero) for all IMF ACK ERR records) [Opt]
0070	Error Form Occurrence	7	N [0000001-0000050] or zeros [Opt]
0080	Error Field Sequence Number	4	N or zeros [Opt]
0090	Error Reject Code	4	N (nnnn) or zeros (Refer to Attachment 1) [Req'd, not V]
0100	Filler	55	Blank
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope continued

5. Recap Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		2	Filler Blank
0015		6	Total Exception Processing N (Rec)
0020		6	Total EFT Count N [Opt]
0030		6	Total ACK KEY Count N, Range = (000001-999999) STATE USE ONLY [Req'd & V]
0040		7	Electronic Transmitter Identification Number [ETIN] N (includes Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050		3	Julian Day of Transmission N Zeros Only [Opt]
0060		2	Transmission Sequence N Zeros Only [Opt]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total ACK Error Count STATE USE ONLY [Req'd & V]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope continued

5. Recap Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0130	Total State-Only Return Count	6	N Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.15 Record Format Fixed and Variable Examples

There are three different electronic state records, the "generic", "unformatted" and "State-Only". A combination of these records make up the state packet.

1. Example of a variable Generic Record:

```
-----1-----2-----3-----4-----5-----6
123456789012345678901234567890123456789012345678901234567890

0276****ST    0001  PG01 123456789 0000001[0010]SC[0020]00570321
000116[0060]JANE TEST  DOE NOW 35 CHARACTERS R[0075]3440
LITTLE RANC H RD    NOW 35 CHAR[085]LADSON  NOW 22 CHAR
AC[0095]SC[0100]294566666666[0110]00018[0150]1[0155]01[0195]411
2[0200]3400[0310]10308V[0525]185[0550]185[0580]185[0650]B#
```

2. Example of a variable Unformatted Record that contains a "variable" federal record:

```
-----1-----2-----3-----4-----5-----6
123456789012345678901234567890123456789012345678901234567890

1004****ST    0002  PG02 123456789 0000001[0010]SC[0020]00570321
117551[0050]0318!!!!FRM  W2  PG01 123456789 0000001{0030}PAT
RICKCHILDS DBA LOW COUNTRY{0040}100 LIBERTY HALL R[00
55]D SUITE 102{0050}GOOSE CREEK SC 29445{0060}400006745{00
70}400002047{0090}400005100{0200}490{0210}36[0060]54{0220}227
{0230}3654{0245}3654{0255}53{0310}DOE  JANETEST {0320}3440
LITTLE RAN[0065]CH RD{0330}LADSON SC 29456{0380}171{0390}
3654{0400}SC{0500}S$02[0070]82[0105]S$#
```

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.16 STCAP Record Layout

	<u>Field Identification</u>	<u>Length</u>		<u>Field Description</u>
	Start-Record-Sentinel	4	A	Value "*****".
0000	Record-Name	5	A	Value "STCAP"
0010	Filler	1	AN	Value Blank
0020	Total-Records	10	N	Value numeric
0030	Filler	1	AN	Value Blank
0040	Total-Generic	8	N	Value numeric
0050	Filler	1	AN	Value Blank
0060	Total-Unformatted	8	N	Value numeric
0070	PATS-Indicator	1	A	Value "P" if PATS data Blank if live data
0080	Filler	1	AN	Value Blank
0090	Process Date	8	N	IRS Accept Date {YYYYMMDD}
	EMS-Use-Fields			Reserved for EMS Use
0100	EMS-State-SRIN	5	N	St Retrieval SRIN
0110	Filler	1	A	Value Blank
0120	EMS-State-file-Name	12	A	State Abbr. followed by SEQ Number followed by .gz
0130	Filler	6	A	Value Blank
0140	Drain-Total>Returns	8	N	Value numeric
0150	Filler	1	AN	Value Blank
0160	Drain-Tot-Return-Accp	8	N	Value numeric
0170	Filler	1	AN	Value Blank
0180	Drain-Tot-Record-Accp	10	N	Value numeric
0190	Filler	1	AN	Value Blank
0200	Drain-Total-Return-Rej	8	N	Value numeric
0210	Filler	2	AN	Value Blank
0220	EMS-Hash-SSNS	14	N	Numeric
0230	EMS-File-Number	3	N	Numeric
0240	EMS-File-Total	3	N	Numeric
0250	PDATE	8	N	Numeric (yyyymmdd)
0260	PTIME	4	N	Numeric (HHMM)
0270	YR-TO-DATE-COUNT	10	N	Numeric
	Record-Terminus	1	A	Value #

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records

Most standard reject conditions for state records are listed in the preceding section. Additionally, filers must follow these specifications or the state record(s) could be rejected.

1. The state packet consists of the state generic record followed by all associated unformatted records for the taxpayer. A maximum of one state generic record, and zero to twenty-five unformatted records can be contained in a packet. Only one state packet is allowed per federal return.
2. A generic record must be present in each state packet. Only one generic record is allowed per state packet. The generic record must precede any unformatted records for that tax return.
3. An unformatted record is not required; however, up to twenty-five unformatted records are allowed per state return packet. If more than twenty-five are present, the entire return is rejected with Error Reject Code 0045.
4. The Header Section in the generic and unformatted records (SEQ 0000 through SEQ 0020) must be present.
5. The Record IDs in both the generic and unformatted records are checked for consistency. If inconsistent, the record is rejected. The Record ID consists of 26 characters, broken down as follows:

Record ID Type	6	(Both Records "STbbbb")
Form Number	6	(Generic Record "0001bb" Unformatted Record "0002bb")
Page Number	5	(Both Records"PG01b")
Taxpayer Identification Number	9	N (Primary SSN)
Filler	1	blank
Form/Schedule Number	7	N (Generic"0000001" Unformatted "0000001 to "0000025")

6. The State Code represents the taxpayer's residence state. The taxpayer's residence state may be different than the state of the taxpayer's address. State return packets are distributed to states based on the state code in the generic record. The state code must be a valid Legacy Federal/State Electronic Filing state. Valid states in Tax Year 2012 are: |

Kentucky.....KY	Georgia.....GA	New Jersey.....NJ
Maryland.....MD	Oklahoma.....OK	Delaware.....DE
South Carolina..SC		

The state code must be consistent throughout the generic record and all associated unformatted records for the taxpayer.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records continued

7. The State Direct Deposit/Direct Debit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ. Taxpayers may elect to have the federal and state direct deposit or direct debits in the same account, or they can choose different accounts.
8. If there is an entry in the State Direct Deposit/Direct Debit Section the IRS will verify the state Routing Transit Number (RTN). If the state RTN is not listed on the current Financial Organization Master File (FOMF) an indicator will be set for the state's future use. The return will not be rejected.
9. The following Entity Section fields of the generic record must be significant or the returns will be rejected by the IRS: Name Line 1 (SEQ 0060), Address Line 1 (SEQ 0075), City (SEQ 0085), State Abbreviation (SEQ 0095), and Zip Code (SEQ 0100).
10. Any entry in the Consistency Section of the Generic Record, must equal the corresponding Federal Tax Form entry. If an entry is significant (i.e., not blank), it will be compared to the federal return. If a Consistency Section entry does not match the corresponding federal entry, the return will be rejected.

To the extent possible, the Sequence Numbers for Forms 1040, 1040A, and 1040EZ are the same for the equivalent fields. If no Sequence Number is given, the field does not exist for that form.

Generic Record Consistency Section	1040	1040A	1040EZ
	----Sequence Number----		
0150 Federal Filing Status-----	0130	0130	(See note)
0155 Total Federal Exemptions-----	0355	0360	(See note)
0160 Wages, Salaries, Tips-----	0375	0375	0375
0165 Taxable Interest-----	0380	0380	0380
0170 Tax Exempt Interest-----	0385	0385	0385
0175 Dividends-----	0394	0394	
0180 State/Local Income Tax Refund-----	0420		
0185 Taxable Social Security Benefits-----	0557	0557	
0190 Keogh Plan and SEP Deductions-----	0650		
0195 Adjusted Gross Income-----	0750	0750	0750
0200 Standard/Itemized Deductions-----	0789	0789	
0205 Earned Income Credit-----	1180	1180	1180

Note: The Generic Record Federal Filing Status (SEQ 0150) and the Total Federal Exemptions (SEQ 0155) can contain an entry when the corresponding federal form is a Form 1040EZ and IRS will not reject the Federal/State return.

SEQ 0032 of the Generic Record is for IRS Use Only. IRS will populate this field.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records continued

11. The numeric fields (SEQ 0350 - SEQ 0675), if not blank, will be checked for format.
12. The IRS will check the Declaration Control Number (DCN) in the federal Form 1040, 1040A, or 1040EZ against the Declaration Control Number (SEQ 0020) of the Generic and Unformatted Records and reject both the federal and state returns if these are not equal.
13. The IRS will check the Return Sequence Number (RSN) in the federal Form 1040, 1040A, or 1040EZ against the Return Sequence Number (SEQ 0023) of the Generic Record and reject both the federal and state returns if these are not equal.
14. The IRS will check all Federal/State returns for the following fields on Form(s) W-2: If "State Income Tax 1" (SEQ 0400) contains a positive value, then "State Name 1" (SEQ 0370) should contain a Standard Postal State Abbreviation. If "State Income Tax 2" (SEQ 0470) contains a positive value, then "State Name 2" (SEQ 0440) should contain a Standard Postal State Abbreviation. If this is not done, both the federal and state returns will be rejected with Error Reject Code 0405.
15. If the federal return is an online return, the associated state return must also be an online return. IRS will check the Online-State-Return (SEQ 0049) indicator of the state Generic Record. If these do not match, the Federal/State return will be rejected.
16. The following IRS Error Reject Codes are used exclusively for errors in the state return packet:

0009 RESERVED

The unformatted state record in fixed format exceeds the maximum length.

0400 STATE RECORD

The Generic Record must be present in the state data packet.

An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

0401 STATE RECORD - STATE CODE (SEQ 0010)

The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.

The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

Exception: If State Abbreviation (SEQ 0095) of State Only Return equal "AS", "GU", "MP", "PR", or "VI" allow returns to be processed in Austin.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records continued

0402 STATE RECORD - ENTITY SECTION

All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.

0403 STATE RECORD - CONSISTENCY FIELDS

Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

0404 STATE RECORD - DECLARATION CONTROL NUMBER (DCN)

The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.

0405 STATE RECORD - FORM W-2 CHECK

Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440) when there is a significant entry in State Income Tax (SEQ 0400, 0470).

0406 STATE RECORD

A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" Austin and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, and/or Form 8891; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

0407 STATE RECORD - RETURN SEQUENCE NUMBER (RSN)

The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.

0408 STATE RECORD - ONLINE RETURN INDICATOR

When Online-State-Return (SEQ 0049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

IRS has two electronic signature options available for taxpayers to sign their tax returns, the Self-Select PIN and Practitioner PIN methods.

Questions or comments regarding Section 13 should be sent to:

Internal Revenue Service
John Manaras, W:CAS:SP:ES:I, NCFB C5-372
5000 Ellin Road
Lanham, MD 20706
Phone: (202) 283-3080

}

01. What is the Self-Select PIN Method?

The Self-Select PIN method is one option for taxpayers to use when signing their electronic tax return. The PIN is any five numbers (except ALL zeros) the taxpayer chooses to enter as their electronic signature. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers. If the taxpayer is filing through an Electronic Return Originator (ERO), or using Tax Preparation Software, the taxpayer Date of Birth and Prior Year Adjusted Gross Income (AGI) or Prior Year PIN/Electronic Filing PIN from the original return must also be entered for authentication.

If the prior year information is not available taxpayers may now obtain an Electronic Filing PIN as an alternate authenticator.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing Form 8879, IRS e-file Signature Authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

See Questions and Answers for the Self-Select PIN Method at the end of this Section.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

02. Taxpayer Eligibility Requirements for the Self-Select PIN Method

The following taxpayers **are eligible** to use this option:

- Taxpayers who are eligible to file Form 1040, 1040A or 1040EZ for Tax Year 2012.
- Taxpayers who did not file for Tax Year 2011, but have filed previously.
- Taxpayers who are age 16 or older on or before December 31, 2012, who have never filed a tax return.
- Primary taxpayers under age 16 who have filed previously.
- Secondary taxpayers under age 16 who have filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. Citizens and resident aliens residing in the U.S. Possessions of the U.S. Virgin Islands, Puerto Rico, American Samoa, Guam and the Commonwealth of the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing a Form 4868 (extension of time to file) or Form 2350 (extension for certain U.S. citizens living aboard).
- Those who are filing on behalf of deceased taxpayers.
- Taxpayers using a tax practitioner and required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return:
 - Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
 - **Form 8283**, Non-Cash Charitable Contributions, Section A (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)

The following taxpayers **are NOT** eligible to participate:

- Primary taxpayers under age 16 who have never filed.
- Secondary taxpayers (spouse) under age 16 who did not file in the immediate prior year.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

03. What is the Practitioner PIN method?

The Practitioner PIN method is another electronic signature option for taxpayers to e-file using a five digit PIN. The taxpayer chooses any five digits, except ALL zeros, as their PIN signature and must use an Electronic Return Originator (ERO) to e-file under this method. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers.

NOTE: The taxpayer's Date of Birth and Prior Year Adjusted Gross Income or Prior Year PIN or their Electronic Filing PIN are not required.

The Practitioner PIN method offers another signature option as well for EROs to use in preparing and transmitting Forms 1040, 1040A and 1040EZ to IRS.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization (Form 8879) containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

See Questions and Answers below for the Practitioner PIN method.

04. Taxpayer Eligibility Requirements for the Practitioner PIN Method

The following taxpayers are eligible to use this option:

- Taxpayers who are eligible to file Forms 1040, 1040A or 1040EZ for Tax Year 2012.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. citizens and resident aliens residing in the U.S. Possessions of the U.S. Virgin Islands, Puerto Rico, America Samoa, Guam and the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing a Form 4868 (extension of time to file).
- Those who are filing on behalf of deceased taxpayers.

There is no age restriction on who can use the Practitioner PIN method; everyone that's eligible to e-file is eligible to use the Practitioner PIN method.

.05 Data Validation

The following information must be present for the taxpayer when using the Self-Select PIN option for e-file:

Primary Taxpayer:

Social Security Number
Name Control
Date of Birth
Prior Year Adjusted Gross Income (AGI)
(prior to any adjustment or change by IRS) or
Prior Year PIN or
Primary Electronic Filing PIN

NOTE: Taxpayers may provide either prior year AGI or prior year PIN or Electronic Filing PIN (EFP), or all three. Only one has to match to be authenticated.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.05 Data Validation continued

Spouse, When Married Filing Jointly:

Spouse Social Security Number
Spouse Name Control
Spouse Date of Birth
Prior Year Adjusted Gross Income (AGI)
(prior to any adjustment or change by IRS) or
Prior Year PIN or
Spouse Electronic Filing PIN

NOTE: Taxpayers may provide either prior year AGI or prior year PIN or Electronic Filing PIN (EFP), or all three. Only one has to match to be authenticated.

Special Circumstances:

If taxpayers filed a joint return for Tax Year **2011** and want to file separate returns for Tax Year **2012**, they will each enter the same AGI or their PIN from the **2011** joint return on their separate returns for Tax Year **2011**.

If taxpayers did not file jointly for Tax Year **2011**, they are required to provide their respective AGI amount or PIN.

If a return was not filed for Tax Year **2011**, the taxpayer is required to enter zero "0" in the AGI field. (Prior Year PIN field should be left blank)

If taxpayers filed Form 1040PR for Tax Year **2011**, the taxpayer is required to enter zero "0" in the AGI field. (Prior Year PIN field should be left blank)

Note: Taxpayers who filed their **2011** tax return after November 30, 2012 are eligible to use the Self-Select PIN for e-file. However, these taxpayers will need to submit zeros for their Adjusted Gross Income. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values. The extract creating the eligible Self-Select PIN file is created in December and due to processing constraints, late filers may or may not be included. Late filers can still use the Self-Select PIN.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

05. Data Validation continued

Validation of Data:

Date of Birth	An exact match on day, month and year against Social Security Administration records is required for all online returns with or without the Self-Select PIN usage. If a married filing jointly (MFJ) return is filed through a practitioner electronically and taxpayer(s) uses the Self-Select PIN(s) to sign their return, the date of birth for the primary taxpayer and spouse are required. However, their tax return will not reject if the Dates of Birth do not match. The Date of Birth Validity Code (Field 0117) will be present in the Acknowledgement Record. The Date of Birth Validity Code identifies whether validation of the Date of Birth (DOB) is required; and if the DOB is required, whether the DOB matched on the IRS File or not.
Prior Year Adjusted Gross Income	The Prior Year AGI is entered in whole dollar amounts. There will be a one dollar tolerance level.
Prior Year PIN	The Prior Year PIN is the five digit PIN used to sign the return in the previous year.
Electronic Filing PIN	Five digit PIN generated by IRS to be used as an alternate authenticator when the prior year information is not available. This is a one time use PIN. A new one will be generated each year.
Primary/Spouse Signature PIN	The Personal Identification Number (PIN) is self-selected or agreed to by the taxpayer. A PIN is required for the primary and secondary taxpayer. PIN is composed of 5 digits. All zeros are not permitted. The spouse can use the same PIN as the primary. The PIN is used on the current year tax return as the taxpayer's signature.
Assignment of Taxpayer PIN	If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization (Form 8878 or 8879) containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.06 IRS e-file Signature Authorizations Form 8878 and 8879

1. Form 8879, IRS e-file Signature Authorization, is used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 1040, 1040A and 1040EZ income tax returns. Form 8879 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return. Form 8879 is then maintained by the ERO, should not be sent to the IRS.
2. If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.
3. The ERO will provide Form 8879 to the taxpayer along with a copy of the completed tax return personally or by U.S. mail, private delivery service, e-mail, Fax Transmission or an Internet web site. Upon review of their tax return, the taxpayer(s) complete Part II of Form 8879 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8879 as instructed on the form.
6. When finalized, Forms 8879 and 8878 and instructions for use with Tax Year 2012 e-file will be available at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). Tax Year 2012 forms will be posted on the IRS website as soon as possible; however, they may not be available at the time this document is published.
7. Beginning Tax Year 2005, Forms 8879 and 8878 were revised to include the Electronic Funds Withdrawal (EFW) statement in the Part II. When either of these forms is used a separate EFW statement does not have to be provided to the taxpayer.
8. Exhibits of Forms 8879 and 8878 can be found under www.irs.gov.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.07 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for electronically filed returns.
2. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).
3. It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D1) is displayed separately and has not been included in samples for Jurat/Disclosure Version A, C or D provided.
4. Online software products must provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.
5. When Form 8879 and 8878 is used, the Electronic Withdrawal statement is provided to the taxpayer in Part II of the form. See Section 13.06.
6. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self-Select PIN(s).
7. The jurat/disclosure text selections are located in Section 13.08 of this document. Samples of the jurat/disclosure versions A, C or D are included in Section 13.09.
9. Use the guidelines below, and notes on the text selections for jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	Length	Characters	Format/Notes
Dates - (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (<i>must convert to YYYYMMDD for record layouts</i>)
Taxpayer's PIN	Five	All numeric	Cannot be all zeros
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = Self-Selected numeric
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.07 Jurat/Disclosure Guidelines continued

10. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2012 Forms 1040, 1040A and 1040EZ. |

The codes (e.g. P1,C1,T1) in the third column identify the possible selections for each jurat version.

11. Some text selections are required only when a specific condition exists. The jurat version display pages include a reference to these selections. Complete text is displayed on the page entitled "Special Condition Text Selections". Text for these selections MUST BE included when they apply to the taxpayer's filing situation. For example, include Selection D1 for all returns with an Electronic Funds Withdrawal (EFW), **NOTE:** Decedent returns can not be filed on Form (PR).

Tax Year 2012 Jurat Disclosure Codes Form 1040 Series - Forms 1040, 1040A, 1040EZ			
Jurat/ Disclosure Code	Title	Required Screen/ Graphic Selections	Comments
A	Online Self-Select PIN Method Form 1040,A,EZ,		Prepared by: Taxpayer on personal computer Transmitted by: Intermediate Service Provider (ISP) or transmitter Signatures: Taxpayer(s) signs with a PIN
	• Without electronic funds withdrawal	P1,C1,T1	
	• If Decedent return with Form 1310 attached, also include...	T8	
	• With electronic funds withdrawal	P1,C1,D1,T1	
C	Self-Select Method Form 1040, A, EZ, SS (PR)		Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s) signs with a PIN ERO - EFIN/PIN
	• Without electronic funds withdrawal	E1,P1,C1,T1	
	• If Decedent return with Form 1310 attached, also include...	T8	
	• With electronic funds withdrawal	E1,P1,C1,D1,T1	
D	Practitioner PIN Method Form 1040,A,EZ,SS (PR)		Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s) signs with a PIN Paid Preparer's EFIN/PIN NOTE: Form 8879, IRS e-file Signature Authorization, Including Part III, is required. Taxpayer prior year AGI/Taxpayer PIN, and Date of Birth not required.
	• Without electronic funds withdrawal	E1,P1,C1,T6	
	• If Decedent return with Form 1310 attached, also include...	T8	
	• With electronic funds withdrawal (See Selection D1 explanations to follow)	E1,P1,C1,T6	
BLANK			Form 8453 is required to submit attachments that cannot be e-filed.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATION

.08 Jurat Language Text Selections

1. This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software.
2. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review.
3. Use the table in .06 above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for Form 1040 series returns.

Perjury Statement Selections

Selection P1

Perjury Statement - use this selection when electronically filing Form 1040, 1040A, or 1040EZ) with Self-Select PIN

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Selection P2 (Reserved)

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Consent to Disclosure Selections

A Consent to Disclosure is to be included on the screen for all electronically filed returns and documents.

Selection C1

Consent to Disclosure - use this selection for electronically filed Form 1040 Series returns

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

ERO Declaration

Selection E1

ERO Declaration and Signature - use this selection and ERO PIN entry when return is transmitted by an Electronic Return Originator (ERO). For use with Self-Select and Practitioner PIN methods.

ERO Declaration

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

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 Self-Selected numeric)

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Electronic Funds Withdrawal Consent Selections

Include an Electronic Funds Withdrawal Consent statement only when taxpayer has selected the Electronic Funds Withdrawal option

Selection D1

**Electronic Funds Withdrawal Consent for Forms 1040, 1040A or 1040EZ
Statement MUST BE included with all Electronic Funds Withdrawal (EFW) returns**

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Note: Many Software products are designed to include Form 8879 or 8878 (e.g. as required for Practitioner PIN method returns), if Form 8879 or 8878 is not used for an EFW return or document you must still provide EFW consent language to the taxpayer as above.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Taxpayer Signature Selections

Selection T1

Use this signature selection when filing a Form 1040, 1040A or 1040EZ and the Self-Select PIN method will be used to sign the return

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

Primary Taxpayer PIN: _____ Date: _ _ _ _ _
Primary Taxpayer Date of Birth: _ _ _ _ _
Primary Taxpayer Prior Year Adjusted Gross Income: _ _ _ _ _ *
Primary Taxpayer Prior Year PIN: _ _ _ _ _ *
Primary Electronic Filing PIN: _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN: _ _ _ _ _ *
Spouse's Electronic Filing PIN: _ _ _ _ _ *

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN/Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

Selection T2

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Selection T6

Use this signature selection for returns filed using the Practitioner PIN method. ERO is required to retain Form 8879, IRS e-file Signature Authorization, that has been signed by the taxpayer(s)

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

Taxpayer's PIN: _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Date _ _ _ _ _

Selection T8 - Decedent Returns only with Form 1310 attached

Must be included with all Decedent Returns when Form 1310 is attached.

Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on this return, two Forms 1310 are required, and T8 information must be completed for each decedent.

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Codes A, C or D

**Tax Year 2012 Jurat/Disclosure Code A Text
Online Self-Select PIN Form 1040, 1040Aor 1040EZ**

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A,C or D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

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

Primary Taxpayer PIN: _____ Date: _ _ _ _ _
Primary Taxpayer Date of Birth: _ _ _ _ _
Primary Taxpayer Prior Year Adjusted Gross Income: _ _ _ _ _ *
Primary Taxpayer Prior Year PIN: _ _ _ _ _ *
Primary Electronic Filing PIN: _ _ _ _ _ *
Spouse PIN: _ _ _ _ _
Spouse Date of Birth: _ _ _ _ _
Spouse Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse Prior Year PIN: _ _ _ _ _ *
Spouse Electronic Filing PIN: _ _ _ _ _ *

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN or the Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Codes A, C or D continued

**Tax Year 2012 Jurat/Disclosure - Code C Text
Self-Select PIN by ERO Form 1040, 1040Aor 1040EZ**

ERO Declaration

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

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 Self-Selected numeric)

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

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

Primary Taxpayer PIN: _____ Date: _ _ _ _ _
Primary Taxpayer Date of Birth: _____
Primary Taxpayer Prior Year Adjusted Gross Income: _____ *
Primary Taxpayer Prior Year PIN _____ *
Primary Electronic Filing PIN: _____ *
Spouse PIN: _____
Spouse Date of Birth: _____
Spouse Prior Year Adjusted Gross Income: _____ *
Spouse Prior Year PIN _____ *
Spouse Electronic Filing PIN: _____ *

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN or the Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Code A, C or D continued

**Tax Year 2012 Jurat/Disclosure - Code D Text
Practitioner PIN Method Form 1040, 1040A, 1040EZ
Form 8879, IRS e-file Signature Authorization required**

ERO Declaration

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

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 Self-Selected numeric)

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent - The EFW language is to be included on Form 8879 that is required to be signed by the taxpayer.

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

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

Taxpayer's PIN: _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Date: _ _ _ _ _

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Code A, C or D continued

**Special Condition Text Selections
Use with Jurat/Disclosure Codes A, C or D
Tax Year 2012**

The Special Condition Text Selections below are to be used with Jurat/Disclosure Code A, C or D as appropriate. These statements do not have to be provided to all taxpayers, but they MUST be provided when the Special Condition applies. The jurat language A, C or D displays on the previous pages refer to the text below but do not include the entire text in the display.

Selection D1

*Electronic Funds Withdrawal Consent for Forms 1040, 1040A and 1040EZ
(Include this statement only with Electronic Funds Withdrawal returns if Form 8879 was not completed).*

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

See additional information regarding the electronic funds withdrawal (EFW) consent under the selection D1 explanation in Section 13.08.

Signature of person claiming refund (35 character limit)

Date

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.10 Validation of Electronic Signatures for e-file

The following Error Reject Codes are used for electronic signatures:

NOTE: Error Reject Code definitions can be found in Publication 1346, Part 1, Attachment 1.

01. General Error Reject Code for Electronic Signature
ERC 0689 and 1150

02. Online PIN Error Reject Codes
ERC 0681, 0682 and 0696

03. Practitioner PIN Error Reject Codes
ERC 0695, 0697, 0698 and 0699

04. Self-Select PIN Error Reject Codes
ERC 0670, 0671 and 0694

05. The following Error Reject Codes are valid for Online, Practitioner and Self-Select PIN methods:
ERC 0668, 0669, 0672, 0674, 0675, 0676, 0677, 0678, 0679, 0680, 0683, 0684, 1150, 1151, 1155 and 1156

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.11 Frequently Asked Questions for preparing and e-filing your own tax return Why is my date of birth required with this method?

The Date of Birth is required as part of the authentication process for the taxpayer. It will be matched against Social Security Records. The return will not be rejected if the Date of Birth does not match. However, the Acknowledgement Record will contain the field Date of Birth Validity Code. It will advise you if the dates of birth submitted were valid or mismatched. The following values will be returned:

- "0" = Date of Birth Validation Not Required
- "1" = All Dates of Birth Valid
- "2" = Primary Date of Birth Mismatch
- "3" = Spouse Date of Birth Mismatch
- "4" = Both Dates of Birth Mismatch

How can I get my prior year information if I do not have it?

You may call the IRS toll free number at 1-800-829-1040. If you can provide certain information to the Customer Service Representative (such as your name, SSN, and current address), you may receive the prior year original AGI amount or prior year PIN over the phone or you may request a free transcript. Allow 7 to 10 days to receive the transcript. Be sure to ask for the original AGI. If your prior year information is unavailable, you may be able to obtain an Electronic Filing PIN.

If my spouse and I are filing jointly, do we both need a PIN?

Yes, each taxpayer must sign using a PIN. You will each choose any five digits, except all zeros, as the electronic signatures.

What happens if I use the same PIN as some one else?

It is acceptable for two taxpayers to choose the same five digit PIN. The taxpayer's personal information (Social Security Number, Date of Birth and original Adjusted Gross Income or Prior Year PIN/Electronic Filing PIN from the 2011 tax return) provided to the IRS is used to verify the taxpayer's identity. |

My filing status this year is not the same as my filing status last year, what Adjusted Gross Income (AGI) or PIN do I use?

If the change is **to** Married Filing Jointly, then you will use your individual original total Adjusted Gross Income amount or PIN from their respective 2011 tax returns. |
If the change is **from** Married Filing Jointly, then you will use the same original total Adjusted Gross Income amount or PIN from the 2011 joint return. |

What AGI amount should I use to file jointly this year if I have a different spouse than last year?

Use the AGI amount or PIN from the joint return filed with the ex-spouse.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

What AGI amount should I use when my spouse earned all the wages?

Both taxpayers on the joint return will use the total AGI amount from the originally filed return. The AGI amount should not be divided between the primary and the spouse.

If the return was filed late, what Prior Year AGI amount should be used?

If the 2011 tax return was not received and processed by the IRS by November 30, 2012, enter "0" (zero) for the AGI amount. If the return is rejected due to mismatch of the Prior Year AGI, resubmit the return using the actual values.

If a 2010 tax return was not filed, what amount should be entered the Prior Year AGI or prior year PIN?

Enter "0" (zero) for the original Prior Year AGI. Do not leave this field blank. However, the Prior Year PIN/Electronic Filing PIN field should be left blank.

Are all taxpayers who file electronically required to pay any balance due electronically?

No. Taxpayers who prefer to pay by check or money order should file Form 1040-V, Payment Voucher.

Can the taxpayer electronically file a joint return if the spouse is unable to sign because he or she is serving in a combat zone, or a qualified hazardous duty area, and the taxpayer does not have a power of attorney or other statement?

If your spouse is unable to sign the return because he or she is serving in a combat zone (such as the Persian Gulf Area, Yugoslavia, or Afghanistan), and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, Armed Forces' Tax Guide.

If the returns rejects, where are Error Reject Code explanations located?

The Error Reject Codes can be found in the Publication 1346, Electronic Return File Specification and Record Layouts for Individual Income Tax Return for TY 2012, Part 2, Attachment 1.

If the taxpayer had an ITIN (IRS Individual Taxpayer Identification Number) when they filed their 2011 tax return, but now have a SSN this filing season (TY2012), what Prior Year AGI amount should be used?

If the taxpayer had ITIN when they filed their 2011 tax return, but now have an SSN to file their 2012 tax return, they should use "0" (zero) as the Prior Year AGI amount.

What Prior Year PIN should be used when the return originally rejected and the corrected return was retransmitted with a different PIN?

The PIN from the accepted e-filed return must be used.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.12 Frequently Asked Questions for an Electronic Return Originator

How would my client get a copy of their Prior Year PIN?

EROs will need to provide taxpayers with documentation that has the PIN on it. Tax Preparation software should be capable of providing the taxpayer with a copy of the PIN used in their current tax return so that it will be available for them to use as an authenticator next year. As a suggestion, the PIN can be preprinted on the signature line of the tax return to avoid additional paper generation.

If the prior year information is unavailable, the taxpayer may be able to obtain an Electronic Filing PIN.

What is an ERO EFIN/PIN?

The ERO PIN is the ERO's electronic signature. For consistency, each ERO is encouraged to use the same 11 numbers for their ERO PIN on all returns for this filing season. The first six positions of your ERO PIN must be your EFIN and it must match the EFIN in the DCN. You may select any five digits except all zeros for the next five positions.

Will the ERO EFIN/PIN be acknowledged?

If the ERO EFIN/PIN is not present, the return will reject displaying an error reject code.

What is Form 8879, IRS e-file Signature Authorization?

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN Method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

Where can a copy of Form 8879 be obtained?

Some tax preparation software includes Form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from IRS website, keyword Form 8879. A Spanish version, Form 8879-SP, is also available on the site.

Can the taxpayer give me their PIN verbally to enter in their electronic return?

Yes, a taxpayer can provide their PIN verbally. However, you must receive a completed Form 8879, *IRS e-file Signature Authorization*, from the taxpayer before you submit the return or release it for transmission to the IRS.

Is it acceptable for the ERO to choose the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

Where can I find a list of ERO and taxpayer responsibilities when using the Self-Select PIN Method?

As an ERO, your responsibility is to provide the taxpayer with Form 8879 along with their return for review. You are required to generate or enter the header information, all five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer's PIN in Part II.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Frequently Asked Questions for an Electronic Return Originator - CONTINUED -

What is my responsibility as an ERO using Form 8879 when the taxpayer completed their own return?

As an ERO, your responsibility is to complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer PIN in Part II.

What is my responsibility as an ERO using Form 8879 when another return preparer completed the taxpayer's return?

As an ERO, your responsibility is to identify the paid preparer in the appropriate fields of the electronic return record, regardless of who prepared the return. For example, if a collected return is signed by a paid preparer, the ERO must enter the paid preparer's identifying information in the appropriate portion of the electronic return record. Complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer PIN in Part II. Page 1 and 2 of the tax return should be retained until the end of the calendar year.

Can a preparer enter the taxpayer's PIN on an Application for Extension of Time to File?

Yes. Form 8878, *IRS e-file Signature Authorization for Form 4868 and Form 2350*, is available for taxpayers to authorize the ERO to input their PIN on Forms 4868 and 2350. Form 8878 is included in some software packages. A copy can be obtained from the IRS website, keyword Form 8878. Spanish version, Form 8878-SP, is also available on the website.

Do I have to mail Form 8879 and Form 8878 to the IRS?

Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later.

Is it acceptable for an Electronic Return Originator (ERO) to electronically image and store Form 8879 and Form 8878 and meet the document retention requirement?

Forms 8879 and 8878 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at Internal Revenue Bulletin 1997-13.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.13 Practitioner PIN Method Questions and Answers

The Practitioner PIN method does not require the taxpayer to provide their Prior Year AGI amount or Prior Year PIN. When using the Practitioner PIN Method, taxpayers must always appropriately sign a completed signature authorization form. Taxpayers, who use the Practitioner PIN Method and enter their own PINs in the electronic return record after reviewing the completed return, must still appropriately sign the signature authorization form.

Who is eligible to use the Practitioner PIN Method?

The following taxpayers are eligible to use the Practitioner PIN Method:

- Taxpayers who are eligible to file Form 1040, 1040A or 1040EZ for Tax Year 2012.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. citizens and resident aliens residing in the American Possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing a Form 4868 (Extension of Time to File).

There is no age restriction on who can use the Practitioner PIN method; everyone is eligible to use the Practitioner PIN method.

What forms or supporting documents must the ERO submit with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return?

The following forms or supporting documentation must be attached to

Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*:

- Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* (or acceptable documentation/required donor documentation)
- Form 2848, *Power of Attorney and Declaration of Representative* (or POA that states the agent is granted authority to sign the return)
- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Computation of Investment Credit* (if Historic Structure Certificate is required) attach a copy of the first page of NPS Form 10-168a, *Historic Preservation Certification Application (Part 2 - Description of Rehabilitation)*, with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, *Credit for Federal Tax paid on Fuels* (if certificate and/or reseller statement is required)-attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the seller
- Form 5713, *International Boycott Report*

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

-CONTINUED-

- Form 8283, *Non-Cash Charitable Contributions, Section A* (if any statement or qualified appraisal is required) or *Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)*
- Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents (or certain pages from a post-1984 decree or agreement, see instructions)*
- Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Entities*
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit* attach the certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, *Health Coverage Tax Credit, and all required attachments*
- Form 8949, *Sales and Other Dispositions of Capital Assets (Form 1040)* (or a statement with the same information), if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

How long should an ERO retain and make available to the IRS the form 8453?

A copy of the Form 8453 and supporting documents that cannot be electronically transmitted are required to be retained until the end of the calendar year.

How does the Practitioner PIN Method benefit the ERO?

The Practitioner PIN Method offers an additional signature option for EROs to use in preparing and transmitting Form 1040, 1040A or 1040EZ to IRS. Neither the Date of Birth nor the Prior Year Adjusted Gross Income amount or Prior Year PIN is needed to use the Practitioner PIN Method.

Where can I find a complete list of EROs and Taxpayer responsibilities when using the Practitioner PIN Method?

Responsibilities are located on page 2 of Form 8879, "IRS e-file Signature Authorization".

What is the purpose of Form 8879, "IRS e-file Signature Authorization"?

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN Method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

Where can I obtain a copy of Form 8879?

Some tax preparation software includes form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from the IRS website, keyword Form 8879. A Spanish version, Form 8879-SP, is also available on the site.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Practitioner PIN Method Questions and Answers-CONTINUED-

Do I mail Form 8879, IRS e-file Signature Authorization, to the IRS?

Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, which ever is later.

Are all taxpayers who file electronically required to pay any balance due electronically?

No. Taxpayers who prefer to pay by check or money order should file Form 1040-V, Payment Voucher. Form 8879, *IRS e-file Signature Authorization*, can not be used to transmit any payments.

Can the taxpayer use the same PIN next year?

Yes, or they may choose a new PIN.

Can two taxpayers select and use the same PIN to sign their return?

It is acceptable for two taxpayers to choose the same five digit PIN. The taxpayer's personal information provided to the IRS is used to verify the taxpayer's identity.

Do both taxpayers filing a joint return need a PIN?

Yes, each taxpayer must sign using a PIN.

Can the taxpayer electronically file a joint return if the spouse is unable to sign because he or she is serving in a combat zone or a hazardous duty area, and the taxpayer does not have a power of attorney or other statement?

If your spouse is unable to sign the return because he or she is serving in a combat zone (such as the Persian Gulf Area, Yugoslavia, or Afghanistan), and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, *Armed Forces' Tax Guide*.

How do I know the IRS received the taxpayer's PIN?

When you receive your Acknowledgement Record, all accepted returns will have the PIN Presence Indicator. One of the following values will be returned:

- "1" = Practitioner PIN
- "2" = Self-Select PIN by Practitioner Used
- "3" = Self-Select PIN by Online Used
- "4" = State Only. No PIN
- "Blank" = Return Rejected with PIN

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Practitioner PIN Method Questions and Answers-CONTINUED-

What is an ERO EFIN/PIN?

The ERO PIN is the ERO's electronic signature. For consistency, each ERO is encouraged to use the same 11 numbers for their PIN on all returns for this filing season. The first 6 positions of your ERO PIN must be your EFIN and it must match the EFIN in the DCN. You may select any 5 digits, except all zeros, for the next five positions.

Where can I find the Error Reject Codes for the Practitioner PIN Method?

The Error Reject Codes can be found in the Publication 1346, "*Electronic Return File Specifications and Record layouts for the Individual Income Tax Returns for TY2012*", Part 1, Attachment 1."

If my client used the Practitioner PIN Method to sign their return, how is an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication submitted?

If your client uses the Practitioner PIN Method to sign their return, and is making an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication, an Election Explanation Record (ELC) must be used if there is no official form designed for the election. Your tax software, however, must support the Election Explanation Record. Practitioners should not attach a copy of the election to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return.

Can the taxpayer verbally provide their PIN to be entered in their electronic record?

Yes, a taxpayer can provide their PIN verbally. However, you must receive a completed Form 8879, *IRS e-file Signature Authorization*, from the taxpayer before you submit the return or release it for transmission to the IRS.

Is it acceptable for the ERO to choose the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

What is the EROs responsibility in using Form 8879 when the taxpayer has completed their own return and just need it transmitted?

As an ERO, your responsibility is to complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also system generate or manually assign the taxpayer PIN in Part II.

Can Form 8879 be used to request an extension of time to file?

No. Form 8879, *IRS e-file Signature Authorization for Form 4868 or Form 2350*, must be completed.

Why is Form 8878 needed for Form 4868 filers if there is no signature requirement on Form 4868?

A Form 8878 is required by Form 4868 filers when they need to make an Electronic funds Withdrawal and they want to authorize the ERO to enter the taxpayers PIN. Form 8878 is not required for Form 4868 when there is no Electronic Funds Withdrawal.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Practitioner PIN Method Questions and Answers-CONTINUED-

Can a preparer enter the taxpayer's PIN on a Application for Extension of Time to File?

Yes. Form 8878, *IRS e-file Signature Authorization for Application for form 4868 and Form 2350*, is available for taxpayers to authorize the ERO to input their PIN on Forms 4868 or 2350. A copy can be obtained from IRS website, keyword 8878. A Spanish version, Form 8878-SP, is also available on the website.

NOTE: The Practitioner PIN Method can not be used when filing Form 2350.

What should I do if my client is unable to return to my office to input his/her PIN on an Application for an Extension of Time to file?

Your client may authorize you to input his/her PIN by completing form 8878. Provide this form to the taxpayer along with a copy of the extension of time to file application for their review. It is not necessary for both taxpayers e-filing a joint extension application to authorize the ERO to enter their taxpayer PIN. See additional instructions on form 8878.



Internal Revenue Service

PART 1

ATTACHMENTS 1-11

***Electronic Return
File Specifications for
Individual Income Tax Returns***

TAX YEAR 2012

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0001 o Page 1 of Form 1040, 1040A, or 1040EZ must be present. |
- o The Summary Record must be present.
- 0002 o Form 1040 - When More than Four Dependents Box (SEQ 0209), equals
 "X", Dependent First Name 1 (SEQ 0170) must equal "STMbnn".
- 0003 o Tax Return Record Identification - The Tax Period of Form
 1040/1040A/1040EZ Page 1, must equal "201212" and Tax Period of Form
 1040/1040A (SEQ 0765), must also equal "201212". |
- 0004 o Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of
 SSN/ITIN's and cannot equal an ATIN. It must equal all numeric
 characters and cannot equal all blanks, zeros, ones, twos, threes,
 fours, fives, sixes, sevens, or eights. Refer to Attachment 9 for
 valid ranges of Social Security/Taxpayer Identification Numbers.
- o Primary SSN (SEQ 0010) is a required field.
- o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer
 Identification Number (SEQ 0003) of Tax Return Record Identification
 Page 1.
- o Taxpayer Identification Number (SEQ 0003) of Tax Return Record
 Identification Page 1 must be significant.
- 0005 o Statement Record - The maximum number of Statement References within
 a tax return is 30. (A Statement Reference is defined as "STMbnn";
 the value of "nn" refers to the Statement Number.) See Section 8 for
 Statement Record information.
- 0006 o Tax Form - Only the following characters are permitted in the Primary
 Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha,
 hyphen, and space. The Name Control cannot contain leading or
 embedded spaces. The left-most position must contain an alpha
 character.
- o Primary Name Control (SEQ 0050) is a required field.
- o Spouse's Name Control (SEQ 0055) is a required field when Filing
 Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name
 Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030)
 is significant.
- o |
- o |
- o See Section 7.01 for Name Control format.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0007
 - o Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
 - o Street Address (SEQ 0080) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.
- 0008
 - o Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).
 - o Form 1040/1040A - Filing Status (SEQ 0130) is a required field.
- 0009
 - o State Record - The size of the fixed unformatted state record exceeds the maximum length.
- 0010
 - o Each field can contain only the type of data specified in its Field Description in Part 2 Record Layouts.
 - o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
 - o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
 - o When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part 2 Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.
 - o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
 - o Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.
- 0011
 - o Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.
- 0012
 - o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0013 o RESERVED

- 0014 o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part 2 Record Layouts for "NO ENTRY" fields.)

- 0015 o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".

- 0016 o Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.

- 0017 o **RESERVED** - |
- |
- |
- |

- 0018 o **RESERVED** - |
- |

- 0019 o Tax Form - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 1272) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
 - o Exception: Bypass this check if Form 8888 is present.
 - o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
 - o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".

- 0020 o Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.
 - o Name Line 1 (SEQ 0060) is a required field.
 - o If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0021 o Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.

- 0022 o Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
 - o State Abbreviation (SEQ 0087) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.

- 0023 o Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
 - o City (SEQ 0083) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.

- 0024 o Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/DPO/FPO Address), then City (SEQ 0083) must equal "APO", "DPO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.

- 0025 o **RESERVED** -|
-|

- 0026 o **Schedule A - General Sales Taxes Box (SEQ 0095) must equal blank.** |

- 0027 o Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.
 - o Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.

- 0028 o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code. Refer to Attachment 8 for Valid Two-Digit EFIN Prefix Codes.

- 0029 o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0030 o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.

- o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

- o Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.

- o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E **and Form 8283**. -|
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Form 2441, **and Form 4562**. -|
 - Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 cannot be present without Page 1. -|
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001. -|

- For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Form 1040EZ. -|

- For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. -|

- For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2. -|

- |

- 0031 o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.

- 0032 o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.

- 0033 o Fields within a record cannot be longer than specified in Part 2 Record Layouts.

- o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters. See Section 7.02 for Name Line 1 format.

- 0034 o Record ID Group - For each record, significant data must be present in the Record ID Group.

- 0035 o Field Sequence Numbers can not be duplicated and must be in ascending order within each record. Field Sequence Numbers must be valid for that record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0036 o **RESERVED** - |
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- 0037 o Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350).

- 0038 o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule B, Schedule EIC, Form W-2, Form 1099-R, Form 2210, Form 2441, Form 8863, Form 8867, Form 8880, Form 8888, **Schedule** 8812, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment. - |

- 0039 o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, **1948**, taxpayer is considered to be age 65 at the end of **2012**. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000, and only the following can be present: Form W-2, Form 8867, Form 8888, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment. |

- 0040 o State-Only - If the State Abbreviation (SEQ 0087) equals "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).

o If the State Abbreviation field equals "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.

- 0041 o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.

- 0042 o State-Only Returns - No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0043 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).
- o When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's. **It must equal all numeric characters and cannot equal all zeros, ones, twos, threes, fours, fives, sixes, sevens, or eights.** It cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0044 o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:
- The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.
 - The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.
 - Each record must be followed by a record terminus character (#).
- 0045 o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part 2 Record Layouts and must not duplicate another Record ID Group.
- o If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 11 for the maximum number of schedules/forms permitted in an electronically filed tax return.
- 0046 o Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0047 o Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
- 0048 o Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse's form(s) must precede the secondary spouse's form(s).
- 0049 o Form 2106-EZ - A maximum of one Form 2106-EZ may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106-EZ must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two Forms 2106-EZ are present, the primary spouse's form must precede the secondary spouse's form.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0050 o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part 2 Record Layouts) is a Statement Reference, i.e., "STMbnn".
 - o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
 - o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 0051 o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part 2 Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 0052 o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part 2 Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
 - o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
- 0053 o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.
- 0054-0059 **RESERVED** -|
- 0060 o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 0061 o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 0062 o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.
- 0063 o Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals "2", or Filing Status (SEQ 0130) equals "3", and Exempt Spouse (SEQ 0163) equals "X", or Filing Status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric.

(The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)
- 0064 o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be **"3"**. |
- 0065 o Form 1040/1040A - When Exempt Spouse (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0066 o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant:
Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.
- See Part 2 Record Layouts for Field Numbers.
- o Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.
- 0067 o Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters, hyphen and spaces. A space or hyphen cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 0068 o Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal **all zeros, ones, twos, threes, fours, fives, sixes, sevens or eights**. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0069 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).
- o Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).
- o An ampersand (&) must be followed by a minimum of blank then alpha.
- 0070 o **RESERVED**
- 0071 o Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal **all zeros, ones, twos, threes, fours, fives, sixes, sevens or eights**. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0072 o Form 1040/1040A/1040EZ - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
- o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.
- 0073 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.
- 0074 o Form 2441 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441 or in the related Statement Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0075 o Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.
 - o Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form 1099-R; Form 8919; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F.
 - o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; and Form 1099-R.
 - o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2.

- 0076 o Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than \$1,500, or if Taxable Interest (SEQ 0290) of Schedule B is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B.

- 0077 o Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than \$1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B.

- 0078 o Schedule D - Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540) must equal Capital Gain/Loss (SEQ 0450) of Form 1040.

- 0079 o **Form 1040 - If Total Supplemental Income (Loss) (SEQ 2010) from Schedule E is significant, then Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.**

- o **If Total Supplemental Income (Loss) (SEQ 2010) from Schedule E is not significant, then Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) from Schedule E.**

- 0080 o Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal **zero or blank.**

- 0081 o Form 1040 - F4684 Literal (SEQ 0460) **must be blank.** Other Gain/Loss (SEQ 0470) of Form 1040 must equal **zero or blank.**

- 0082 o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.

- 0083 o Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441.

- 0084 o Form 1040A - Credit for Elderly or Disabled (SEQ 0930) must equal **zero or blank.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0085 o **RESERVED** - |
- 0086 o Form 1040 - Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and **the** Exempt SE Tax Indicator (SEQ 1035) of Form 1040 **must be** blank. - |
- 0087 o Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal **zero or blank.** - |
- 0088 o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).
- 0089 o Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.
- o When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal **all zeros, ones, twos, threes, fours, fives, sixes, sevens or eights.** Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers. - |
- 0090-0092 RESERVED
- 0093 o Form 2441 - EIN/SSN Type (SEQ 0045) must equal "S" or "E".
- o Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" or "LAFCP" then EIN/SSN Type (SEQ 0045) may equal blank.
- 0094 o **RESERVED** - |
- 0095 o Form 2441 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Expense Amount (SEQ 0320), and Prior Yr. Expense Explan./Qual. Person Name & SSN (SEQ @0322) are present and there are no current year expenses.
- o If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.
- o Exception: When either the Primary DOD (SEQ 0020) or the Secondary DOD (SEQ 0040) of Form 1040/1040A is significant on a return with Filing Status (SEQ 0130) of "2", then Primary Earned Income (SEQ 0260) or Spouse's Earned Income (SEQ 0270) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0096 o Form 1040/1040A - If Total Tax Before Credits and Other Taxes (SEQ 0920) of Form 1040 or Tax (SEQ 0860) of Form 1040A is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441 must be zero.

- 0097 o Form 1040 - When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant and Schedule D must not be present.
 o 0450) is significant, Schedule D must be present.

- 0098 o Schedule C - Gross Receipts Less Returns Allowances (SEQ 0220) must equal **Gross Receipts/Sales** (SEQ **0195**) minus **Returns/Allowances** (SEQ 0210). |

- 0099 o Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C. |

- 0100-0102 **RESERVED** -|

- 0103 o Form 1040/1040A/1040EZ - Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Form 1099**R** and AK Div W/H Amount (SEQ 1157), W/H from Sch K-1 Amount (SEQ 1159) and Withholding (SEQ 0130) on Forms W-2. |

 o Exception: Do not reject when withholdings on the tax form exceed withholdings statements by \$5.00 or less.

- 0104 o **RESERVED** -|

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- 0105 o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).

 o Exception: Bypass this check if Form 8888 is present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0106 o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: Tot All Amounts Total Payments Rental (SEQ 1111); Tot All Amounts Total Payments Royalty (SEQ 1112); Tot All Amounts Mortgage Interest (SEQ 1113); Tot All Amounts Deprec Expense (SEQ 1114); Tot All Amounts Total Expenses (SEQ 1115); Total Income (SEQ 1118); Total Losses (SEQ 1120); Total Income or Loss (SEQ 1150); Tot Part/S-Corp Income or Loss (SEQ 1765); Total Estate/Trust Net Income/Loss (SEQ 1945); Total Supplemental Income (Loss) (SEQ 2010); Farming/Fishing Share (SEQ 2020); or Net Rental Real Estate Income/Loss (SEQ 2030).
- 0107 o Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.
 - o Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) is equal to or greater than \$110,100.
- 0108 o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).
 - o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 0109 o Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
 - o Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 0110 o **RESERVED**
- 0111 o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".
- 0112 o
 - o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", then Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant.
- 0113 o Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present.
- 0114 o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0115 ○ **RESERVED** -
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- 0116 ○ Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), or Amount Owed (SEQ 1290).

- 0117 ○ Schedule C - At least one of the following fields must be significant: **Gross Receipts/Sales (SEQ 0195)**, Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710). |

- 0118 ○ **RESERVED** -
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- 0119 ○ Form 1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) and WI (Wisconsin).
 - Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.

- 0120 ○ Form 1040 - When F8936 Literal (SEQ 1147) **must be blank and** F8936 Amount (SEQ 1148) must be **zero or blank**. |

- 0121 ○ Form 1040/1040A - Pensions Annuities Received Including Foreign (SEQ 0485) cannot equal Taxable Pensions Amount Including Foreign (SEQ 0495).

- 0122 ○ Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
 - Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0123 ○ Form W-2 - The following fields must be significant: Employee's SSN (SEQ 0035), Name of Reporting Agent or Employer (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).
 - Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.
 - Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.

- 0124 ○ **RESERVED** - |
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- 0125 ○ Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050), SSN (SEQ 0060) and Recipients Name (SEQ 0070).

- 0126 ○ Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1385, 1390, 1400, 1410 or 1420) is significant, then either PTIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
 - If PTIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.
 - If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
 - When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.

- 0127 ○ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) equals Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.

- 0128 ○ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.

- 0129 ○ Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).

- 0130 ○ RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0131 o Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "NIECE", "NEPHEW", "STEPBROTHER" or "STEPSISTER".

- 0132 o Form 1040 - When Capital Distribution Box equals "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.

- 0133-0135 **RESERVED** -|

- 0136 o Form 1040 - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210. |
- o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210. |

- 0137 o Form 2441 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.

- 0138 o Form 1040/1040A - Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).

- 0139 o Form W-2 - Employee SSN (SEQ 0035) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
- o Exceptional processing for ITIN Returns Only:
 ERC 0139 has been modified to enable wage-earning taxpayers with ITINs to file electronically even if their Forms W-2 were issued with an SSN. Previously, taxpayers with this filing situation had to file on paper. The change means that the e-file preparation software feature that automatically populates Form W-2 records with the taxpayer's TIN entered on the tax return must be disabled for ITIN returns only. The taxpayer TIN on Form W-2 records associated with ITIN returns must be entered manually. The software should direct the user to input the TIN from the Form W-2 exactly as it was issued by the employer. For returns where the taxpayer reports using an SSN, the auto-population feature need not be changed. See Attachment 9 to determine how to identify ITINs.

- 0140 o Form 1040 - Farm Income (SEQ 0520) must equal **zero or blank.** |

- 0141-0144 **RESERVED** -|

- 0145 o Form 1040 - If Bus Expenses Reservists & Others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached.

- 0146 o Form 1040/1040A/1040EZ - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0147 o Form 2210 - One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0170).

- 0148 o Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn".
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- 0149 o Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".

- 0150 o Form 1040 - F4255 Literal (SEQ 1121) **must be blank** and F4255 Amount (SEQ 1122) must equal **zero or blank**.
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- 0151 o Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS.

- 0152 o Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.

- 0153 o Summary Record - Number of Forms W-2G (SEQ 0060) must equal **zero**. |

- 0154 o Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.

- 0155 o Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.

- 0156 o Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.

- 0157 o Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.

- 0158 o **RESERVED** - |
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- 0159 o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) are blank, then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal **\$9,750** when Secondary SSN (SEQ 0030) is not significant, and must equal **\$19,500** when Secondary SSN (SEQ 0030) is significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0160 o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed **\$11,900** when Secondary SSN (SEQ 0030) is significant. |

- o When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed **\$5,950** when the Secondary SSN (SEQ 0030) is NOT significant. |

- 0161 o Schedule SE - The following field must be positive: TP Received SS Retirement / Disability Benefits (SEQ 0035).

- 0162 o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed **\$475** and Adjusted Gross Income (SEQ 0750) must be less than **\$13,980** if Single, and cannot exceed **\$19,190** if Married Filing Jointly. |

- o When the Self Claimed Dependent Ind (SEQ 0770) or the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.

- 0163 o **RESERVED** |
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- 0164 o Form 1040/1040A - If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply:
 - o Form 8880 must be attached.

 - o Retirement Savings Contribution Credit (SEQ 0950) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is \$1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and \$2000 for "Married Filing Joint".

 - o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are **\$57,500** for "Married Filing Jointly", **\$43,125** for "Head of Household", and **\$28,750** for "Single", "Married Filing Separately", and "Qualifying Widow(er)". |

- 0165 o Form 8880 - If Credit for Qualified Retirement Savings (SEQ 200) is significant, then it must equal Retirement Savings Contribution Credit (SEQ 0950) of Tax Form.

- 0166 o Form 8880 - Neither Primary T/P Smaller of line 5 or \$2000 (SEQ 0110) nor Secondary T/P Smaller of line 5 or \$2000 (SEQ 0120) may be negative. The sum of these two fields must be positive.

- 0167-0168 **RESERVED** |

- 0169 o Form 1040 - The following field must be positive : Self-Employed Health Insurance Ded (SEQ 0670).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0170 o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal **zero or blank.** |

- 0171-0173 **RESERVED** -|

- 0174 o **Schedule A - Mortgage Insurance Premiums (SEQ 0205) must equal zero or blank.** |

- 0175 o Form 1040 - When Other Adjustment Amount (SEQ 0721) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.

- 0176 o Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) and Archer MSA Ded. Amount (SEQ 0723) or amounts from corresponding statement record.

- 0177 o Form 1040/1040A- If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed **\$3,200** unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040. |

- 0178 o Form 1040 - Specify Other Credit Block (SEQ 1006) **must be blank.** |

- 0179 o Summary Record - Number of Worksheet Records (SEQ 0145) must equal **zero.** |

- 0180-0182 RESERVED** -|

- 0183 o Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present. |

- 0184 o Schedule E - Net Farm Rental Income/Loss (SEQ 1991) **must be zero or blank on all** occurrences of Schedule E. |

- 0185 o Schedule C - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present. |

- 0186 o Form 8829 - Total of Home Business Expense (SEQ 0703) of all Schedules C present must equal total of Schedule C Allowable Expenses (SEQ 0450) from all Forms 8829 present.

- 0187 o Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0188 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0189 o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: Bus Expenses Reservists & Others (SEQ 0624), Health Savings Account Deduction (SEQ 0635), Current Year Moving Expenses (SEQ 0637), Self-Employed Deduction Schedule SE (SEQ 0640), Self-Employed SEP/SIMPLE/Qualified Plans (SEQ 0650), Self-Employed Health Insurance Ded (SEQ 0670), Early Withdrawal Penalty (SEQ 0680), Total Alimony Paid (SEQ 0697), IRA Deduction (SEQ 0700), Student Loan Interest Deduction (SEQ 0702), Domestic Production Activities Ded (SEQ 0710), Other Adjustment Amount (SEQ 0721), Archer MSA Ded. Amount (SEQ 0723) or Total Other Adjustments (SEQ 0735). |

- 0190 o RESERVED

- 0191 o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), Child Tax Credit (SEQ 0955). |

- o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), and Child Tax Credit (SEQ 0955). |

- 0192 o Form 1040/1040A/1040EZ - At least one of the following fields must be significant for the forms listed below.

