
**Procedures and Specifications
for Electronic Filing of
Form 1065, U.S. Partnership
Return of Income
For Tax Year 1999**

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
Internal Revenue Service

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**PROCEDURES AND SPECIFICATIONS
FOR ELECTRONIC FILING OF FORM 1065,
U.S. PARTNERSHIP RETURN OF INCOME
FOR TAX YEAR 1999**

INTERNAL REVENUE SERVICE
ELECTRONIC TAX ADMINISTRATION



**INTERNAL REVENUE SERVICE
MISSION STATEMENT**

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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IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 1999

CENTURY DATE The Internal Revenue Service (IRS) processing system has changed to reflect the standard format established by the National Institute of Standards and Technology for Century Date. The Century Date is for all electronic year dates, whether exchanged with non-IRS organizations or part of the internal IRS. All electronically prepared and transmitted tax returns submitted must be developed in compliance as follows:

- All year date formats will expand representations from 2-digits to 4-digits, and must be contiguous (i.e. MMDDYYYY, or 12311998, YYYYMM, or 199812, MMYYYY, or 121998).
- No Special characters are to be stored in any fields to represent the century (i.e. Roman Numerals).

NOTE: Refer to Publication 1525 Record layouts for specific information on formatting dates.

TEST Participants must **now** make arrangements for 2 test transmissions on the same day. **(See Part A, Section 7, Testing Requirements)**

INFORMATION Questions concerning the Form 1065 Electronic Filing Program, requests for additional copies of this publication, forms, Publication 1525, Validation Criteria and Record Layouts for Electronic Filing of Form 1065 and Publication 3225, Test Package for Electronic Filers of U.S. Partnership Return of Income, should be addressed to the Memphis IRS Center , Electronic Filing Section, at (901) 546-2690.

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 1999 CONTINUED

1. Effective March 15, 2000, the Internal Revenue Service (IRS) will begin to accept and process tax year 1999 partnership returns electronically.
2. The “paper-parent option” method of filing partnership returns is no longer available.
3. All electronically filed partnership returns must consist of Form 1065, Schedules K-1, and related forms and schedules.
4. Form 8453-P will serve as the required signature document for the 1065 partnership return filed electronically.
5. The IRS will no longer accept partnership returns submitted on magnetic tape, diskette or transmitted electronically via the Electronic Bulletin Board System or Mitron to the Andover IRS Center, in Andover, MA.
6. Andover IRS Center will no longer accept and process partnership returns filed electronically or on magnetic media.
7. All electronically filed partnership returns **must** be transmitted to the IRS Tennessee Computing Center (TCC) in Memphis, Tennessee.
8. Electronically filed partnership returns will be processed at the Memphis IRS Center.
9. Partnership returns **must** be transmitted electronically to the Electronic Management System (EMS) (front-end processor) responsible for collecting, validating, translating and delivering tax information to the Unisys Legacy System which validates the return.
10. EMS will make acknowledgement files available electronically.
11. Additional tax forms and schedules associated with Form 1065 and/or Schedule K-1 have been added to the program.

**IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 1999
CONTINUED**

12. Participants must submit Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns to the Austin IRS Center in Austin, Texas for processing.
13. A customer database for participants has been developed. The database will maintain information from the Form 9041, application.
14. IRS has implemented a Business Acceptability Testing System (BATS). BATS will test procedures that employ hypothetical scenarios to measure the electronic transmission capability of potential software developers, transmitters, and preparers of Form 1065 partnership returns.
15. BATS is required of all participants who develop software and/or transmit returns.
16. The bisynchronous protocol will no longer be supported. Filers are directed to choose asynchronous file transfer protocols or other high-speed protocols, as described in this Publication.

PART – A
PROCEDURES FOR ELECTRONIC FILING OF
FORM 1065

SECTION 1

INTRODUCTION

PURPOSE

This publication is designed to provide the general requirements and procedures for the Electronic Filing of Form 1065, U.S. Partnership Return of Income. This publication should be used in conjunction with the following publications for tax year 1999:

- Publication 1525, Validation Criteria and Record Layouts for Electronic Filing of Form 1065, U.S Partnership Return of Income.
 - Publication 3225, Test Package for Electronic Filers of U.S. Partnership Return of Income.
 - Publication 3416, Electronic Filing of Form 1065, U.S. Partnership Return of Income (Publication 1525 Supplement).
-

CHANGE PAGE

If any information contained in this publication changes before its revision, a change page(s) may be issued. New information and changes will be denoted by a vertical bar (|) in the right margin. Any information that is changed, added, or deleted in this publication will also be relayed via the Electronic Filing Bulletin Board.

ELECTRONIC FILING BULLETIN BOARD

The Electronic Filing Systems Bulletin Board provides general and specific program information on the Electronic Filing Program. The system Bulletin Board operates seven days a week. The Bulletin Board System is unavailable 4:00 am Eastern Time for approximately 30 - 60 minutes for maintenance.

Filers using an asynchronous modem (14.4 BPS or less) and communication software can access the Bulletin Board by dialing: (606) 292-0137.

If you need assistance with accessing the Electronic Filing Systems Bulletin Board, you may call the Bulletin Board help line on (606) 292-5031.

COMMUNICATIONS PROTOCOL

The communication software should have the following protocol: Full Duplex, No parity, 8 data bits, 1 stop bit, and ANSI Terminal Emulation.

INTRODUCTION, continued

**REQUEST FOR
INFORMATION**

Requests for additional copies of this publication, Publication 1525, Publication 3225, Publication 3416, forms and updates to the program should be addressed to the IRS Diversified Filing Division (address below) or the Memphis IRS Center. Inquiries for the Memphis IRS Center, which processes Form 1065 electronic tax returns, should be addressed to the Electronic Filing Section at (901) 546-2690. The mailing address for the Memphis IRS Center is listed in Section 10. Inquiries may also be addressed to any IRS District Office. **(See Part A, Section 17 for the name, address and telephone number of the IRS District Office Coordinator in your area)**

**QUESTIONS,
SUGGESTIONS,
OR CONCERNS**

If you have any questions, suggestions or comments regarding this publication, or are aware of any errors, (typographical, technical or usage) please let us know.

Call or write:

Internal Revenue Service OP:ETA:D:D
Diversified Filing Division
5000 Ellin Road, Room C4-278
Lanham, Maryland 20706
(202) 283-0356

SECTION 2

GENERAL INFORMATION

METHOD OF FILING

The telephone system (modem) is the only method of transmitting Form 1065 data electronically. All electronic Forms 1065 must be transmitted to the Tennessee Computing Center (TCC) in Memphis, TN.

NOTE: The Form 1065, Schedule K-1 and related forms and schedules must be transmitted together as a complete file.

PROGRAMMING

File specifications, validation criteria and record layouts that are needed by participants are provided in:

- Publication 1524, Procedures and Specifications for Electronic Filing of Form 1065, U.S. Partnership Return of Income for Tax Year 1999.
- Publication 1525, Validation Criteria and Record Layouts for Electronic Filing of Form 1065, U.S. Partnership Return of Income, for Tax Year 1999.
- Publication 3416, Electronic Filing of Form 1065, U.S. Partnership Return of Income (Publication 1525 Supplement) for Tax Year 1999. These publications are updated annually.

The specifications, validation criteria, reject codes and record layout information for the following are also provided in Publications 1524, 1525 and 3416:

- Form 1065, U.S. Partnership Return of Income. This includes selected schedules, forms or documents required by the IRS and supported by this program, in addition to supporting material voluntarily provided by the partnership or the participant on paper;
 - Schedule K-1, (Form 1065) Partner's Share of Income, Credits, Deductions, etc.
-

GENERAL INFORMATION, continued

FOREIGN ADDRESS

Schedules K-1 and Forms 8308 **may** contain foreign addresses for the individual partners of the partnership, however the Form 1065 return **can not** contain a foreign address.

PROCESSING

Electronic filing of Form 1065, Schedules K-1 and related forms and schedules can only be processed for one tax year at a time. The processing generally begins the first week of the following tax year and must end in December. Processing of the return includes the following calendar and fiscal year endings:

- Fiscal year participants - Fiscal years ending January 31, through August 31 of the current tax year.
 - **Example:** Tax year 1999 return beginning February 1, 1999 and ending January 31, 2000 is due May 15, 2000. Tax year 1999 return beginning September 1, 1999 and ending August 31, 2000 is due December 15, 2000.
 - If return date is after August, it can not be filed electronically.
 - No extensions are granted/approved for fiscal year returns with a due date after August.
- Calendar year participants - Calendar year ending December 31 of the current tax year.
 - **Example:** Tax year 1999 calendar year beginning January 1, 1999 and ending December 31, 1999 is due April 15, 2000.

NOTE: If the return due date falls on a Saturday, Sunday or holiday, the due date is the following first workday.

PARTICIPANTS

Prospective participants must complete Form 9041, Application for Electronic Filing of Business and Employee Benefit Plan Returns. Applicants must agree to follow all requirements and specifications in this publication and all related publications. Applicants must also successfully complete testing each year to be accepted in the program. **(See Part A, Section 7, for further information regarding the acceptance and testing procedures.)**

NOTE: For tax year 1999, previous, current and new participants must file Form 9041 to participate.

SECTION 3**COMPOSITION OF THE RETURN**

**TAX RETURN
DATA**

U.S. Partnership Return of Income, Form 1065, for electronic filing consists of tax return data transmitted to the IRS using electronic transmission with the required paper documents, such as signatures, documents prepared by third parties, etc. summarizing, the tax return must contain the same information as a return filed on paper.

**ACCEPTABLE
FORMS AND
SCHEDULES**

926	Return by a U.S. Transferor of Property to a Foreign Corporation, Foreign Estate or Trust, Foreign Partnership
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
1065	U.S. Partnership Return of Income
3468	Investment Credit
3520	Annual Return To Report Transactions With Foreign Trusts and Receipts of Certain Foreign Gifts
3520A	Annual Return of Foreign Trusts With U.S. Beneficiaries
4562	Depreciation and Amortization
4684	Casualties and Thefts
4797	Sales of Business Property
4835	Farm Rental Income and Expenses
5471	Information Return of U.S. Persons With Respect To Foreign Corporations
5713	International Boycott Report
5884	Work Opportunity Credit
6198	At-Risk Limitations
6252	Installment Sale Income
6478	Credit for Alcohol Used as Fuel
6765	Credit for Increasing Research Activities
6781	Gains and Losses From Section 1256 Contracts and Straddles
8082	Notice of Inconsistent Treatment or Amended Return
8271	Investor Reporting of Tax Shelter Registration Number
8275	Disclosure Statement
8275R	Regulation Disclosure Statement
8283	Noncash Charitable Contributions
8308	Report of a Sale or Exchange of Certain Partnership Interests
8586	Low-Income Housing Credit
8594	Asset Acquisition Statement
8609	Low-Income Housing Credit Allocation Certification
8611	Recapture of Low-Income Housing Credit
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
8693	Low-Income Housing Credit Disposition Bond

COMPOSITION OF THE RETURN, continued

ACCEPTABLE FORMS AND SCHEDULES

8697	Interest Computation Under the Look-Back Method for Complete Partnership Withholding Tax Payment (Section 1446)
8820	Orphan Drug Credit
8824	Like-Kind Exchanges
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
8826	Disabled Access Credit
8830	Enhanced Oil Recovery Credit
8835	Renewable Electricity Production Credit
8845	Indian Employment Credit
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
8847	Credit for Contributions to Selected Community Development Corporations
8861	Welfare to Work Credit
8866	Interest Computation Under the Look-back Method for Property Depreciation Under the Income Forecast Method

Schedules

A	International Boycott Factor (Section 999 (c) (1)) (5713)
A	Annual Statement (Form 8609)
A	Receipt for Contribution to Selected Community Development Corporation (Form 8847)
B	Specifically Attributable Taxes and Income (Section 999 (c) (2))
C	Tax Effect of the International Boycott Provisions
D	Capital Gains and Losses
F	Farm Income and Expenses (1040)
J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation (Form 5471)
K-1	Partner's Share of Income, Credits, Deductions, etc. (Form 1065)
M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons (Form 5471)
N	Return of Officers, Directors and 10% or More Shareholders of a Foreign Personal Holding Company (Form 5471)
O	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of Its Stock (Form 5471)

COMPOSITION OF THE RETURN, continued

THE PAPER PART OF THE RETURN

Form 8453-P, U.S. Partnership Declaration and Signature for Electronic Filing is required for filing the return electronically.

The paper part of the return will include other tax forms which require a signature or supporting documentation. These items must be attached to the signed Form 8453-P. An example is a photocopy of the original power of attorney form, for a return filed under power of attorney; and any other documents that are:

- not required by the IRS;
- not IRS forms or schedules; or
- not covered in Section 3, under Acceptable Forms and Schedules, and are voluntarily included by the partnership or the participant as supporting material.
- forms and schedules that are required to be attached to the return and/or were electronically filed, but require signatures or.

Forms	
926	8283
970	8693
3520	8697
3520-A	Schedule A (F8847)
5713	8866

- A copy of forms 926, 3520 and 3520-A must also be mailed to the Philadelphia IRS Center. See **(Where to File)** instructions on each form.

SECTION 4

EXCLUSIONS

ENTIRE RETURN The following returns are excluded from filing the return electronically:

- Amended returns;
- Returns containing forms or schedules not listed in Section 3, under Acceptable Forms and Schedules;
- Returns for any calendar year ending before December 31 of the current tax year (prior year), or fiscal year returns ending any month after August 31 of the current tax year.
- Returns transmitted by a person not approved by the IRS for electronic filing;
- Delinquent returns (except returns covered by an extension of time to file, which was submitted to the service center where the taxpayer would normally file a paper return). Extensions are allowed as long as the extended due date is not later than December 15 of the processing year.
- Returns with dollar and cent entries -- only whole dollar amounts are accepted; (Round entries to whole dollars only upon output; computed percentage distributions on Schedules K-1 (Form 1065) may not balance due to this rounding.);
- Returns with powers of attorney forms attached; if IRS already has a power of attorney form on file, the return **is** eligible for electronic filing.

NOTE: Powers of attorney must be submitted on paper to the service center where the taxpayer would normally file a paper return.

EXCLUSIONS, continued

- ENTIRE RETURN**
- Short period returns; **EXCEPTIONS: A new partnership where the calendar/fiscal year ending is in the current tax year, and short period final returns.**

EXAMPLE: Partnership begins April 1, 1999 and the calendar/fiscal year ending is December 31, 1999.
 - Returns with foreign addresses; **EXCEPTION: Schedules K-1 (Form 1065) and Form 8308 with foreign addresses are accepted with a Form 1065 that has an U.S. address.**
 - Returns filed under Sections 6020(b), 501(d)(3) or 761(a) of the Internal Revenue Code;
 - Form 1065-B
 - Nominee returns;
 - Returns with any dollar amount greater than \$99,999,999,999; and
 - Returns for inactive partnerships with no income on pages 1, 2, 3 and 4 of Form 1065.
-

SECTION 5

ACKNOWLEDGMENT PROCESS

ACKNOWLEDGMENT FILE IRS acknowledges each transmission of electronic return data. A return can be acknowledged (ACK) as accepted, even though it has not been through any math checks. There are two types of ACK files, the Transmission ACK File and the Validation ACK File. The IRS will provide an outbound mailbox for pick up of ACK files by the transmitter.

TRANSMISSION ACKNOWLEDGMENT The Transmission ACK File is generated if there is a problem in the basic formatting of the entire file. If a Transmission ACK File is generated, individual forms and schedules are not validated. This ACK file should be available within two workdays after receipt of a transmitted file.

VALIDATION ACKNOWLEDGMENT The Validation ACK File is generated when there is a problem within the return. The ACK file counts for the number of Forms 1065 and related forms and schedules. The file provides the reject code numbers for up to 96 errors per return.

PROBLEMS AFTER TRANSMISSION If the following situations occur after returns have been transmitted to the Tennessee Computing Center, the transmitter should immediately contact the Memphis IRS Center at (901) 546-2690 (not a toll-free number):

- The transmitter does not receive a transmission acknowledgment file within two (2) workdays; or
 - The transmitter receives an acknowledgment for returns or records that were not transmitted on the designated transmission; or
 - The transmitter receives an acknowledgment, but it does not include the reject code (s) for forms transmitted.
-

SECTION 6

METHODS OF PARTICIPATION

TYPE OF PARTICIPANTS

An Electronic Participant is considered in one or more categories or business types listed below, depending on the specific function(s) the participant performs in relation to the partnership or IRS:

- **PARTNERSHIPS:** Transmitters can create electronic return data containing Form 1065, Schedules K-1 and related forms and schedules. It is the responsibility of the partnership to ensure that the return is transmitted to the Tennessee Computing Center.
 - **RETURN ORIGINATOR:** A firm, organization, or individual who:
 - deals directly with the partnership from which the return is due;
 - prepares a return or collects return data for purposes of having electronic records of the Form 1065, Schedules K-1 and related forms and schedules produced; or collects a prepared return for purposes of having electronic records of Forms 1065, Schedules K-1 and related forms and schedules prepared; and
 - obtains the partnership signature on Form 8453-P
(See Part A, Section 9 for Form 8453-P Procedures)
 - **TRANSMITTER:** Receives Form 1065 data from clients and transmits the data to IRS electronically, in a format IRS can process.
-

METHODS OF PARTICIPATION, continued

TYPE OF PARTICIPANTS

- **SOFTWARE DEVELOPER:** Designs or produces software, used to:
 - prepare returns;
 - format Form 1065 return, Schedules K-1 and related forms and schedules according to IRS specification for electronic filing; or
 - transmit the Form 1065 return and the electronic records for Schedules K-1 and related forms and schedules directly to IRS.
-

SECTION 7

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES

FORM 9041 APPLICATION

The first step to participate in the electronic filing of Form 1065 is to complete the Application Form 9041. New applicants must complete the form and forward it to the Austin IRS Center. To ensure the application is processed timely, the IRS should receive the form no later than 60 calendar days before the entity transmits live returns electronically. The IRS will accept applications by mail or fax. The Austin IRS Center fax number is (512) 460-8962 (not a toll-free number). The mailing address is:

Internal Revenue Service
Austin IRS Center
Attn: EFU, Stop 6380
P.O. Box 1231
Austin, TX 78767

Applicants must indicate on Form 9041 the type of return (e.g. Forms 1065 or 1041) they intend to file. If they file electronic returns at more than one IRS service center, they must send an application to each location for the specific return(s) they intend to file. (These instructions are outlined on the reverse side of the application form). The Electronic Forms 1065 are filed at the Memphis IRS Center only.

Participants who took part in electronic filing the previous year and plan to participate again do not need to send in another Form 9041, unless the information originally submitted to IRS has changed or is incomplete. However, participants must call the Austin IRS Center to let IRS know they will participate in the program again. The telephone number is (512) 460-8900 (not a toll-free number). **For tax year 1999, previous, current and new participants must file Form 9041 to participate.**

NOTE: If partnerships use a third party transmitter to file returns, the partnership is not required to file a Form 9041, application.

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES, continued

ENTITY REVIEW PROCESS

Participants must ensure that entity information submitted on the Form 9041 is correct. Form 9041 application must be sent to the Austin IRS Center.

Entity information includes the name, address, telephone number (with contact name) of the participant and the Employer Identification Number (EIN). The data will be matched with the already existing IRS records. The participants will be notified of any discrepancies and asked to correct the problem(s) before any test transmission.

TESTING PROCESS

Testing is mandatory and required each year for all participants who will develop software and for transmitters that will transmit returns. The purpose of the testing is to ensure that IRS can receive and process the electronic returns.

After verification of the Form 9041, the IRS will assign an Electronic Transmitter Identification Number (ETIN) and a temporary password to each applicant. The ETIN and test password will be used to logon and transmit test data.

Testing should begin at least 60 days prior to live transmission of return(s) to allow ample time to resolve any transmission problems.

The software package used to prepare/transmit the return data must be tested with the IRS prior to live transmissions.

Note: Testing must be completed before the participant transmits live data.

READY TO TEST

When applicants are ready to test, they must make arrangements with the Memphis IRS Center Electronic Filing Section at (901) 546-2690 (not a toll-free number).

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES, continued

**TESTING
REQUIREMENTS
FOR
TRANSMITTERS**

Transmitters must make arrangements for their test transmission. The test file must be transmitted using the same medium that will be used to file the live returns electronically. A test file must be similar to the types of returns the participant expects to send for live processing. For example, if a participant successfully transmits test data that contains records for Forms 1065, Schedules D and Schedule K-1, IRS will authorize the applicant to file these records only.

After the initial transmission and acceptance, transmitters must transmit two same day transmissions. The two transmissions must be three returns in the first transmission and two returns in the second transmission to check the sequential order.

Transmitters using accepted software, must complete an error-free communications test by transmitting two returns in separate transmissions in the same day. The two transmissions must have the returns in sequential order.

APPLICATION, ENTITY REVIEW, TESTING AND ACCEPTANCE PROCEDURES, continued

TESTING REQUIREMENTS FOR SOFTWARE DEVELOPERS

If the software packages and communication systems are used by more than one transmitter, each must test consistent as described in Part A, Section 7, under Testing Requirements for Transmitters.

Software developers submission of test files:

- A test file consisting of at least 20 returns with the related attachments. Form 1065 electronic transmission test will consist of at least two transmissions of return data in one day. The test transmissions should equal 20 returns.
- In some cases the software developer may test software specific return data. The software developer must notify the Memphis IRS Center Tax Examiner and provide the information on the forms and schedules that will not be tested. The IRS will not allow these forms and schedules during live data transmissions.
- Computer software must provide the same software capabilities and, if applicable, identical data communications capabilities to all users. Other accepted participants may use software packages that test successfully. Software packages will only be authorized for those forms and schedules that were tested by IRS.

ACCEPTANCE PROCEDURES

The Memphis IRS Center will process each test transmission and communicate by telephone if necessary with the applicant concerning their transmission. If the test file is not correctly formatted, or if the test returns contain errors, the IRS will notify the applicant regarding what errors were encountered on each return. The applicant must then correct the software to eliminate the errors and retransmit the test file.

When the test file is accepted, IRS will send a letter of acceptance. This letter will contain a password for transmitting live data, telephone number of the help desk and times to call should the participant have any questions or problems regarding the transmission of returns. Acceptance is valid only for the year and for forms and schedules specified in the acceptance letter. The IRS will inform participants when to begin transmitting live data.

SECTION 8**FILING REQUIREMENTS AND RESPONSIBILITIES**

CONTINGENCY PLAN

If the electronic filing system is inoperative for a potentially long period of time, the Memphis IRS Center, Electronic Filing Section will provide contingency instructions to participants.

REVOCAATION

IRS reserves the right to revoke the electronic filing privilege of any participant who does not maintain an acceptable level of quality, or who deviates from the procedures and specifications set forth in the following documents:

- Publication 1524 - Procedures and Specifications for Electronic Filing of Form 1065, U.S. Partnership Return of Income Tax Year 1999.
 - Publication 1525 - Validation Criteria and Record Layouts for Electronic Filing of Form 1065, U.S. Partnership Return of Income for Tax Year 1999.
 - Publication 3416, Electronic Filing of Form 1065, U.S. Partnership Return of Income (Publication 1525 Supplement) for Tax Year 1999.
 - Publication 3225 - Test Package for Electronic Filers of U.S. Partnership Return of Income Tax Year 1999.
-

INTEGRITY AND ACCURACY

Participants must maintain a high degree of integrity and accuracy in order to participate in the program.

SECURITY

Participants are responsible for the security of all transmitted data.

FILING REQUIREMENTS AND RESPONSIBILITIES, continued

TRANSMITTING THE RETURN

Participants who transmit electronically must submit the Form 8453-P the same day that the electronic data is accepted. The participant must ensure that the Form 8453-P is completed, signed, and that required forms, schedules, and attachments are associated before sending to the IRS.

ESTIMATED TRANSMISSION TIMES

File Size in Mega Bytes	Async Dial	Time in Hours	56K BPS	Time in Hours	ISDN	Time in Hours
1	5.56	.09	2.82	.05	1.52	.03
20	111.11	1.85	56.50	.94	30.30	.51
400	2222.22	37.04	1129.94	18.83	606.06	10.10
1750	9722.22	162.04	4943.50	82.39	2651.52	44.19
Compression 4:1 Reduction						
1	1.39	.02	.71	.01	.38	.01
20	27.78	.46	14.12	.24	7.58	.13
400	555.56	9.26	282.49	4.71	151.52	2.53
1750	2430.56	40.51	1235.88	20.60	662.88	11.05

START-UP DATE

Participants must contact the Memphis IRS Center for the start-up date for filing Form 1065 returns, Schedules K-1 and related forms and schedules electronically. Until a start-up date has been issued to the participant, IRS will not accept live return data.

REQUIRED CONSISTENCY TESTS

The electronic data must meet all the consistency tests required as specified in this publication and Publications 1525 and 3225. The partnership or paid preparer must correct the source material prior to transmitting the return to IRS. If the transmitter corrects any material, he or she becomes the preparer as explained in Part A, Section 6.

REQUIREMENTS FOR SOFTWARE DEVELOPERS

In addition to the requirements outlined in Part A, Section 7, Software Developers **must**:

- correct software errors that cause electronically filed data to reject;
- distribute their software corrections, quickly, to all participants who use those packages.

FILING REQUIREMENTS AND RESPONSIBILITIES, continued

DUE DATES

Participants must be aware of and meet the following dates when transmitting electronic returns:

- Due dates for electronic filing of Forms 1065, Schedule K-1 and related forms and schedules is the same as Forms 1065 filed on paper.
- Transmitters are allowed up to 2 calendar work days to successfully retransmit electronic data that was timely transmitted although previously rejected.
- If IRS has not acknowledged a transmission of Form 1065 returns, Schedules K-1 and other related forms and schedules within 2 working days after transmitting the data, the transmitter must immediately contact the assigned tax examiner at the Memphis IRS Center. The applicable contact person's name and telephone number is indicated in the acceptance letter previously issued to the transmitter. **(See Part A, Section 7, under Acceptance).**
- Transmitters should contact the Memphis IRS Center when the Electronic Acknowledgment contains a reject code for a return/schedule that was not transmitted.
- Partnerships that expect to file returns late, must complete and mail requests for extensions of time to file to the IRS service center where they would normally send their paper Form 1065 return. The extended due date cannot be later than December 15 of the current processing year.

NOTE: Failure to comply will result in late filing penalties.

ADDRESS CHANGE

If the partnership changes its address, Form 8822, Change of Address, must be sent to the Memphis IRS Center at the address listed in **Part A, Section 10, under Method of Delivery.**

FILING REQUIREMENTS AND RESPONSIBILITIES, continued

**CHANGING
ENTRIES ON
THE RETURN**

After IRS accepts an electronic return, it cannot be recalled or intercepted in process. If the participant or partnership wishes to change any entries after the return has been acknowledged as accepted, an amended or corrected return must be filed on paper. The amended or corrected return should be mailed to the IRS Center where you would normally file your paper return.

SECTION 9

SIGNATURE FORM PROCEDURES (FORM 8453-P)

PURPOSE OF FORM 8453-P

The Form 8453-P serves the following purpose:

- authenticates the return;
 - provides a transmittal for any associated paper documents that may be stapled to the declaration;
 - authorizes the participant to transmit via a third-party transmitter;
 - authorizes the transmitter to transmit the return on behalf of the partnership; and
 - provides a transmittal for related forms and schedules that require signatures different than the signature that authenticates the return.
-

REQUIRED SIGNATURES

The general partner and the paid preparer's signatures are required on Form 8453-P, U. S. Partnership Declaration and Signature for Electronic Filing.

All Forms 8453-P must be signed on or before the day of the electronic transmission.

PARTNERSHIP'S AUTHORIZATION

If the electronic filing participant is **not** the partnership, the participant must get the partnership's authorization to file the returns electronically, and if applicable, to transmit, the returns through a third party. To get this authorization, the participant must have the same person sign Form 8453-P who is authorized to sign a paper return.

SIGNATURE FORM PROCEDURES (FORM 8453-P), continued

MULTIPLE TAX RETURN LISTING If a partner or representing officer is authorized to sign more than one Form 1065 return, a Multiple Tax Return Listing may be used with Form 8453-P in lieu of sending separate Forms 8453-P. The Multiple Tax Return Listing should include the date, partnership's name and telephone number, the 6 digit ETIN and the page number. The listing should be formatted to display the 9 digit EIN, Name Control, Tax Period, Gross Receipts, Gross Profits, Ordinary Income, Net Income (rental real estate) and Net Income (other rental activities). A Multiple Tax Return Listing with a maximum of 500 partnerships may be attached to each Form 8453-P. The signature document for multiple returns must include one (1) Form 8453-P signed by the partner or authorized representative.

POSTMARK DATE If returns are sent electronically, the package that contains Forms 8453-P must be postmarked within one business day of the electronic transmission acceptance.

SUBSTITUTE FORM 8453-P Participants must use the official Form 8453-P or an approved substitute form that duplicates the official form in format, language, content, color and size. Use of an unapproved form will result in suspension from the program. Participants must send a sample of their proposed substitute form to the following address for approval:

Internal Revenue Service OP:FS:FP:F:CD
Substitute Forms Program Coordinator
1111 Constitution Avenue, NW
Washington, DC 20224

REJECTED DATA If IRS rejects the electronic return and the participant retransmits the return electronically, a new Form 8453-P must be filed if any of the following lines on the retransmitted return differs by more than \$25 from the original return:

- Ordinary Income (loss) line 22, Form 1065, Page 1
 - Net Income (loss) Line 2, Form 1065, Page 3
 - Net Income (loss) Line 3c, Form 1065, Page 3
-

SIGNATURE FORM PROCEDURES (FORM 8453-P), continued

RESUBMISSIONS ON PAPER If the participant resubmits the return on paper, rather than filing it electronically, the participant should attach a letter to the paper return that explains why the return was resubmitted on paper. A copy of the Acknowledgment File sent by the Memphis IRS Center, to the transmitter concerning the return(s) transmitted, should also be included. A copy of this **ACK FILE** is needed to bypass assessment of any late-filing penalties. The paper return should be filed at the IRS location where the partnership would normally file its paper return.

PROBLEMS RELATING TO FORM 8453-P The partnership or paid preparer must resolve any problems relating to Form 8453-P. If IRS determines that a Form 8453-P is missing or unsigned, the transmitter must provide IRS with a legible copy of the signed form from their records, or obtain a signed Form 8453-P from the taxpayer. This should be resolved within 15 days of the IRS request for the form.

FAILURE TO FILE PENALTIES Parties involved in the transmission of electronic filing of Form 1065 returns, may be liable for failure to file penalties due to missing, incomplete or unsigned signature forms. A partnership, based on the number of partners, may incur a penalty for not using the correct method for filing the return.

SECTION 10

WHERE TO SEND FORM 8453-P AND PAPER ATTACHMENTS

PACKAGING INSTRUCTIONS

The paper Form 8453-P, and any other required paper documents, must be sent to the Memphis IRS Center address listed in Section 10, Method of Delivery, using envelopes or cartons, as volume or preference dictates.

NOTE: For electronic transmissions, the package containing Form(s) 8453-P and appropriate paper attachments, must be postmarked no later than the date of the electronic transmission.

SHIPPING AND PACKAGING

Shipping and packaging instructions for electronically filed Form 1065. The sequence of the items in a package must be as follows:

- the signed Form(s) 8453-P;
 - Forms and schedules required to be attached; and
 - the corresponding paper attachments for each return attached to the corresponding Form 8453-P.
-

METHOD OF DELIVERY

Envelopes, packages or cartons containing Form 8453-P and other paper attachments, and any package sent by a courier service, should be sent to:

Internal Revenue Service
Memphis IRS Center
P.O. Box 30309 AMF Stop 26
Memphis, TN 38130

Or

Internal Revenue Service
Memphis IRS Center
5333 Getwell Road Stop 1
Memphis, TN 38130

SECTION 11 DISTRIBUTION OF COPIES

**PARTICIPANT'S
COPY**

The participant must keep a copy of the Form 1065 return, Schedules K-1/Form 8308 and Form 8453-P, U.S. Partnership Declaration and Signature for Electronic and Magnetic Filing. The copy of the electronic return may be kept on computer media.

**CLIENT'S
COPY**

The participant should advise clients to keep copies of all materials filed with the Memphis IRS Center. The copy of the electronic return can be a copy of the official forms or in a format designed by the participant, in which each data item refers to the line entries on the official forms. The copy can be on computer media. The computer media copy must be composed carefully to avoid violating disclosure rules.

NOTE: Anyone who receives a copy will be given **ONLY** the information he or she is entitled to receive.

ACKNOWLEDGMENT The participant should keep a copy of the Electronic Acknowledgment (**See Part A, Section 5, Acknowledgment Process**) received from the Memphis IRS Center for 3 months to facilitate inquiries. If the participant is also the paid preparer or the partnership, the normal retention periods for tax return information applies, as specified in the Internal Revenue Code.

**PARTNERSHIP
COPIES**

If the participant and the partnership are not the same, the participant must give the partnership a copy of all materials that are described above and filed with IRS for the partnership.

IRS COPIES

The participant must give IRS access to all materials that the participant must keep to comply with these procedures.

SECTION 12 ADVERTISING STANDARDS

RESTRICTIONS Preparers and transmitters shall comply with the advertising and solicitation provisions of 31 C.F.R. Part 10 (Treasury Department Circular No. 230) with respect to their capability to file electronic returns.

ENDORSEMENT IRS endorsement must not be implied. Acceptance to participate in the program **does not mean** that the Internal Revenue Service endorses the computer software or quality of services provided. Therefore, any public communication in which a participant's electronic filing capability is referenced, whether through publication or broadcast, **must** clearly indicate that IRS acceptance of the participant for electronic filing does not constitute an endorsement or approval of the quality of tax preparation services provided.

SECTION 13 **MONITORING**

REQUIREMENTS Participants must conform to the requirements of these procedures.

SUBMISSIONS The Memphis IRS Center will monitor each participant's submissions to ensure that quality is kept at an acceptable level. The Service Center will counsel the participant, if necessary.

QUALITY If a participant does not maintain an acceptable level of quality, the electronic filing authorization may be revoked.

SUSPENSION The following conditions can lead to suspension:

- Deterioration in the format of submissions;
 - Unacceptable cumulative error rate;
 - Violation of advertising standards;
 - Unethical practices in return preparation;
 - Untimely receipt of Forms 8453-P or incomplete, illegible, altered, missing, or unapproved substitute Forms 8453-P;
 - Misrepresentation on the participant's application (Form 9041); and
 - Other facts or criteria that would adversely reflect on the electronic filing.
-

MONITORING, continued

PENALTIES Treasury Regulations take precedence over these procedures. Electronic participants are subject to any criminal penalty for unauthorized disclosure or use of tax return information, as described in Treasury Regulation 301.7216-1(a). Other preparer penalties pertaining to individuals or firms who meet the definition of an income tax return preparer are covered under IRC Section 7701(a)(36) and Treasury Regulation 301.7701-15.

COUNSELING IRS will counsel suspended participants concerning the requirements for reinstatement in the program.

SECTION 14 ADMINISTRATIVE REVIEW

PARTICIPATION Applicants and participants who are denied participation, or suspended, have the right to request an administrative review.

REINSTATEMENT Requests for administrative review of ineligibility or suspension decisions should be directed to:

Internal Revenue Service
Office of the Director of Practice (PC:E:P)
1111 Constitution Avenue, NW
Washington, DC 20224

SECTION 15 EFFECT ON OTHER DOCUMENTS

REVISIONS Supersedes any Publication 1524 previously issued.

PUBLICATIONS Publication 1525, Validation Criteria and Record Layouts for Electronic Filing of Form 1065, U.S. Partnership Return of Income for Tax Year 1999; Publication 3225, Test Package for Electronic Filers of U.S. Partnership Return of Income; and Publication 3416, