



Department of the Treasury
Internal Revenue Service

www.irs.gov

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e-filing

YOUR

FORM
1065

U.S. RETURN OF
PARTNERSHIP INCOME

for business e-filers



A Whole New World— Filing Your Taxes Electronically

Whether you develop your own software, independently transmit your return, or use an Internal Revenue Service (IRS) approved provider, e-file is a fast, easy, convenient and secure way to file your Form 1065 Return with its Schedules K-1 and other related forms and schedules.

Who must e-file Form 1065?

Section 1224, of the Taxpayer Relief Act of 1997, requires partnerships with more than 100 partners (Schedules K-1) to file their return electronically. This law became effective for partnership returns with taxable years ending on or after December 31, 2000.

Filing Methods

Form 1065 data can only be transmitted via modem and phone line. All electronic Forms 1065 must be transmitted to the Tennessee Computer Center (TCC) in Memphis, TN.

Who Can Participate in e-filing Form 1065?

You may file your 1065 return electronically if you are:

- **Partnerships** that engage in trade or business or have gross income from sources within the United States.
- **Transmitters** who receive Form 1065 information from clients and transmit the data to the IRS electronically. A partnership is considered a transmitter if the partnership transmits its own return.
- **Software Developers** who design or produce software used to prepare returns, or who format the Form 1065 returns, Schedules K-1, and related forms and schedules according to IRS specifications, or who transmit the Form 1065 tax return data directly to the IRS.
- **Electronic Return Originators** who are Tax Professionals that are authorized IRS e-file Providers and originate the electronic submission of returns to the IRS.

Benefits

IRS e-file takes the hassle out of preparing paper returns, buying stamps, and eliminates returns being lost in the mail. IRS e-file virtually eliminates late filing fees and penalties.

Businesses can receive copies of all returns filed electronically, and participants will receive an Electronic Acknowledgment (ACK) of all transmissions that can be kept with their other tax return information.

If you are not required to file your returns electronically, you can still take advantage of e-filing your returns the fast, easy and convenient way, regardless of how many partners you have.

Helpful Hints

- If you need software assistance, contact your e-file software provider.
- Maintain a copy of your Electronic Acknowledgment with your tax records.
- Make sure that all signature authorization forms are complete.

For more information on the Form 1065 e-file Program, refer to:

- Publication 1524, *Procedures for the 1065 e-file Program*
- Publication 1525, *File Specifications, Validation Criteria and Record Layouts for the 1065 e-file Program*
- Publication 3416, *Electronic Filing of Form 1065, U.S. Return of Partnership Income*
- The e-Help Desk: 1-866-255-0654
- www.irs.gov



consider it done