- o Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).

- o Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).

- 0193 o Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).

- 0194 o Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).

- 0195 o Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduct for Employer-equivalent portion of SE Tax (SEQ 0165) must be significant, and vice versa.

- o If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduct for Employer-equivalent portion of SE Tax (SEQ 0165) from Schedule(s) SE. If Deduct for Employer-equivalent portion of SE Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.

- 0196 o Form 1040 - **Unreported** Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must **equal zero or blank**. |

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ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0197 o Schedule A - When Total Other Expenses (SEQ 0495) is greater than zero, Other Expense Type (SEQ 0475) and Other Expense Amount (SEQ 0485) must be significant.
- 0198 o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198), **and** Other Payments (SEQ 1213).
- Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (**Schedule** 8812) (SEQ 1187), American Opportunity Credit (SEQ 1189), and Excess SS Tax (SEQ 1241).
- 0199 o Schedule SE - When Unreimbursed Business Expenses Subtracted (SEQ 0042) equals "Yes", then the corresponding field, Allowable Expense Explanation (SEQ @0044), must equal "STMbnn". An explanation is required.
- 0200 o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than **\$475**, Schedule EIC must be present.
- 0201 o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077, 0147); Qualifying Child First Name (SEQ 0010, 0080, 0150); Qualifying Child Last Name (SEQ 0011, 0081, 0151); Year of Birth (SEQ 0020, 0090, 0160); Qualifying SSN (SEQ 0015, 0085, 0155); Relationship (SEQ 0060, 0130, 0200); and Number of Months (SEQ 0070, 0140, 0210).
- o Qualifying Child Name Control (SEQ 0007, 0077, 0147) must be in the correct format. See Section 7.01 for Name Control format.
- o EXCEPTION: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must equal blank.
- 0202 o Schedule EIC - Year of Birth (SEQ 0020, 0090, 0160) cannot be greater than current tax year.
- 0203 o Schedule EIC - Relationship (SEQ 0060, 0130, 0200) must equal one of the following: "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER".
- 0204 o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, **1988**, the taxpayer is considered to be age 25 at the end of **2012**.
- o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, **1988**, the taxpayer is considered to be age 25 at the end of **2012**.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0205 o Schedule EIC - When Qualifying SSN (SEQ 0015, 0085, 0155) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.

- 0206 o Schedule EIC - If Year of Birth (SEQ 0020, 0090, 0160) is less than "1994" (age 19 and older) and greater than "1988", then the corresponding Student "Yes" Box (SEQ 0030, 0100, 0170) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".

- 0207 o Schedule EIC - If Relationship (SEQ 0060, 0130, 0200) equals "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER", and Year of Birth (SEQ 0020, 0090, 0160) does not equal "2012", then Number of Months (SEQ 0070, 0140, 0210) must be equal to or greater than "07".
 - o Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.

- 0208-0215 RESERVED**

- 0216 o Schedule EIC - Qualifying SSN - 1, - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal each other. Qualifying SSN - 1, - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.

- 0217 o Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) is less than "1989", the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".

- 0218 o Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) equals "2012", the corresponding Number of Months (SEQ 0070, 0140, 0210) must equal "12".
 - o Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.

- 0219-0221 RESERVED**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0222 o Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$**3,169** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$**36,920** if Single, Head of Household or Qualifying Widow(er) and less than \$**42,130** if Married Filing Jointly. |
- o If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, and Qualifying SSN - 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$**5,236** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$**41,952** if Single, Head of Household or Qualifying Widow(er) and less than \$**47,162** if Married Filing Jointly. |
- o If Qualifying SSN - 1 (SEQ 0015), Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$**5,891** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$**45,060** if Single, Head of Household or Qualifying Widow(er) and less than \$**50,270** if Married Filing Jointly. |

0223-0232 RESERVED -|

- 0233 o Tax Form - When Direct Deposit - No (SEQ 1263) equals "X", Direct Deposit Information (SEQs 1272, 1274, 1276, and 1278) and (SEQ 0020, 0030, 0040 and 0060) of Form 8888 cannot be significant.
- o When Direct Deposit - Yes (SEQ 1262) equals "X", Routing Transit Number (SEQ 1272) of Tax Form or (SEQ 0020) of Form 8888 must be significant.
- 0234 o Tax Form - One of the following must equal "X": Direct Deposit - Yes (SEQ 1262) or Direct Deposit - No (SEQ 1263) and both cannot be blank and both cannot equal "X".

0235-0236 RESERVED -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0249 o Form 1040/1040A - Total Boxes Checked (SEQ 0783) must equal the total number of checkboxes from Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776) and Spouse Blind Box (SEQ 0778).

0250 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$9,400.

0251-0259 RESERVED

0260 o Form 1040 - Form 8814 Block (SEQ 0853) of Form 1040 must be blank.

0261-0262 RESERVED

0263 o Form 1040 - Type of Other Income (SEQ 0560) of Form 1040 can not equal "FORM 8814".

0264-0267 RESERVED

0268 o Form 1040 - Form 8814 Literal (SEQ 0454) of Form 1040 must be blank and Capital Gains/Loss (SEQ 0455) of Form 1040 must be zero or blank.

0269 o Form 1040/1040A - Educator Expenses (SEQ 0623) must equal zero or blank.

0270 o Form 1040 - Form 4972 Block (SEQ 0880) must be blank.

0271-0272 RESERVED

0273 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$10,550.

0274 o Form 1040 - Form 8885 cannot be present, Form 8885 Block (SEQ 1208) must be blank and Other Tax Literal (SEQ 1110) cannot have a value of "HCTC".

0275-0279 RESERVED

0280 o Schedule B - Excludable Savings Bond Interest (SEQ 0289) must be zero or blank.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0281-0285 RESERVED

0286 o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.

0287 o Form 1040 - F8828 Literal (SEQ 1123) **must be blank.**

o F8828 Amount (SEQ 1124) **must equal zero or blank.**

0288-0289 RESERVED

0290 o Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).

o

o Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).

o Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2, and/or Payer's State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.

0291 o Form W-2 - Employer City (SEQ 0070) must contain at least three characters.

0292 o **RESERVED**

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0293 o Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.

o Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0299 ○ Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2".
○ RAL Indicator (SEQ 1465) is a required field.
- 0300 ○ Form 1040/1040A/1040EZ - When Forms 1099 and AK Dividend W/H Literal (SEQ 1155) is significant, then Forms 1099 and AK Dividend W/H Amount (SEQ 1157) must be significant.
○ When Forms 1099 and AK Dividend W/H Amount (SEQ 1157) is significant, then Forms 1099 and AK Dividend W/H Literal (SEQ 1155) must be significant.
- 0301 ○ Schedule B - When Form TD F 90-22.1 Required Yes (SEQ 0597) is significant, then Foreign Country (SEQ *0600) must also be significant and vice versa.
- 0302 ○ **Form 1040/1040A - Tuition and Fees Deduction (SEQ 0705) must equal zero or blank.** |
- 0303 ○ Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments SEQ 1250).
○ Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
- 0304-**0352 RESERVED** -|
- 0353 ○ Form 1040 - Type of Other Income (SEQ 0560) **cannot equal "MedbMSA"**. -|
○ -|
○ -|
○ -|
- 0354 ○ Form 1040 - F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 **must be blank and** the corresponding F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 must **equal zero or blank.** |
- 0355 ○ **Form 1040/A/EZ - The Identity Protection PIN (SEQ 1330) must match the e-File database. Please double check your entry and resubmit your return with the correct number.** |
- 0356 ○ **Form 1040/A/EZ - The Primary taxpayer (SEQ 0010) did not enter a valid Identity Protection PIN (SEQ 1330). Please refer to Notice CP01A for further information and resubmit your return with the correct number, if applicable.** |
- 0357 ○ **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been locked per the taxpayer's request.** |
- 0358-0359 RESERVED** -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0360 ○ Form 1040 - Type of Other Income (SEQ 0560) **can not** equal "MSA".
○
- 0361 ○ Form 1040 - F8853 Literal (Archer MSA) (SEQ 1143) **must be blank**.
F8853 Amount (Archer MSA) (SEQ 1144) must **equal zero or blank**.
○
- 0362 ○ Form 1040 - Archer MSA Ded. Literal (SEQ 0722) of Form 1040 **must be blank and the** Archer MSA Ded. Amount (SEQ 0723) must be **zero or blank**.
- 0363 ○ **RESERVED**
- 0364 ○ Form 1040 - Type of Other Income (SEQ 0560) **can not equal** "LTC".
○
- 0365 ○ **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.**
- 0366 ○ **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.**
- 0367 ○ **Form 1040/A/EZ - The Spouse SSN (SEQ 0030) has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.**
- 0368 ○ **Form 1040/A/EZ - The Spouse SSN (SEQ 0030) has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.**
- 0369 ○ **Form 1040/A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.**
- 0370 ○ Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "NIECE", "NEPHEW", "STEPBROTHER" or "STEPSISTER" and the Dependent's age must be under 17.
- 0371 ○ RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0372 o Form 1040/1040A - When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) is significant, the sum of the two fields cannot exceed an amount equal to \$1000 multiplied by the number of qualifying children. A qualifying child is a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 1040/1040A or "STMbnn".

- 0373 o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1187) is significant, **Schedule** 8812 must be present. |

- 0374 o Form 1040/1040A - When **Schedule** 8812 is present, Additional Child Tax Credit (SEQ 1187) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ **0280**) from **Schedule** 8812. |

- 0375-0377 RESERVED** |

- 0378 o Form 8863 - If Ineligible for Refundable **Amer Opp** Credit box (SEQ **0070**) equals "X", then Refundable American Opportunity Credit (SEQ **0090**) can not be significant. |

- 0379 o Form 8863 - **If Current Year F1098-T Received Yes Checkbox (SEQ 0450) or Prior Yr Form 1098-T Received Yes Checkbox (SEQ 0470) is significant, then Federal ID of Institution 1 (SEQ 0490) must be significant.** |

- o **If Current Year F1098-T Received Yes Box (SEQ 0600) or Prior Year F1098-T Received Yes Checkbox (SEQ 0620) is significant, then Federal ID of Institution 2 (SEQ 0640) must be significant.** |

- 0380 o Form 8863 - **Student's SSN (SEQ 0250) may be used only once to claim an education credit (American Opportunity or Lifetime Learning). If Amer Opp Credit Net Calc Expenses Amt(SEQ 0760) is significant, then Lifetime Qlfy Expenses Amount (0770) can not be significant for the same student and vice versa.** Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |

- 0381 o Form 8863 - **If Student's First Name (SEQ 0220), is significant, then Student's Last Name (SEQ 0230), Student's Name Control (SEQ 0240), Student's SSN (SEQ 0250) and the Name of the first education institution fields - Name of Institution 1, (SEQ 0260), the domestic address fields (SEQ 0270, 0280, 0290, and 0300), or foreign address fields (SEQ 0400, 0410, 0420, 0430, and 0440) must be significant.** |

- o **If Name of Institution 2 (SEQ 0500) is significant, then the domestic address fields (SEQ 0510, 0520, 0530, and 0540), or foreign address fields (SEQ 0550, 0560, 0570, 0580 and 0590) must be significant and Name of Institution 1 (SEQ 0260) must also be significant.** |

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- 0382 o Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Nonrefundable Education Credits (**SEQ 0200**) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0383 ○ Form 8863 - **Each Student's SSN (SEQ 0250) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.**

- 0384 ○ Form 1040/1040A - When American Opportunity Credit (SEQ 1189) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are \$180,000 for "Married Filing Joint" and \$90,000 for "Single", "Head of Household", and "Qualifying Widow(er)".
 - When Filing Status (SEQ 0130) is "Married Filing Separate", Form 8863 cannot be present.

- 0385 ○ Form 8863 - The following limit applies:
American Opp Qlfy Expenses Amount (SEQ 0730) cannot exceed \$4000 for each page 2.

- 0386 ○ Form 1040 - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than **\$155,000** for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.
 - Form 1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than **\$155,000** for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (**SEQ 0628**) is not allowed.

- 0387 ○ Form 8863 - **Amer Opp Credit Net Calc Expenses Amt (SEQ 0760) on every page 2 can not exceed \$2500. Tentative American Opportunity Credit (SEQ 0010) of Part I can not exceed the total of all page 2 Parts III, Amer Opp Credit Net Calc Expenses Amt (SEQ 0760).**
 - **If the Adjusted American Opp Qlfy Expenses Amount line 27 (SEQ 0730) for Part III of any page 2 is zero, the Amer Opp Credit Net Calc Expenses Amt (0760) for that page must be zero.**
 - **The Tent Lifetime Learning Credit Amt (SEQ 0130) cannot exceed \$2000.**

- 0388 ○ Form 1040 - When Student Loan Interest Deduction (SEQ 0702) is significant; the filing status cannot equal "Married Filing Separately".
 - **Form 1040A - When Student Loan Interest Deduction (SEQ 0628) is significant; the filing status cannot equal "Married Filing Separately".**

- 0389 ○ Form 1040 - Student Loan Interest Deduction (SEQ 0702) must not exceed \$2,500.
 - **Form 1040A - Student Loan Interest Deduction (SEQ 0628) must not exceed \$2,500.**

0390-0393 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0394 o Form Payment - The Requested Payment Date (SEQ 0080) for any Estimated Payment with Tax Type Code (SEQ 0070) of "1040S" cannot equal the Requested Payment Date for a subsequent occurrence of a "1040S" payment.

- 0395 o Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.
 - o When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.

- 0396 o Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
 - o Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
 - o Type of Account (SEQ 0050) must equal "1" or "2".

- 0397 o Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before **April 15** of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than **April 15**.
 - o When the return is transmitted to IRS after **April 15**, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.
 - o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
 - o The Requested Payment Date cannot be prior to the current processing date minus five days.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0398 o Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 0080) must be one of the following: **20130415, 20130617, 20130916, or 20140115.**
- o If the process date is prior to **January 15, 2013**, the Requested Payment Date (SEQ 0080) must be **20130415, 20130617, or 20130916.**
- o If the processing date is **January 15, 2013** through **April 20, 2013** the Requested Payment Date (SEQ 0080) must be **20130415, 20130617, 20130916, or 20140115.**
- o If the processing date is **April 21, 2013** through **June 22, 2013**, the Requested Payment Date (SEQ 0080) must be **20130617, 20130916, or 20140115.**
- o If the processing date is **June 23, 2013** through **September 21, 2013** the Requested Payment Date (SEQ 0080) must be **20130916 or 20140115.**
- o If the process date is **September 22, 2013** through **October 20, 2013**, the Requested Payment Date (SEQ 0080) must be **20140115.**
- o The process date cannot be greater than **October 20, 2013.**

- 0399 o State Record (State-Only Returns) - The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.

- 0400 o State Record - The Generic Record must be present in the state data packet.
- o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

- 0401 o State Record - The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.
- o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- o Exception: State-Only returns with State Abbreviation (SEQ 0095) that equal to "AS", "GU", "MP", "PR", or "VI" must be processed in Austin.

- 0402 o State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.

- 0403 o State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

- 0404 o State Record - The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.
 The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.

- 0405 o State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0406 o The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.
 - o Exception: A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" (Austin), an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

- 0407 o State Record - The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.

- 0408 o State Record - When Online-State-Return (SEQ 0049) of the Generic Record equals "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.

- 0409 o Form 1040/1040A/1040EZ - Foreign Employer Compensation Total (SEQ 0379) **must equal zero or blank**, Foreign Employer Compensation Literal (SEQ 0378) must be **blank**.

- 0410 o State-Only Record - If the RTN is present, it must be present on the Financial Organization Master File (FOMF).

- 0411-0415 RESERVED**

- 0416 o Summary Record - Number of FEC/Pension Records (SEQ 0075) must **equal zero**.

- 0417-0418 RESERVED**

- 0419 o State Record - If Address Ind (SEQ 0097) on the Tax Return equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).

- 0420 o Form 1040 - Credit for Federal Tax on Fuels (SEQ 1200) must **equal zero or blank**.

- 0421-0422 RESERVED**

- 0423 o Form 1040/1040A - Taxable Foreign Pensions Amount (SEQ 0490) **must equal zero or blank and the** Foreign Employer Pension Literal (SEQ 0488) must **be blank**.

- 0424-0425 RESERVED**

- 0426 o Form 1040 - Other Payments (SEQ 1213) must equal the Credit for Repayment Amount (SEQ 1211) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0427-0428 RESERVED -|

- 0429 o Form 1040/A - One (or more) Dependent's SSN (SEQ 0175, 0185, 0195, 0205) claimed on your return has been locked per the taxpayer's request. |
- 0430 o State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State-Only 1040 equals "3" it must be processed at Austin. |

0431-0433 RESERVED

- 0434 o Form 1040/A - One (or more) Dependent's SSN (SEQ 0175, 0185, 0195, 0205) claimed on your return has been locked per the request of the dependent's parent or guardian. |

0435-0437 RESERVED

- 0438 o Summary Record - The IP Address (SEQ 0190) cannot contain an Ipv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods. |

0439-0440 RESERVED -|

- 0441 o Summary Record - IP Address (SEQ 0190) cannot contain an Ipv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons. |

0442-0443 RESERVED -|

- 0444 o The size of the fixed record is not correct. The byte count on any incoming Fixed Length record must match the fixed length byte count stated number in the form's corresponding Pub.1346 record layout. |
- 0445 o RESERVED |
- 0446 o Form 1040 - If NOL CF Statement (SEQ 0580) is significant then, NOL Amount (SEQ 0583) must be significant and vice versa. |
- 0447 o Form 1040 - Form 5405, Line 18 Amount (SEQ 1107) cannot exceed the amount of the First-Time Homebuyer Credit Received. |

0448-0475 RESERVED -|

- 0476 o Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1, -2 and -3 (SEQ 0045, 0115, 0185). |

0477-0479 RESERVED -|

- 0480 o Schedule EIC - The Qualifying Child SSN (0015, 0085) has been locked because Social Security Administration records indicate the number belongs to a deceased individual. |
- 0481 o Schedule EIC - The Qualifying Child SSN (0015, 0085) has been locked per the taxpayer's request. |
- 0482 o Schedule EIC - The Qualifying Child SSN (0015, 0085) has been locked per the request of the qualifying child's parent or guardian. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0483 ○ Form 2441 - The Qualifying Person SSN (0214, 0223) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.
- 0484 ○ Form 2441 - The Qualifying Person SSN (0214, 0223) has been locked per the taxpayer's request.
- 0485 ○ Form 2441 - The Qualifying Person SSN (0214, 0223) has been locked per the request of the qualifying person's parent or guardian.
- 0486 ○ Form 8863 - The Student's SSN (SEQ 0250) on Form 8863, has been locked because Social Security Administration records indicate the number belongs to a deceased individual.
- 0487 ○ Form 8863 - The Student's SSN (SEQ 0250) on Form 8863, has been locked per the taxpayer's request.
- 0488 ○ Form 8863 - The Student's SSN (SEQ 0250) has been locked per the request of the student's parent or guardian.
- 0489 ○ RESERVED
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- 0490 ○ Summary Record - If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.
- 0491 ○ Summary Record - If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).
- 0492 ○ Form 1040 - Residential Energy Credits (SEQ 0988) must equal zero or blank.
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- 0493 ○ Summary Record - Software Identification Number (SEQ 0230) must be present.
- 0494 ○ Form 1040 - Form 8689 Amount (SEQ 1246) must equal zero or blank and F8689 Literal (SEQ 1245) must be blank.
- 0495-0498 RESERVED**
- 0499 ○ The Employer Identification Number (SEQ 0040) of Form W-2, and Payer Identification Number (SEQ 0050) of Form 1099-R is invalid for processing an Individual e-filed return.
- 0500 ○ Tax Form - Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0501 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077, 0147) must match data from the IRS Master File.

- 0502 o Employer Identification Number (SEQ 0040) of Form W-2 and Payer Identification Number (SEQ 0050) of Form 1099-R must match data from the IRS Master File. |

- o Note: Form 1099-R is ONLY required when federal income tax is withheld.

- 0503 o Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File
 or
 If filing status (SEQ 0130) equals "3" or "4" and Exempt Spouse (SEQ 0163) equals "X", then the Secondary SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File. |

- 0504 o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File.

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- 0505 o Employer Identification Number (SEQ 0040) of Form W-2 or Payer Identification Number (SEQ 0050) of Form 1099-R was issued in the current processing year. |

- 0506 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC was previously used for the same purpose.

- 0507 o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose.

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- 0508 o Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status **3 - Married Filing Separately** and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return. |

- 0509 o Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return. |

- 0510 o Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) and/or (SEQ 0163) on the return and was also used as a Dependent's SSN on Form 1040 on another return. |

- o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) was used as a Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) on another return and was claimed as an exemption (SEQ 0160) on that return.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0511 o Primary SSN (SEQ 0010) was used with Filing Status (SEQ 0130) "1", "2" or "5" and was also present on another return as a Secondary SSN (SEQ 0030) with Filing Status "3".

- 0512 o Form 8863 - Student's Name Control (**SEQ 0240**) and corresponding Student's SSN (**SEQ 0250**) must match data from the IRS Master File. - |

- 0513 o Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.

- 0514 o **RESERVED** - |

- 0515 o Primary SSN (SEQ 0010) was used as a Primary SSN more than once.

- 0516 o Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.

- 0517 o Secondary SSN (SEQ 0030) and the Spouses's Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File.

- 0518-0520 RESERVED** - |

- 0521 o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A. |

- 0522 o Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File.

Exceptions:
 - o Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ.

 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required.

- 0523 o Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File.

Exceptions:
 - o Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant.

 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0524 o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 do not match data from the IRS Master File.

- 0525 o **Form 1040/1040A - If Filing Status (SEQ 0130) equals "3" or "4", then Spouse Signature (SEQ 1324) must not be significant.** |

- 0526 o Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 was previously used for same purpose.

- 0527 o RESERVED

- 0528 o Form 8863 - Student's SSN (**SEQ 0250**) was previously used to claim Education Credit on another tax return. |

- 0529 o Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.

- 0530 o RESERVED

- 0531 o Tax Form - A Date of Death is present and prior to current tax year on IRS records for the Primary SSN (SEQ 0010).

- 0532 o Tax Form - A Date of Death is present and prior to current tax year on IRS records for the Secondary SSN (SEQ 0030).

- 0533 o Form 1040/1040A - A Date of Death is present and prior to current tax year on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).

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- 0534 o Schedule EIC - A Date of Death is present and prior to current tax year on IRS records for the Qualifying SSN - 1, - 2 or - 3 (SEQ 0015, 0085, 0155).

- 0535 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090, 0160) must match data received from the Social Security Administration.

- 0536-0540 RESERVED

- 0541 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1", "4" or "5", the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

- o When Filing Status (SEQ 0130) equals "2", the age of the primary or secondary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

- o EXCEPTION: The taxpayer does not have to be older than the qualifying child if the child is permanently and totally disabled.

- 0542-0543 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0544 o Form 1040/1040A - If the Primary SSN (SEQ 0010) was claimed as a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) on another return, then no Dependent's SSN (SEQ 0175, 0185, 0195, 0205) can be claimed on this return. -|

0545-0562 RESERVED

0563 o Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.
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0564-0599 RESERVED

0600 o Form 1040/1040A/104EZ - IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.
o Note: The IRS may request additional verification in addition to the completed Form 8862.

0601-0602 RESERVED -|

0603 o **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.** -
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0604 o **Form 1040/A/EZ - The Spouse SSN (SEQ 0030) has been locked because the Social Security Administration records indicate the number belongs to a deceased individual.** -|

0605 o **Form 1040/A/EZ - The Spouse SSN (SEQ 0030) has been locked per the taxpayer's request.** -|

0606 o Form 1040/1040A/104EZ - IRS Master File indicates the taxpayer is not allowed to claim the Earned Income Credit for this tax year.

0607-0609 RESERVED -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0610 o Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), and **Foreign City (SEQ 0064)**, and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).

o If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/**State**/County (SEQ 0063), **Foreign City (SEQ 0064)** and Foreign Postal Code (SEQ 0067).
- 0611 o Tax Form - **Foreign City (SEQ 0064)** is alpha and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha character. The only special characters permitted are space, hyphen (-), and slash (/).
- 0612 o Tax Form - Foreign Street Address (SEQ 0062), Foreign Province/**State**/County (SEQ 0063) and Foreign Postal Code (SEQ 0067) are alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
- 0613 o Tax Form - Foreign Country Name (SEQ 0061) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
- 0614 o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".
- 0615 o Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; then the return must be processed at Austin Submission Processing Center.

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- 0616 o Form W-2 - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).

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o Form 1099-R - When Recipient's Address Continuation (SEQ 0085) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).
- 0617 o Form 1040/1040A/1040EZ - Domestic or U.S. Possession return addresses must be expressed in the appropriate domestic fields of the entity section of the tax return.
- 0618-0655 RESERVED**
- 0656 o Form 1040 - Form 8801 Block (SEQ 1005 or SEQ 1206) **must be blank**.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0657 o Form 1040/1040A - If Filing Status (SEQ 0130) equals "3" or "4" and Exempt Spouse (SEQ 0163) equals "X", then Secondary SSN (SEQ 0030) Total Income (SEQ 0600) must contain an amount less than (loss) or equal to zero.

0658-0662 RESERVED

0663 o Form 1040 - If Clergy Excess Rental Allowance Amount (SEQ 0359) is significant, Clergy Excess Rental Allowance Literal (SEQ 0358) must equal "EXCESS ALLOWANCE" and vice versa.

0664 o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", then the PIN Type Code (SEQ 0008) must equal "O".

o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "Blank", then the PIN Type Code (SEQ 0008) must equal "P", or "S".

0665-0667 RESERVED

0668 o Self-Select PIN Program -The Primary SSN appears more than once on the IRS File for the prior tax year.

0669 o Self-Select PIN Program -The Spouse SSN appears more than once on the IRS File for the prior tax year.

0670 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), and Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).

Exceptions:

o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, then only the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.

o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, then only the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) are required on the Authentication Record.

o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020, or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0671 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), and Spouse Signature (SEQ 0065).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbyUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbwATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.

0672 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.

When the PIN Type Code (SEQ 0008) equals "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.

0673 o **RESERVED**

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ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0674 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.

- o When the PIN Type Code (SEQ 0008) is blank, then the Primary Taxpayer Signature (SEQ 0035) cannot be present.

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0675 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.

- o When the PIN Type Code (SEQ 0008) is blank and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0676 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.
- o When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the Primary Taxpayer Signature (SEQ 0035) or Spouse Signature (SEQ 0065) must be present on the Authentication Record.

0677 o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.

0678 o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0679 o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Electronic Filing PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0680 o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0681 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "0", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025), or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the secondary fields (SEQ 0040, 0050 or 0055, 0060, 0065) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020 or 0025, or 0030, 0035) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025, or 0030, 0035) or the secondary fields (SEQ 0040, 0050 or 0055, or 0060, 0065) are required on the Authentication Record.

- 0682 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "0" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) the Secondary Date of Death (SEQ 0040) is significant on the tax return, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Date of Birth (SEQ 0010) and Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035) are required on the Authentication Record or the Spouse Date of Birth (SEQ 0040) and Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0683 o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).
- 0684 o RESERVED
- 0685 o Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.
- 0686 o Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.
- 0687 o Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.
- 0688 o Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.
- 0689 o Authentication Record - The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.
- 0690 o Form Payment (Balance Due) - If Refund (SEQ 1270) of the Tax Form is greater than zero, then Tax Type Code (SEQ 0070) cannot equal "Form 1040", "Form 1040A" or "Form 1040EZ".
- 0691 o Form Payment (Balance Due) - Amount of Tax Payment (SEQ 0060) cannot be greater than 200% of Amount Owed (SEQ 1290) of the Tax Form.

(Example: If the Amount Owed is \$1,000, the Amount of Tax Payment cannot be greater than \$2,000.)
- 0692 o Form Payment - Amount of Tax Payment (SEQ 0060) must be greater than zero and less than \$100 million (i.e., \$99,999,999 or less).
- 0693 o Form Payment - When there is more than 1 occurrence of Form Payments, only 1 occurrence can be a Bal-Due Payment, with Tax Type Code (SEQ 0070) of "1040E", "1040A," or "1040Z". There can be up to four additional occurrences, for Estimated Payment, with Tax Type Code (SEQ 0070) of "1040S."
- 0694 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".
- 0695 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".
- 0696 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0697 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then Primary Taxpayer Signature (SEQ 0035) must be present.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 0065) is required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.

0698 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 0065) is present.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record.
- o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.

0699 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Primary Electronic Filing PIN (SEQ 0030), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Prior Year PIN (SEQ 0055) and Spouse Electronic Filing PIN (SEQ 0060).

0700-0708 RESERVED

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ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0709 o Form 1040/1040A/1040EZ - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment.

0710-0716 RESERVED -|

0717 o Form 1040 - F8697 Literal (SEQ 1127) must **be blank and F8697 Amount (SEQ 1128) must equal zero or blank.** |

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0718 o -|

o Form 1040 - F8866 Amount (SEQ 1142) **must equal zero or blank.** F8866 Literal (SEQ 1141) must be **blank.** |

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0719-0720 RESERVED

0721 o Form 1040 - **Specify Other Credit Literal (SEQ 1010) must be blank.** |

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0722 o Form 1040 - Other Credits (SEQ 1015) **must be zero or blank.** |

0723-0766 RESERVED -|

0767 o Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals "X", Third Party Designee Name (SEQ 1307), Third Party Designee Telephone Number (SEQ 1309) and Third Party Designee PIN (SEQ 1313) must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0768 o **RESERVED** - |
- 0769 o Tax Form - When Identity Protection PIN (SEQ 1330) is significant, it must contain six numeric characters. |
- 0770 o Tax Form - Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X". |
- 0771-0777 RESERVED** - |
- 0778 o Form 1040 - F8611 Literal (SEQ 1114) **must be blank**. F8611 Amount (SEQ 1115) **must be blank or zero**. |
- 0779 o Form 1040 - F8693 Approved Indicator (SEQ 1118) **and** F8693 Approved Date (SEQ 1119) must be **blank**. |
- 0780-0789 RESERVED**
- 0790 o Form 1040 - Form 2439 Block (SEQ 1202) must be **blank**. |
- 0791-0804 RESERVED** - |
- 0805 o TRANS Record B (TRANB) must be present.
- 0806-0822 RESERVED
- 0823 o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 0824 o TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.
- 0825 o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.
 - o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part 2 Record Layouts.
- 0826-0829 RESERVED
- 0830 o RECAP Record - Total EFT (SEQ 0020) does not equal IRS Computed EFT Count (SEQ 0110, IRS Use). IRS Computed EFT Count (Seq 0110, IRS Use) is a program-computed count of Direct Deposit requests. It is incremented when any of a Direct Deposit data fields contains a non-blank character. This includes extraneous characters present in error. Direct Deposit requests include the one request on the Tax Form (SEQ 1272, 1274, 1276, 1278) and the three requests on Form 8888 (SEQ 0020, 0030, 0040, 0060; SEQs 0080, 0090, 0100, 0120; and SEQs 0140 0150, 0160, 0180).
- 0831 o RECAP Record - Total Return Count (SEQ 0030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0832 o RECAP Record - Total State-Only Return Count (SEQ 0130) does not equal program computed count. Total State-Only Return Count is a count of State-Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

o Note: State-Only return data contains a Form 1040, Page 1 record, state return packet, and a Summary record.

0833-0839 RESERVED

0840 o RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

<u>IDENTIFICATION</u>	<u>TRANA</u>	<u>RECAP</u>
Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040
Julian Day of Transmission	SEQ 0070	SEQ 0050
Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060

0841-0899 RESERVED

0900 o Form 1040 - Form 8919 Literal (SEQ 0364) **must be blank**. Form 8919 Amount (SEQ 0365) must equal **zero or blank**.

0901 o Form 1040 - When Schedule Q (Form 1066) Literal (SEQ 0827) equals "SCH Q", Schedule E must be present.

0902 o Form 1040/1040A - When American Opportunity Credit (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit (SEQ 0090) of Form 8863 and vice versa.

0903 o Form 1040 - When COBRA Recapture Literal (SEQ 1112) equals "COBRA", COBRA Recapture Amount (SEQ 1113) must be significant and vice versa.

0904 o Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.

0905 o RESERVED

0906 o Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.

0907 o RESERVED

0908 o Form 8283 - When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement (SEQ 0403) is required. An explanation is required.

0909 o Form 8283 - When Restriction Yes (SEQ 0500) equals "X", then the corresponding field Restriction Statement (SEQ 0510) must equal "STMbnn". An explanation is required.

0910 o Form 8283 - When Give Rights Yes (SEQ 0530) equals "X", then the corresponding field Give Rights Yes Statement (SEQ 0540) must equal "STMbnn". An explanation is required.

0911 o Form 8283 - When Restriction on Use (SEQ 0560) equals "X", then the corresponding field Restriction on Use Statement (SEQ 0570) must equal "STMbnn". An explanation is required.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0912-0913 RESERVED

0914 o Form 2441 - When Prior Year Expense Literal (SEQ 0318) is significant, then Prior Yr. Expense Amt. (SEQ 0320) must be significant and Prior Yr. Expense Explan./Qual. Person Name & SSN (SEQ @0322) must equal "STMbnn". An explanation is required.

0915-0930 RESERVED

0931 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" or "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$5,950**.

0932 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$7,400**.

0933 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$8,850**.

0934 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$11,900**.

0935 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$13,050**.

0936 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$14,200**.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0937 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$15,350.** |

- 0938 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$16,500.** |

- 0939 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "5" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$11,900.** |

- 0940 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$7,100.** |

- 0941 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$8,250.** |

- 0942 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) is blank and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$8,700.** |

- 0943 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$10,150.** |

- 0944 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$11,600.** |

- 0945 ○ Form 1040 - When Other Tax (SEQ 0883) equals "X", then 962 Election Explanation (SEQ 0886) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0946 o Form 1040/A - When Filing Status (SEQ 0130) equals "3" and Spouse's Name (SEQ 0140) equals "NRA" then Secondary SSN (SEQ 0030), Exempt Spouse (SEQ 0163), Exempt Spouse Name (SEQ 0164) and Exempt Spouse Name Control (SEQ 0165) must be blank.

- 0947 o **Form 1040/A/EZ - You appear to be a bonafide resident of Puerto Rico with only Puerto Rico income. You do not have a U. S. tax filing obligation. If you have self-employment income from Puerto Rico and/or wish to claim the Additional Child Tax Credit, you must do so on a Form 1040-PR or Form 1040-SS. Otherwise, file your return with the Departamento de Hacienda, PO Box 9022501, San Juan, PR 00902-2501.**

- 0948 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "5" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$13,050**.

- 0949 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "5" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **\$14,200**.

- 0950-0998 RESERVED**

- 0999 o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".

- 1000-1013 RESERVED**

- 1014 o Tax Form - When Filing Status Code (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then a Form 1310 must be present for both taxpayers. **However, for TY 2012 Legacy ELF is not processing Form 1310.**

- 1015 o Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) equals "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse (SEQ 1325) must also be significant.

- 1016 o Form 1040/1040A/104EZ - When Filing Status Code (SEQ 0130) is not equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present. **However, for TY 2012 Legacy ELF is not processing Form 1310.**

- 1017-1018 RESERVED**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1019 o Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.
- o Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.
- 1019 o Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.
- o Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.
- 1020-1024 RESERVED
- 1025 o Forms 1040/1040A/1040EZ - When Signed by POA (SEQ 1319) is significant, then neither the Surviving Spouse (SEQ 1325) nor Personal Representative (SEQ 1326) can be significant.
- o Note: An e-filed return can not have two different signature authorities.
- 1026 o Forms 1040/A/EZ - When Signed by POA (SEQ 1319) is significant, neither the Primary Date of Death (SEQ 0020) nor the Secondary Date of Death can be significant.
- 1027-1031 RESERVED
- 1032 o Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, the year of Primary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.
- o When Secondary Date of Death (SEQ 0040) is significant, the year of Secondary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.
- 1033 o Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) and/or Secondary Date of Death (SEQ 0040) are significant, then the following fields cannot be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/**State**/County (SEQ 0063), **Foreign City (SEQ 0064)**, and Foreign Postal Code (SEQ 0067). |
- 1034 o Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then Name Line 2 (SEQ 0070) must also be significant.
- o When Secondary Date of Death (SEQ 0040) is significant, then Name Line 2 (SEQ 0070) must also be significant.
- 1035 o Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD". See Section 7.2 for Name Line 1 formats.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1036 o **RESERVED** - |
- o - |
- 1037 o Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign".
- 1038 o Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD".
- 1039-1045 RESERVED |
- 1046 o Summary Record - Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.
- 1047-1048 RESERVED** - |
- 1049 o Form 1040/1040A/104EZ - Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands and The Commonwealth of the Northern Mariana Islands may not be Electronically filed.
- o Form W2 - Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Island may not be electronically filed.
- 1050 o **RESERVED** - |
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- 1051 o Form 1040/1040A/104EZ - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.
- 1052-1060 RESERVED**
- 1061 o STCGL/LTCGL - The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
- 1062 o **RESERVED** - |
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- 1063 o Summary Record - Number of Form 8865 STCGL Records (SEQ 0133) must equal **zero**. |
- 1064 o Summary Record - Number of Form 8865 LTCGL Records (SEQ 0135) must equal **zero**. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1065 o RESERVED

- 1066 o Form 8949 STCGL/Form 8949 LTCGL - Schedule D Page 1 must be the next record after the Capital Gain/Loss Records.
 - o The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D) that immediately follows the Capital Gain Records.

- 1067 o Form 8949 STCGL/Form 8949 LTCGL - The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

- 1068 o Form 1040/1040A/1040EZ - If Nontaxable Combat Pay Election (SEQ 1185) is significant; it must equal nontaxable combat pay on Form(s) W-2 for primary and/or secondary taxpayer. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".

- 1069-1070 RESERVED - |

- 1071 o Form 1040 - Form 8885 Block (SEQ 1208) must be **blank**. |

- 1072-1073 RESERVED

- 1074 o Form 1040 - Other Tax Literal (SEQ 1110) **can not** equal "HCTC", Form 8885 **can not** be present.

- 1075-1076 RESERVED** - |

- 1077 o Summary Record - Number of Form 8949 STCGL Records (SEQ 0137) must equal the number of Form 8949 STCGL Records computed by the IRS.

- 1078 o Summary Record - Number of Form 8949 LTCGL Records (SEQ 0138) must equal the number of Form 8949 LTCGL Records computed by the IRS.

- 1079-1086 RESERVED - |

- 1087 o Form 1040 - F8889 Literal (SEQ 1135) must be **blank and F8889 Amount (SEQ 1136) must equal zero or blank**. |

- 1088 o Form 1040 - Health Savings Account Deduction Amount (SEQ 0635) must **equal zero or blank**. |

- 1089-1093 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1094 o

Form 1040 - Filing a Community Property State Return (SEQ 1317) must be **blank**.

1095 o **RESERVED**

o

1096 o Summary Record - Count of Allocation Record (SEQ 0105) must equal **zero**.

1097-1101 RESERVED

1102 o Form 8888 - When Amount used for Bond Purchases" (SEQ 0305) or Amount used for Yourself, Your Spouse/Other" (SEQ 0310, 0350) are significant, the amounts must be a multiple of \$50 and can not exceed \$5,000.

1103-1104 RESERVED

1105 o Form 4562 - When only one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) must not equal "X". When more than one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) of the second and subsequent occurrences must not equal "X".

1106 o Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) does not equal "X", on any occurrence, only one occurrence of the form can contain entries in SEQs 0011 through 0094. In other words, if a Section 179 deduction is allocated entirely to one business or activity, only one Form 4562 can contain Section 179 deduction entries.

1107 o Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence equals "X", the following restrictions apply. Only the first occurrence of the form can contain entries in SEQs 0008, 0011 through 0090, and 0094. The first occurrence cannot contain entries in SEQs 0096 through 2420. Refer to Form 4562 Line 12 instructions.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1108 o RESERVED
- 1109 o Form 8888 - If the Three Account Indicator Box (SEQ 0300) is significant, then Routing Transit Numbers (SEQ 0020, 0080, and 0140) and Account Numbers (SEQ 0060, 0120 and 0180) must also be significant.
- 1110 o Form 8888 - Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.
- 1111 o Tax Form - If Form 8888 Box (SEQ 1271) equals "X", then Form 8888 must be present and vice versa.
- 1112 o Form 8888 - If the Two Account Indicator Box (SEQ 0200) is significant, then Routing Transit Numbers (SEQ 0020 and 0080) and Depositor Account Numbers (SEQ 0060 and 0120) must also be significant and Routing Transit Number (SEQ 0140) and Depositor Account Number (SEQ 0180) must not be significant.
- 1113 o Form 8888 - First Account (SEQ 0010), Second Account (SEQ 0070), Third Account (SEQ 0130), Amount Used for Bond Purchases (SEQ 0305), Amount Used for Yourself, Your Spouse/Other (SEQ 0310, 0350) and Refunded by Check (SEQ 0390) or any combination of these seven lines must equal Total Refund Allocation (SEQ 0400).
- 1114 o Form 8888 - When any one of the following fields are significant, they all must be significant: Amount to be Deposited in First Account (SEQ 0010); Routing Transit Number (SEQ 0020); Checking Account Indicator (SEQ 0030) or Savings Account Indicator (SEQ 0040) and Depositor Account Number (SEQ 0060). This is true for the second and third occurrences as well. All Direct Deposit Amounts (SEQ 0010, 0070 or 0130) must be greater than zero.
- 1115 o Form 8888 - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 0020, 0080, 0140) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional RTN validation.
- 1116 o Form 8888 - Depositor Account Number (SEQ 0060, 0120, 0180) must be alphanumeric (i.e., only alpha characters, numeric characters and hyphens) and must be left justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- 1117 o Form 8888 - If Routing Transit Number (SEQ 0020, 0080 and/or 0140) or Depositor Account Number (SEQ 0060, 0120 and/or 0180) is significant, then Checking Account Indicator (SEQ 0030, 0090 and/or 0150) or Savings Account Indicator (SEQ 0040, 0100 and/or 0160) must equal "X". Both cannot equal "X".
- 1118 o Form 8888 - Direct Deposit account lines (SEQs 0010-0060, 0070-0120, and 0130-0180) must be completed in order (first account, second account, third account) without skipping lines.
- 1119 o Tax Form - When Direct Deposit information (SEQs 1272, 1274, 1276, 1278) is present, Form 8888 may not be present, and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1120 o Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: Total Line 12 Amount (SEQ 0400), Total Casualty or Theft Gain (SEQ 0410), Line 14 more than Line 13 (SEQ 0420), Line 13 more than Line 14 (SEQ 0430), 10% of Adjusted Gross Income (SEQ 0456) and Subtract Line 19 from Line 18 (SEQ 0458).

- 1121-1123 RESERVED** - |

- 1124 o Form 1040 - Domestic Production Activities Ded (SEQ 0710) of Form 1040 **must equal zero or blank.** |

- 1125-1136 RESERVED** - |

- 1137 o Form 1040/1040A/1040EZ - When SEQ 0595, Protective Section 108(i) ELC Record Ind equals "X", an Election Explanation Record must be present.

- 1138-1140 RESERVED** - |

- 1141 o Form 8888 - When Co-owner or Beneficiary Name (SEQ 0330) is present, the Owner's Name for the Bond Registration (SEQ 0320) must also be present.

- o When Co-owner or Beneficiary Name (SEQ 0370) is present, Owner's Name for the Bond Registration (SEQ 0360) must also be present.

- 1142 o Form 8888 - When significant, (SEQ 0320, 0330, 0360 and 0370) can only contain Alpha characters and allowable character "hyphen".

- 1143 o Form 8888- When Beneficiary Indicator (SEQ 0340) is "X", then Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) must be significant.

- o When Beneficiary Indicator (SEQ 0380) is "X", then Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) must be significant.

- 1144 o Form 8888 - When Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must be significant.

- o When Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0350) must be significant.

- 1145 o Form 8888 - When Form 8888 is present neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040) of Tax Form can be significant.

- 1146 o Form 8888 - If Amount Used for Yourself, Your Spouse/Other (SEQ 0350) is significant, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must also be significant.

- 1147-1149 RESERVED

- 1150 o Authentication Record - All e-filed returns must have an Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1151 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S", or "O", the following fields must be significant: Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080).

1152-1154 RESERVED

1155 o Authentication Record - When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must equal "P", "S", or "O".

1156 o Tax Form - If the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) is significant, then it must be numeric and not all zeros, and the Authentication Record must be present.

1157-1229 RESERVED

-|

1230 o Form 1040 - Form 8919 Block (SEQ 1087) must be **blank**.

|

1231-1239 RESERVED

-|

1240 o Tax Form - Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit. **However, for TY 2012, Legacy ELF is not processing Form 1040-PR/SS.**

|

1241-1260 RESERVED

-|

1261 o Summary Record - Number of 499R-2/W-2PR Records **(SEQ 0079) must equal zero.**

|

1262-9999 RESERVED

-|

ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

<u>Word</u>	<u>Abbreviation</u>	<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB	Northeast, N.E.	NE
And	&	Northwest, N.W.	NW
Apartment	APT	One-fourth, or	
Avenue	AVE	One-quarter	1/4 *
Boulevard	BLVD	One-half	1/2 *
Building	BLDG	Parkway	PKY
Care Of, or		Place	PL
In Care Of	%	Post Office Box, or	
Circle	CIR	P.O. Box	PO BOX
Court	CT	Road	RD
Drive	DR	Route, Rte.	RT
East	E	R.D., Rural Delivery,	
Fort	FT	RFD, R.F.D., R.R., or	
General Delivery	GEN DEL	Rural Route	RR
Heights	HTS	South	S
Highway	HWY	Southeast, S.E.	SE
Island	IS	Southwest, S.W.	SW
Junction	JCT	Square	SQ
Lane	LN	Street	ST
Lodge	LDG	Terrace	TER
North	N	West	W

* (For all fractions, enter a space before and after the number, e.g.,
1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see Document 7475,
Catalogue #11046E, State Abbreviations, Major City Codes and Address Abbreviations.

ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>	<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>
Alabama	AL	350nn-352nn 354nn-369nn	Michigan	MI	480nn-499nn
Alaska	AK	995nn-999nn	Minnesota	MN	550nn-567nn
Arizona	AZ	850,851nn-853nn 855nn-857nn 859nn-860nn 863nn-865nn	Mississippi	MS	386nn-397nn
Arkansas	AR	716nn-729nn, 75502	Missouri	MO	630nn-658nn
California	CA	900nn-908nn, 910nn-928nn 930nn-961nn	Montana	MT	590nn-599nn
Colorado	CO	800nn-816nn	Nebraska	NE	680nn-693nn
Connecticut	CT	060nn-069nn	Nevada	NV	889nn-898nn
Delaware	DE	197nn-199nn	New Hampshire	NH	030nn-038nn
District of Columbia	DC	200nn-205nn	New Jersey	NJ	070nn-089nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn	New Mexico	NM	870nn-884nn
Georgia	GA	300nn-319nn, 398nn, 399nn	New York	NY	004nn, 005nn, 06390, 100nn-149nn
Hawaii	HI	967nn, 968nn	North Carolina	NC	270nn-289nn
Idaho	ID	832nn-838nn	North Dakota	ND	580nn-588nn
Illinois	IL	600nn-629nn	Ohio	OH	430nn-459nn
Indiana	IN	460nn-479nn	Oklahoma	OK	730nn-732nn, 734nn-749nn
Iowa	IA	500nn-528nn	Oregon	OR	970nn-979nn
Kansas	KS	660nn-679nn	Pennsylvania	PA	150nn-196nn
Kentucky	KY	400nn-427nn, 45275	Rhode Island	RI	028nn, 029nn
Louisiana	LA	700nn-714nn, 71749	South Carolina	SC	290nn-299nn
Maine	ME	03801, 039nn-049nn	South Dakota	SD	570nn-577nn
Maryland	MD	20331, 206nn-219nn	Tennessee	TN	370nn-385nn
Massachusetts	MA	010nn-027nn, 055nn	Texas	TX	733nn, 73949, 750nn-799nn, 885nn
			Utah	UT	840nn-847nn
			Vermont	VT	050nn-054nn, 056nn-059nn
			Virginia	VA	20041, 201nn, 20301, 20370, 220nn-246nn
			Washington	WA	980nn-986nn, 988nn-994nn
			West Virginia	WV	247nn-268nn
			Wisconsin	WI	49936, 530nn-549nn
			Wyoming	WY	820nn-834nn

ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

<u>U.S. Possession</u>	<u>Abbr.</u>	<u>Zip Code</u>
American Samoa	AS	96799
Guam	GU	9691n, 9692n or 9693n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

ATTACHMENT 4

APO/DPO/FPO CITY/STATE/ZIP CODES FOR MILITARY
OVERSEAS ADDRESSES

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO, DPO or FPO	AA	340nn
APO, DPO or FPO	AE	090nn-098nn
APO, DPO or FPO	AP	962nn-966nn

ATTACHMENT 5

COMMUNITY PROPERTY STATE ABBREVIATIONS

<u>Community Property States</u>	<u>State Abbreviations</u>
Arizona	AZ
California	CA
Idaho	ID
Louisiana	LA
New Mexico	NM
Nevada	NV
Texas	TX
Washington	WA
Wisconsin	WI

**CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453**

1. Paid Preparer

In accordance with IRS regulations (REG-134235-08), paid tax return preparers must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify themselves in the paid preparer section of the tax return. They no longer have the option to use an SSN in lieu of the PTIN. To facilitate compliance with the new requirement, the IRS has revised the "Preparer's SSN or PTIN" line of various tax forms, including the Form 1040 series.

Beginning Tax Year 2011 (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this field.

If the return was prepared by a paid preparer, then fields 1340 through 1420 of the tax form record must be completed, with the following exceptions:

a. Self-Employed

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer TIN/Preparer EIN) or SEQ 1380 (Preparer Firm EIN) should be present.

b. Employee of Preparer Firm

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and SEQ 1360 (Preparer TIN/Preparer EIN) or SEQ 1380 (Preparer Firm EIN) should be present.

2. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, and Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include Self-Help and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1338 (Non-Paid Preparer) of the tax form record:

"IRS-PREPARED"
"IRS-REVIEWED"

In all other cases, enter blanks for fixed format or omit the field for variable format.

**CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453**

Non-Paid Preparer Field for IRS-Sponsored Programs (CONTINUED)

For the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs, the literal values "VITA" and "TCE" will no longer be input to denote that a tax return was prepared through one of these programs. The record layout has been changed to remove the "VITA" and "TCE" values.

The tax returns prepared in the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs will be identified by a site identification number. The composition of the site identification number is in the Preparer's Tax Identification Number (PTIN) format. The site identification number will be entered in the PTIN field for electronically filed tax returns.

3. Self-Prepared Returns

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

4. Electronic Return Originators (ERO's)

a. Collectors Who Do Not Change Data

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

b. Collectors Who Change Data

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

**CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453**

-Continued -

5. Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return

Electronic Return Originators (EROs) can e-file individual income tax returns only if the returns are signed electronically using either the Self-Select or the Practitioner PIN method. EROs will use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to transmit supporting documents that are required to be submitted to the IRS.

Form 8453 should only be filed if you are attaching one or more of the following forms or supporting documents:

- Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgment)
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit - Attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 - Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, Credit for Federal Tax Paid on Fuels - Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009)(see instructions)
- Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit - Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, Health Coverage Tax Credit, and all required attachments
- Schedule 8949, Continuation Sheet for Schedule D (Form 1040) (or a statement with the same information, if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.

ATTACHMENT 6

CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453

-Continued -

5. Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return (continued)

Do NOT attach Forms W-2, W-2G and 1099-R to the Form 8453 that is mailed to the IRS. Authorized IRS e-file Providers are required to retain copies of Forms W-2, W-2G, W-2GU and 1099-R with their records. Form 8822, *Change of Address*, Form 8379, *Injured Spouse Claim and Allocation*, or Form 9465, *Installment Agreement Request*, should not be attached to Form 8453.

An Authorized IRS e-file Provider must mail required Form(s) 8453 to the Austin Submission Processing Center within three business days after receiving acknowledgment that the return was accepted by IRS. Send Form(s) 8453 to the mailing address below:

INTERNAL REVENUE SERVICE
ATTN: SHIPPING AND RECEIVING, 0254
RECEIPT AND CONTROL BRANCH
AUSTIN, TX 73344-0254

ATTACHMENT 7

EIN PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 11, 12;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68, 69;

70, 71, 72, 73, 74, 75, 76, 77;

80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.

ATTACHMENT 8

VALID TWO-DIGIT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN) PREFIX CODES
LISTED BY SUBMISSION PROCESSING CENTERS
JANUARY 2011 - OCTOBER 2011 RETURN TRANSMISSIONS

Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555EZ, Forms 8833, Forms 8854 or Forms 8891 must be batched to Austin.

Fed/State and State-only returns must be batched by state return.

Federal returns must be batched by the first two digits of ERO EFIN or by address of online Taxpayer.

ANDOVER SPC		AUSTIN SPC		FRESNO SPC	
SITE DESIGNATOR - C		SITE DESIGNATOR - E		SITE DESIGNATOR - H	
01 Augusta	ME	42 Des Moines	IA	30 Laguna Niguel	CA
02 Portsmouth	NH	45 Fargo	ND	33 Laguna Niguel	CA
03 Burlington	VT	46 Aberdeen	SD	68 Sacramento	CA
04 Boston	MA	47 Omaha	NE	77 San Jose	CA
05 Providence	RI	63 Birmingham	AL	81 Helena	MT
06 Hartford	CT	64 Jackson	MS	82 Boise	ID
11 Brooklyn	NY	66 U.S. Possessions		83 Cheyenne	WY
12 Brooklyn	NY	71 Little Rock	AR	86 Phoenix	AZ
13 Manhattan	NY	72 New Orleans	LA	87 Salt Lake City	UT
26 Manhattan	NY	73 Oklahoma City	OK	88 Las Vegas	NV
13 APO/DPO/FPO - NY	AE	74 Austin	TX	91 Seattle	WA
26 APO/DPO/FPO - NY	AE	70 Austin	TX	92 Anchorage	AK
14 Albany	NY	75 Dallas	TX	93 Portland	OR
16 Buffalo	NY	76 Houston	TX	94 San Francisco	CA
20 Newark	NJ	79 Houston	TX	94 APO/DPO/FPO San Francisco	AP
22 Newark	NJ	80 Dallas	TX	95 Los Angeles	CA
23 Philadelphia	PA	84 Denver	CO	96 Los Angeles	CA
24 Philadelphia	PA	85 Albuquerque	NM	99 Honolulu	HI
25 Pittsburgh	PA	98 International			
51 Wilmington	DE				
52 Baltimore	MD				
27 Baltimore	MD				
54 Richmond	VA				
78 District of Columbia	DC				

PHILADELPHIA SPC		KANSAS CITY SPC	
SITE DESIGNATOR - G		SITE DESIGNATOR - F	
50 Jacksonville	FL	15 Chicago	IL
56 Greensboro	NC	31 Cincinnati	OH
69 Greensboro	NC	34 Cleveland	OH
57 Columbia	SC	35 Indianapolis	IN
58 Atlanta	GA	36 Chicago	IL
59 Jacksonville	FL	37 Springfield	IL
60 Ft. Lauderdale	FL	38 Detroit	MI
61 Louisville	KY	39 Milwaukee	WI
62 Nashville	TN	40 Detroit	MI
65 Ft. Lauderdale	FL	41 St. Paul	MN
65 APO/DPO/FPO Miami	AA	43 St. Louis	MO
67 Atlanta	GA	48 Wichita	KS
		55 Parkersburg	WV

EFIN Prefix Codes 10, 21, 32, 44 and 53 are designated for Online filing and are valid at all sites.
EFIN Prefix Codes 08, 17, 18, 29 and 49 are for Internal Use Only.

SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 665-99-9999,
667-01-0001 through 899-99-9999,
750-01-0001 through 763-99-9999,
764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

Valid Range for Individual Taxpayer Identification Number (ITIN):

900-70-0000 through 999-88-9999, 999-90-9999 through 999-92-9999, and
999-94-9999 through 999-99-9999

The valid range for the ITIN "Area" is 900 through 999.
The valid range for the ITIN "Group" is 70 through 88, 90 through 92,
and 94 thru 99.
The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

Valid Range for Adoption Taxpayer Identification Number (ATIN):

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.
The valid ATIN "Group" is 93.
The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

**ATTACHMENT 10
COUNTRY CODES**

If the Country is not listed, use Country Code "OC" - Other Countries

<u>Code</u> <u>Name of Country</u>	<u>Code</u> <u>Name of Country</u>
AF	Afghanistan
AX	Akrotiri
AL	Albania
XA	Alberta
AG	Algeria
AN	Andorra
AO	Angola
AV	Anguilla
AY	Antarctica (not valid for Form 2555)
AC	Antigua & Barbuda
AR	Argentina
AM	Armenia
AA	Aruba
AT	Ashmore & Cartier Islands
AS	Australia
AU	Austria
AJ	Azerbaijan
BF	Bahamas The
BA	Bahrain
FQ	Baker Island
BG	Bangladesh
BB	Barbados
BO	Belarus
BE	Belgium
BH	Belize
BN	Benin
BD	Bermuda
BT	Bhutan
BL	Bolivia
BK	Bosnia and Herzegovina
BC	Botswana
BV	Bouvet Island
BR	Brazil
XB	British Columbia
IO	British Indian Ocean Territory
BX	Brunei
BU	Bulgaria
UV	Burkina Faso
BM	Burma
BY	Burundi
CB	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
CJ	Cayman Islands
CT	Central African Republic
CD	Chad
CI	Chile
CH	China
KT	Christmas Islands
IP	Clipperton Islands
CK	Cocos (Keeling Islands)
CO	Colombia
CN	Comoros
CF	Congo (Brazzaville)
CG	Congo (Kinshasa)
CW	Cooks Islands
CR	Coral Sea Islands
CS	Costa Rica
IV	Cote d'Ivoire
HR	Croatia
CU	Cuba
CY	Cyprus
EZ	Czech Republic
DA	Denmark
DX	Dhekelia
DJ	Djibouti
DO	Dominica
DR	Dominican Republic
TT	Dem Rep of Timor-Leste
EC	Ecuador
EG	Egypt
ES	El Salvador
EK	Equatorial Guinea
ER	Eritrea
EN	Estonia
ET	Ethiopia
FK	Falkland Islands (Islas Malvinas)
FO	Faroe Islands
FJ	Fiji
FI	Finland
FR	France
FP	French Polynesia
FS	French Southern & Antarctic Lands
GB	Gabon
GA	Gambia The
GG	Georgia
GM	Germany
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GJ	Grenada
GT	Guatemala
GK	Guernsey
GV	Guinea
PU	Guinea-Bissau
GY	Guyana
HA	Haiti
HM	Heard Island & McDonald Islands
BK	Herzegovina and Bosnia
VT	Holy See
HO	Honduras
HK	Hong Kong
HQ	Howland Island
HU	Hungary
IC	Iceland
IN	India
ID	Indonesia
IR	Iran

**ATTACHMENT 10
COUNTRY CODES**

If the Country is not listed, use Country Code "OC" - Other Countries

<u>Code</u>	<u>Name of Country</u>	<u>Code</u>	<u>Name of Country</u>
IZ	Iraq	NL	Netherlands
EI	Ireland	NT	Netherlands Antilles
IS	Israel	XN	New Brunswick
IT	Italy	XL	Newfoundland and Labrador
JM	Jamaica	NC	New Caledonia
JN	Jan Mayen	NZ	New Zealand
JA	Japan	NU	Nicaragua
DQ	Jarvis Island	NG	Niger
JE	Jersey	NI	Nigeria
JQ	Johnston Atoll	NE	Niue
JO	Jordan	NF	Norfolk Island
KZ	Kazakhstan	XT	Norhwest Territories
KE	Kenya	XS	Nova Scotia
KQ	Kingman Reef	XV	Nunavut
KR	Kiribati	NO	Norway
KN	Korea, North	MU	Oman
KS	Korea, South	XO	Ontario
KU	Kuwait	PK	Pakistan
KG	Kyrgyzstan	PS	Palau
KV	Kosovo	LQ	Palmyra Atoll
LA	Laos	PM	Panama
LG	Latvia	PP	Papua New Guinea
LE	Lebanon	PF	Paracel Islands
LT	Lesotho	PA	Paraguay
LI	Liberia	PE	Peru
LY	Libya	RP	Philippines
LS	Liechtenstein	PC	Pitcairn Islands
LH	Lithuania	PL	Poland
LU	Luxembourg	PO	Portugal
MC	Macau	XP	Prince Edward Island
MK	Macedonia	QA	Qatar
MA	Madagascar	XQ	Quebec
MI	Malawi	RO	Romania
MY	Malaysia	RS	Russia
MV	Maldives	RW	Rwanda
ML	Mali	TB	Saint Barthelemy
MT	Malta	SH	Saint Helena
IM	Man, Isle of	SC	Saint Kitts & Nevis
XM	Manitobe	ST	Saint Lucia
MR	Mauritania	RN	Saint Martin
MP	Mauritius	SB	Saint Pierre & Miquelon
MF	Mayotte	WS	Samoa
MX	Mexico	SM	San Marino
FM	Micronesia, Federated States of	TP	Sao Tome and Principe
MQ	Midway Islands	XW	Saskatchewan
MD	Moldova	SA	Saudi Arabia
MN	Monaco	SG	Senegal
MG	Mongolia	RI	Serbia
MJ	Montenegro	SE	Seychelles
MH	Montserrat	SL	Sierra Leone
MO	Morocco	SN	Singapore
MZ	Mozambique	LO	Slovakia
WA	Namibia	SI	Slovenia
NR	Nauru	BP	Solomon Islands
NP	Nepal	SO	Somalia
		SF	South Africa

**ATTACHMENT 10
COUNTRY CODES**

If the Country is not listed, use Country Code "OC" - Other Countries

<u>Code</u>	<u>Name of Country</u>	<u>Code</u>	<u>Name of Country</u>
SX	South Georgia & The South Sandwich Islands	NH	Vanuatu
SP	Spain	VE	Venezuela
PG	Spratly Islands	VM	Vietnam
CE	Sri Lanka	VI	Virgin Islands, British
VC	St Vincent & Grenadines	WQ	Wake Island
SU	Sudan	WF	Wallis & Futuna
NS	Suriname	WI	Western Sahara
SV	Svalbard	YM	Yemen
WZ	Swaziland	ZA	Zambia
SW	Sweden	ZI	Zimbabwe
SZ	Switzerland	OC	Other Countries
SY	Syria	XX	RESERVED for ITIN Processing Only
TW	Taiwan		
TI	Tajikistan		
TZ	Tanzania		
TH	Thailand		
TO	Togo		
TL	Tokelau		
TN	Tonga		
TD	Trinidad & Tobago		
TS	Tunisia		
TU	Turkey		
TX	Turkmenistan		
TK	Turks and Caicos Islands		
TV	Tuvalu		
UG	Uganda		
UP	Ukraine		
AE	United Arab Emirates		
UK	United Kingdom		
UY	Uruguay		
UZ	Uzbekistan		

Note: For electronic filing only, enter alphabetic value "US" (not shown in the Country Code Table) for the Country Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S.

ATTACHMENT 11

MAXIMUM NUMBER OF FORMS AND SCHEDULES

<u>Form or Schedule</u>	<u>Maximum Number</u>
Form 1040	1
Form 1040A	1
Form 1040EZ	1
Schedule A	1
Schedule B	1
Schedule C	8
Schedule D	1
Schedule E	15 **
Schedule EIC	1
Sch 8812	1
Schedule SE	1 per taxpayer*
Form W-2	50
Form 1099-R	20
Form 2106	2 per taxpayer****
Form 2106-EZ	1 per taxpayer*
Form 2210	1
Form 2441	1
Form 4562	30
Form 8283	4
Form 8829	32***
Form 8863	1
Form 8867	1
Form 8880	1
Form 8888	1
Form 8949 LTCGL	5000
Form 8949 STCGL	5000
Form Payment	5
ST 0001	1
ST 0002	25

*Maximum of two per return on a Joint Return (one for each taxpayer)

**Maximum of 45 (3 Rental Properties on each Schedule E)

***Up to four Forms 8829 for each Schedule C

****Maximum of four per return on a Joint Return (two for each taxpayer)



Internal Revenue Service

TAX YEAR 2012

PART 2

***Electronic Return
RECORD LAYOUTS
for Individual Income Tax Returns***

**W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
October 1, 2012**

TAX YEAR 2012
HIGHLIGHTS TO THIS REVISION OF RECORD LAYOUTS

I. 1040 LEGACY CONTINGENCY SUPPORTED FORMS (TY2012/PY2013):

Form 1040, Form 1040A, Form 1040EZ;

Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule EIC, Schedule SE, and Schedule 8812 (formerly Form 8812);

Form W-2, Form 1099R, Form 2106, Form 2106EZ, Form 2210, Form 2441, Form 4562, Form 8283, Form 8829, Form 8863, Form 8867, Form 8880, Form 8888, Form 8949(LTGL/STGL), and Form Payment;

Trans Record A, Trans Record B, Authentication Record, Statement Record, State Records, Summary Record, and Recap Record.

II. UPDATED FORM CHANGES:

TRANA

Form 1040	Page 1	Form 1040	Page 2
Form 1040A	Page 1	Form 1040A	Page 2
Form 1040EZ			
Schedule A	Page 1	Schedule A	Page 2 (Deleted)
Schedule C	Page 1		
Schedule D	Page 1		
Schedule E	Page 1		
Schedule L (Deleted)			
Schedule M (Deleted)			
Schedule 8812	Page 1	Schedule 8812	Page 2
Form 8283	Page 1	Form 8283	Page 2
Form 8863	Page 1	Form 8863	Page 2
Form 8867	Page 1	Form 8867	Page 3
Form 8867	Page 4 (New)		
Form 8949 LTCGL			
Form 8949 STCGL			
Form Payment			
Summary Record			
State Records			

TAX YEAR 2012
HIGHLIGHT TO THIS REVISION OF RECORD LAYOUTS

III. NON-UPDATED 2012 FORM CHANGES

As this revision goes to publication all known updates have been made.
Pending legislative changes may require late change pages.

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GENERAL INSTRUCTIONS

An asterisk (*) precedes any field which may contain a statement reference (STMbnn) indicating either the first entry of a line or table of related items to be continued on a statement record.

When present, a plus-sign (+) precedes the items related to the first entry field.

An at-sign (@) precedes any field which must contain a statement reference when significant.

In some cases, the related statement fields require more than the maximum 80 positions allowed, such as Schedule E, Page 2, Part/S-Corp Name A (SEQ 1170).

An asterisk followed by a plus sign (*+) indicates the first field of a separate statement record which continues the required related fields from the previous statement record.

This is the issuance of the **2012** Electronic Return Record Layouts. Changes for the **October 2012** revision are indicated by a vertical line (|) in the right margin. Deletions are indicated by the delete symbol (--|) in the right margin.

Changes made after OCTOBER 1, **2012** are indicated by two vertical lines (||) in the right margin. Deletions are indicated by the delete symbol (--||) in the right margin.

GENERAL INSTRUCTIONS (Cont'd)

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
 - YYYYMMDD - length = 8
 - YYYYMM - length = 6
 - YYYY - length = 4
- N - Numeric
- R - Ratio/Percentage
(Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

SECTION 1 TRANS RECORD

The first two records on each file must be the TRANS records which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS RECORD "A"

TRANA Transmission Information Record - A

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120"
		4	Value "*****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter EIN	9	N (Must match same field on "TRANB" record)
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"C" = Andover, "E" = Austin "F" = Kansas "G" = Philadelphia "H" = Fresno
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number(ETIN)	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N
0080	Transmission Sequence for Julian Day in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII
0100	Record Type	1	"F" = Fixed "V" = Variable length option

SECTION 1 TRANS RECORD

TRANS RECORD "A"

TRANA		Transmission Information Record - A		
Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "TRANAb"
0010	Employer Identification Number of Transmitter EIN		9	N (Must match same field on "TRANB" record)
0020	Transmitter Name		35	AN
0030	Type Transmitter		16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site		1	"C" = Andover, "E" = Austin "F" = Kansas "G" = Philadelphia "H" = Fresno
0050	Transmission Date		8	YYYYMMDD
0060	Electronic Transmitter Identification Number(ETIN)		7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day		3	N
0080	Transmission Sequence for Julian Day in (0070)		2	N
0090	Acknowledgment Transmission Format		1	"A" = ASCII
0100	Record Type		1	"F" = Fixed "V" = Variable length option
0110	Transmitter EFIN		6	N
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	IRS Use Only

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Production-Test Code		1	"P" = Production "T" = Test
0170	Transmission Type Code		1	Blank " " = Regular ELF "O" = Online Filing
0180	Reserved		1	IRS Use Only
	Record Terminus Character		1	Value "#"

TRANS RECORD "B"

TRANB		Transmission Information Record - B		
Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"TRANBb"
0010	EIN of Transmitter		9	N (Must match same field on "TRANA" record)
0020	Transmitter's Address		35	AN
0030	Transmitter's City, State, Zip Code		35	AN
0040	Transmitter's Area Code & Telephone Number		10	N
0050	Filler		16	blank
	Record Terminus Character		1	Value "#"

Each tax return must start with a byte count, start of record sentinel, and Tax Return Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Return Record must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID.

Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab", "1040Zb" or "1040SS"
0002	Page Number	5	Value "PG01b" or "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value " 201212 ", YYYYMM
0006	Filler	1	Blank

(42 characters)

Begin data fields for Page 1 of the Return record layout

(Begin bracketing Field Numbers for Page 1 of the Tax Return when using variable format)

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0007	Return Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Transmission	3	N
	d. Transmission Sequence Number	2	N (00-99)
	e. Sequence Number of each Return	4	N (0000-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("2")

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab", or "1040SS"
0002	Page Number	5	Value "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value " 201212 ", YYYYMM
0006	Filler	1	Blank

-----42 characters-----

Begin Page 2 data fields. Begin bracketing Field Numbers when using variable format.

SECTION 2 TAX RETURN

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	Value "FRMbbb", "SCHaaa", "STMbnn", "NTSbbb", "ELCbbb", "REGbbb", "STbbbb", or "RECbbb", "a" = AN or blank
0001	Form or Record Number	6	AN = aaaaaa "1040bb", "1040Ab", "2106bb", "2106EZ", "W-2bbb", "W-2Gbb", "W-2PRb", "1099Rb", "8582CR", "0001bb", "PMTbbb"
0002	Page Number	5	AN "PGn nb" (nn = 01-99)
0003	Taxpayer Identification Number	9	Primary SSN
0004	Filler	1	Blank
0005	Form/Schedule Occurrence Number	7	0000001 - 0000099 Number limited to the maximum number of forms allowed

-----42 characters-----

Begin Data Fields (starting with Field # 0010)

	Byte Count	4	"1606" for Fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "201212", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instructions Part 1, Sec 7.)
0061	Foreign Country	35	AN, Allowable special characters are space, slash, and hyphen
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/State/County	17	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City	35	A, Allowable special characters are space, slash, and hyphen
0067	Foreign Postal Code	16	AN, Allowable special characters are space, slash, and hyphen
0070	Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special characters are space, slash, and hyphen

Field Identification No.	Form Ref.	Length	Field Description
0087		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095		12	N (left-justified)
0097		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110		1	"X" or blank
0120		1	"X" or blank
0130	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135		6	"STMbnn" or blank
0140	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	4	25	A or blank
0153	4	9	N
0160	6a	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
0163 Exempt Spouse	6b	1	"X" or blank
0164 Exempt Spouse Name	6b	25	AN
0165 Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167 Total Box 6a and 6b		1	Values 0, 1 or 2
*0170 Dependent First Name 1	6c(1)	10	A (first name), hyphen, space, "STMBnn" or blank
+0171 Dependent Last Name 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172 Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175 Dependent's SSN - 1	6c(2)	9	N or blank
+0177 Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178 Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180 Dependent First Name 2	6c(1)	10	AN (first name, blank)

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	12	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	12	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	12	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0209	More than Four Dependents Box	6c	1	"X" or blank
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0358	Clergy Excess Rental Allowance Literal	7	16	"EXCESS ALLOWANCE" or blank
0359	Clergy Excess Rental Allowance Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0364	Form 8919 Literal	7	5	"F8919" or blank
0365	Form 8919 Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	6	NO ENTRY
0369	Adoption Amt	7	12	NO ENTRY
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0454	F8814 Literal	13	5	"F8814" or blank
0455	Form 8814 Amount	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank
0485	Pensions Annuities Received Including Foreign	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	16b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	16b	12	N
0495	Taxable Pensions Amount Including Foreign	16b	12	N
0496	Distributions from Retirement Plans Literal	16b	3	"PSO" or blank
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MedbMSA", "HSA", "GAMBLINGbWINNINGS", "LOSSbONbEXCESSbDEFER bDIST", "INDIANbGAMINGbPROCEE DS", "INDIANbTRIBALbDISTRIB", "NATIVEbAMERICANbDIST RIB", "STMbnn" or blank
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
@0580	NOL CF Statement	21	6	"STMbnn" or blank
0583	NOL Amount	21	12	N
0590	Total Other Income	21	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N

Field Identification No.	Field Description	Form Ref.	Length	Field Description
0640	Self-Employed Deduction Schedule SE	27	12	N
0650	Self-Employed SEP/SIMPLE/Qualified Plans	28	12	N
0670	Self-Employed Health Insurance Ded	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
0700	IRA Deduction	32	12	N
0701	IRA Deduction Literal	32	1	"D" or blank
0702	Student Loan Interest Deduction	33	12	N
0705	Tuition and Fees Deduction	34	12	N
0710	Domestic Production Activities Ded	35	12	N
*0720	Other Adjustments Literal	36	13	Values are "RFST", "SUB-PAYbTRA", "UDC", "403(B)", "FORMb2555", "501(C)(18)(D)", "PPR", "WBF", "JURYbPAY", "STMbnn" or blank
+0721	Other Adjustment Amount	36	12	N
0722	Archer MSA Ded. Literal	36	3	"MSA" or blank
0723	Archer MSA Ded. Amount	36	12	N
0735	Total Other Adjustments	36	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0740	Total Adjustments	36	12	N
0750	Adjusted Gross Income	37	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1511" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040bb"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "201212", YYYYMM
0766		1	blank
0768	38	4	"EPRI" or blank
0769	38	12	N
0770	38	12	N
0772	39a	1	"X" or blank
0774	39a	1	"X" or blank
0776	39a	1	"X" or blank
0778	39a	1	"X" or blank
0783	39a	1	1, 2, 3, 4 or blank
0786	39b	1	"X" or blank
0788	40	8	"SECTb933", "X" or blank
0789	40	12	N
0800	41	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank
0826	Capital Construction Fund Amount	43	12	N
0827	Schedule Q (Form 1066) Literal	43	5	"SCHbQ" or blank
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0883	962 Election	44c	1	"X" or blank
@0886	962 Election Explanation	44c	6	"STMbnn" or blank
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0923	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
0935	Education Credits	49	12	N
0950	Retirement Savings Contribution Credit	50	12	N
0955	Child Tax Credit	51	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0988	Residential Energy Credits	52	12	N
1000	Form 3800 Block	53a	1	"X" or blank
1005	Form 8801 Block	53b	1	"X" or blank
1006	Specify Other Credit Block	53c	1	"X" or blank
*1010	Specify Other Credit Literal	53c	6	"8396", "8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", "STMbnn" or blank
1015	Other Credits	53	12	N
1020	Total Credits	54	12	N
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		23	"F4029", "F4361", "EXEMPT-NOTARY", "EXEMPTbCOMMUNITYb INCOME" or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Unreported Social Security and Medicare Tax	57	12	N
1085	Form 4137 Block	57a	1	"X" or blank
1087	Form 8919 Block	57b	1	"X" or blank
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N
1105	Household Employment Taxes from Sch. H Amount	59a	12	N
1107	Form 5405, Line 18 Amount	59b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*1110	Other Tax Literal	60	13	"EPP", "S72P", "UT", "453A(c)", "457A", "ADT", "Sec.b72(m)(5)", "453(L)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "HCTC", "STMbnn" or blank
+1111	Other Tax Amount	60	12	N
1112	COBRA Recapture Literal	60	5	"COBRA" or blank
1113	COBRA Recapture Amount	60	12	N
1114	F8611 Literal	60	5	"LIHCR" or blank
1115	F8611 Amount	60	12	N
1118	Form 8693 Approved Indicator	60	1	"X" or blank
1119	Form 8693 Approved Date	60	8	DT
1121	F4255 Literal	60	3	"ICR" or blank
1122	F4255 Amount	60	12	N
1123	F8828 Literal	60	4	"FMSR" or blank
1124	F8828 Amount	60	12	N
1125	F8834 Literal	60	4	"8834" or blank
1126	F8834 Amount	60	12	N
1127	F8697 Literal	60	14	"FrombFormb8697" or blank
1128	F8697 Amount	60	12	N
1129	F8845 Literal	60	4	"IECR" or blank
1130	F8845 Amount	60	12	N
1131	F8882 Literal	60	5	"ECCFR" or blank
1132	F8882 Amount	60	12	N
1133	F8874 Literal	60	4	"NMCR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1134	F8874 Amount	60	12	N
1135	F8889 Literal	60	3	"HSA" or blank
1136	F8889 Amount	60	12	N
1137	AMVCR Literal	60	5	"AMVCR" or blank
1138	AMVCR Amount	60	12	N
1139	ARPCR Literal	60	5	"ARPCR" or blank
1140	ARPCR Amount	60	12	N
1141	F8866 Literal	60	14	"FrombFormb8866" or blank
1142	F8866 Amount	60	12	N
1143	F8853 Literal (Archer MSA)	60	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	60	12	N
1145	F8853 Literal (Medicare Advantage)	60	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	60	12	N
1147	F8936 Literal	60	4	"8936" or blank
1148	F8936 Amount	60	12	N
1149	Total Other Tax	60	12	N
1150	Total Tax	61	12	N
1155	Forms 1099 and AK Dividend W/H Literal	62	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	62	12	N
1158	W/H from Sch K-1 Literal	62	7	"SCHbK-1" or blank
1159	W/H from Sch K-1 Amount	62	12	N
1160	Total Federal Income Tax Withheld	62	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N
@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
@1174	Paid Joint ES Tax Explanation	63	6	"STMbnn" or blank
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1187	Additional Child Tax Credit	65	12	N
1189	American Opportunity Credit	66	12	N
1190	First-Time Homebuyer Credit	67	12	NO ENTRY
1197	F4868 Amount	68	12	N
1198	Excess SS & Tier 1 RRTA Tax	69	12	N
1200	Credit for Federal Tax on Fuels	70	12	N
1202	Form 2439 Block	71a	1	"X" or blank
1204	Form 8839 Block	71b	1	NO ENTRY
1206	Form 8801 Block	71c	1	"X" or blank
1208	Form 8885 Block	71d	1	"X" or blank
1209	Credit for Repayment Literal	71	8	"IRCb1341"
1211	Credit for Repayment Amount	71	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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1213	Other Payments	71	12	N
1245	Form 8689 Literal	72	9	"FORMb8689" or blank
1246	Form 8689 Amount	72	12	N
1250	Total Payments	72	12	N
1260	Overpaid	73	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	74a	12	N
1271	Form 8888 Block	74a	1	"X" or blank
1272	Routing Transit Number	74b	9	N or blank
1274	Checking Account Indicator	74c	1	"X" or blank
1276	Savings Account Indicator	74c	1	"X" or blank
1278	Depositor Account Number	74d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	75	12	N
1290	Amount Owed	76	12	N
1295	ES Penalty Indicator	77	1	NO ENTRY
1300	ES Penalty Amount	77	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	N or blank

Field Identification No.	Form Ref.	Length	Field Description
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1315	Remittance	12	NO ENTRY
1317	Filing A Community Property State Return	1	"X" or blank
1319	Signed by Power of Attorney	1	"X" or blank
1320	Name of Power of Attorney	35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature	5	N (PIN Use Only)
1322	Occupation	25	AN
@1323	Spouse Signature Statement	6	"STMbnn" or blank
1324	Spouse Signature	5	N (PIN Use Only)
1325	Surviving Spouse	1	"X" or blank
1326	Personal Representative	1	"X" or blank
1327	Spouse Occupation	25	AN
1328	Taxpayer Daytime Telephone Number	10	N
1329	Taxpayer Optional Foreign Telephone Number	20	N, Allowable special characters are hyphen and space
1330	Identity Protection PIN	6	N or blank
1338	Non-Paid Preparer	13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	AN ("X" if self-employed, otherwise blank)

Field Identification No.	Form Ref.	Length	Field Description
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1360	PTIN	9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6)
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1385	Preparer Firm Street Address	35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip Code	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1132" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Ab"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "201212", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instructions Part 1, Sec 7.)
0061	Foreign Country	35	AN, Allowable special characters are space, slash, and hyphen
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/State/County	17	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City	35	A, Allowable special characters are space, slash, and hyphen
0067	Foreign Postal Code	16	AN, Allowable special characters are space, slash, and hyphen
0070	Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special characters are space, slash, and hyphen

Field Identification No.	Form Ref.	Length	Field Description
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0087		2	A (Standard Postal State Abbreviations)
0095		12	N (left-justified)
0097		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110		1	"X" or blank
0120		1	"X" or blank
0130	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135		6	"STMbnn" or blank
0140	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	4	25	A or blank
0153	4	9	N
0160	6a	1	"X" or blank
0163	6b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), Hyphen, space, "STMbnn" or blank
+0171	Dependent Last Name - 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	12	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	12	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	12	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field No.	Identification	Form Ref.	Length	Field Description
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0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0482	Qual. Charitable Distr.	11b	3	"QCD" or blank
0485	Pensions Annuities Received Including Foreign	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	12b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	12b	12	N
0495	Taxable Pensions Amount Including Foreign	12b	12	N
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0557	Taxable Amount of Social Security	14b	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0627	IRA Deduction Literal	17	1	"D" or blank
0628	Student Loan Interest Deduction	18	12	N
0705	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0900" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040Ab"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "201212", YYYYMM
0766		1	blank
0770	22	12	N
0772	23a	1	"X" or blank
0774	23a	1	"X" or blank
0776	23a	1	"X" or blank
0778	23a	1	"X" or blank
0783	23a	1	1, 2, 3, 4 or blank
0786	23b	1	"X" or blank
0788	24	8	"SECTb933", "X" or blank
0789	24	12	N
0800	25	12	N
0810	26	12	N
0820	27	12	N
0840	28	3	"ECR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits	31	12	N
0950	Retirement Savings Contribution Credit	32	12	N
0955	Child Tax Credit	33	12	N
1020	Total Credits	34	12	N
1150	Total Tax	35	12	N
1155	Forms 1099 and AK Dividend W/H Literal	36	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	36	12	N
1160	Total Federal Income Tax Withheld	36	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	37	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
@1174	Paid Joint ES Tax Explanation	37	6	"STMbnn" or blank
1178	EIC Literal	38a	3	NO ENTRY
1180	Earned Income Credit	38a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1183	EIC Eligibility	38a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	38b	12	N
1187	Additional Child Tax Credit	39	12	N
1189	American Opportunity Credit	40	12	N
1230	F4868 Literal	41	9	"FORMb4868" or blank
1231	F4868 Amount	41	12	N
1240	Excess SST Literal	41	10	"EXCESSbSST" or blank
1241	Excess SS Tax	41	12	N
1250	Total Payments	41	12	N
1260	Overpaid	42	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	43a	12	N
1271	Form 8888 Block	43a	1	"X" or blank
1272	Routing Transit Number	43b	9	N or blank
1274	Checking Account Indicator	43c	1	"X" or blank
1276	Savings Account Indicator	43c	1	"X" or blank
1278	Depositor Account Number	43d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	44	12	N
1290	Amount Owed	45	12	N
1295	ES Penalty Indicator	46	1	NO ENTRY
1300	ES Penalty Amount	46	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1305	Third Party Designee "No" Box	1	"X" or blank
1307	Third Party Designee Name	35	AN
1309	Third Party Designee Telephone Number	10	N
1313	Third Party Designee PIN	5	N or blank
1315	Remittance	12	NO ENTRY
1319	Signed by Power of Attorney	1	"X" or blank
1320	Name of Power of Attorney	35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature	5	N (PIN Use Only)
1322	Occupation	25	AN
@1323	Spouse Signature Statement	6	"STMbnn" or blank
1324	Spouse Signature	5	N (PIN Use Only)
1325	Surviving Spouse	1	"X" or blank
1326	Personal Representative	1	"X" or blank
1327	Spouse Occupation	25	AN
1328	Taxpayer Daytime Telephone Number	10	N
1329	Optional Foreign Telephone Number	20	N, allowable special characters are hyphen and space
1330	Identity Protection PIN	6	N or blank
1338	Non-Paid Preparer	13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1340		35	AN Name of Paid Preparer
1350		1	"X" or blank Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6) PTIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN
1385		35	AN, allowable special characters are space, slash, hyphen, and "NONE" Preparer Firm Street Address
1390		20	AN Firm City
1400		2	A Firm State
1410		9	N Firm Zip Code
1420		10	N Firm Telephone Number
1465		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC RAL Indicator
1470		1	NO ENTRY Refund Indicator
		1	Value "#" Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
		4	"1158" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "201212", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instructions Part 1, Sec 7.)
0061	Foreign Country	35	AN, Allowable special characters are space, slash, and hyphen
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/ State/County	17	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City	35	A, Allowable special characters are space, slash, and hyphen
0067	Foreign Postal Code	16	AN, Allowable special characters are space, slash, and hyphen
0070	Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special characters are space, slash, and hyphen

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0087		2	A (Standard Postal State Abbreviations)
0095		12	N (left-justified)
0097		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110		1	"X" or blank
0120		1	"X" or blank
@0135		6	"STMbnn" or blank
0356	1	3	"DFC" or blank
0357	1	12	N
0362	1	3	"PRI" or blank
0363	1	12	N
0366	1	3	"HSH" or blank
0368	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Forms 1099 and AK Dividend W/H Literal	7	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	7	12	N
1160	Total Federal Income Tax Withheld	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1178	EIC Literal	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1183	EIC Eligibility	8a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	8b	12	N
1230	F4868 Literal	9	9	"FORMb4868" or blank
1231	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
1271	Form 8888 Block	11a	1	"X" or blank
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN
1309	Third Party Designee Telephone Number		10	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1313		5	N or blank
			Third Party Designee PIN
1315		12	NO ENTRY
1319		1	"X" or blank
			Signed by Power of Attorney
1320		35	AN, Allowable special characters are space, slash, and hyphen
			Name of Power of Attorney
1321		5	N (PIN Use Only)
			Primary Taxpayer Signature
1322		25	AN
@1323		6	"STMBnn" or blank
			Spouse Signature Statement
1324		5	N (PIN Use Only)
			Spouse Signature
1325		1	"X" or blank
			Surviving Spouse
1326		1	"X" or blank
			Personal Representative
1327		25	AN
			Spouse Occupation
1328		10	N
			Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space
			Taxpayer Optional Foreign Telephone Number
1330		6	N or blank
			Identity Protection PIN
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
			Non-Paid Preparer
1340		35	AN
			Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank)
			Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6)
			PTIN

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1370		35	AN
1380		9	N
1385		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
1465		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470		1	NO ENTRY
		1	Value "#"
			Record Terminus Character

SECTION 3 SCHEDULES

Schedule Record Identification

Each page of a schedule will have a new Schedule Record with the Page Number incremented and must start with a Byte Count, Start of Record Sentinel and Record Identification. The following fields describe the composition of the Record ID.

<u>Field No.</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see schedule) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "SCHbbb"
0001	Schedule Type	6	Value "1040bb", "1040Ab" or "8847bb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 02
0003	Taxpayer Identification Number	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	Number limited to the maximum number of schedules allowed

(Begin data fields of the Schedule record layout)

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0679" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbA"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0015	Medical/Dental/ Expenses	1	12	N
0065	AGI Amount	2	12	N
0070	Medical Allowance	3	12	N
0080	Total Medical/Dental	4	12	N
0090	State & Local Income Taxes	5	12	N
0093	Income Taxes Box	5a	1	"X" or blank
0095	General Sales Taxes Box	5b	1	"X" or blank
0100	Real Estate Taxes	6	12	N
0110	Personal Property Taxes	7	12	N
*0130	Other Taxes Type	8	28	AN or "STMbnn"
+0135	Other Taxes Amount	8	12	N
0140	Total Other Taxes Amount	8	12	N
0150	Total Taxes	9	12	N

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMbnn" or blank
*0170	Recipient Name	11	20	AN or "STMbnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0205	Mortgage Insurance Premiums	13	12	N
0207	Investment Interest	14	12	N
0290	Total Interest	15	12	N
0350	Gifts Cash/Check	16	12	N
0360	Non-Cash/Check Contribution	17	12	N
0370	Carryover Prior Yr	18	12	N
0380	Total Contributions	19	12	N
0390	Casualty/Theft Loss	20	12	N
*0400	Unreimbursed Emp Bus Expn Desc	21	25	AN or "STMbnn"
+0405	Unreimbursed Employee Business Expense Amount	21	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	21	12	N
0415	Tax Preparation Fees	22	12	N

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
*0420	Other Expenses Type (1)	23	30	AN or "STMbnn"
+0430	Other Expenses Amount (1)	23	12	N
0432	Other Expenses Type (2)	23	30	AN
0434	Other Expenses Amount (2)	23	12	N
0435	Total Other Expenses	23	12	N
0445	Gross Miscellaneous Deductions	24	12	N
0450	Form 1040 AGI Repeated	25	12	N
0455	Miscellaneous Allowance	26	12	N
0465	Net Miscellaneous Deductions	27	12	N
*0475	Other Expense Type	28	31	AN or "STMbnn"
+0485	Other Expense Amount	28	12	N
0495	Total Other Expenses	28	12	N
0520	Total Deductions	29	12	N
0530	Itemize Deductions Less Than Standard Ded	30	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"1465" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbB"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0010	Seller Financed Mortgage Name	1	25	AN or "STMbnn"
+0011	Seller Financed Address	1	34	AN
+0012	Seller Financed TIN	1	9	N
+0015	Seller Financed Mortgage Amount	1	12	N
0025	Total Seller Financed Mortgage Amount	1	12	N
*0030	Interest Payer 1	1	50	AN or "STMbnn"
+0040	Interest Amount 1	1	12	N
0050	Interest Payer 2	1	50	AN
0060	Interest Amount 2	1	12	N
0070	Interest Payer 3	1	50	AN
0080	Interest Amount 3	1	12	N
0090	Interest Payer 4	1	50	AN
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0263	Accrued Market Discount Literal	1	17	"ACCRUEDbMARKbDISC" or blank
0264	Accrued Market Discount Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL" or blank
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0597	Form TD F 90-22.1 Required Yes	7a	1	"X" or blank
0598	Form TD F 90-22.1 Required No	7a	1	"X" or blank
*0600	Foreign Country	7b	35	AN, "STMbnn" or blank
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0705" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000008
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0063	Cash Acctg Method	F(1)	1	"X" or blank
0064	Accrual Acctg Meth	F(2)	1	"X" or blank
0066	Other Acctg Method	F(3)	1	"X" or blank
*0068	Type of Other Meth	F(3)	25	AN or "STMbnn"
0177	Materially Participate in Current Tax Year - Y	G	1	"X" or blank
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0185	First Schedule C Filed for this Business	H	1	"X" or blank
0187	Payments Requiring Form(s) 1099 Yes	I	1	"X" or blank
0189	Payments Requiring Form(s) 1099 No	I	1	"X" or blank
0190	Did or Will File Required Forms 1099 Yes	J	1	"X" or blank
0192	Did or Will File Required Forms 1099 No	J	1	"X" or blank
0195	Gross Receipts/Sales	1	12	N
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0210	Returns/Allowances	2	12	N
0220	Gross Receipts Less Returns Allowances	3	12	N
0230	Cost of Goods Sold	4	12	N
0240	Gross Profit	5	12	N
0260	Other Income	6	12	N
0270	Gross Income	7	12	N
0280	Advertising Expense	8	12	N
0293	Car/Truck Expenses	9	12	N
0297	Commissions and Fees	10	12	N
0300	Contract Labor	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N
@0333	Form 1098 Explanation	16a	6	"STMbnn" or blank
0337	Mortgage Interest	16a	12	N
@0340	Form 1098 Name/ Address	16b	6	"STMbnn" or blank
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27a	12	N
0650	Reserved	27b	12	NO ENTRY
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0535" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0735	Record ID		6	"SCHbbC"
0736	Schedule Type		6	"1040bb"
0737	Page Number		5	"PG02b"
0738	Taxpayer Identification Number		9	N (Primary SSN)
0739	Filler		1	blank
0740	Schedule Occurrence Number		7	N 0000001 - 0000008
0741	Clos Inv Cost Method	33a	1	"X" or blank
0742	Lower Cost/Market	33b	1	"X" or blank
0744	Other Clos Inv Method	33c	1	"X" or blank
@0746	Other Meth Explanation	33c	6	"STMbnn" or blank
0748	Change Inventory Question - Yes	34	1	"X" or blank
@0751	Change Inventory Method Explanation	34	6	"STMbnn" or blank
0753	Change Inventory Question - No	34	1	"X" or blank
0755	Beginning Inventory	35	12	N
0758	Purchases	36	12	N
0760	Cost of Labor	37	12	N
0770	Materials/Supplies	38	12	N
0780	Other Costs	39	12	N
0790	Total Costs	40	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	End of Year Inventory	41	12	N
0810	Cost of Goods Sold	42	12	N
*0820	Vehicle Service Date	43	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	44a	6	N
+0840	Commuting Miles	44b	6	N
+0850	Other Miles	44c	6	N
+0852	Vehicle Available - Yes	45	1	"X" or blank
+0857	Vehicle Available - No	45	1	"X" or blank
+0860	Another Vehicle - Yes	46	1	"X" or blank
+0870	Another Vehicle - No	46	1	"X" or blank
+0900	Evidence Yes	47a	1	"X" or blank
+0910	Evidence No	47a	1	"X" or blank
+0920	Written Yes	47b	1	"X" or blank
+0930	Written No	47b	1	"X" or blank
*0940	Other Expense Type 1		25	AN or "STMbnn"
+0950	Other Expense Amount 1		12	N
0960	Other Expense Type 2		25	AN
0970	Other Expense Amount 2		12	N
0980	Other Expense Type 3		25	AN
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN
1010	Other Expense Amount 4		12	N

Field Identification No.		Form Ref.	Length	Field Description
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1020	Other Expense Type 5		25	AN
1030	Other Expense Amount 5		12	N
1040	Other Expense Type 6		25	AN
1050	Other Expense Amount 6		12	N
1060	Other Expense Type 7		25	AN
1070	Other Expense Amount 7		12	N
1080	Other Expense Type 8		25	AN
1090	Other Expense Amount 8		12	N
1100	Other Expense Type 9		25	AN
1110	Other Expense Amount 9		12	N
1140	Total Other Expenses	48	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0460" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbD"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0050	ST Sales Price Box A	1(d)	12	N
0060	ST Cost/Other Basis Box A	1(e)	12	N
0070	ST Adjustments to Gain or Loss Box A	1(g)	12	N
0075	ST Gain or Loss Box A	1(h)	12	N
0120	ST Sales Price Box B	2(d)	12	N
0130	ST Cost/Other Basis Box B	2(e)	12	N
0140	ST Adjustments to Gain or Loss Box B	2(g)	12	N
0145	ST Gain or Loss Box B	2(h)	12	N
0190	ST Sales Price Box C	3(d)	12	N
0200	ST Cost/Other Basis Box C	3(e)	12	N
0210	ST Adjustments to Gain or Loss Box C	3(g)	12	N
0215	ST Gain or Loss Box C	3(h)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0715	ST Gain or Loss from F6252/4684/ 8824/6781	4(h)	12	N
0725	Net ST Gain/Loss (Part/S-Corp)	5(h)	12	N
0860	Short Loss Carryover	6(h)	12	N
0877	Net ST Gain/Loss	7(h)	12	N
0910	LT Sales Price Box A	8(d)	12	N
0920	LT Cost/Other Basis Box A	8(e)	12	N
0930	LT Adjustments to Gain or Loss Box A	8(g)	12	N
0935	LT Gain or Loss Box A	8(h)	12	N
0980	LT Sales Price Box B	9(d)	12	N
0990	LT Cost/Other Basis Box B	9(e)	12	N
1000	LT Adjustments to Gain or Loss Box B	9(g)	12	N
1005	LT Gain or Loss Box B	9(h)	12	N
1050	LT Sales Price Box C	10(d)	12	N
1060	LT Cost/Other Basis Box C	10(e)	12	N
1070	LT Adjustments to Gain or Loss Box C	10(g)	12	N
1075	LT Gain or Loss Box C	10(h)	12	N
1720	LT Gain or Loss from Other Forms	11(h)	12	N
1731	Net LT Gain or Loss (Part/S-Corp)	12(h)	12	N
1760	F8814 Literal	13	9	"FORMb8814" or blank
1770	F8814 Amount	13	12	N

Capital Gains and Losses

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
1775	Capital Gain Distribution	13(h)	12	N
1820	Long Term Loss Carryover	14(h)	12	N
1835	Combined Net LT Gain/Loss	15(h)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0097" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1840	Record ID		6	"SCHbbD"
1841	Schedule Type		6	"1040bb"
1842	Page Number		5	"PG02b"
1843	Taxpayer Identification Number		9	N (Primary SSN)
1844	Filler		1	blank
1845	Schedule Occurrence Number		7	N 0000001
2400	Combined Net Gain/ Loss	16	12	N
2420	Both Gains - Yes	17	1	"X" or blank
2440	Both Gains - No	17	1	"X" or blank
2460	28% Rate Gain WS Amt	18	12	N
2480	Unrecaptured Sec 1250 Gain WS Amt	19	12	N
2500	Both Zero or Blank - Yes	20	1	"X" or blank
2520	Both Zero or Blank - No	20	1	"X" or blank
2540	Allowable Loss	21	12	N
2560	1040 Qualified Div - Yes	22	1	"X" or blank
2580	1040 Qualified Div - No	22	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1155" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbE"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000015
0006	A	1	"X" or blank
0007	A	1	"X" or blank
0015	B	1	"X" or blank
0018	B	1	"X" or blank
0020	A-1a	37	AN or blank
0022	B-1a	37	AN or blank
0023	C-1a	37	AN or blank
0025	A-1b	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe)
0027	A-1b	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0035	Property Type	B-1b	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0037	Property Type Other Describe	B-1b	35	AN or blank
0041	Property Type	C-1b	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0042	Property Type Other Describe	C-1b	35	AN or blank
0043	Fair Rental Days	A-2	3	Value Range 000-366 or blank
0045	Personal Use Days	A-2	3	Value Range 000-366 or blank
0047	QJV	A-2	1	"X" or blank
0053	Fair Rental Days	B-2	3	Value Range 000-366 or blank
0055	Personal Use Days	B-2	3	Value Range 000-366 or blank
0057	QJV	B-2	1	"X" or blank
0063	Fair Rental Days	C-2	3	Value Range 000-366 or blank

Field No.	Identification	Form Ref.	Length	Field Description
0065	Personal Use Days	C-2	3	Value Range 000-366 or blank
0067	QJV	C-2	1	"X" or blank
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				--
				--
				--
				--
0130	Rents Received A	A-3	12	N
0131	Rents Received B	B-3	12	N
0132	Rents Received C	C-3	12	N
				--
				--
0140	Royalties Received A	A-4	12	N
0141	Royalties Received B	B-4	12	N
0142	Royalties Received C	C-4	12	N
				--
				--
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	A-11	12	N
0343	Management Fees	B-11	12	N
0344	Management Fees	C-11	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N
0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMbnn" or blank
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N
0530	Utilities C	C-17	12	N
0540	Deprec Expense A	A-18	12	N
0550	Deprec Expense B	B-18	12	N
0560	Deprec Expense C	C-18	12	N
*0570	Other Description	A-19	25	AN or "STMbnn"
+0580	Other Amount A	A-19	12	N
+0590	Other Amount B	B-19	12	N
+0600	Other Amount C	C-19	12	N
1050	Total Expenses A	A-20	12	N
1060	Total Expenses B	B-20	12	N
1070	Total Expenses C	C-20	12	N
1080	Net Rental Income (Loss) A	A-21	12	N
1090	Net Rental Income (Loss) B	B-21	12	N
1100	Net Rental Income (Loss) C	C-21	12	N
1103	Deductible Rental Loss A	A-22	12	N
1105	Deductible Rental Loss B	B-22	12	N
1107	Deductible Rental Loss C	C-22	12	N
1111	Tot All Amounts Total Payments Rental	23a	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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1112	Tot All Amounts Total Payments Royalty	23b	12	N
1113	Tot All Amounts Mortgage Interest	23c	12	N
1114	Tot All Amounts Deprec Expense	23d	12	N
1115	Tot All Amounts Total Expenses	23e	12	N
1118	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"1124" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1160	Record ID		6	"SCHbbE"
1161	Schedule Type		6	"1040bb"
1162	Page Number		5	"PG02b"
1163	Taxpayer Identification Number		9	N (Primary SSN)
1164	Filler		1	blank
1165	Schedule Occurrence Number		7	N 0000001 - 0000015
1166	Prior Years Losses Yes Box	27	1	"X" or blank
1167	Prior Years Losses No Box	27	1	"X" or blank
*1170	Part/S-Corp Name A	28A(a)	47	AN, "PYA", "UPE", or "STMbnn"
+1172	Part/S-Corp Ind	28A(b)	1	"P" or "S" or blank
+1174	Foreign Partner	28A(c)	1	"X" or blank
+1176	Part/S-Corp EIN	28A(d)	9	N
+1180	Any Amount is Not At Risk	28A(e)	1	"X" or blank
*+1186	Part/S-Corp Passive F8582 Loss	28A(f)	12	N or "STMbnn"
+1188	Part/S-Corp Passive Sch K-1 Income	28A(g)	12	N
+1192	Part/S-Corp Nonpassive Sch K-1 Loss	28A(h)	12	N
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN, "PYA", "UPE"
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN, "PYA", "UPE"
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	28C(d)	9	N
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE"
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
@1400	Continuation Partnerships/S Corporation & EIN	28A(a-e)	6	"STMbnn" or blank
@1410	Cont. Passive/ Nonpassive Income/ Loss-Part/S Corp	28A(f-j)	6	"STMbnn" or blank
1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Tot Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
@1870	Continuation Estates/Trusts & EIN	33A(a-b)	6	"STMbnn" or blank
@1880	Cont. Passive/ Nonpassive Income/ Loss-Estate/Trust	33A(c-f)	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0229" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	3	4	N
0030	Student "Yes" Box - 1	4(a)	1	"X" or blank
0035	Student "No" Box - 1	4(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Relationship - 1	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0070	Number of Months - 1	6	2	N, Range 00-12 or blank
0072	Kidnapped Child Literal - 1	6	2	"KC" or blank
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0130	Relationship - 2	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0140	Number of Months - 2	6	2	N, Range 00-12 or blank
0142	Kidnapped Child Literal - 2	6	2	"KC" or blank
0147	Qualifying Child Name Control - 3		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0150	Qualifying Child First Name - 3	1	10	AN (first name) or blank
0151	Qualifying Child Last Name - 3	1	15	AN (last name) or blank
0155	Qualifying SSN - 3	2	9	N
0160	Year of Birth - 3	3	4	N
0170	Student "Yes" Box - 3	4(a)	1	"X" or blank
0175	Student "No" Box - 3	4(a)	1	"X" or blank
0180	Disabled "Yes" Box - 3	4(b)	1	"X" or blank
0185	Disabled "No" Box - 3	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0200	Relationship - 3	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0210	Number of Months - 3	6	2	N, Range 00-12 or blank
0212	Kidnapped Child Literal - 3	6	2	"KC" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE SE

Self-Employment Tax

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0492" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbSE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Self- Employed		35	A
0020	SSN of Self-Employed		9	N
0025	Exempt/Form 4361 Box	A	1	"X" or blank
0030	Net Farm Profit/Loss	1a	12	N
0035	TP Received SS Retirement/ Disability Benefits	1b	12	N
0040	Net Non-Farm Profit/ Loss	2	12	N
0042	Unreimbursed Business Expenses Subtracted	2	1	"X" or blank
@0044	Allowable Expense Explanation	2	6	"STMbnn" or blank
0050	Exempt-Notary Literal	3	13	Value "EXEMPT-NOTARY" or blank
0055	Exempt-Notary Amt	3	12	N
0057	Chapter 11 Bankruptcy Income Literal	3	23	"CHAP.11BANKRUPTCYINCOME" or blank

SCHEDULE SE

Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0059	Chapter 11 Bankruptcy Income Amount	3	12	N
0061	Community Income Taxed to Spouse Literal	3	28	"COMMUNITYINCOMETAXEDTO SPOUSE" or blank
0063	Community Income Taxed to Spouse Amount	3	12	N
0065	Exempt Community Income Literal	3	21	"EXEMPTCOMMUNITYINCOME" or blank
0067	Exempt Community Income Amount	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N
0077	Optional Method Amount	4b	12	N
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0095	Wages Subject to Social Security Tax	8c	12	N
0100	Total Wages/ Unreported Tips	8d	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N

SCHEDULE SE

Self-Employment Tax

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduct for Employer-equivalent Portion of SE Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Nonfarm Opt Base Amount	16	12	N
0190	Nonfarm Opt Meth Amount	17	12	N
	Record Terminus Character		1	Value "#"

Schedule SE (Short Form) - Conversion Guide

If the Short Schedule SE was prepared or could have been prepared, it must be electronically filed as a Schedule SE using the following fields:

<u>Field No.</u>	<u>Schedule SE Identification</u>	<u>Line Reference</u>
0010	Name of Self-Employed	
0020	SSN of Self-Employed	
0030	Net Farm Profit/Loss	1a
0035	TP Rcvd SS Retirement/ Disability Benefits	1b
0040	Net Non-Farm Profit/Loss	2
0050	Exempt-Notary Literal	3
0055	Exempt-Notary Amt	3
0070	Total Net Earnings/Loss	3
0075	Min. Profit for SE Tax	4
0160	Self-Employment Tax	5
0165	Deduct for Employer-equivalent Portion of SE Tax	6

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0140" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCH812"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0010 First Dependent ITIN Presence Test Yes Box	A	1	"X" or blank
0020 First Dependent ITIN Presence Test No Box	A	1	"X" or blank
0030 Second Dependent ITIN Presence Test Yes Box	B	1	"X" or blank
0040 Second Dependent ITIN Presence Test No Box	B	1	"X" or blank
0050 Third Dependent ITIN Presence Test Yes Box	C	1	"X" or blank
0060 Third Dependent ITIN Presence Test No Box	C	1	"X" or blank
0070 Fourth Dependent ITIN Presence Test Yes Box	D	1	"X" or blank
0080 Fourth Dependent ITIN Presence Test No Box	D	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0085	Additional ITIN Dependents Note Indicator Box	Note Box	1	"X" or blank
0090	Amount from Child Tax Credit Worksheet	1	12	N
0100	Child Tax Credit	2	12	N
0110	Net Amount from Line 1 of Worksheet	3	12	N
0120	Earned Income	4a	12	N
0130	Nontaxable Combat Pay	4b	12	N
0140	Amount more than \$3,000 - No Box	5	1	"X" or blank
0150	Amount more than \$3,000 - Yes Box	5	1	"X" or blank
0160	Net Total Earned Income	5	12	N
0170	15% of Net Total Earned Income	6	12	N
0180	Three or More Qualifying Children - No Box	6	1	"X" or blank
0190	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0127" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0200	Record ID		6	"SCH812"
0201	Schedule Type		6	"1040bb"
0202	Page Number		5	"PG02b"
0203	Taxpayer Identification Number		9	N (Primary SSN)
0204	Filler		1	blank
0205	Schedule Occurrence Number		7	N 0000001
0220	Total SS & Medicare Taxes Withheld	7	12	N
0230	Total Other Taxes and Deductions	8	12	N
0240	Add Lines 7 and 8	9	12	N
0250	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N
0260	Subtract Line 10 from Line 9	11	12	N
0270	Larger of Line 6 or Line 11	12	12	N
0280	Additional Child Tax Credit	13	12	N
	Record Terminus Character		1	Value "#"

SECTION 4 Forms

Form Record Identification

Each page of a form will have a new Form Record with the Page Number incremented.

<u>Field No.</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "FRMbbb"
0001	Form Number	6	Value "nnnnbb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 04
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Form Occurrence Number	7	Number limited to the maximum number of forms allowed

(Begin data fields of the Form record layout)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0946" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"W-2bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000050
			Form Occurrence Number
0010		1	"X" or blank
0035	a	9	N
			Corrected W-2
0040	b	9	N
			Employee's SSN
0045	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
			Employer Identification Number
0050	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
			Employer Name Control
			Name of Reporting Agent or Employer

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0055	Name Line 2 of Employer	c	35	AN, "Agent for", "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, comma, plus sign, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent(%), and literal "NONE"
0070	Employer City	c	22	A, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0085	Control Number	d	14	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0090	Employee Name and Suffix	e	35	AN, Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN, Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%)
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Wages	1	12	N
0130	Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, "STMBnn" or blank
+0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, or blank
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, or blank
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0292	Other Deducts/ Benefits Amt 3	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Other Deducts/ Benefits Type 4	14	8	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0302	Other Deducts/ Benefits Amt 4	14	12	N
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	16	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	16	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0490	State Name 3	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	16	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'
0550	Employer's State ID Number 4	15	16	AN or blank
0560	State Wage 4	16	12	N
0570	State Income Tax 4	17	12	N
0575	Local Wages/Tips 4	18	12	N
0577	Local Income Tax 4	19	12	N
0580	Name of Locality 4	20	9	AN
0590	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0658" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1099Rb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000020
0010	Corrected Box	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0025	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

Field Identification No.	Form Ref.	Length	Field Description
0030		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0040		22	AN Allowable special character is space
0042		2	A (Standard Postal State Abbreviations) or period (.)
0044		12	N (left-justified)
0050		9	N
0060		9	N
0070		35	AN Allowable special character is: hyphen (-)
0080		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0085		35	AN
0090		22	AN Allowable special character is space
0092		2	A (Standard Postal State Abbreviations) or period (.)
0094		12	N (left-justified)
0100		30	AN or blank
0110	1	12	N
0120	2a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R
0230	Recipient's Total Distribution Percentage	9a	6	R
0231	Recipient's Total Contributions	9b	12	N
0234	Amt. Alloc. to IRR within 5 years	10	12	N or blank
0237	1st Year of Desig. Roth Contrib.	11	4	N (YYYY) or blank
0240	State Income Tax W/ Held - 1	12(1)	12	N
0246	State Name - 1	13(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	13(1)	16	AN
0255	State Distribution - 1	14(1)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Local Income Tax W/ Held - 1	15(1)	12	N
0270	Name of Locality - 1	16(1)	9	AN
0275	Local Distribution - 1	17(1)	12	N
0280	State Income Tax W/ Held - 2	12(2)	12	N
0286	State Name - 2	13(2)	2	A (Standard Postal State Abbreviations)
0290	Payer State I.D. No. - 2	13(2)	16	AN
0300	State Distribution - 2	14(2)	12	N
0310	Local Income Tax W/ Held - 2	15(2)	12	N
0320	Name of Locality - 2	16(2)	9	AN
0330	Local Distribution - 2	17(2)	12	N
0340	1099-R Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0245" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2106bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000004
			Form Occurrence Number
0008		25	AN
			Occupation
0009		9	N
			SSN of Taxpayer With Employee Business Expense
0010	1A	12	N
			Vehicle Expenses
0013	2A	12	N
			Parking, Tolls, Local Transportation
0017	3A	12	N
			Travel Exp Away From Home Exclude Meals/Entertain
0023	4A	12	N
			Other Business Expenses Excluding Meals/Entertain
0025	5B	12	N
			Meals/Entertainment Expenses
0027	6A	12	N
			Total Expenses Excluding Meals/ Entertainment
0031	6B	12	N
			Total Meals/ Entertainment
0033	7A	12	N
			Other Reimbursements Not Reported on W-2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0041	Meals/Entertainment Reimburse Not Reported on W-2	7B	12	N
0100	Unreimbursed Business Expense	8A	12	N
0105	Unreimbursed Meals Expense	8B	12	N
0115	Allowable Business Deduction	9A	12	N
0120	Allowable Meals Deduction	9B	12	N
0125	Unreimbursed Employee Business Expense	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0594" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0127 Record ID		6	"FRMbbb"
0128 Form Number		6	"2106bb"
0129 Page Number		5	"PG02b"
0130 Taxpayer Identification Number		9	N (Primary SSN)
0131 Filler		1	blank
0132 Form Occurrence Number		7	N 0000001 - 0000004
0133 SSN of Taxpayer with Employee Business Expense		9	N
0134 Vehicle Date (1)	11(a)	8	DT
0135 Total Miles (1)	12(a)	6	N
0145 Business Miles (1)	13(a)	6	N
0155 Percent of Use (1)	14(a)	6	R
0165 Average Distance (1)	15(a)	6	N
0175 Miles Commuting (1)	16(a)	6	N
0185 Other Personal Miles (1)	17(a)	6	N
0195 Vehicle Date (2)	11(b)	8	DT
0205 Total Miles (2)	12(b)	6	N
0215 Business Miles (2)	13(b)	6	N
0225 Percent of Use (2)	14(b)	6	R
0235 Average Distance (2)	15(b)	6	N
0245 Miles Commuting (2)	16(b)	6	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0256	Other Personal Miles(2)	17(b)	6	N
0260	Personal Use Yes	18	1	"X" or blank
0265	Personal Use No	18	1	"X" or blank
0271	Another Vehicle Yes	19	1	"X" or blank
0276	Another Vehicle No	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0315	Vehicle Expenses	22	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N
0383	Total Actual Expense (1)	29(a)	12	N
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0445	Value (2)	25(b)	12	N
0447	Motor Vehicle Expense (2)	26(b)	12	N
0449	Percent Business Expense (2)	27(b)	12	N
0451	Depreciation/Ln 38 (2)	28(b)	12	N
0453	Total Actual Expense (2)	29(b)	12	N
0490	Vehicle 1 Basis	30(a)	12	N
0495	Vehicle 1 Sect 179 Deduction and Special Allowance	31(a)	12	N
0505	Vehicle 1 Depreciation Recovery	32(a)	12	N
0515	Vehicle 1 Depreciation Method	33(a)	13	Value = (Literal in Depreciation Method Chart)
0530	Line 32(a) multiplied by Line 33(a) percentage	34(a)	12	N
0540	Depreciation Subtotal (1)	35(a)	12	N
0544	Limitation Amount (1)	36(a)	12	N
0546	Line 36(a) multiplied by Line 14(a)	37(a)	12	N
0550	Depreciation/Ln 28(a)	38(a)	12	N
0560	Vehicle 2 Basis	30(b)	12	N
0600	Vehicle 2 Sect 179 Deduction and Special Allowance	31(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0602	Vehicle 2 Depreciation Recovery	32(b)	12	N
0604	Vehicle 2 Depreciation Method	33(b)	13	Value = (Literal in Depreciation Method Chart)
0606	Line 32(b) multiplied by Line 33(b) percentage	34(b)	12	N
0610	Depreciation Subtotal (2)	35(b)	12	N
0612	Limitation Amount (2)	36(b)	12	N
0614	Line 36(b) multiplied by Line 14(b)	37(b)	12	N
0616	Depreciation/Line 28(b)	38(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0195" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2106Zb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0008		25	AN
0009		9	N
0010	1	12	N
0015	2	12	N
0017	3	12	N
0023	4	12	N
0025	5	12	N
0027	5	12	N
0031	6	12	N
0134	7	8	DT
0145	8a	6	N
0175	8b	6	N
0185	8c	6	N

Field Identification No.		Form Ref.	Length	Field Description
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0260	Vehicle Available - Yes	9	1	"X" or blank
0265	Vehicle Available - No	9	1	"X" or blank
0271	Another Vehicle for Personal Use - Yes	10	1	"X" or blank
0276	Another Vehicle for Personal Use - No	10	1	"X" or blank
0290	Evidence - Yes	11a	1	"X" or blank
0295	Evidence - No	11a	1	"X" or blank
0300	Written Evidence - Yes	11b	1	"X" or blank
0305	Written Evidence - No	11b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0167" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0025	Current Year Tax After Credits	1	12	N
0035	Other Taxes	2	12	N
0045	Refundable Credits	3	12	N
0055	Current Year Tax	4	12	N
0065	Multiply Line 4 by .90	5	12	N
0075	Withholding Taxes	6	12	N
0085	Net Tax Due	7	12	N
0092	Annual Payment Based on Prior Year	8	12	N
0106	Required Annual Payment	9	12	N
0115	Owe Penalty No Box	9	1	"X" or blank
0125	Owe Penalty Yes Box	9	1	"X" or blank
0135	Waiver of Entire Penalty Box	A	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0145	Waiver of Part of Penalty Box	B	1	"X" or blank
0155	Annualized Income Installment Method Box	C	1	"X" or blank
0165	Actually Withheld Box	D	1	"X" or blank
0170	Joint Return Box	E	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0170" for Fixed; "nnnn" for variable format
		4	Value "*****"
0175		6	"FRMbbb"
0176		6	"2210bb"
0177		5	"PG02b"
0178		9	N (Primary SSN)
			Taxpayer Identification Number
0182		1	blank
0184		7	N 0000001
0185	10	12	N
			Line 9 Amount, Form 2210
0187	11	12	N
			Line 6 Amount
0195	12	12	N
			Total Estimated Tax Payments
0197	13	12	N
			Add Lines 11 and 12
0201	14	12	N
			Total Underpayment for Year
0205	15	12	N
			Multiply Line 14 by Applicable %
0215	16	12	N
			Due Date Pd Multiplied Amount
0225	17	13	"AMOUNTbWAIVED" or blank
			Waived Literal/ Short Method
0227	17	12	N
			Waived Amount/short Method
@0233	17	6	"STMbnn" or blank
			Waived Explanation/ Short Method
0245	17	12	N
			Penalty
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0433" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0246 Record ID		6	"FRMbbb"
0248 Form Number		6	"2210bb"
0258 Page Number		5	"PG03b"
0262 Taxpayer Identification Number		9	N (Primary SSN)
0263 Filler		1	Blank
0264 Form Occurrence Number		7	N 0000001
0265 Required Installment A	18(a)	12	N
0275 Required Installment B	18(b)	12	N
0285 Required Installment C	18(c)	12	N
0295 Required Installment D	18(d)	12	N
0298 Estimated Tax Paid and Withheld A	19(a)	12	N
0303 Estimated Tax Paid and Withheld B	19(b)	12	N
0305 Estimated Tax paid and withheld C	19(c)	12	N
0308 Estimated Tax Paid and Withheld D	19(d)	12	N
0315 Applied Overpayment A	23(a)	12	N
0325 Underpayment A	25(a)	12	N
0335 Overpayment A	26(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N
0535	Taxes Due Column D	22(d)	12	N
0545	Applied Overpayment D	23(d)	12	N
0565	Underpayment D	25(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0667	Waived Amount	27	12	N
@0669	Waiver Explanation	27	6	"STMbnn" or blank
0671	Total Underpayment	27	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1369" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0800 Record ID		6	"FRMbbb"
0805 Form Number		6	"2210bb"
0810 Page Number		5	"PG04b"
0815 Taxpayer Identification Number		9	N (Primary SSN)
0820 Filler		1	blank
0825 Form Occurrence Number		7	N 0000001
0900 AGI Amount Period A	1(a)	12	N
0905 Annualized Income A	3(a)	12	N
0910 Itemized Deductions A	4(a)	12	N
0920 Annualized Itemized Deductions A	6(a)	12	N
0930 Return Standard Deductions A	7(a)	12	N
0940 Installment Deduction Amount A	8(a)	12	N
0950 Net Income Amount A	9(a)	12	N
0960 Exemption Claimed Amt A	10(a)	12	N
0970 Taxable Income Amt A	11(a)	12	N
0980 Tentative Tax Amt A	12(a)	12	N
0990 Annualized SE Tax A	13(a)	12	N
1000 Other Taxes A	14(a)	12	N
1010 Tax Before Credits A	15(a)	12	N
1020 Allowed Credits A	16(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N
1240	Applicable Tax Due Amount B	19(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1250	Accumulated Installment Amt B	20(b)	12	N
1260	Tax Due Amount B	21(b)	12	N
1270	Installment Tax Amount B	22(b)	12	N
1280	Accumulated Adjusted Tax Amount B	23(b)	12	N
1290	Aggregate Tax Due Amount B	24(b)	12	N
1300	Required Installment Amount B	25(b)	12	N
1310	AGI Amount Period C	1(c)	12	N
1320	Annualized Income C	3(c)	12	N
1330	Itemized Deductions C	4(c)	12	N
1340	Annualized Itemized Deductions C	6(c)	12	N
1350	Return Standard Deduction C	7(c)	12	N
1360	Installment Deduction Amount C	8(c)	12	N
1370	Net Income Amount C	9(c)	12	N
1380	Exemption Claimed Amt C	10(c)	12	N
1390	Taxable Income Amt C	11(c)	12	N
1400	Tentative Tax amt C	12(c)	12	N
1410	Annualized SE Tax C	13(c)	12	N
1420	Other Taxes C	14(c)	12	N
1430	Tax Before Credits C	15(c)	12	N
1440	Allowed Credits C	16(c)	12	N
1450	Net Tax Due Amount C	17(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annualized Income D	3(d)	12	N
1550	Itemized Deductions D	4(d)	12	N
1560	Annualized Itemized Deductions D	6(d)	12	N
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N
1640	Other Taxes D	14(d)	12	N
1650	Tax Before Credits D	15(d)	12	N
1660	Allowed Credits D	16(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1670	Net Tax Due Amount D	17(d)	12	N
1680	Applicable Tax Due Amount D	19(d)	12	N
1690	Accumulated Installment Amt D	20(d)	12	N
1700	Tax Due Amount D	21(d)	12	N
1710	Installment Tax Amount D	22(d)	12	N
1720	Accumulated Adjusted Tax Amount D	23(d)	12	N
1730	Aggregate Tax Due Amount D	24(d)	12	N
1740	Required Installment Amount D	25(d)	12	N
1750	Net SE Earnings A	26(a)	12	N
1760	SST/RRT Wages A	28(a)	12	N
1770	Net Prorated Social Security Tax Limit A	29(a)	12	N
1780	Annualized SST/RRT Wages A	31(a)	12	N
1790	Annualized Net Self-Employment Earnings A	33(a)	12	N
1800	Annualized SE Tax A	34(a)	12	N
1810	Net SE Earnings B	26(b)	12	N
1820	SST/RRT Wages B	28(b)	12	N
1830	Net Prorated Social Security Tax Limit B	29(b)	12	N
1840	Annualized SST/RRT Wages B	31(b)	12	N
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1860	Annualized SE Tax B	34(b)	12	N
1870	Net SE Earnings C	26(c)	12	N
1880	SST/RRT Wages C	28(c)	12	N
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N
1900	Annualized SST/RRT Wages C	31(c)	12	N
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N
1920	Annualized SE Tax C	34(c)	12	N
1930	Net SE Earnings D	26(d)	12	N
1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	Annualized SE Tax D	34(d)	12	N
@1990	Spouse's Annualized SE Tax Computation	34	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0471" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2441bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
*0010	1(a)	19	AN, "NONE" or "STMbnn"
+0015	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions or blank
+0020	1(b)	28	AN, "SEEBW-2" or blank
+0030	1(b)	29	AN or blank
*+0040	1(c)	9	AN, "TAXEXEMPT", "LAFCP", "STMbnn" or blank
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	1(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name of Care Provider 2	1(a)	19	AN or blank
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN, "SEEBW-2" or blank
0080	City/State/Zip 2	1(b)	29	AN or blank
0090	SSN/EIN 2	1(c)	9	AN, "TAXEXEMPT", "LAFCP", "STMbnn" or blank
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, space or blank
+0214	Qualifying Person SSN - 1	2(b)	9	N or blank
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense Amount	9	12	N
@0322	Prior Yr Expense Explan./Qual. Person Name & SSN	9	6	"STMbnn" or blank
0328	Percentage of Qualified Expenses or Income	9	12	N
0331	Tax Liability Limit from Credit Limit Worksheet	10	12	N
0339	Credit for Child & Dependent Care	11	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0285" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"FRMbbb"
0341		6	"2441bb"
0342		5	"PG02b"
0343		9	N (Primary SSN)
			Taxpayer Identification Number
0344		1	blank
0345		7	N 0000001
			Form Occurrence Number
0350	12	12	N
			Employer Paid Benefits
0351	13	12	N
			Carryover Amount
0353	14	12	N
			Forfeited Amount
0356	15	12	N
			Subtract Line 14 from Total of Lines 12 and 13
0360	16	12	N
			Qualified Expenses
0370	17	12	N
			Smaller of Adjusted or Qualified
0380	18	12	N
			Earned Income
0390	19	12	N
			Spouse Earned Income
0400	20	12	N
			Tentative Exclusion
0410	21	12	N
			Enter \$5000/\$2500
0420	22	1	"X" or blank
			Line 12 from Sole Prop/Partnrshp Income - No
0425	22	1	"X" or blank
			Line 12 from Sole Prop/Partnrshp Income - Yes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0430	Sole Proprietorship/ Partnership Amt	22	12	N
0440	Subtract Line 22 from Line 15	23	12	N
0530	Deductible Benefits	24	12	N
0550	Excluded Benefits	25	12	N
0570	Taxable Benefits	26	12	N
0580	Allowed Cared for Amt	27	12	N
0590	Excluded Benefits Repeated	28	12	N
0600	Net Allowable Amount	29	12	N
0610	Total Qualified Expenses	30	12	N
0620	Smaller of Qualified Expenses	31	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0853" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4562bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000030
0008 Sect 179 Summary Form Indicator		1	"X" or blank
0010 Activity		30	AN
0011 Maximum Amount	1	12	N
0012 Section 179 Property Cost for Current Year	2	12	N
0013 Threshold Cost	3	12	N
0014 Section 179 Property Adjusted	4	12	N
0018 Overall Dollar Limitation Adjusted	5	12	N
*0020 Class of Property 1	6(a)1	23	AN or "STMbnn"
+0030 Cost 1	6(b)1	12	N
+0040 Elected Cost 1	6(c)1	12	N
0050 Class of Property 2	6(a)2	23	AN
0060 Cost 2	6(b)2	12	N
0070 Elected Cost 2	6(c)2	12	N
0080 Listed Property	7(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0081	Section 179 Property Total Elect Cost	8	12	N
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special Depreciation Allowance	14	12	N
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN
+0130	3-Year Deduction	19a(g)	12	N
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"
+0295	20-Yr Method	19f(f)	7	AN
+0305	20-Year Deduction	19f(g)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "YYYYMM" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "YYYYMM"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "YYYYMM" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "YYYYMM" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N
+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N
0415	Class-Life Recovery	20a(d)	3	N

Field Identification No.		Form Ref.	Length	Field Description
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0420	Class-Life Convention	20a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	20a(g)	12	N
0430	12-Yr Cost	20b(c)	12	N
0435	12-Yr Convention	20b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	20b(g)	12	N
0445	40-Yr Prop Date in Service	20c(b)	6	YYYYMM or blank
0450	40-Yr Cost	20c(c)	12	N
0455	40-Yr Deduction	20c(g)	12	N
0497	Listed Property	21	12	N
0500	Total Depreciation	22	12	N
0505	Sec 263A Current Year Cost	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0871" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0510	Record ID		6	"FRMbbb"
0511	Form Number		6	"4562bb"
0512	Page Number		5	"PG02b"
0513	Taxpayer Identification Number		9	N (Primary SSN)
0514	Filler		1	blank
0515	Form Occurrence Number		7	N 0000001 - 0000030
0762	Evidence - Yes	24a	1	"X" or blank
0764	Evidence - No	24a	1	"X" or blank
0766	Written - Yes	24b	1	"X" or blank
0768	Written - No	24b	1	"X" or blank
0773	SPCL Depreciation Allowance for Qualified Listed	25h	12	N
*0775	Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"
+0780	Date Service 1/ Over 50%	26(b)1	8	YYYYMMDD
+0790	Percent Use 1/ Over 50%	26(c)1	6	R
+0800	Cost or Basis 1/ Over 50%	26(d)1	12	N
+0810	Deprec Basis 1/ Over 50%	26(e)1	12	N
+0815	Recovery Period 1/ Over 50%	26(f)1	2	N
+0822	Method 1/Over 50%	26(g)1	7	AN

Field No.	Identification	Form Ref.	Length	Field Description
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+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N
+0840	179 Expense 1/ Over 50%	26(i)1	12	N
0850	Description 2/ Over 50%	26(a)2	9	AN
0860	Date Service 2/ Over 50%	26(b)2	8	YYYYMMDD
0870	Percent Use 2/ Over 50%	26(c)2	6	R
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N
0895	Recovery Period 2/ Over 50%	26(f)2	2	N
0902	Method 2/Over 50%	26(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N
0920	179 Expense 2/ Over 50%	26(i)2	12	N
0930	Description 3/ Over 50%	26(a)3	9	AN
0940	Dt Service 3/ Over 50%	26(b)3	8	YYYYMMDD
0950	Percent Use 3/ Over 50%	26(c)3	6	R
0960	Cost or Basis 3/ Over 50%	26(d)3	12	N
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N
0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN

Field Identification No.		Form Ref.	Length	Field Description
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0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	YYYYMMDD
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N
1090	Description 2/ < or = 50%	27(a)2	10	AN
1100	Dt Service 2/ < or = 50%	27(b)2	8	YYYYMMDD
1110	Percent Use 2/ < or = 50%	27(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N

Field Identification No.	Description	Form Ref.	Length	Field Description
1170	Description 3/ < or = 50%	27(a)3	10	AN
1180	Dt Service 3/ < or = 50%	27(b)3	8	YYYYMMDD
1190	Percent Use 3/ < or = 50%	27(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	27(h)3	12	N
1500	Total Depreciation	28(h)	12	N
1600	Total Sect 179 Expense	29(i)	12	N
*1620	Business Miles 1	30(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N
1670	Commuting Miles 2	31(b)	6	N
1680	Other Personal Miles 2	32(b)	6	N
1685	Total Miles 2	33(b)	6	N
1700	Business Miles 3	30(c)	6	N
1710	Commuting Miles 3	31(c)	6	N
1720	Other Personal Miles 3	32(c)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
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1725	Total Miles 3	33(c)	6	N
1740	Business Miles 4	30(d)	6	N
1750	Commuting Miles 4	31(d)	6	N
1760	Other Personal Miles 4	32(d)	6	N
1765	Total Miles 4	33(d)	6	N
1780	Business Miles 5	30(e)	6	N
1790	Commuting Miles 5	31(e)	6	N
1800	Other Personal Miles 5	32(e)	6	N
1805	Total Miles 5	33(e)	6	N
1820	Business Miles 6	30(f)	6	N
1830	Commuting Miles 6	31(f)	6	N
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35(a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36(a)	1	"X" or blank
+1880	Another Vehicle No 1	36(a)	1	"X" or blank
1910	Vehicle Available Yes 2	34(b)	1	"X" or blank
1920	Vehicle Available No 2	34(b)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1923	Primary Use by Over 5% Owner/Relative Yes 2	35(b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	35(b)	1	"X" or blank
1930	Another Vehicle Yes 2	36(b)	1	"X" or blank
1940	Another Vehicle No 2	36(b)	1	"X" or blank
1970	Vehicle Available Yes 3	34(c)	1	"X" or blank
1980	Vehicle Available No 3	34(c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	35(c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	35(c)	1	"X" or blank
1990	Another Vehicle Yes 3	36(c)	1	"X" or blank
2000	Another Vehicle No 3	36(c)	1	"X" or blank
2030	Vehicle Available Yes 4	34(d)	1	"X" or blank
2040	Vehicle Available No 4	34(d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	35(d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	35(d)	1	"X" or blank
2050	Another Vehicle Yes 4	36(d)	1	"X" or blank
2060	Another Vehicle No 4	36(d)	1	"X" or blank
2090	Vehicle Available Yes 5	34(e)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2100	Vehicle Available No 5	34(e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35(e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35(e)	1	"X" or blank
2110	Another Vehicle Yes 5	36(e)	1	"X" or blank
2120	Another Vehicle No 5	36(e)	1	"X" or blank
2150	Vehicle Available Yes 6	34(f)	1	"X" or blank
2160	Vehicle Available No 6	34(f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35(f)	1	"X" or blank
2167	Primary Use by Over 5% Owner/Relative No 6	35(f)	1	"X" or blank
2170	Another Vehicle Yes 6	36(f)	1	"X" or blank
2180	Another Vehicle No 6	36(f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank
2200	Commuting Statement No	37	1	"X" or blank
2210	Non-Commuting Statement Yes	38	1	"X" or blank
2220	Non-Commuting Statement No	38	1	"X" or blank
2230	All Personal Use Yes	39	1	"X" or blank
2240	All Personal Use No	39	1	"X" or blank
2250	More Than 5 Yes	40	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2260	More Than 5 No	40	1	"X" or blank
2270	Meet Requirements Yes	41	1	"X" or blank
2280	Meet Requirements No	41	1	"X" or blank
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	42(b)1	8	YYYYMMDD
+2310	Amortizable Amt 1	42(c)1	12	N
+2320	Code Section 1	42(d)1	9	AN
+2330	Amortization Period or Percentage 1	42(e)1	6	AN
+2340	Amortization 1	42(f)1	12	N
2350	Descrip of Costs 2	42(a)2	20	AN
2360	Date Amortiz. 2	42(b)2	8	YYYYMMDD
2370	Amortizable Amt 2	42(c)2	12	N
2380	Code Section 2	42(d)2	9	AN
2390	Amortization Period or Percentage 2	42(e)2	6	AN
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre-Current Year Property	43	12	N
2420	Total Amortization	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1653" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8283bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000004
0007		9	Reserved BMF Use NO ENTRY
*0010	1A(a)	35	Donee Organization A AN or "STMbnn"
+0015	1A(a)	35	Street Address A AN
*+0019	1A(a)	22	City A AN or "STMbnn"
+0023	1A(a)	2	State A A
+0027	1A(a)	12	Zip Code A N (left-justified)
+0028	1A(b)	1	Donated Property Vehicle Ind NO ENTRY
+0029	1A(b)	17	Vehicle Identification Number NO ENTRY
*+0030	1A(c)	80	Descrip of Prop A AN or "STMbnn"
*+0035	1A(d)	8	Contribution Date A DT, "STMbnn", or blank
+0040	1A(e)	6	Date Acquired A DT or VARIOUS
+0045	1A(f)	9	How Acquired A AN
+0050	1A(g)	12	Cost or Basis A N
+0055	1A(h)	12	Fair Market Value A N

Field Identification No.		Form Ref.	Length	Field Description	
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+0060	Qualified Conservation or Reduced FMV Contribution	1A(h)	1	"X" or blank	
+0065	Method Used A	1A(i)	20	AN	
0075	Donee Organization B	1B(a)	35	AN	
0077	Street Address B	1B(a)	35	AN	
0079	City B	1B(a)	22	AN	
0081	State B	1B(a)	2	A	
0083	Zip Code B	1B(a)	12	N (left-justified)	
0084	Donated Property Vehicle Ind	1B(b)	1	NO ENTRY	
0086	Vehicle Identification Number	1B(b)	17	NO ENTRY	--
0088	Descrip of Prop B	1B(c)	80	AN	--
0090	Contribution Date B	1B(d)	8	DT	
0095	Date Acquired B	1B(e)	6	DT (YYYYMM) or VAROUS	
0100	How Acquired B	1B(f)	9	AN	
0105	Cost or Basis B	1B(g)	12	N	
0110	Fair Market Value B	1B(h)	12	N	
0115	Qualified Conservation or Reduced FMV Contribution	1B(h)	1	"X" or blank	
0120	Method used B	1B(i)	20	AN	
0130	Donee Organization C	1C(a)	35	AN	
0132	Street Address C	1C(a)	35	AN	
0134	City C	1C(a)	22	AN	
0136	State C	1C(a)	2	A	

Field Identification No.		Form Ref.	Length	Field Description	
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0138	Zip Code C	1C(a)	12	N (left-justified)	
0139	Donated Property Vehicle Ind	1C(b)	1	NO ENTRY	
0141	Vehicle Identification Number	1C(b)	17	NO ENTRY	--
0142	Descrip of Prop C	1C(c)	80	AN	
0145	Contribution Date C	1C(d)	8	DT	--
0150	Date Acquired C	1C(e)	6	DT (YYYYMM) or VAROUS	
0155	How Acquired C	1C(f)	9	AN	
0160	Cost or Basis C	1C(g)	12	N	
0165	Fair Market Value C	1C(h)	12	N	
0170	Qualified Conservation or Reduced FMV Contribution	1C(h)	1	"X" or blank	
0180	Method Used C	1C(i)	20	AN	
0200	Donee Organization D	1D(a)	35	AN	
0205	Street Address D	1D(a)	35	AN	
0209	City D	1D(a)	22	AN	
0213	State D	1D(a)	2	A	
0217	Zip Code D	1D(a)	12	N (left-justified)	
0218	Donated Property Vehicle Ind	1D(b)	1	NO ENTRY	
0219	Vehicle Identification Number	1D(b)	17	NO ENTRY	
0220	Descrip of Prop D	1D(c)	80	AN	
0230	Contribution Date D	1D(d)	8	DT	--

Field No.	Identification	Form Ref.	Length	Field Description
0240	Date Acquired D	1D(e)	6	DT (YYYYMM) or VAROUS
0250	How Acquired D	1D(f)	9	AN
0260	Cost or Basis D	1D(g)	12	N
0270	Fair Market Value D	1D(h)	12	N
0280	Qualified Conservation or Reduced FMV Contribution	1D(h)	1	"X" or blank
0290	Method Used D	1D(i)	20	AN
0310	Donee Organization E	1E(a)	35	AN
0315	Street Address E	1E(a)	35	AN
0319	City E	1E(a)	22	AN
0323	State E	1E(a)	2	A
0327	Zip Code E	1E(a)	12	N (left-justified)
0328	Donated Property Vehicle Ind	1E(b)	1	NO ENTRY
0329	Vehicle Identification Number	1E(b)	17	NO ENTRY
0330	Descrip of Prop E	1E(c)	80	AN
0340	Contribution Date E	1E(d)	8	DT
0350	Date Acquired E	1E(e)	6	DT (YYYYMM) or VAROUS
0360	How Acquired E	1E(f)	9	AN
0370	Cost or Basis E	1E(g)	12	N
0380	Fair Market Value E	1E(h)	12	N
0390	Qualified Conservation or Reduced FMV Contribution	1E(h)	1	"X" or blank
0400	Method Used E	1E(i)	20	AN

Field Identification No.		Form Ref.	Length	Field Description
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@0403	Qualified Conservation or FMV Statement		6	"STMBnn" or blank
0406	Form 1098C Received Indicator	I	1	NO ENTRY
0409	Equivalent Contemporaneous Ack Received Indicator	I	1	NO ENTRY
0412	Equivalent Contemporaneous Ack Stmt	I	6	NO ENTRY
0415	Reserved BMF Use	1	6	NO ENTRY
0418	Reserved BMF Use	2a	1	NO ENTRY
*0420	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMBnn")
+0430	Amount This Year	2b(1)	12	N
+0440	Amount Prior Year	2b(2)	12	N
+0450	Name Donee	2c	35	AN
*+0460	Number & Street	2c	35	AN or "STMBnn"
+0470	City	2c	22	AN
+0473	State	2c	2	A
+0476	Zip Code	2c	12	N
*+0480	Place Kept	2d	25	AN or "STMBnn"
+0490	Name of Person	2e	35	AN
0500	Restriction Yes	3a	1	"X" or blank
@0510	Restriction Statement	3a	6	"STMBnn" or blank
0520	Restriction No	3a	1	"X" or blank
0530	Give Rights Yes	3b	1	"X" or blank
@0540	Give Rights Yes Statement	3b	6	"STMBnn" or blank
0550	Give Rights No	3b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0560	Restriction on Use Yes	3c	1	"X" or blank
@0570	Restriction on Use Statement	3c	6	"STMbnn" or blank
0580	Restriction on Use No	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0590 Record ID		6	"FRMbbb"
0591 Form Number		6	"8283bb"
0592 Page Number		5	"PG02b"
0593 Taxpayer Identification Number		9	N (Primary SSN)
0594 Filler		1	blank
0595 Form Occurrence Number		7	N 0000001 - 0000004
0610 BMF Use Only		9	NO ENTRY
0620 Form 1098C Received Indicator	I	1	NO ENTRY
0625 Equivalent Contemporaneous Ack Received Indicator	I	1	NO ENTRY
0630 Equivalent Contemporaneous Ack Stmnt	I	6	NO ENTRY
0631 Property Type-Art \$20,000 or More	4a	1	"X" or blank
0632 Qualified Conservation Contribution	4b	1	"X" or blank
0633 Equipment	4c	1	"X" or blank
0634 Property Type-Art Less Than \$20,000	4d	1	"X" or blank
0635 Other Real Estate	4e	1	"X" or blank
0636 Securities	4f	1	"X" or blank
0637 Collectibles	4g	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description	
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0638	Intellectual Property	4h	1	"X" or blank	
0639	Vehicles	4i	1	NO ENTRY	
0640	Property Type-Other	4j	1	"X" or blank	
					--
					--
					--
					--
					--
					--
					--
*0650	Descrip of Prop (A)	5A(a)	80	AN or "STMbnn"	
*+0652	Summary Condition (A)	5A(b)	30	AN, "STMbnn", or blank	--
+0654	Fair Market value (A)	5A(c)	12	N	
+0660	Date Acquired (A)	5A(d)	6	DT (YYYYMM)	
+0675	How Acquired (A)	5A(e)	11	AN	
+0680	Cost or Basis (A)	5A(f)	12	N	
*+0690	Bargain Sale (A)	5A(g)	12	N or "STMbnn"	
+0700	Amt of Deductions (A)	5A(h)	12	N	
+0710	Ave. Trdg. Price(A)	5A(i)	12	N	
0720	Descrip of Prop (B)	5B(a)	80	AN	
0722	Summary Condition (B)	5B(b)	30	AN	--
0724	Fair Market value(B)	5B(c)	12	N	
0730	Date Acquired (B)	5B(d)	6	DT (YYYYMM)	
0740	How Acquired (B)	5B(e)	11	AN	
0750	Cost or Basis (B)	5B(f)	12	N	
0760	Bargain Sale (B)	5B(g)	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
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0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	80	AN
0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value(C)	5C(c)	12	N
0800	Date Acquired (C)	5C(d)	6	DT (YYYYMM)
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N
0830	Bargain Sale (C)	5C(g)	12	N
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg. Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	80	AN
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT (YYYYMM)
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price(D)	5D(i)	12	N
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	80	AN

Field Identification No.		Form Ref.	Length	Field Description
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0965	Appraiser Signature	III	35	AN
0975	Appraiser Title	III	22	AN
0985	Date Signed	III	8	DT (YYYYMMDD)
0995	Business Address	III	35	AN
1005	Identifying Number	III	9	N
1015	City	III	22	AN
1017	State	III	2	A
1019	Zip Code	III	12	N (left justified)
1025	Date Received	IV	8	DT
1027	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank
1033	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
1035	Donee Name	IV	35	AN
1045	Employer ID	IV	9	N
1055	Number & Street	IV	35	AN
1065	City	IV	22	AN
1075	State	IV	2	A
1085	Zip Code	IV	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0701" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8829bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000032
0010 Name of Proprietor		35	A
0020 SSN of Proprietor		9	N
0030 Business Use Square Feet	1	6	N
0040 Total Home Square Feet	2	6	N
0050 Business Square Feet Percent	3	6	R
0060 Business Use Hours	4	4	N
0065 Total Hours Available	5	4	N
0070 Business Hours Percent	6	6	R
0080 Business Percentage	7	6	R
@0085 Attach Computation	7	6	"STMbnn" or blank
0090 Tentative Profit/ Loss Schedule C	8	12	N
0100 Casualty Loss Direct	9a	12	N
0110 Casualty Loss Indirect	9b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N
0245	Rent	18a	12	N
0247	Rent	18b	12	N
0250	Repairs/Maint. Direct	19a	12	N
0260	Repairs/Maint. Indirect	19b	12	N
0270	Utilities Direct	20a	12	N
0280	Utilities Indirect	20b	12	N
0290	Other Expenses Direct	21a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0300	Other Expenses Indirect	21b	12	N
0310	Direct Non-Deducted Subtotal	22a	12	N
0320	Indirect Non-Deducted Subtotal	22b	12	N
0330	Allowable Indirect Non-Deducted Expenses	23	12	N
0340	Operating Expenses Carryover	24	12	N
0350	Non-Deductible Net	25	12	N
0360	Allowable Operating Expenses	26	12	N
0370	Casualty Loss and Depreciation Limit	27	12	N
0380	Non-Deductible Casualty Loss	28	12	N
0390	Home Depreciation Part III	29	12	N
0400	Excess Casualty Losses & Deprec. Carryover	30	12	N
0410	Casualty Losses and Depreciation Net	31	12	N
0420	Allowable Casualty Losses and Depreciation	32	12	N
0430	Total Allowable Expenses	33	12	N
0440	Form 4684 Casualty Losses	34	12	N
0450	Schedule C Allowable Expenses	35	12	N
0460	Home Adjusted Basis or Fair Market	36	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
@0465	Attach Schedule	36	6	"STMbnn" or blank
0470	Land Value	37	12	N
0480	Building Value	38	12	N
0490	Building Value-Business	39	12	N
0500	Home Depreciation Percent	40	6	R (Please see Part I, Sect 5.01.2.b)
0510	Allowable Home Depreciation	41	12	N
@0515	Attach Schedule	41	6	"STMbnn" or blank
0520	Unallowed Operating Expenses	42	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	43	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0260" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8863bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010	1	12	Tentative American Opportunity Credit N
0020	2	12	Enter Specified AGI Amt for Filing Status N, (90000 or 180000)
0030	3	12	Modified AGI Amount N
0040	4	12	Subtract AGI from Amount N
0050	5	12	Specified Amount Per Filing Status N, (10000 or 20000)
0060	6	6	Calculate Tentative Education Ratio R
0070	7	1	Ineligible for Refundable Amer Opp Credit Box "X" or blank
0080	7	12	Calc Tentative Education Cr Amt N
0090	8	12	Refundable American Opportunity Credit N

Education Credits (American Opportunity and ...

Field Identification No.		Form Ref.	Length	Field Description
0100	Tentative Educ Credit Less Rfdb Cr Amt	9	12	N
0110	Total Qualified Expenses Amt	10	12	N
0120	Smaller of Total or Specified Amt	11	12	N
0130	Tent Lifetime Learning Credit Amt	12	12	N
0140	Enter Specified Lifetime AGI Amt Per FS	13	12	N (62000 or 124000)
0150	Modified AGI	14	12	N
0160	Subtract AGI from Amount	15	12	N
0170	Enter Specified Lifetime Amt Per Filing Status	16	12	N (10000 or 20000)
0180	Calc Tentative Education Ratio	17	6	R
0190	Calc Tentative Education Credit Amt	18	12	N
0200	Nonrefundable Education Credits Amt	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0663" for Fixed; "nnnn" for variable format
		4	Value "*****"
0205		6	"FRMbbb"
0206		6	"8863bb"
0207		5	"PG02b"
0208		9	N (Primary SSN)
0209		1	blank
0210		7	N 0000001 - 0000008
0220	20	10	AN
0230	20	15	AN
0240	20	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special Instructions)
0250	21	9	N
0260	22a 1	35	AN
0270	22a(1)	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE", or blank
0280	22a(1)	22	A, Allowable special characters are space, slash, and hyphen or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	State Abbreviation	22a(1)	2	A (Standard Postal State Abbreviations) or blank
0300	Zip Code	22a(1)	12	N or blank
0400	Foreign Country	22a(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0410	Foreign Street Address	22a(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0420	Foreign Province/ County	22a(1)	17	AN, Allowable special characters are space, slash, and hyphen or blank
0430	Foreign City/State	22a(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0440	Foreign Postal Code	22a(1)	16	AN, Allowable special characters are space, slash, and hyphen or blank
0450	Current Year F1098-T Received Yes Checkbox	22a(2)	1	"X" or blank
0460	Current Year F1098-T Received No Checkbox	22a(2)	1	"X" or blank
0470	Prior Yr Form 1098-T Received Yes Checkbox	22a(3)	1	"X" or blank
0480	Prior Yr Form 1098-T Received No Checkbox	22a(3)	1	"X" or blank
0490	Federal ID of Institution 1	22a(4)	9	N
0500	Name of Institution 2	22b	35	AN or blank

Field Identification No.	Form Ref.	Length	Field Description
0510 Street Address	22b(1)	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE", or blank
0520 City	22b(1)	22	A, Allowable special characters are space, slash, and hyphen or blank
0530 State Abbreviation	22b(1)	2	A (Standard Postal State Abbreviations) or blank
0540 Zip Code	22b(1)	12	N or blank
0550 Foreign Country	22b(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0560 Foreign Street Address	22b(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0570 Foreign Province/ County	22b(1)	17	AN, Allowable special characters are space, slash, and hyphen or blank
0580 Foreign City/State	22b(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0590 Foreign Postal Code	22b(1)	16	AN, Allowable special characters are space, slash, and hyphen or blank
0600 Current Year F1098-T Received Yes Checkbox	22b(2)	1	"X" or blank
0610 Current Year F1098-T Received No Checkbox	22b(2)	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0620	Prior Yr Form 1098- T Received Yes Checkbox	22b(3)	1	"X" or blank	
0630	Prior Yr Form 1098- T Received No Checkbox	22b(3)	1	"X" or blank	
0640	Federal ID of Institution 2	22b(4)	9	N or blank	
0650	Prior Year Credit Claimed Yes Checkbox	23	1	"X" or blank	
0660	Prior Year Credit Claimed No Checkbox	23	1	"X" or blank	
0670	Academic Period Eligible Student Yes Box	24	1	"X" or blank	
0680	Academic Period Eligible Student No Box	24	1	"X" or blank	
0690	Post Secondary Education Yes Box	25	1	"X" or blank	
0700	Post Secondary Education No Box	25	1	"X" or blank	
0710	Drug Felony Conviction Yes Box	26	1	"X" or blank	
0720	Drug Felony Conviction No Box	26	1	"X" or blank	
0730	American Opp Qlfy Expenses Amount	27	12	N	
0740	American Opp Qlfy Expenses Less \$2,000	28	12	N	
0750	Amer Opp Allbl Expenses Times Pct Amt	29	12	N	
0760	Amer Opp Credit Net Calc Expenses Amt	30	12	N	
0770	Lifetime Qlfy Expenses Amt	31	12	N	

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
		4	"0101" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8867bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0008	1	35	AN, allowable special characters are: space, less-than (<), hyphen (-) and ampersand
0010	1	9	N, PNNNNNNNNN
0020	2	1	"X" or blank
0030	2	1	"X" or blank
0040	3	1	"X" or blank
0050	3	1	"X" or blank
0060	4	1	"X" or blank
0070	4	1	"X" or blank
0080	5a	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0090	Txpyr Non-resident Alien Part of year No Box	5a	1	"X" or blank
0100	Txpyr Filing Status MFJ Yes Box	5b	1	"X" or blank
0110	Txpyr Filing Status MFJ No Box	5b	1	"X" or blank
0120	Investment Income More Than Limit Yes Box	6	1	"X" or blank
0130	Investment Income More Than Limit No Box	6	1	"X" or blank
0140	Txpyr (or Spouse) a Qualifying Child Yes Box	7	1	"X" or blank
0150	Txpyr (or Spouse) a Qualifying Child No Box	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
		4	"0231" for Fixed; "nnnn" for variable format
		4	Value "*****"
0161		6	"FRMbbb"
0162		6	"8867bb"
0163		5	"PG02b"
0164		9	N (Primary SSN)
0165		1	blank
0166		7	N 0000001
0170	8(1)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0180	9(1)	1	"X" or blank
0190	9(1)	1	"X" or blank
0200	10(1)	1	"X" or blank
0210	10(1)	1	"X" or blank
0220	11(1)	1	"X" or blank
0230	11(1)	1	"X" or blank
0240	12(1)	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Child 1 Met Age Conditions No Box	12(1)	1	"X" or blank
0260	Another TP Could Ans Yes for Child 1 Yes Box	13a(1)	1	"X" or blank
0270	Another TP Could Ans Yes for Child 1 No Box	13a(1)	1	"X" or blank
0280	Relationship of Child 1	13b(1)	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0290	Child 1 Qualify Under Tiebreaker Rules Yes Box	13c(1)	1	"X" or blank
0300	Child 1 Qualify Under Tiebreaker Rules No Box	13c(1)	1	"X" or blank
0310	Child 1 Qualify Under Tiebreaker "DON'T KNOW" Box	13c(1)	1	"X" or blank
0320	Qualifying Child 1 Has Work SSN Yes Box	14(1)	1	"X" or blank
0330	Qualifying Child 1 Has Work SSN No Box	14(1)	1	"X" or blank
0340	Name for Child 2	8(2)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0350	Child 2 Met Relationship Test Yes Box	9(2)	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
0360 Child 2 Met Relationship Test No Box	9(2)	1	"X" or blank
0370 Either is True for Child 2 Yes Box	10(2)	1	"X" or blank
0380 Either is True for Child 2 No Box	10(2)	1	"X" or blank
0390 Child 2 Lived with TP in US More Than 1/2 YR - Yes	11(2)	1	"X" or blank
0400 Child 2 Lived with TP in US More Than 1/2 YR - No	11(2)	1	"X" or blank
0410 Child 2 Met Age Conditions Yes Box	12(2)	1	"X" or blank
0420 Child 2 Met Age Conditions No Box	12(2)	1	"X" or blank
0430 Another TP Could Ans Yes for Child 2 Yes Box	13a(2)	1	"X" or blank
0440 Another TP Could Ans Yes for Child 2 No Box	13a(2)	1	"X" or blank
0450 Relationship of Child 2	13b(2)	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0460 Child 2 Qualify Under Tiebreaker Rules Yes Box	13c(2)	1	"X" or blank
0470 Child 2 Qualify Under Tiebreaker Rules No Box	13c(2)	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0480	Child 2 Qualify Under Tiebreaker "DON'T KNOW" Box	13c(2)	1	"X" or blank
0490	Qualifying Child 2 Has Work SSN Yes Box	14(2)	1	"X" or blank
0500	Qualifying Child 2 Has Work SSN No Box	14(2)	1	"X" or blank
0510	Name for Child 3	8(3)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0520	Child 3 Met Relationship Test Yes Box	9(3)	1	"X" or blank
0530	Child 3 Met Relationship Test No Box	9(3)	1	"X" or blank
0540	Either is True for Child 3 Yes Box	10(3)	1	"X" or blank
0550	Either is True for Child 3 No Box	10(3)	1	"X" or blank
0560	Child 3 Lived With TP in US More Than 1/2 YR - Yes	11(3)	1	"X" or blank
0570	Child 3 Lived With TP in US More Than 1/2 YR - No	11(3)	1	"X" or blank
0580	Child 3 Met Age Conditions Yes Box	12(3)	1	"X" or blank
0590	Child 3 Met Age Conditions No Box	12(3)	1	"X" or blank
0600	Another TP Could Ans Yes for Child 3 Yes Box	13a(3)	1	"X" or blank
0610	for Child 3 Yes Box for Child 3 No Box	13a(3)	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
0620 Relationship of Child 3	13b(3)	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0630 Child 3 Qualify Under Tiebreaker Rules Yes Box	13c(3)	1	"X" or blank
0640 Child 3 Qualify Under Tiebreaker Rules No Box	13c(3)	1	"X" or blank
0650 Child 3 Qualify Under Tiebreaker "Don't Know" Box	13c(3)	1	"X" or blank
0660 Qualifying Child 3 Has Work SSN Yes Box	14(3)	1	"X" or blank
0670 Qualifying Child 3 Has Work SSN No Box	14(3)	1	"X" or blank
0680 Earned Income and AGI Below Limit Yes Box	15	1	"X" or blank
0690 Earned Income and AGI Below Limit No Box	15	1	"X" or blank
Record Terminus Character		1	Value "#"

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0067" for Fixed; "nnnn" for variable format
		4	Value "*****"
0701		6	"FRMbbb"
0702		6	"8867bb"
0703		5	"PG03b"
0704		9	N (Primary SSN)
			Taxpayer Identification Number
0705		1	blank
0706		7	N 0000001
			Form Occurrence Number
0710	16	1	"X" or blank
			Main Home in US for More Than 6 mos. Yes Box
0720	16	1	"X" or blank
			Main Home in US for More Than 6 mos. No Box
0730	17	1	"X" or blank
			TP or Spouse Age 25 But Under 65 Yes Box
0740	17	1	"X" or blank
			TP or Spouse Age 25 But Under 65 No Box
0750	18	1	"X" or blank
			TP (or Spouse) Eligible Dependent(s) Yes Box
0760	18	1	"X" or blank
			TP (or Spouse) Eligible Dependent(s) No Box
0770	19	1	"X" or blank
			Earned Income and AGI Below Limit Yes Box
0780	19	1	"X" or blank
			Earned Income and AGI Below Limit No Box

Paid Preparer's Earned Income Credit
Checklist

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0790	TP Provided Info or Obtained Yes Box	20	1	"X" or blank	
0800	TP Provided Info or Obtained No Box	20	1	"X" or blank	
0810	Completed EIC or Own Worksheet Yes Box	21	1	"X" or blank	
0820	Completed EIC or Own Worksheet No Box	21	1	"X" or blank	
0830	Asked Why Parents Not Claiming Child? Yes Box	22	1	"X" or blank	
0840	Asked Why Parents Not Claiming Child? No Box	22	1	"X" or blank	
0845	Asked Why Parents Not Claiming Child? N/A Box	22	1	"X" or blank	
0850	Explained Tiebreaker Rules? Yes Box	23	1	"X" or blank	
0860	Explained Tiebreaker Rules? No Box	23	1	"X" or blank	
0865	Explained Tiebreaker Rules? N/A Box	23	1	"X" or blank	
0870	Additional Questions Asked? Yes Box	24	1	"X" or blank	
0880	Additional Questions Asked? No Box	24	1	"X" or blank	
0885	Additional Questions Asked? N/A Box	24	1	"X" or blank	
0890	Additional Questions Documented? Yes Box	25	1	"X" or blank	

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0316" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1251		6	Record ID "FRMbbb"
1252		6	Form Number "8867bb"
1253		5	Page Number "PG04b"
1254		9	Taxpayer Identification Number N (Primary SSN)
1255		1	Filler blank
1256		7	Form Occurrence Number N 0000001
1300	26a	1	No Qualifying Child Box "X" or blank
1305	26b	1	School Records or Statement Box "X" or blank
1310	26c	1	Landlord or Property Mgmt Statement Box "X" or blank
1315	26d	1	Health Care Provider Statement Box "X" or blank
1320	26e	1	Medical Records Box "X" or blank
1325	26f	1	Child Care Provider Records Box "X" or blank
1330	26g	1	Placement Agency Statement Box "X" or blank
1335	26h	1	Social Service Records or Statement Box "X" or blank
1340	26i	1	Place of Worship Statement Box "X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
1345	Indian Tribal Official Statement Box	26j	1	"X" or blank
1350	Employer Statement Box	26k	1	"X" or blank
1355	Other (specify) Checkbox	26l	1	"X" or blank
*1360	Other (specify)	26l	80	AN, "STMbnn" or blank (Allowable special characters are slash, hyphen, and space)
1365	Did Not Rely on Doc File Notated Box	26m	1	"X" or blank
1370	Did Not Rely on Documents Box	26n	1	"X" or blank
1375	No Disabled Child Box	26o	1	"X" or blank
1380	Doctor Statement Box	26p	1	"X" or blank
1385	Other Health Care Provider Statement Box	26q	1	"X" or blank
1390	Social Services Ag or Prog Statement Box	26r	1	"X" or blank
1395	Other (specify) Checkbox	26s	1	"X" or blank
*1400	Other (specify)	26s	80	AN, "STMbnn" or blank (Allowable special characters are slash, hyphen, and space)
1410	Did Not Rely on Doc File Notated Box	26t	1	"X" or blank
1420	Did Not Rely on Documents Box	26u	1	"X" or blank
1430	No Schedule C Box	27a	1	"X" or blank
1440	Business License Box	27b	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description	
1450	Forms 1099 Box	27c	1	"X" or blank
1460	Records of Gross Receipts Box	27d	1	"X" or blank
1470	Taxpayer Summary of Income Box	27e	1	"X" or blank
1480	Records of Expenses Provided Box	27f	1	"X" or blank
1490	Taxpayer Summary of Expenses Box	27g	1	"X" or blank
1500	Bank Statements Box	27h	1	"X" or blank
1510	Reconstr of Income and Expnss Box	27i	1	"X" or blank
1520	Other (specify) Checkbox	27j	1	"X" or blank
*1530	Other (specify)	27j	80	AN, "STMbnn" or blank (Allowable special characters are slash, hyphen, and space)
1540	Did Not Rely on Doc File Notated Box	27k	1	"X" or blank
1550	Did Not Rely on Documents Box	27l	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0277" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8880bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Primary T/P Roth IRA for Current Tax Year	1a	12	N
0020 Secondary T/P Roth IRA for Current Tax Year	1b	12	N
0030 Primary T/P Contributions	2a	12	N
0040 Secondary T/P Contributions	2b	12	N
0050 Add Lines 1 and 2 Column (a)	3a	12	N
0060 Add Lines 1 and 2 Column (b)	3b	12	N
0070 Primary T/P Taxable Distributions	4a	12	N
0080 Secondary T/P Taxable Distributions	4b	12	N
0090 Subtract Line 4 from 3 Column (a)	5a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Subtract Line 4 from 3 Column (b)	5b	12	N
0110	Primary T/P Smaller of line 5 or \$2000	6a	12	N
0120	Secondary T/P Smaller of line 5 or \$2000	6b	12	N
0130	Total line 6a and 6b	7	12	N
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N
0150	Decimal Amount	9	6	N
0160	Multiply line 7 by line 9	10	12	N
0170	Tax from 1040/1040A	11	12	N
0180	Credits from 1040/ 1040A	12	12	N
0190	Subtract line 12 from line 11	13	12	N
0200	Credit for Qualified Retirement Savings	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0359" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8888bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1a	12	N
0020	1b	9	N
0030	1c	1	"X" or blank
0040	1c	1	"X" or blank
0060	1d	17	AN (includes hyphens or blank)
0070	2a	12	N
0080	2b	9	N or blank
0090	2c	1	"X" or blank
0100	2c	1	"X" or blank
0120	2d	17	AN (includes hyphens or blank)

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0130	Amount to be Deposited in Third Account	3a	12	N
0140	Routing Transit Number	3b	9	N or blank
0150	Checking Account Indicator	3c	1	"X" or blank
0160	Savings Account Indicator	3c	1	"X" or blank
0180	Depositor Account Number	3d	17	AN (includes hyphens or blank)
0200	Two Account Indicator Box		1	"X" or blank
0300	Three Account Indicator Box		1	"X" or blank
0305	Amount Used for Bond Purchases	4	12	N
0310	Amount Used for Yourself, Your Spouse/Other	5a	12	N
0320	Owner's Name for the Bond Registration	5b	33	A, allowable character "hyphen" or blank
0330	Co-owner or Beneficiary Name	5c	33	A, allowable character "hyphen" or blank
0340	Beneficiary Indicator	5c	1	"X" or blank
0350	Amount Used for Yourself, Your Spouse/Other	6a	12	N
0360	Owner's Name for the Bond Registration	6b	33	A, allowable character "hyphen" or blank
0370	Co-owner or Beneficiary Name	6c	33	A, allowable character "hyphen" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0380	Beneficiary Indicator	6c	1	"X" or blank
0390	Refunded by Check	7	12	N
0400	Total Refund Allocation	8	12	N
	Record Terminus Character		1	Value "#"

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0123" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000005
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment (may include PNLTY and INT)	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040S" = Estimated Payments

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080	Requested Payment Date	8	YYYYMMDD for Balance Due (Form 1040, 1040A & 1040EZ) YYYYMMDD for Estimated Payments Values: "20130415", "20130617", "20130916" or "20140115"
0090	Taxpayer's Day Time Phone Number	10	N
	Record Terminus Character	1	Value "#"

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0305" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"ATHbbb"
0001	Reserved	6	Blank
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Record Occurrence Number	7	N 0000001
0008	PIN Type Code	1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line
0010	Primary Date of Birth	8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income	12	N
0025	Primary Prior Year PIN	5	N or blank
0030	Primary Electronic Filing PIN	5	N or blank
0035	Primary Taxpayer Signature	5	N (PIN)
0040	Spouse Date of Birth	8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income	12	N
0055	Spouse Prior Year PIN	5	N or blank

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0060		5	N or blank Spouse Electronic Filing PIN
0065		5	N (PIN) Spouse Signature
0070		8	YYYYMMDD Taxpayer Signature Date
0075		1	A = On-Line Self Select PIN Form 1040/A/EZ/PR/SS C = Self Select PIN by ERO Form 1040/A/EZ/PR/SS D = Practitioner PIN Program Form 1040/A/EZ/PR/SS Jurat/Disclosure Code
0080		1	1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINs PIN Authorization Code
0090		11	N ERO EFIN/PIN
0100		35	Blank Reserve
0110		80	Blank Reserve
0120		35	Blank Reserve
0130		20	Blank Reserve
		1	Value "#" Record Terminus Character

SECTION 6 STATEMENTS

The statement record can be used only where the Record Layout specifies.

STM		Statement Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"STMbnn" nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	"PGn nb" nn = 01-02
0003	Taxpayer Identification Number		9	N nnnnnnnnnn (Primary SSN)
0004	Filler		1	Blank
0005	Line Number		5	"LNn nb" nn = 01-99
0006	Filler		2	Blank
0010	Statement Data		80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0364"
		4	Value "*****"
0000		6	"LTCGLb"
0001		6	"SCHbbD"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	SCH D "0000001"
0010		7	0000001 - 0005000
0020		1	Values A, B, or C
0030	3(a)	80	AN
0050	3(b)	9	DT, "INHERITED", -- or "VARIOUS"
0060	3(c)	8	DT, or "BANKRUPT", or "WORTHLESS"
0070	3(d)	12	N, or "EXPIRED", or "WORTHLESS"
0080	3(e)	12	N, "EXPIRED", or blank
0082	3(e)	80	AN or blank (Allowable special characters are comma (,), hyphen (-), period (.), and space)
0083	3(e)	80	AN or blank (Allowable special characters are comma (,), hyphen (-), period (.), and space)

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0085	L-T Adjustment Code	3(f)	8	AN or blank (Allowable characters are comma (,) and space)
0090	L-T Amount of Adjustment	3(g)	12	N or blank (Allowable characters are parentheses ())
0100	L-T Gain or Loss Amount	3(h)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0364"
		4	Value "*****"
0000		6	"STCGLb"
0001		6	"SCHbbD"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	SCH D "0000001"
0010		7	0000001 - 0005000
0020		1	Values A, B, or C
0030	1(a)	80	AN
0050	1(b)	9	DT, "INHERITED", -- or "VARIOUS"
0060	1(c)	8	DT, or "BANKRUPT", or "WORTHLESS"
0070	1(d)	12	N, or "EXPIRED", or "WORTHLESS"
0080	1(e)	12	N, "EXPIRED", or blank
0082	1(e)	80	AN or blank (Allowable special characters are comma (,), hyphen (-), period (.), and space)
0083	1(e)	80	AN or blank (Allowable special characters are comma (,), hyphen (-), period (.), and space)

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0085	S-T Adjustment Code	1(f)	8	AN or blank (Allowable characters are comma (,) and space)
0090	S-T Amount of Adjustment	1(g)	12	N or blank (Allowable characters are parentheses ())
0100	S-T Gain or Loss Amount	1(h)	12	N
	Record Terminus Character		1	Value "#"

SECTION 7 PREPARER NOTE, ELECTION EXPLANATION, AND REGULATORY EXPLANATION

The Preparer Note record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

PREPARER NOTE		Preparer Note Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"NTEbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Preparer Note Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

The Election Explanation record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

ELECTION EXPLANATION		Election Explanation Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"ELCbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Elections Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

Regulatory Explanation record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

REGULATORY EXPLANATION		Regulatory Explanation Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"REGbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Regulatory Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

SECTION 8 STATE RECORDS

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"2754" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0015	Imperfect Return Indicator (IRS USE ONLY)	1	A Value "E" = Exception Processing or blank
0016	ITIN/SSN Mismatch Indicator (IRS USE ONLY)	1	A Value "M" = Mismatch ITIN/SSN or blank
0019	State-Only-Indicator	2	"SO"(State Only return data)
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "3"

0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)
***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0027	Direct Debit Date	8	N
0028	Direct Debit Amount	12	N
0030	State-Routing Transit	9	N blank if no State DD
0032	State-RTN-Indicator (IRS Use Only)	1	N 0 = No state RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** INDICATORS *****			
0049	On-Line-State-Return	1	A Value "0" = On-Line
***** PARTICIPANT SECTION *****			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
***** ENTITY SECTION *****			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0062	Date of Death Primary	8	N
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0068	Date of Death Secondary	8	N
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. Filler	1	AN Blank
0074	In C/O Address	35	AN
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
0120	Primary TP Signature	5	N PIN Use Only
0125	Spouse Signature	5	N PIN Use Only
0126	ERO EFIN/PIN	11	N

NOTE: If the return has a domestic address, the following must be present:
(Seq 075), (Seq 095), (Seq 0100)
If the return has a foreign address, the following must be present
(Seq 077), (Seq 087), and (Seq 098)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** CONSISTENCY SECTION *****			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
***** ALPHANUMERIC SECTION *****			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
0325	Alphanumeric Field 6	80	AN
0330	Alphanumeric Field 7	80	AN
***** SIGNED NUMERIC SECTION *****			
0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N

Record Terminus 1 Value #

Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000025"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "3"
***** DATA SECTION *****			
0050	Form Data (line 001)	80	AN
(Up to 60 lines of data per page may be entered in increments of 5)			
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SECTION 9 SUMMARY RECORD

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, else enter "0". The format is as follows:

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0336" for Fixed or Variable Format
		4	Value "*****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	EFIN of Electronic Return Originator	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0035	Imperfect Return Election Indicator	1	"X" or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Filler	1	Blank
0060	Number of Form W-2G Records	2	N (00-30)
0063	Number of Form W-2GU Records	2	N (00-10)
0070	Number of Form 1099-R Records	2	N (00-10)
0075	Number of FEC/Pension Records	2	N (00-10)
0079	Number of 499R-2/W-2PR Records	1	N (0-6) (Occurrences of "W-2PRb")

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0080		3	N (000-099) (Occurrences of "SCHb")
0090		4	N (0000-0999) (Occurrences of "FRMb")
0100		5	N (00000-00999) (Occurrences of "LN")
0105		1	N (0-1) (Occurrence of "Alloc")
0110		2	N (00-20) (Occurrences of "NTE")
0120		2	N (00-20) (Occurrences of "ELC")
0130		2	N (00-20) (Occurrences of "REG")
0133		5	N (00000-25000)
0135		5	N (00000-25000)
0137		4	N (0000-5000)
0138		4	N (0000-5000)
0140		1	N (1) (Occurrence of "ATH")
0145		1	N (0-8)
0150		1	"1" = Form 8283, Section A or Section B and any related attachments, else "0"
0153		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0156	Paper Document Indicator 3	1	"1" = Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or similar statement, else "0"
0159	Paper Document Indicator 4	1	"1" = Form 3468, NPS Form 10-168a and Historic Structure Certificate, else "0"
0162	Paper Document Indicator 5	1	"1" = Form 3115, Change in Accounting Method, else "0"
0165	Paper Document Indicator 6	1	"1" = Form 5713, International Boycott Report, else "0"
0168	Paper Document Indicator 7	1	"1" = Form 1098C, Required Donor Documentation, else "0"
0171	Paper Document Indicator 8	1	"1" = Form 8885, Health Coverage Tax Credit and attachments, else "0"
0174	Paper Document Indicator 9	1	"1" = Form 8864, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0177	Paper Document Indicator 10	1	"1" = Form 4136, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0178	Paper Document Indicator 11	1	"1" = Form 8949, Sales and Other Dispositions of Capital Assets or Statement, else "0"
0179	Paper Document Indicator 12	1	"1" = Appendix A, Theft Loss Deduction Related to Fraudulent Investment Statement, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0183	Paper Document Indicator 13	1	"1" = Form 2848 or other POA granting authority to sign, else "0"
0184	Filler	1	Blank
0186	Filler	1	Blank
0188	Filler	1	Blank
0190	IP Address	39	AN, Allowable special characters are: period, colon or space
0195	IP E-Mail Address	50	AN, special characters or blank (For On-Line Filer)
0200	IP Date	8	YYYYMMDD
0210	IP Time	6	HHMMSS
0215	IP Time Zone	2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, or HD-Hawaiian Daylight
0217	IP Routing Transit Number	9	N, "Check" or blank (For On-Line Filer)
0219	IP Depositor Account Number	17	AN (includes hyphens or blank) (For On-Line Filer)
0220	E-Mail Indicator	1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number	8	N
0240	Software Version Identifier	15	AN
0250	State Abbreviation	2	NO ENTRY

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0260	Electronic Postmark Date	8	YYYYMMDD or blanks
0270	Electronic Postmark Time	4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone	1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285	Consortium Return/ Spanish Free File Code	1	"C" - Consortium, English Free File "S" - Consortium, Spanish Free File "F" - Free Fillable Forms "K" - Free File VITA or blank
0300	Partners Page Filing Code	1	Values "A", "S" or blank
	Record Terminus Character	1	Value "#"

SECTION 10 RECAP

RECAP		Recap Record		
Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT		6	N
0030	Total Return Count		6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050		2	N
0070	Total Accepted Returns		6	IRS Use
0080	Total Duplicated Returns		6	IRS Use
0090	Total Rejected Returns		6	IRS Use
0100	Total Duplicated EFT		6	IRS Use
0110	IRS Computed EFT Count		6	IRS Use
0120	Irs Computed Return Count		6	IRS Use
0130	Total State Only Return Count		6	N (000001-999999)
0135	Total Accepted State Only Returns		6	IRS Use
0137	Filler		5	Blank

RECAP

Recap Record

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Reserved for IRS Use Only		20	AN
	Record Terminus Character		1	Value "#"