



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

2011

For  
Authorized  
IRS *e-file*  
Providers



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# Employment Tax

## *e-file* System

### Implementation and User Guide

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2011

Publication 3823  
INTERNAL REVENUE SERVICE  
ELECTRONIC TAX ADMINISTRATION

## **THE IRS MISSION**

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

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## 1.0 INTRODUCTION TO 94X EMPLOYMENT TAX E-FILE SYSTEM

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

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

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

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

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

Publication 3823 is available electronically, in the **94x XML Developers' Forum** at [www.irs.gov](http://www.irs.gov) . Simply search under the **94x XML Developer' Forum – Employment Tax e-file System**.

### **2012 Accepted Forms, Schedules, and Attachments**

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

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

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



## **2012 Payment Options**

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

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

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

For additional information research under **e-file payment options** on the IRS web site at [www.irs.gov](http://www.irs.gov)

### **1.1 Publication Upgrades**

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

### **1.2 Communications**

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

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

### **1.3 Transition Operations**

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

## 2.0 94X E-FILE PROGRAM ADMINISTRATION

### 2.1 Legal and Administrative Guidelines

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

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

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

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

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

#### **Two Methods of e-Filing 94x Returns**

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

#### **2.2.1 94x e-file Program Method**

Become a Reporting Agent, and receive a 5 digit PIN to sign 94x e-file returns transmitted via the Employment Tax e-file System. Potential e-file participants that use the 94x e-file Program

select the Reporting Agent provider option on their IRS e-file Application. Applications can be completed on-line after first registering for e-Services.

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

## 2.2.2 94x OnLine e-Filer Program Method

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

## 2.3 Who Can Participate in 94x Programs

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

### 2.3.1 94x Aggregate Return e-Filer Participants

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

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

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

An Agent may:

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

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

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

- Apply to become a Reporting Agent and use the 5-digit PIN to sign e-file returns for your clients
- Apply for a 94x On-line 10 digit PIN, used to sign your own returns.

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

### **2.3.2 94x OnLine e-Filer Participants**

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

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

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

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

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

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

### **2.3.3 Authorized Signer of the Business Entity**

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

The Authorized Signer acts for the entity in legal and/or tax matters and is held liable for filing all 94x returns and making all 94x tax deposits and payments, adhering to all rules and

regulations as set forth in this Publication 3823, Publication 15 (Circular E), Employer’s Tax Guide and Revenue Procedures 2007-40.

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

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

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

<b>If</b> 94x Filing Requirement and Type of Return is:	<b>Then</b> Acceptable Contact(s) as IRS Authorized Signer for 94x e-file returns is:
<p><b>Form 1065/Form 1065B</b> (Partnership Returns)</p> <p>Partner with 5% or more interest in a partnership or person authorized to act in legal and or tax matters (Forms 1065/1065B)</p>	<p>Partner      LLC Member      Manager</p>
<p><b>Form 1120</b> ( Family of Returns) (Corporate Returns)</p>	<p>President      Vice President      Treasurer</p> <p>Assistant Treasurer      Tax Officer</p> <p>Chief Accounting Officer</p> <p>Any Corporate Officer</p>
<p><b>Form 990</b> (Family of Returns) (Exempt Organization Returns)</p>	<p>Chief Executive Officer      President</p> <p>Vice President      Treasurer</p> <p>Assistant Treasurer      Tax Officer</p> <p>Chief Accounting Officer      Receiver</p> <p>Chief Operating Officer      Trustee</p> <p>Any Corporate Officer</p> <p>Pastor/Pastoral Assistant (Church Only)</p>
<p><b>Form 1041</b> (Estates and Trusts Tax Returns)</p>	<p>Administrator      Executor      Trustee</p>
<p><b>Forms 1040</b> Schedule C and Schedule SE (Sole Proprietor for a Sole proprietorship)</p>	<p>Sole Proprietor/Owner</p>

<b>Other</b> , as applicable	The Principal for an entity that is not a sole proprietorship, partnership, or corporation is an individual authorized to act in legal and or tax matters
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### 2.3.4 PIN Registration Processing Rules

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

IRS can not activate the PIN until the signed Statement of Receipt has been received back, acknowledging that the PIN was received by the signer of the PIN Registration.

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

### 2.3.5 Rules for 94x OnLine e-Filers

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

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

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

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

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

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

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

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

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

### **2.4.1 Software Developers**

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

### **2.4.2 Transmitters**

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

### **2.4.3 Reporting Agents**

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

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

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

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

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

### **2.4.5 94x OnLine Filing Provider**

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

### **2.4.6 94x OnLine e-Filer**

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

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



## 2.5 Responsibilities of 94x Electronic Filers

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

### 2.5.1 General

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

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

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

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

### 2.5.2 Requirements for Electronic Filing of Form 940/941/944

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

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

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

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

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

**An Accepted Return**

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

**A Rejected Return**

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

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

If the 94x OnLine e-Filer chooses not to have the electronic portion of the return corrected and transmitted to the Service, or if the electronic portion of the return cannot be accepted for

processing by the Service, the 94x On-Line e-Filer must file a paper return by the later of: (1) the due date of the return; or (2) within five calendar days of the rejection or notice that the return cannot be retransmitted, with an explanation of why the return is being filed after the due date.

### **Acknowledgement File**

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

### **Software Developer**

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

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

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

## 2.5.4 Authorized Signer and Userid/Password Responsibilities

### 2.5.4.1 94x Signature Requirements

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

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

#### **Option 1 - Reporting Agent PIN**

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

#### **\*Note Special Option for Electronic Return Originator (ERO):**

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

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

#### **Option 2 - 94x OnLine e-Filer PIN**

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

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

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

### 3.0 IRS E-FILE APPLICATION AND 94X PIN REGISTRATION

#### Application Issue

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

Table 3-2. Reference Revenue Procedures for Other Applications

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

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

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

##### 3.1.2 Reporting Agent IRS e-file Application Process Requirements

###### Special Note:

Reporting Agent must adhere to the following:

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

Reporting Agents must:

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

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

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

### 3.1.2.1 Revising the Agent's List

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

To add taxpayers, the Agent must submit the added names and EINs (Add List) and authorization for each taxpayer added. The Service must validate the Add List and return it to the Agent before the Agent can electronically file returns for these taxpayers. The Service will generally validate and mail the Add List to the Agent within 10 business days of receiving the Add List.

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

### 3.1.3 Software Developer IRS e-file Applications

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

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

#### 3.1.3.1 Due Dates for Software Developer IRS e-file Applications

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

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

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

### 3.1.4 Transmitter IRS e-file Application

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

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

### Special Note:

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

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

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

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

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

Once the 94x OnLine e-Filer PIN is received by the **Authorized Signer**, named in the 94x PIN Registration record, he/she **must return the Acknowledgment Receipt**. Returning the signed acknowledgment indicates possession of, and responsibility for the proper use of the 94x OnLine

e-Filer PIN used for signing tax returns (pursuant to § 301.6061-1) filed through the 94x *e-file* Program.

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

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

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

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

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

### **3.2.2 Authorized Signer Changes**

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

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

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

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

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



Mailing Address for the Cincinnati e-help Desk is Internal Revenue Service, Mail Stop 2701, Cincinnati, OH 45999

### 3.2 Communications Testing Procedures

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

### 3.3 Assurance Testing Procedures

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

#### 3.3.2 Assurance Testing Requirements

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

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

To electronically file tax returns for a specific quarter, an applicant must complete Assurance Testing prior to the due date for that quarter's returns, but no later than the dates shown below in Table 3-6.1

To transmit subsequent test files, contact the e- help Desk. Transmission of a test file does not constitute the filing of a tax return.

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

**Table 3-6.1 Test File Due Date for Each Filing Quarter**

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

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

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

### **3.3.4 Test Transmissions**

Once the data has been validated against the 94x XML schemas, and you are ready to submit a test transmission, contact the IRS e-help desk at 1-866-255-0654 to advise them that you are ready to begin testing.

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

For example:

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

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

## **4.0 IRS E-FILE APPLICATION AND 94X PIN REGISTRATION**

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

### **4.1 Acceptance into IRS e-file**

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

Acceptance of a Software Developer establishes only that the test transmission was formatted properly and

could be processed by the Service. It is not an endorsement of the software or of the quality of the developer's service.

Identification Item	94x OnLine e-Filer *(10 digit PIN)	ERO	Reporting Agent *(5 digit PIN)	Transmitter	Software Developer
Electronic Transmitter Identification Number (ETIN)				X	X
Password				X	X
Electronic Filing Identification Number (EFIN)		X	X	X	X
*Personal Identification Number (PIN)	X		X		

A Software Developer is not entitled to electronically file Forms 940/941/944 unless a separate application approval as an Authorized IRS *e-file* Provider has been granted via an IRS *e-file* Application.

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

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

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

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

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

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

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

- Required information not included on e-file Application or 94x PIN Registration
- Required attachments missing from e-file Application
- Previous Suspension from an Electronic Filing Program
- Use of an invalid or inactive EIN

## 5.0 XML SCHEMA AND VERSION CONTROL

### 5.1 Schema Conventions

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

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

#### 5.1.2 Schema Location

The current 94x XML Schemas are posted to the **94x XML Developers' Forum** on the IRS Web Site, [www.irs.gov](http://www.irs.gov)

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

#### 5.1.3 Version Control

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

## 6.0 BUILDING XML TRANSMISSION FILES

The current 94x XML Schema Mapping Matrix is posted to the **94x XML Developers' Forums** at the IRS Web Site, [www.irs.gov](http://www.irs.gov)

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

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

### Assumptions:

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

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

#### Step 1.1 – Create Transmission Envelope Skeleton

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

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

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

### Step 1.2 – Create Transmission Header

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

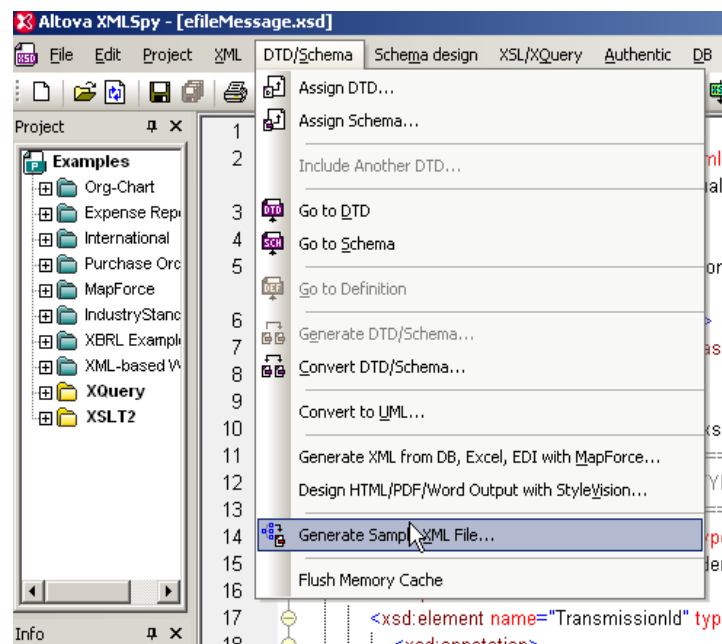


Figure 5-1 Open xsd schema and Generate Sample File

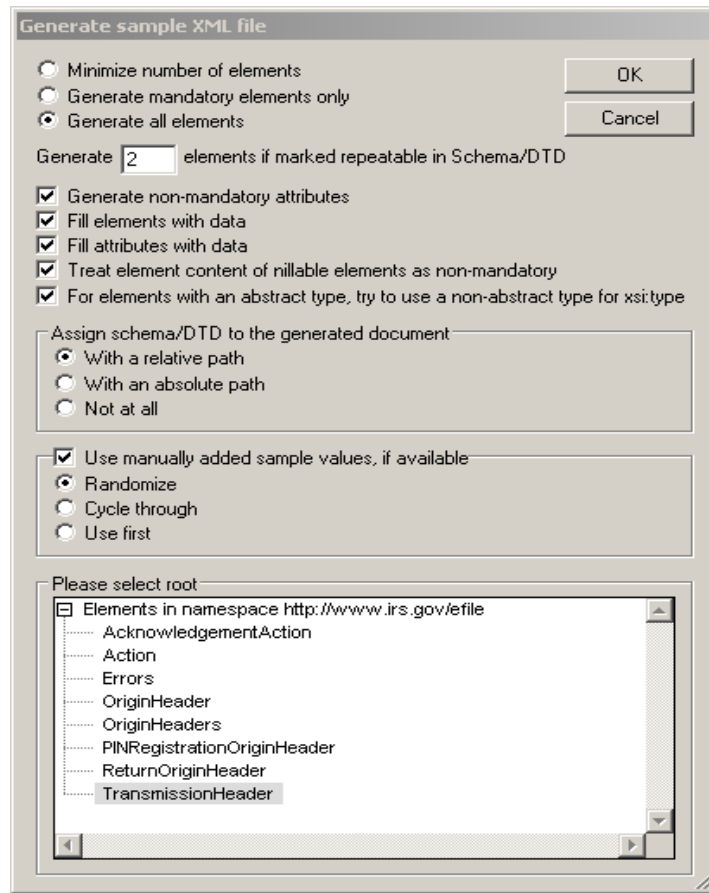


Figure 5-2 Select options and root element


Here is the **TransmissionHeader** data structure:

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



### Step 1.3 – Modify TransmissionHeader data structure

In the **TransmissionHeader** data structure:

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

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

```
<efile:TransmissionHeader>
<TransmissionId>MyUniqueTransID001</TransmissionId>
<Timestamp>2001-12-17T09:30:47Z</Timestamp>
<Transmitter>
<ETIN>00000</ETIN>
</Transmitter>
<ProcessType>T</ProcessType>
<TransmissionManifest originHeaderCount="2">
<OriginHeaderReference originId=" MyUniqueOrigID001"/>
<OriginHeaderReference originId=" MyUniqueOrigID002"/>
</TransmissionManifest>
</efile:TransmissionHeader>
```

### Step 1.4 – Generate OriginHeaders

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

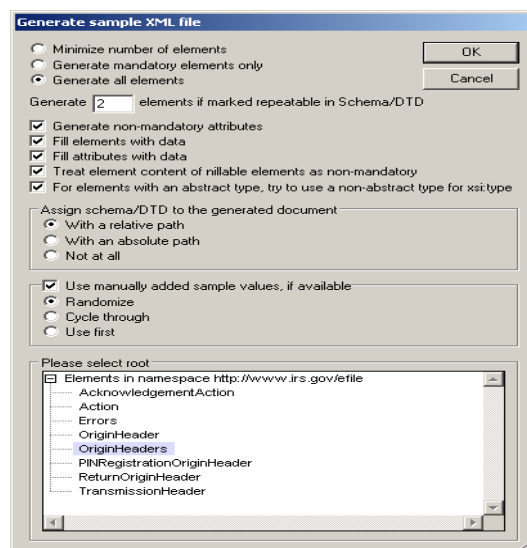



Figure 5-4 Select a Root Element – Origin Headers

## Here is the OriginHeaders data structure

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

In the **OriginHeaders** data structure:

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

The final of OriginHeaders data structure:

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

### Step 1.5 – Complete the Transmission Envelope

Complete the Transmission Envelope:

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

The complete transmission Envelope is shown below:

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/../../message/SOAP.xsd
http://www.irs.gov/efile ../../message/efileMessage.xsd">
  <SOAP:Header>
    <efile:TransmissionHeader>
      <TransmissionId>MyUniqueTransID001</TransmissionId>
      <Timestamp>2001-12-17T09:30:47Z</Timestamp>
      <Transmitter>
        <ETIN>00000</ETIN>
      </Transmitter>
      <ProcessType>T</ProcessType>
      <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId=" MyUniqueOrigID001"/>
        <OriginHeaderReference originId=" MyUniqueOrigID002"/>
      </TransmissionManifest>
    </efile:TransmissionHeader>
  </SOAP:Header>
  <SOAP:Body>
    <efile:OriginHeaders">
      <ReturnOriginHeader>
        <OriginId>-</OriginId>
        <Timestamp>2001-12-17T09:30:47Z</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="-"/>
          <ItemReference contentLocation="-"/>
        </OriginManifest>
        <Originator>
          <EFIN>aaaaaa</EFIN>
          <Type>ReportingAgent</Type>
        </Originator>
        <ReportingAgentSignature>
          <PIN>00000</PIN>
          <ETIN>00000</ETIN>
        </ReportingAgentSignature>
        <ISPNumber>000000</ISPNumber>
      </ReturnOriginHeader>
      <ReturnOriginHeader>
        <OriginId>-</OriginId>
        <Timestamp>2001-12-17T09:30:47Z</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="-"/>
          <ItemReference contentLocation="-"/>
        </OriginManifest>
        <Originator>
          <EFIN>aaaaaa</EFIN>
          <Type>LargeTaxPayer</Type>
        </Originator>
      </ReturnOriginHeader>
    </efile:OriginHeaders">
  </SOAP:Body>
</SOAP:Envelope>
```

```

        </Originator>
        <ReportingAgentSignature>
            <PIN>00000</PIN>
            <ETIN>00000</ETIN>
        </ReportingAgentSignature>
        <ISPNumber>000000</ISPNumber>
    </ReturnOriginHeader>
</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>

```

## Step 2 – Create ReturnData MIME Parts

### Step 2.1 – Create ReturnData

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

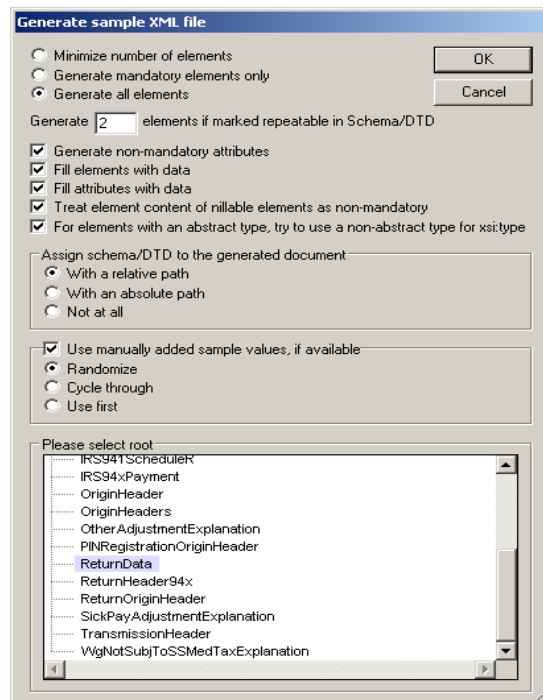



Figure 5-6. Select a Root Element – Return Data

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

## Step 2.2 – Validate ReturnData

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

Here is the final OriginHeaders data structure

```
<ReturnData documentCount="2">
  <ContentLocation>-</ContentLocation>
  <ReturnHeader94x documentId="-">
    <ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>
    <TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>
    <DisasterRelief>!</DisasterRelief>
    <ISPNumber>000000</ISPNumber>
    <PreparerFirm>
      <EIN>000000000</EIN>
      <BusinessName1>#</BusinessName1>
      <BusinessName2>#</BusinessName2>
      <Address1>-</Address1>
      <Address2>-</Address2>
      <City>A</City>
      <State>WY</State>
      <ZIPCode>00000</ZIPCode>
    </PreparerFirm>
    <SoftwareId>00000000</SoftwareId>
    <ReturnType>941PR</ReturnType>
    <Business>
      <EIN>000000000</EIN>
      <BusinessName1>#</BusinessName1>
      <BusinessName2>#</BusinessName2>
      <BusinessNameControl>-</BusinessNameControl>
      <InCareOfNameLine>% &amp;</InCareOfNameLine>
      <USAddress>
        <AddressLine>-</AddressLine>
        <City>A</City>
        <State>WY</State>
        <ZIPCode>00000</ZIPCode>
      </USAddress>
      <AddressChange>X</AddressChange>
    </Business>
    <Preparer>
      <Name>'</Name>
      <PTIN>P00000000</PTIN>
      <Phone>0000000000</Phone>
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```

### Step 2.3 – Duplicate ReturnData

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

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

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

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

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

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

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



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

```

MIME-Version: 1.0
Content-Type: Multipart/Related; boundary=MIME94xBoundary; type=text/xml;
X-eFileRoutingCode: 94x
Content-Description: This is a sample 94x transmission file with most of the XML data generated by
XML Spy.
--MIME94xBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: Envelope94x
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/../../message/SOAP.xsd
http://www.irs.gov/efile ../../message/efileMessage.xsd">

```

```

<SOAP:Header>
  <efile:TransmissionHeader>
    <TransmissionId>MyUniqueTransID001</TransmissionId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <Transmitter>
      <ETIN>00000</ETIN>
    </Transmitter>
    <ProcessType>T</ProcessType>
    <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId=" MyUniqueOrigID001"/>
    <OriginHeaderReference originId=" MyUniqueOrigID002"/>
    </TransmissionManifest>
  </efile:TransmissionHeader>
</SOAP:Header>
<SOAP:Body>
  <efile:OriginHeaders">
    <ReturnOriginHeader>
      <OriginId>-</OriginId>
      <Timestamp>2001-12-17T09:30:47Z</Timestamp>
      <OriginManifest itemCount="2">
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        <EFIN>aaaaaa</EFIN>
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      </Originator>
      <ReportingAgentSignature>
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        <ETIN>00000</ETIN>
      </ReportingAgentSignature>
      <ISPNumber>000000</ISPNumber>
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      <OriginManifest itemCount="2">
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        <Type>LargeTaxPayer</Type>
      </Originator>
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        <ETIN>00000</ETIN>
      </ReportingAgentSignature>
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  </efile:OriginHeaders">
</SOAP:Body>
</SOAP:Envelope>

```

--MIME94xBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: 999999RetData20020617T093047

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

<ReturnData documentCount="2" xsi:schemaLocation="http://www.irs.gov/efile ReturnData941.xsd" xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">

<ContentLocation>-</ContentLocation>

<ReturnHeader94x documentId="-">

<ElectronicPostmark>2001-12-17T09:30:47Z</ElectronicPostmark>

<TaxPeriodEndDate>1967-08-13</TaxPeriodEndDate>

<DisasterRelief>!</DisasterRelief>

<ISPNumber>000000</ISPNumber>

<PreparerFirm>

<EIN>000000000</EIN>

<BusinessName1>#</BusinessName1>

<BusinessName2>#</BusinessName2>

<Address1>-</Address1>

<Address2>-</Address2>

<City>A</City>

<State>WY</State>

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</PreparerFirm>

<SoftwareId>00000000</SoftwareId>

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</ScheduleDInstance>
<SocialSecurityWages>
<SocialSecurityWagesReportedIRS>0.00</SocialSecurityWagesReportedIRS>
<SocialSecurityWagesReportedSSA>0.00</SocialSecurityWagesReportedSSA>
<SocialSecurityWagesDifference>-999999999999999.99</SocialSecurityWagesDifference>
</SocialSecurityWages>
<MedicareWagesAndTips>
<MedicareWagesTipsReportedIRS>0.00</MedicareWagesTipsReportedIRS>
<MedicareWagesTipsReportedSSA>0.00</MedicareWagesTipsReportedSSA>
<MedicareWagesTipsDifference>-999999999999999.99</MedicareWagesTipsDifference>
</MedicareWagesAndTips>
<SocialSecurityTips>
<SocialSecurityTipsReportedIRS>0.00</SocialSecurityTipsReportedIRS>
<SocialSecurityTipsReportedSSA>0.00</SocialSecurityTipsReportedSSA>
<SocialSecurityTipsDifference>-9999999999.99</SocialSecurityTipsDifference>
</SocialSecurityTips>

```

```

<FederalIncomeTaxWithheld>
<FedIncmTaxWithheldReportedIRS>0.00</FedIncmTaxWithheldReportedIRS>
<FedIncmTaxWithheldReportedSSA>0.00</FedIncmTaxWithheldReportedSSA>
<FedIncmTaxWithheldDifference>-9999999999999999.99</FedIncmTaxWithheldDifference>
</FederalIncomeTaxWithheld>
</Discrepancies>
</ScheduleDInstance>
</IRS941ScheduleDGroup>
<IRS941ScheduleR documentId="-">
  <MyEINAllocation>
    <TotalWages>0.00</TotalWages>
    <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
    <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
    <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
    <TotalTax>0.00</TotalTax>
    <PaymentCreditTotal>0.00</PaymentCreditTotal>
  </MyEINAllocation>
  <Client>
    <EIN>000000000</EIN>
    <ClientAllocation>
      <TotalWages>0.00</TotalWages>
      <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
      <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
      <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
      <TotalTax>0.00</TotalTax>
      <PaymentCreditTotal>0.00</PaymentCreditTotal>
    </ClientAllocation>
  </Client>
  <Client>
    <EIN>000000000</EIN>
    <ClientAllocation>
      <TotalWages>0.00</TotalWages>
      <TotalIncomeTaxWithheld>0.00</TotalIncomeTaxWithheld>
      <TotalSocialSecurityMedTaxes>0.00</TotalSocialSecurityMedTaxes>
      <TaxOnUnreportedTips3121q>0.00</TaxOnUnreportedTips3121q>
      <TotalTax>0.00</TotalTax>
      <PaymentCreditTotal>0.00</PaymentCreditTotal>
    </ClientAllocation>
  </Client>
</IRS941ScheduleR>
<IRS94xPayment documentId="-">
  <RoutingTransitNumber>010000000</RoutingTransitNumber>
  <BankAccountNumber>-</BankAccountNumber>
  <AccountType>2</AccountType>
  <PaymentAmount>0.01</PaymentAmount>
  <TaxpayerDaytimePhone>000000000</TaxpayerDaytimePhone>
</IRS94xPayment>
<GeneralSupportingInformation documentId="-">
  <Explanation>!</Explanation>
</GeneralSupportingInformation>
</efile:ReturnData>
--MIME94xBoundary--

```

## 6.1A Guide to Creating PIN Registration Transmission Files

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

### Assumptions:

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

### Step 1 – Create PIN Registration Transmission Envelope

#### Step 1.1 – Create Transmission Envelope Skeleton

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

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

## Step 1.2 – Create TransmissionHeader

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

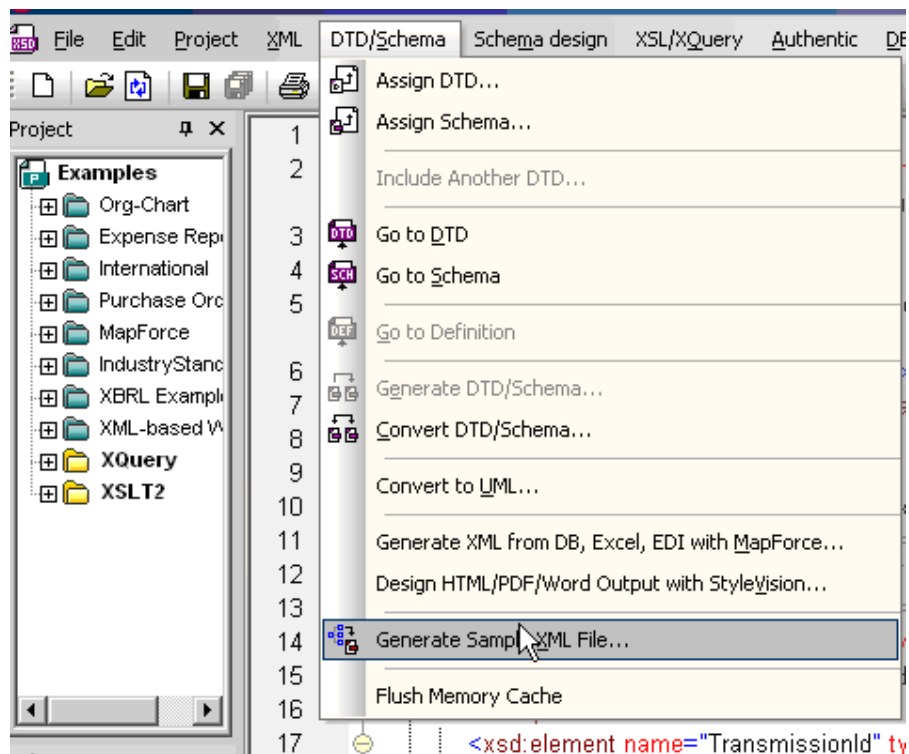


Figure 5-7. Open Message/efile Message – DTD/Schema – Generate Sample XML File

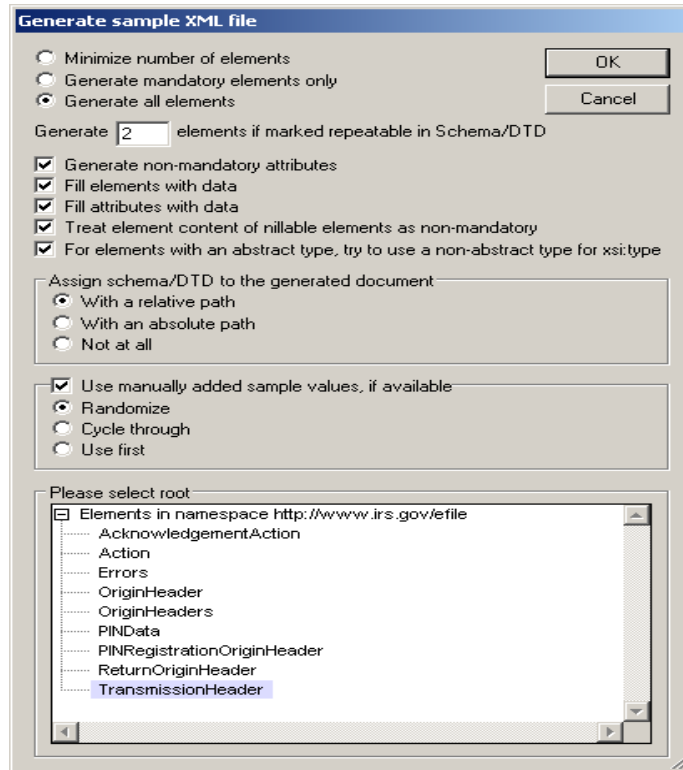



Figure 5-8. Select a Root Element – Transmission Header

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

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

### Step 1.3 – Complete the Placeholder for TransmissionHeader

In the **TransmissionHeader** data structure:

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

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

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

### Step 1.4 – Create OriginHeaders

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

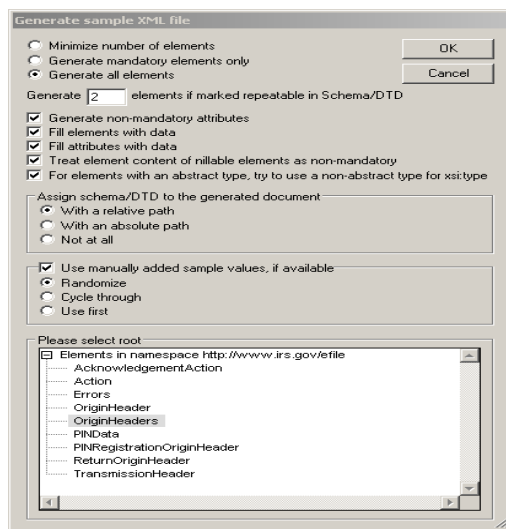



Figure 5-10. Select a Root Element – Origin Headers

Here is the **OriginHeaders** data structure

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

### Step 1.5 - Complete the Placeholder for OriginHeaders

In the **OriginHeaders** data structure:


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

Here is the final OriginHeaders data structure:

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

## Step 1.6 – Complete the Transmission Envelope

Complete the transmission Envelope:

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



The complete Transmission Envelope is shown below:

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/ ../message/SOAP.xsd http://www.irs.gov/efile
../message/efileMessage.xsd">
<SOAP:Header>
<efile:TransmissionHeader>
  <TransmissionId>-</TransmissionId>
  <Timestamp>2001-12-17T09:30:47Z</Timestamp>
  <Transmitter>
    <ETIN>00000</ETIN>
  </Transmitter>
  <ProcessType>T</ProcessType>
  <TransmissionManifest originHeaderCount="2">
    <OriginHeaderReference originId="-"/>
    <OriginHeaderReference originId="-"/>
  </TransmissionManifest>
</efile:TransmissionHeader>
</SOAP:Header>
<SOAP:BODY>
<efile:OriginHeaders>
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>LargeTaxPayer</Type>
    </Originator>
  </ReturnOriginHeader>
  <ReturnOriginHeader>
    <OriginId>-</OriginId>
    <Timestamp>2001-12-17T09:30:47Z</Timestamp>
    <OriginManifest itemCount="2">
      <ItemReference contentLocation="-"/>
      <ItemReference contentLocation="-"/>
    </OriginManifest>
    <Originator>
      <EFIN>aaaaaa</EFIN>
      <Type>LargeTaxPayer</Type>
    </Originator>
  </ReturnOriginHeader>
</efile:OriginHeaders>
</SOAP:BODY>
```

## Step 2 – Create PINData MIME Parts

### Step 2.1 – Create PINData

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

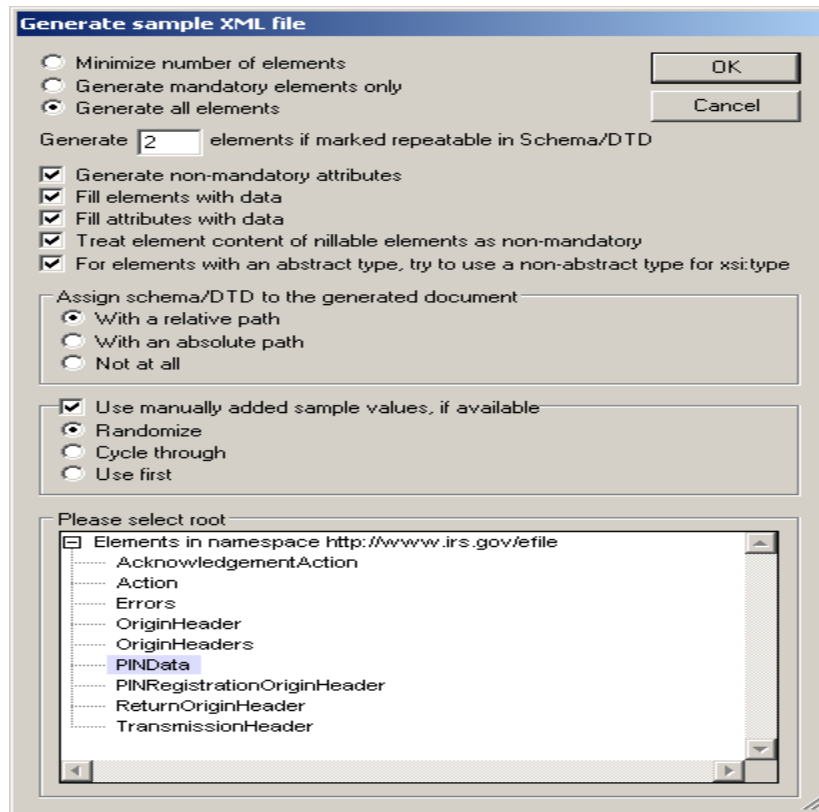


Figure 5-11. Select a Root Element – Find Data

Here is the **PINData** data structure


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

```

    <ContactTitle>!</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>'</SignatureName>
    <SignatureDate>1967-08-13</SignatureDate>
    <EmailAddress1>!@</EmailAddress1>
    <EmailAddress2>!@</EmailAddress2>
  </PINRegistration>
</PINData>

```

## Step 2.2 – Validate PINData

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

Here is the final **PINDData** data structure

```

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

```

## Step 2.3 – Duplicate the PINData

Complete the placeholder for PIN Registration:

- Duplicate the **PINDData** structure 3 times to create a sequence of 4 separate **PINDData** structures.

- Make sure all instances of the attribute **contentLocation** in the **OriginManifest** of the **PINRegistrationOriginHeader** match one referenced element **ContentLocation** in each **PINData**. The **ContentLocation** must be unique within the transmission file.

### Step 3 – Create PIN Registration Transmission File

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

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

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

MIME-Version: 1.0

Content-Type: Multipart/Related; boundary=MIMEPINRegBoundary; type=text/xml;

X-eFileRoutingCode: 94x

Content-Description: This is a sample PIN Registration transmission file with most of the XML data generated by XML Spy.

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: EnvelopePINRegistration

Transmission Envelope

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: 999999RetData20020617T093047

First PINData

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: 999999PINData20020617T093101

Second PINData

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: MyUnique001PINId

Third PINData

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: MyUnique002PINId

Fourth PINData

--MIMEPINRegBoundary--

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

MIME-Version: 1.0

Content-Type: Multipart/Related; boundary=MIMEPINRegBoundary; type=text/xml;

X-eFileRoutingCode: 94x

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: EnvelopePINRegistration

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/
../message/SOAP.xsd
http://www.irs.gov/efile ../message/efileMessage.xsd">
  <SOAP:Header>
    <efile:TransmissionHeader>
      <TransmissionId>MyTransID20021217T093047</TransmissionId>
      <Timestamp>2009-12-17T09:30:47-05:00</Timestamp>
      <Transmitter>
        <ETIN>00200</ETIN>
      </Transmitter>
      <ProcessType>T</ProcessType>
      <TransmissionManifest originHeaderCount="2">
        <OriginHeaderReference originId="MyUniqueOrigID001"/>
        <OriginHeaderReference originId="MyUniqueOrigID002"/>
      </TransmissionManifest>
    </efile:TransmissionHeader>
  </SOAP:Header>
  <SOAP:Body>
    <efile:OriginHeaders>
      <PINRegistrationOriginHeader>
        <OriginId>MyUniqueOrigID001</OriginId>
        <Timestamp>2009-12-17T09:30:47-05:00</Timestamp>
        <OriginManifest itemCount="2">
          <ItemReference contentLocation="999999PINData20020617T093047"/>
          <ItemReference contentLocation="999999PINData20020617T093101"/>
        </OriginManifest>
        <Originator>
          <EFIN>010000</EFIN>
          <Type>ERO</Type>
        </Originator>
      </PINRegistrationOriginHeader>
      <PINRegistrationOriginHeader>
        <OriginId>MyUniqueOrigID002</OriginId>
        <Timestamp>2009-12-17T09:30:47-05:00</Timestamp>
```

```

<OriginManifest itemCount="2">
  <ItemReference contentLocation="MyUnique001PINId"/>
  <ItemReference contentLocation="MyUnique002PINId"/>
</OriginManifest>
<Originator>
  <EFIN>010000</EFIN>
  <Type>ERO</Type>
</Originator>
</PINRegistrationOriginHeader>
</efile:OriginHeaders>
</SOAP:Body>
</SOAP:Envelope>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093047
<?xml version="1.0" encoding="UTF-8"?>
<PINData xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
..\pinreg\PINRegistration.xsd">
  <ContentLocation>999999PINData20020617T093047</ContentLocation>
  <PINRegistration>
    <EIN>010000000</EIN>
    <EmployerName1>A A</EmployerName1>
    <EmployerName2>A A</EmployerName2>
    <EmployerAddress1>A A</EmployerAddress1>
    <EmployerAddress2>A A</EmployerAddress2>
    <City>A A</City>
    <State>AL</State>
    <ZIPCode>000000000</ZIPCode>
    <ContactName>A A</ContactName>
    <ContactTitle>! !</ContactTitle>
    <ContactPhoneNumber>0000000000</ContactPhoneNumber>
    <SignatureName>A A</SignatureName>
    <SignatureDate>2009-08-13</SignatureDate>
    <EmailAddress1>A@0.0.0.0</EmailAddress1>
    <EmailAddress2>A@0.0.0.0</EmailAddress2>
  </PINRegistration>
</PINData>
--MIMEPINRegBoundary
Content-Type: text/xml; charset=UTF-8
Content-Transfer-Encoding: 8bit
Content-Location: 999999PINData20020617T093101

```

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

--MIMEPINRegBoundary

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

Content-Transfer-Encoding: 8bit

Content-Location: MyUnique001PINId

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



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

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

## 7.0 VALIDATION CRITERIA – BUSINESS RULES & ERROR CONDITIONS

### 7.1 Business Rule & Error Condition Matrix

Table 7-1. Business Rule and Error Condition Matrix

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

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

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

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

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

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

ID#	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3E	<p>For Return types, if the Form Type is either 941, 941SS, or 941PR the tax period end date must be for the month ended March, June, September, or December. The date must already have passed (no pre-filing), and be within the valid range of accepted quarters, defined as follows: Forms 941 will be accepted for processing for the current quarters filing, and for 4 preceding quarters. The four quarters are rolling quarters (ie. Between April 1, 2010, and May 10, 2010, the valid tax periods for Form 941 filing are 200903, 200906, 200909, 200912, and 201003. Between July1, 2010, and August 10, 2010, the valid periods would be 200906, 200909, 200912, 201003, and 201006).</p> <p><b>NOTE: For purposes of this validation, the return received date should be used to determine the acceptable quarters.</b></p>	The Tax Period End Date <value> is not valid for the Form Type <value>.	202	Item	All 941
3J3	The return filing date cannot be later than April 30.	The return filing date for Forms 940, 940PR, or 944 <EltVal> is past the filing deadline <EltVal> for this year.	203	Item	Form 940/940PR/944
3J4	CobraAssistance is present but Consolidated Omnibus Reconciliation Act (COBRA) is not authorized during this tax return time frame.	Element not valid for this tax period <EltVal>.	204	Return	Form 940/944
3I	Either the Name Control or Check Digit must be present in the Return Header.	For the choice element in the Return Header, either the control or Check Digit must be present	226	Item	All 94x
3L	For elements with definitions outside strictly alpha, numeric, or alphanumeric provide the following Error Message	The character value of <value> is outside the pattern value of <value>.	235	Item	All
3K3	The length of the value in the element does not meet the schema definition.	The length of (<EltVal>) does not conform to the schema.	236	Item	All 94x

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3L3	The element value contains characters which are not printable.	The Text (<ElVal>) contains non-printable characters.	237	Item	All 94x
3M3	The element value contains spaces which are leading or consecutive inside the value.	The Text (ElVal>[2]) contains leading or trailing spaces or contains two consecutive spaces.	238	Item	All 94x
3M	The two character state code in the Return Header must be one of the valid values defined for state type in the schema	The State code value is outside the pattern value of state code in schema.	266	Item	All 94x
3N3	The two character state code for Credit Reduction must be one of the valid values defined for Credit Reduction State in the schema.	The Credit Reduction State Code (value) is not a valid Credit Reduction State.	267	Item	All 94x
3N	The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header	The first 3 positions of the Zip code are not valid for the State Code.	271	Item	All 94x
3O3	The credit reduction information must be valid if the State Code checkbox is checked.	Credit Reduction is checked but StateCreditReductionGroup is not present.	272	Item	All 940s
3P3	The credit reduction checkbox must be checked if the StateCreditReductionGroup is present.	StateCreditReductionGroup is present but CreditReduction is not checked.	273	Item	All 940s
3P4	When CreditReduction is present then TotalCreditReductionAmt and CreditReductionAmt of the FUTAAAdjustmentType must be present.	When CreditReduction <ElVal> TotalCreditReduction and CreditReductionAmt must be present	274	Item	Form 940 & 940PR
3R5	The value of CreditReductionStateCode must be an authorized Credit Reduction State, and can only be used once.	<ElVal> is not a valid CreditReductionStateCode or is a duplication.	275	Item	Form 940/940PR
3R6	All Credit Reduction States must be included in the CreditReductionStateGroup when either the MultiState Filer or Single State filer has a valid credit reduction state.	Credit Reduction State must be both the SingleStateCode <ElVal> and Schedule A/CreditReductionStateCode <ElVal2>.	276	Item	Form 940/940PR
3R7	If SingleStateCode is also a valid Credit Reduction State, only one instance of Schedule A/StateCreditReductionGroup is allowed.	Only one StateCreditReductionGroup is allowed in conjunction with SingleStateCode.	278	Item	Form 940/940PR

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3Q3	The information for a single state filer and a multistate filer cannot both be present	Both SingleStateCode and MultiStateCode are present. Only one selection is allowed. .	286	Item	All 940s
3R3	The State value of MultiStateCode must be listed on IRS form 940 Schedule A, and can only be listed once. Credit Reduction States must be contained within the CreditReductionGroup.	<ElVal> is not a valid USStateAndTerritoryNonCRType type or is a duplication.	287	Item	Form 940 & 940PR
3R4	The state code for a multi state filer must be present if the multi state checkbox is checked.	MultiStateContribution is checked but MultiStateCode is not present.	288	Item	All 940s
3S3	The state code for a multi state filer cannot be present if the multi state filer checkbox is not checked.	MultiStateCode is present but MultiStateContribution is not checked.	289	Item	All 940s
4A	In the Payment Record, Bank Account Number can not equal all zeros or all blanks	The Bank Account Number entered was not valid	300	Item	94X Payment
4B	The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).	The Routing Transit Number entered <value> is not present on the Financial Organization Master File.	301	Item	94X Payment
4C	The Payment Amount must be equal to the Balance Due on the Return, and can not exceed the direct payment threshold (\$500 for 940, \$2,500 forms 941/944)	The Payment Amount Requested <value> did not equal the Balance due per the return, or it is in excess of the payment threshold amount (\$500 for Forms 940, \$2,500 for Forms 941/944)	302	Item	94X Payment
4D	The telephone number can not be all zeros	The Taxpayer Daytime Phone must not be all zeros	305	Item	94X Payment
4E	For any reject condition on the associated return, also reject the Payment	Since the return associated with this payment has been rejected, the payment must also be rejected	306	Item	94X Payment
4F	For any reject condition on an associated Payment, also reject the return	Since the payment record associated with this return has been rejected, the return must also be rejected	307	Item	All Return Types

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
4H	If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Processing.	You have submitted a Payment Record, but have provided a check digit in lieu of a name control in the return header. The name control must be entered.	308	Item	All Return Types
4I	If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210	The Routing Transit Number entered <value> is not valid for this type of transaction.	309	Item	94x Payment
3C	For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.	Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.	414	Item	All 94x
3O	The only valid entry for CheckBoxType is "X"	For optional Check Box type, <value> is not a valid entry, it must be an "X"	438	Item	All
3L2	Total Exempt Payments must not be greater than Total Payments (Total Wages)	The entry for Total Exempt Payments <value> is greater than the entry for Total Payment for Employees <value>	500	Item	Form 940/940PR
3J	The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header	The Name Control or Check Digit <value> does not match the IRS records for the EIN in the Return Header	501	Item	All 94x
3E3	The EIN must be present on the NAP	The EIN <value> does not found in our check of the IRS records.	502	Item	All 94x
3M2	If the Semiweekly Schedule Depositor checkbox is checked, then Schedule B must be present	The checkbox for Semiweekly Schedule Depositor was checked, but a corresponding Schedule B was Not Present	600	Item	All Form 941 Type
3G3	Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month	For the Month <value> Liability the LiabilityDay <value> occurs <value> times.	601	Item	All Schedule B
3H2	If the Monthly Schedule Depositor checkbox is checked, then one or more of Total First Month Liability, Total second Month Liability, or Total Third Month Liability must be present Unless Total Tax value equals zero.	The checkbox for Monthly Schedule Depositor was checked, but a corresponding Monthly Liability Breakdown was Not present.	603	Item	All Form 941 Type



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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3T3	The value of FUTATaxAfterAdjustments must equal the sum of values of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability if any Quarter Liability is significant or when FUTATaxAfterAdejustments is greater than \$500.	The sum of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability does not equal the entry for FUTATaxAfterAdjustments <E1tVal>, or FUTATaxAfterAdjustments was not present.	605	Item	Form 940/940PR
3U3	The value of TotalTax must equal: the sum of values of (for 941 type) TotalTaxesBeforeAdjustmentsAmt, FractionsOfCentsAdjustment, SickPayAdjustment, TipsGroupTermLifelnsAdjAmount; (for 944) TotalTaxesBeforeAdjustmentsAmt & CurrentYearsAdjustmentsAmt.	The sum of the preadjustment and adjustment amounts does not equal the entry for TotalTax <EltVal>.	606	Item	All Form 941 Type & 944
3B1	The value of PaymentCreditTotal must equal the sum of values of TotalDepositsOverpaymentForQtr and CobraPremiumPayments.	The sum of TotalDepositsOverpaymentForQtr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>	608	Item	All Form 941 Type
3B4	The value of PaymentCreditTotal must equal the sum of values of TotalDepositOverpaymentForYr and CobraPremiumPayments.	The sum of TotalDepositsOverpaymentForYr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>	609	Item	Form 944
3B6	If both Total Tax and Total Liability for Quarter (Schedule B) are greater than zero, then Total Tax must be less than or equal to \$2,500 and equal to Total Liability for Quarter.	The entry for Total Liability for Quarter <EltVal> does not equal the entry for Total Tax <EltVal2>, or Total Tax is greater than \$2,500.	611	Item	All Form 941 Types
3R2	If the final return checkbox is checked, the Credit Elect Checkbox must not be checked	The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period	702	Item	All Return Types
1A	The transmission file is not well formed	Well-formedness error: parser reports <message> at line <#>, column <#> [file offset <#>]	900	Transmission	All
1K	Duplicate element	The Element <value> occurs more than once	901	Transmission	All
2F	Duplicate element	The Element <value> occurs more than once	901	Origin	All

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3P	Duplicate element	The Element <value> occurs more than once	901	Item	All
1L	Required element is missing.	The Required Element <value> was not present.	902	Transmission	All
2G	Required element is missing.	The Required Element <value> was not present.	902	Origin	All
3Q	Required element is missing.	The Required Element <value> was not present.	902	Item	All
1M	Invalid element name.	The element <value>was not expected in this position.	903	Transmission	All
2H	Invalid element name.	The element name <value> is not a valid element name	903	Origin	All
3R	Invalid element name.	The element <value>was not expected in this position.	903	Item	All
1N	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Transmission	All
2I	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Origin	All
3S	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Item	All
1O	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Transmission	All
2J	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Origin	All
3T	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Item	All
1P	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Transmission	All
2K	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Origin	All
3U	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Item	All
1Q	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Transmission	All
2L	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Origin	All

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3V	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Item	All
1R	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Transmission	All
2M	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Origin	All
3W	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Item	All
1S	Duplicate attribute	Duplicate attribute <value>	909	Transmission	All
2N	Duplicate attribute	Duplicate attribute <attribute name>	909	Origin	All
3X	Duplicate attribute	Duplicate attribute <value>	909	Item	All
1T	Required attribute is missing	Required attribute <value> is missing.	910	Transmission	All
2O	Required attribute is missing	Required attribute <attribute name> is missing.	910	Origin	All
3Y	Required attribute is missing	Required attribute <value> is missing.	910	Item	All
1U	Invalid attribute	The attribute <value> was not expected for this element.	911	Transmission	All
2P	Invalid attribute	Invalid attribute <attribute name>	911	Origin	All
3Z	Invalid attribute	The attribute <value> was not expected for this element.	911	Item	All
1V	Attribute value is incorrect	Attribute <value> value is incorrect.	912	Transmission	All
2Q	Attribute value is incorrect	Attribute <attribute name> value is incorrect.	912	Origin	All
3A2	Attribute value is incorrect <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <value> value is incorrect.	912	Item	All
1W	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Transmission	All
2R	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Origin	All

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3B2	Attribute value is longer than the maximum length NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value is longer than the maximum length.	913	Item	All
1X	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Transmission	All
2S	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Origin	All
3C2	Attribute value is shorter than the minimum required length NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <value> value is shorter than the minimum required length.	914	Item	All
1Y	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Transmission	All
2T	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Origin	All
3D2	Attribute value has non-alphabetic character in alpha field NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Item	All
1Z	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Transmission	All
2U	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Origin	All

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3E2	Attribute value has non-numeric character in numeric field NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <value> value has non-numeric character in numeric field.	916	Item	All
1A2	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Transmission	All
2V	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Origin	All
3F2	Attribute value has non-alphanumeric character in alphanumeric field. NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Item	All
1B2	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Transmission	All
2W	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Origin	All
1C2	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Transmission	All
2X	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Origin	All
1E	ETIN of the transmitter at Logon must equal the ETIN in the Transmission Header	The ETIN provided at system Logon did not match the transmitter ETIN provided in the TransmissionHeader	920	Transmission	All
1F	Transmitter not valid for transmission type	Transmitter not valid for transmission type	921	Transmission	All
1G	Invalid production/test code: P = production; T = test	The ProcessType <value> is not valid. Valid values are P or T	922	Transmission	All

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
1H	Production/test code does not match Transmitter profile.	The ProcessType <value> does not match the transmitters profile process type <value >.	923	Transmission	All
1I	Attribute originId value is not unique within Transmission.	Attribute originId value <value> is not unique within Transmission.	924	Transmission	All
2Y	Attribute itemId value is not unique within Transmission.	Attribute itemId value <value> is not unique within Transmission.	924	Transmission	All
1J	Attribute originId value does not match the ID of any <parent_element_name> in Transmission.[where parent_element_name could be PINRegistrationOriginHeader or ReturnOriginHeader]	Attribute originId value <value> does not match the originId of any origin header in transmission.	925	Transmission	All
1D2	Does not match originId value of any OriginHeaderReference in TransmissionHeader.	Does not match originId value of any OriginHeaderReference in Transmission.	926	Transmission	All
2Z	Attribute itemId value does not match the ID of any PINRegistration in Transmission.	Attribute itemId value does not match the ItemId of any PINRegistration in Transmission.	927	Transmission	PIN Registration
3G2	Invalid date format.	The date entered <value> is not in the required format	928	Item	All
3H2	Invalid date.	The date entered <value> is not a valid date	929	Item	PIN Registration
3I2	If the EIN on a PIN Registration is already in the CDB Database	Duplicate Registration: EIN is already in database.	930	Item	PIN Registration
3J2	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	931	Transmission	PIN Registration
3K2	Does not match itemId value of any Item Reference in a Return Origin Header.	Does not match itemId value of any ItemReference in a Return Origin Header.	932	Transmission	All Return Type
1B	Batch (Origin) Count must equal the number of batches in the transmission file	The OriginHeaderCount <#> does not equal the total number of OriginHeaders <#> in the transmission file	933	Transmission	All
5A	The Software Identification Number submitted is not registered with the agency.	Software ID <ElVal> was not found on TPDS update.	934	Item	All Return Types

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
1C	Each item in the Transmission Manifest must match exactly one, and only one, batch within the transmission file	The OriginID's in the TransmissionManifest failed to exactly match the OriginID's in the OriginHeader.	935	Transmission	All
1D	All Batches within the transmission must be ONLY Return Type (94x), or ONLY PINRegistrationType.	The transmission file contained tax return and PIN Registration Files. Returns and PIN Registrations may not be mixed in a single transmission file.	936	Transmission	All
1E2	ReturnDataReference href value must match the MIME Content-Location value of one and only one MIME Part header in the transmission	ItemReference contentLocation value <value> does not match the MIME Content-Location value of any MIME part header in transmission.	950	Transmission	All Return Types
1F2	ReturnDataReference href value must be unique within the transmission	Duplicate contentLocation value <value>	951	Transmission	All Return Types
2A2	Attribute itemId value does not match the ID of any ReturnHeader in Transmission.	Attribute itemId value does not match the itemId of any ReturnHeader in Transmission.	952	Transmission	All Return Type
3S2	If the number of occurrences of any element exceeds the maximum number of occurrences as specified in the schema	The maximum number of occurrences specified in the schema for <value> has been exceeded.	953	Item	All
3T2	If the total number of occurrences of any element does not equal the minimum occurrences as specified in the schema	The number of occurrences of <element name>, does not equal the minimum as specified in the schema.	954	Item	All
3U2	For IRS941ScheduleB/IRS941PRScheduleB, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported. Following is a listing of the months attributed to each quarter: Quarter Month End 03 - Month1 = January, Month2 = February, Month3 = March. Quarter Month End 06 - Month1 = April, Month2 = May, Month3 = June. Quarter Month End 09 - Month1 = July, Month2 = August, Month3 = September. Quarter Month End 12 - Month1 = October, Month2 = November, Month3 = December.	The value of the LiabilityDay <value> is not valid for the month of <month>.	955	Item	All 941Type

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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
3V2	If the Element Overpayment has a significant value, then the choice of "Applied to Next Return or Refunded" is mandatory.	The element Overpayment contains a significant value <value>, but you did not select one of the choice items "Applied to Next Return or Refunded"	956	Item	All Return Types
3W2	The Choice element "Applied to Next Return or Refunded" must contain only one selection.	The choice element "Applied to Next Return or Refunded", must contain only one selection.	957	Item	All Return Types
3X2	The tag name is out of sequence with the other elements.	Sequence violation <TagName> is not expected in this position.	958	Item	All
3Y2	For the Choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, if either one is selected, then the other choice must not be selected.	For the choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, you must make one, and only one selection.	959	Item	All 941/944 Type
3Z2	Each Itemid in the origin Header must match one and only one Itemid Attribute in the return data.	The Itemid <value> does not exactly match the ItemId in the Origin Header	960	Item	All
6A	Line <n>: Missing MIME message header	Line <line #>: Missing MIME message header <value>.	961	Transmission	All
6B	Line <n>: Invalid Content-Type <value>; must be Multipart/Related	Line <line #>: Invalid Content-Type <value>; must be Multipart/Related	962	Transmission	All
6C	Line <n>: Missing boundary parameter for Multipart Content-Type	Line <line #>: Missing boundary parameter for Multipart Content-Type	963	Transmission	All
6D	Line <n>: Invalid type parameter <value>; must be text/xml	Line <line #>: Invalid type parameter <value>; must be text/xml	964	Transmission	All
6E	Line <n>: Missing blank line between MIME header and body	Line <line #>: Missing blank line between MIME header and body, or more than <line #> header lines (including blank line)	965	Transmission	All
6F	Line <n>: More than one blank line between MIME header and body	Line <line #>: More than one blank line between MIME header and body	966	Transmission	All
6G	Line <n>: Missing or invalid MIME boundary-marker	Line <line #>: Missing or invalid MIME boundary-marker	967	Transmission	All
6H	Line <n>: Missing MIME part header	Line <line #>: Missing MIME part header (<value>)	968	Transmission	All
6I	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter value <value>; must be UTF-8	969	Transmission	All



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

<b>ID#</b>	<b>Business Rule</b>	<b>Error Message(s)</b>	<b>Error Code</b>	<b>Rejection Level</b>	<b>Form Types</b>
6J	Line <n>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	Line <line #>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	970	Transmission	All
6K	Line <n>: Missing Content-Location	Line <line #>: Missing Content-Location	971	Transmission	All
6L	Line <n>: Duplicate Content-Location value <value>	Line <line #>: Duplicate Content-Location value <value>	972	Transmission	All
6M	Line <n>: Content-Location value <value> does not match the href attribute of any ReturnDataReference in the transmission	Line <line #>: Content-Location value <value> does not match the content Location attribute of any valid Item Reference in the transmission.	973	Transmission	All
6N	Line <n>: Missing or invalid final MIME boundary-marker	Line <line #>: Missing or invalid final MIME boundary-marker	974	Transmission	
6O	Line <n>: Invalid Content-Type <value>; must be text/xml	Line <line #>: Invalid Content-Type <value>; must be text/xml	975	Transmission	All
6P	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter <value>; must be UTF-8	976	Transmission	All
3A3	For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalType.	980	Item	All
3B3	For all non-negative monetary values, the entry must be in the format specified by DecimalINNTType.	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalINNTType.	981	Item	All
3D3	For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.	For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.	983	Item	All Return Types
3I3	Default error code for instances where the parser identifies an error that does not have an associated error code in the Validation Criteria list	Parser reports <parser error message> at line <line #>. Contact the EFile Help Desk for further assistance	999	Item	All

## 8.0 ACKNOWLEDGEMENT FILES

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

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

### 8.1 A Guide to Creating 94x Acknowledgement Files

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

### 8.2 Acknowledgement File Construction

#### Assumptions

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

#### Step 1 – Create Acknowledgement Envelop

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

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

```

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

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

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

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

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

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

    <SOAP:Body>

        Placeholder for AcknowledgementAction

    </SOAP:Body>

</SOAP:Envelope>

```

## Step 1.2 – Create Acknowledgement Action

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

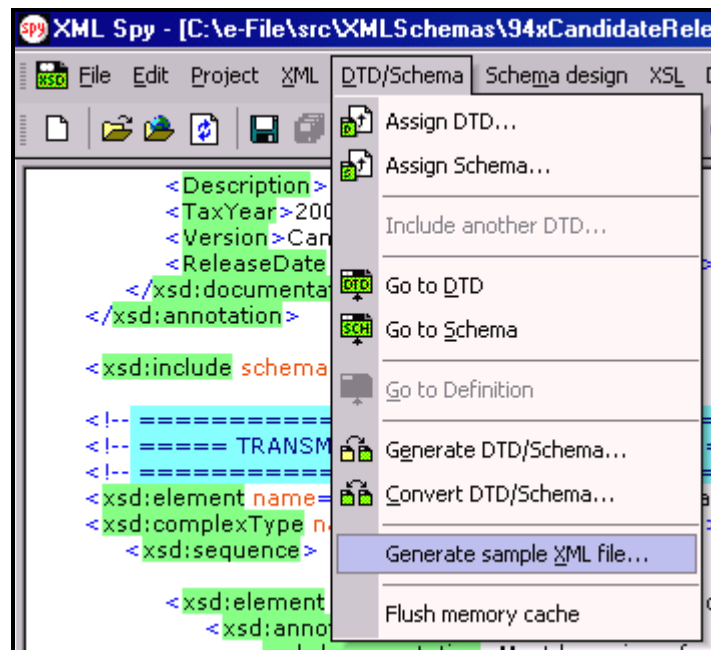


Figure 7-1. Open Message/efile Message – DTD/Schema – Generate Sample XML File

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

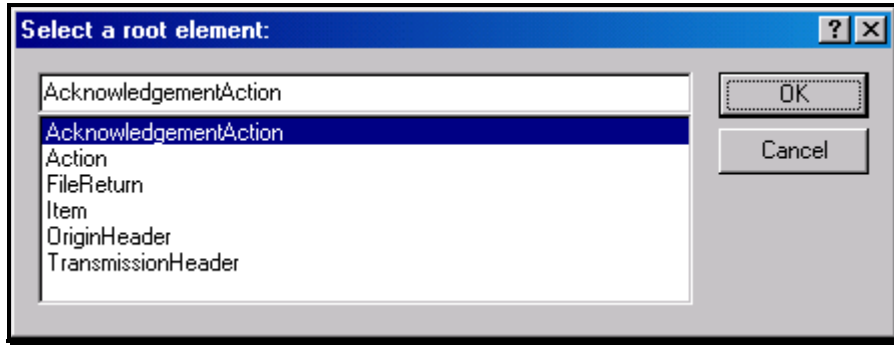


Figure 7-2. Select a Root Element – Acknowledgement Action

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

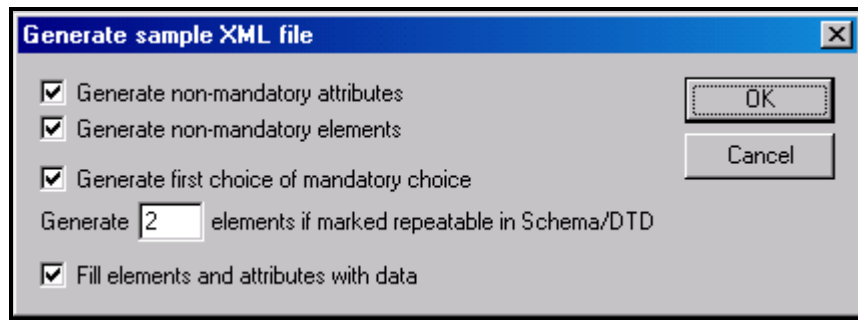


Figure 7-3. Generate Sample XML File – Attributes and Elements

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

### Step 1.3 – Complete the Placeholder for AcknowledgementAction

In the **AcknowledgementAction** data structure:

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

### Step 1.3 – Complete the Acknowledgement Envelope

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

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

```
<?xml version="1.0" encoding="UTF-8"?>
<SOAP:Envelope xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2009/XMLSchema-instance"
xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:efile="http://www.irs.gov/efile"
xsi:schemaLocation="http://schemas.xmlsoap.org/soap/envelope/../../message/SOAP.xsd http://www.irs.gov/efile
../../message/efileMessage.xsd">
  <SOAP:Body>
    <efile:AcknowledgementAction>
      <Acknowledgement>
        <AcknowledgementId>IRS94x2002-12-31T06:22:12</AcknowledgementId>
        <AcknowledgementTimestamp>2009-12-17T09:30:47-05:00</AcknowledgementTimestamp>
        <TransmissionAcknowledgement>
          <TransmissionId>MyUniqueTransID001</TransmissionId>
          <TransmissionTimestamp>2009-12-31T06:22:12-05:00</TransmissionTimestamp>
          <TransmissionStatus>A</TransmissionStatus>
          <ProcessType>T</ProcessType>
          <Errors errorCount="2">
            <Error errorId="1">
              <XPath>String</XPath>
              <ErrorCode>String</ErrorCode>
              <ErrorMessage>String</ErrorMessage>
            </Error>
            <Error errorId="2">
              <XPath>String</XPath>
              <ErrorCode>String</ErrorCode>
              <ErrorMessage>String</ErrorMessage>
            </Error>
          </Errors>
        </TransmissionAcknowledgement>
      </Acknowledgement>
    </efile:AcknowledgementAction>
  </SOAP:Body>
</SOAP:Envelope>
```

```

</Errors>

<OriginAcknowledgement>

  <OriginId>MyUniqueOrigID001</OriginId>

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

  <OriginStatus>A</OriginStatus>

  <Errors errorCount="2">

    <Error errorId="3">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="4">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

  </Errors>

<ItemAcknowledgement>

  <OrigTransContentLocation>999999RetData20020617T093047</OrigTransContentLocation>

  <EIN>010000000</EIN>

  <ItemStatus>R</ItemStatus>

  <PaymentIndicator>Payment Request Received</PaymentIndicator>

  <Errors errorCount="2">

    <Error errorId="5">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="6">

      <XPath>String</XPath>

```

```

        <ErrorCode>String</ErrorCode>

        <ErrorMessage>String</ErrorMessage>

    </Error>

</Errors>

</ItemAcknowledgement>

<ItemAcknowledgement>

    <OrigTransContentLocation>999999RetData20020617T093101</OrigTransContentLocation>

    <EIN>010000000</EIN>

    <ItemStatus>R</ItemStatus>

    <PaymentIndicator>Payment Request Received</PaymentIndicator>

    <Errors errorCount="2">

        <Error errorId="7">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

        <Error errorId="8">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

    </Errors>

</ItemAcknowledgement>

</OriginAcknowledgement>

<OriginAcknowledgement>

    <OriginId>MyUniqueOrigID002</OriginId>

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

    <OriginStatus>A</OriginStatus>

    <Errors errorCount="2">

        <Error errorId="9">

```

```

    <XPath>String</XPath>

    <ErrorCode>String</ErrorCode>

    <ErrorMessage>String</ErrorMessage>

</Error>

<Error errorId="10">

    <XPath>String</XPath>

    <ErrorCode>String</ErrorCode>

    <ErrorMessage>String</ErrorMessage>

</Error>

</Errors>

<ItemAcknowledgement>

    <OrigTransContentLocation>MyUnique001ReturnId</OrigTransContentLocation>

    <EIN>010000000</EIN>

    <ItemStatus>R</ItemStatus>

    <PaymentIndicator>Payment Request Received</PaymentIndicator>

    <Errors errorCount="2">

        <Error errorId="11">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

        <Error errorId="12">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

    </Errors>

</ItemAcknowledgement>

<ItemAcknowledgement>

    <OrigTransContentLocation>MyUnique002ReturnId</OrigTransContentLocation>

```



```

<EIN>21000000</EIN>

<ItemStatus>A</ItemStatus>

<PaymentIndicator>Payment Request Received</PaymentIndicator>

</ItemAcknowledgement>

</OriginAcknowledgement>

</TransmissionAcknowledgement>

</Acknowledgement>


</efile:AcknowledgementAction>

</SOAP:Body>

</SOAP:Envelope>

```

### Step 1.4 – Validate the Acknowledgement Envelope

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

### Step 2 – Create Acknowledgement File

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

The complete acknowledgement file is shown below in its entirety:

```

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

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

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

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

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

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

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

```

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

```
<SOAP:Body>
```

```
<efile:AcknowledgementAction>
```

```
<Acknowledgement>
```

```
<AcknowledgementId>IRS94x2009-12-31T06:22:12</AcknowledgementId>
```

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

```
<TransmissionAcknowledgement>
```

```
<TransmissionId>MyUniqueTransID001</TransmissionId>
```

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

```
<TransmissionStatus>A</TransmissionStatus>
```

```
<ProcessType>T</ProcessType>
```

```
<Errors errorCount="2">
```

```
<Error errorId="1">
```

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

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

```
<ErrorMessage>String</ErrorMessage>
```

```
</Error>
```

```
<Error errorId="2">
```

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

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

```
<ErrorMessage>String</ErrorMessage>
```

```
</Error>
```

```
</Errors>
```

```
<OriginAcknowledgement>
```

```
<OriginId>MyUniqueOrigID001</OriginId>
```

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

```
<OriginStatus>A</OriginStatus>
```

```
<Errors errorCount="2">
```

```
<Error errorId="3">
```

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

```

        <ErrorCode>String</ErrorCode>

        <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="4">

        <XPath>String</XPath>

        <ErrorCode>String</ErrorCode>

        <ErrorMessage>String</ErrorMessage>

    </Error>

</Errors>

<ItemAcknowledgement>

    <OrigTransContentLocation>999999RetData20020617T093047</OrigTransContentLocation>

    <EIN>010000000</EIN>

    <ItemStatus>R</ItemStatus>

    <PaymentIndicator>Payment Request Received</PaymentIndicator>

    <Errors errorCount="2">

        <Error errorId="5">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

        <Error errorId="6">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

    </Errors>

</ItemAcknowledgement>

<ItemAcknowledgement>

    <OrigTransContentLocation>999999RetData20020617T093101</OrigTransContentLocation>

    <EIN>010000000</EIN>

```

```
<ItemStatus>R</ItemStatus>

<PaymentIndicator>Payment Request Received</PaymentIndicator>

<Errors errorCount="2">

  <Error errorId="7">

    <XPath>String</XPath>

    <ErrorCode>String</ErrorCode>

    <ErrorMessage>String</ErrorMessage>

  </Error>

  <Error errorId="8">

    <XPath>String</XPath>

    <ErrorCode>String</ErrorCode>

    <ErrorMessage>String</ErrorMessage>

  </Error>

</Errors>

</ItemAcknowledgement>

</OriginAcknowledgement>

<OriginAcknowledgement>

  <OriginId>MyUniqueOrigID002</OriginId>

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

  <OriginStatus>A</OriginStatus>

  <Errors errorCount="2">

    <Error errorId="9">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

    <Error errorId="10">

      <XPath>String</XPath>

      <ErrorCode>String</ErrorCode>

      <ErrorMessage>String</ErrorMessage>

    </Error>

  </Errors>

</OriginAcknowledgement>

</ItemAcknowledgement>
```

```

    </Error>

</Errors>

<ItemAcknowledgement>

    <OrigTransContentLocation>MyUnique001ReturnId</OrigTransContentLocation>

    <EIN>010000000</EIN>

    <ItemStatus>R</ItemStatus>

    <PaymentIndicator>Payment Request Received</PaymentIndicator>

    <Errors errorCount="2">

        <Error errorId="11">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

        <Error errorId="12">

            <XPath>String</XPath>

            <ErrorCode>String</ErrorCode>

            <ErrorMessage>String</ErrorMessage>

        </Error>

    </Errors>

</ItemAcknowledgement>

<ItemAcknowledgement>

    <OrigTransContentLocation>MyUnique002ReturnId</OrigTransContentLocation>

    <EIN>210000000</EIN>

    <ItemStatus>A</ItemStatus>

    <PaymentIndicator>Payment Request Received</PaymentIndicator>

</ItemAcknowledgement>

</OriginAcknowledgement>

</TransmissionAcknowledgement>

</Acknowledgement>

</file:AcknowledgementAction>

```

</SOAP:Body>

</SOAP:Envelope>

**FORMS & SCHEDULES ACCEPTED ELECTRONICALLY**

## **APPENDIX A**

### **FORMS & SCHEDULES ACCEPTED ELECTRONICALLY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

## **A7.0 SCHEDULE B, EMPLOYER'S RECORD OF FEDERAL TAX LIABILITY**

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

## **A8.0 ANEXO B, REGISTRO SUPLEMENTARIO DE LA OBLIGACION CONTRIBUTIVA FEDERAL DEL PATRONO**

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

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

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

## **A10.0 SCHEDULE R (FORM 941), ALLOCATION SCHEDULE FOR AGGREGATE FILERS**

File up to 1000 records per submission.

## **A11.0 SCHEDULE A (FORM 940), Multi-State Employer and Credit Reduction Information**

## **A12.0 PAYMENT RECORD**

File up to one Payment Record per balance due return.

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

## **A13.0 PIN REGISTRATION**

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

Use the PIN Registration Record to submit a request for a Personal Identification Number (PIN) for the Approved Signatory. Once processed, the PIN will be mailed directly to the Authorized Signer, and will not be activated for use until the Return Receipt Acknowledgment Document is

returned to the Service. The signed acknowledgment document acknowledges that the PIN was received by the Approved Signer, indicating possession of, and responsibility for the proper use of the PIN for signing tax returns (pursuant to 301.6061-1) filed in the Form 94x *e-file* Program. Refer to Revenue Procedure 99-39, section 6.06 and 6.07 for guidelines.

#### **A14.0 Explanation Records**

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

## **APPENDIX B**

### **NAME CONTROL CONVENTIONS**

## APPENDIX B

### NAME CONTROL CONVENTIONS

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

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

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

## **Business Name Controls**

### **Business Name Controls in General:**

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

### **Business Name Control Valid Characters:**

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

### **Special Business Name Controls:**

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





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

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

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

<b>Name Control Underlined</b>	<b>Name Control</b>	<b>Rule</b>
<b>Corporations</b>	<b>1</b>	<b>Corporations</b>
<u>Sumac</u> Field Plow Inc. <u>11th</u> Street Inc. <u>P&amp;P</u> Company <u>Y-Z</u> Drive Co. <u>ZZZ</u> Club <u>Palm</u> Catalpa Ltd. Fir <u>Fir H</u> omeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.
The <u>Willow</u> Co. <u>The Hawthorn</u>	WILL THEH	When determining a corporation Name Control, omit “The” when it is followed by more than one word. Include the word “The” when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D. P.A.	JOHN SAMS CARL	If an individual name contains any of the following abbreviations, treat it as the business name of the corporation: PC – Professional Corporation SC – Small Corporation PA – Professional Association PS – Professional Service
The <u>Joseph</u> Holly Foundation <u>Kathryn</u> Fir Memorial Fdn.	JOSE KATH	Apply corporate Name Control rules when the organization name contains "Fund," "Foundation" or "Fdn”
<u>City</u> of Fort Hickory Board of Commissioners <u>Walnut</u> County Employees Association <u>Rho</u> Alpha Chapter Alpha Tau Fraternity <u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations.

<b>Name Control Underlined</b>	<b>Name Control</b>	<b>Rule</b>
<b>Trusts and Fiduciaries</b>	<b>1</b>	<b>Trusts and Fiduciaries</b>

<b>Name Control Underlined</b>	<b>Name Control</b>	<b>Rule</b>
<b>Trusts and Fiduciaries</b>	<b>1</b>	<b>Trusts and Fiduciaries</b>
Jan <b><u>Fir</u></b> Trust FBO Patrick Redwood Chestnut Bank TTEE Donald C. <b><u>Beech</u></b> Trust FBO Mary, Karen & Michael Redbud Testamentary Trust U/W Margaret <b><u>Balsam</u></b> Cynthia Fit & Laura Fir Richard L. <b><u>Aster</u></b> Charitable Remainder Unitrust	FIR  BEEC  BALS  ASTE	Derive the Name Control from the name of the trust using the following order of selection: If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document. <b>Note:</b> Never include any part of the word “trust” in the Name Control.
<b><u>Magnolia</u></b> Association Charitable Lead Trust <b><u>Cedar</u></b> Corp. Employee Benefit Trust <b><u>Maple</u></b> -Birch Endowment Trust John J. Willow, Trustee	MAGN  CEDA  MAPL	When a corporation is listed, use the first four characters of the corporation name.
Trust No. <b><u>12190</u></b> FBO Margaret Laurel ABCD Trust No. 00 <b><u>1036</u></b> Elm Bank TTEE 00 <b><u>20</u></b> , <b><u>GNMA</u></b> POOL <b><u>GNMA</u></b> Pool No. 00 <b><u>100B</u></b>	1219  1036  20GN 100G	For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters “GNMA” to complete the Name Control.
Testamentary Trust Edward <b><u>Buckeye</u></b> TTEE Trust FBO Eugene <b><u>Eucalyptus</u></b> Trust FBO The <b><u>Dogwood</u></b> Blossom Society Micheal <b><u>Teak</u></b> Clifford Trust	BUCK EUCA DOGW  TEAK	If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document. <b>Note:</b> “Clifford Trust” is the name of a type of trust.

<b>Name Control Underlined</b>	<b>Name Control</b>	<b>Rule</b>
<b>Other Organizations</b>	<b>1</b>	<b>Other Organizations</b>
<b><u>P</u></b> arent Teachers <b><u>A</u></b> ssociation of San Francisco <b><u>P</u></b> arent Teachers <b><u>A</u></b> ssociation Congress of <b><u>G</u></b> eorgia	PTAC  PTAG	Derive the Name Control of a Parent Teachers Association from the abbreviation “PTA”. The Name Control is “PTA.” plus the first letter of the <u>state</u> where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.

<b>Name Control Underlined</b>	<b>Name Control</b>	<b>Rule</b>
<b>Other Organizations</b>	<b>1</b>	<b>Other Organizations</b>
Local 210 <u>I</u> nternational Birch Assn. <u>V</u> FW Post 3120 <u>L</u> aborer's Union, AFL-CIO Tau Delta Chapter of <u>A</u> lpha Phi <u>B</u> enevolent & Protective Order of Elks (B. P. O. E.)	INTE VETE LABO ALPH BENE	Derive the Name Control from the first four characters of the national title. <b>Note:</b> "VFW" is a common abbreviation for "Veterans of Foreign Wars".
<u>A.I. S.D.</u> <u>R.S.V.P.</u> Post No. 245	AISD RSVP	If the return has an abbreviated first name other than "PTA" and "VFW," the Name Control is the first four characters of the abbreviated name.
Barbara J. Yucca <u>Y Y</u> Grain Inc.	YYGR	When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.
Diocese of Kansas City <u>S</u> t. <u>R</u> ose Hospital <u>S</u> t. <u>J</u> oseph's Church Diocese of Cypress <u>S</u> t. <u>B</u> ernard's Methodist Church Bldg. Fund	STRO STJO  STBE	For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

<b>Name Control Underlined</b>	<b>Name Control</b>	<b>Rule</b>
<b>Exempt Organizations</b>	<b>1</b>	<b>Exempt Organizations</b>
Friends of <u>J</u> ane Doe Committee to Elect <u>J</u> ohn Smith	JANE JOHN	Use these examples for determining the Name Control for Political Organizations.
<u>S</u> mith for State Representative <u>L</u> inda Jones for Congress Citizen for <u>J</u> ohn Harold	SMIT LIND JOHN	

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

## APPENDIX C

### STREET ABBREVIATIONS

Word	Abbreviation
and	&
Air Force Base	AFB
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Care of, or In Care of	%
Circle	CIR
Court	CT
Drive	DR
East	E
Fort	FT
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Island	IS
Junction	JCT
Lane	LN
Lodge	LDG
North	N
Northeast, N.E	NE
Northwest, N.W.	NW
One-fourth, One quarter	¼
One-half	½
(all fraction, space before & after the number e.g., 1012 1/2 ST)	
Parkway	PKY
Place	PL

Word	Abbreviation
Post Office Box,	P.O. Box PO Box
Route, Rte.	RT
Road	RD
R.D., Rural Delivery,	RFD
R.F.D., R.R., Rural Route	RR
South	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Square	SQ
Street	ST
Terrace	TER
West	W
<p><b>NOTE:</b> For a complete listing of acceptable address abbreviations, See Document 7475, State Abbreviations, Major City Codes and Address Abbreviations.</p>	

**APPENDIX D**

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



## APPENDIX D

### POSTAL SERVICE STATE ABBREVIATIONS & ZIP CODE RANGES

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

<b>State</b>	<b>Abbreviation</b>	<b>ZIP Code Range</b>
Maine	ME	03801 039nn – 049nn
Marshall Islands	MH	969nn
Maryland	MD	20331 206nn – 219nn
Massachusetts	MA	010nn – 027nn 055nn
Michigan	MI	480nn – 499nn
Minnesota	MN	550nn – 567nn
Mississippi	MS	386nn – 397nn
Missouri	MO	630nn – 658nn
Montana	MT	590nn – 599nn
Nebraska	NE	680nn – 693nn
Nevada	NV	889nn – 898nn
New Hampshire	NH	030nn – 038nn
New Jersey	NJ	070nn – 089nn
New Mexico	NM	870nn – 884nn
New York	NY	004nn, 005nn, 100nn – 149nn 06390
North Carolina	NC	270nn – 289nn
North Dakota	ND	580nn – 588nn
Northern Mariana Islands	MP	969nn
Ohio	OH	430nn – 459nn
Oklahoma	OK	730nn – 732nn
Oregon	OR	970nn – 979nn
Palau	PW	969nn
Pennsylvania	PA	150nn – 196nn
Puerto Rico	PR	006nn – 007nn 009nn
Rhode Island	RI	027nn – 029nn
South Carolina	SC	290nn – 299nn

<b>State</b>	<b>Abbreviation</b>	<b>ZIP Code Range</b>
South Dakota	SD	570nn – 577nn
Tennessee	TN	370nn – 385nn
Texas	TX	733nn, 73949 750nn – 799nn
Utah	UT	840nn – 847nn
Vermont	VT	050nn – 054nn 056nn – 059nn
Virginia	VA	20041, 20301, 20370, 201nn 220nn – 246nn
Virgin Islands	VI	008nn
Washington	WA	980nn – 986nn 988nn – 994nn
West Virginia	WV	247nn – 268nn
Wisconsin	WI	49936, 530nn – 549nn
Wyoming	WY	820nn – 831nn

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

## APPENDIX E

### GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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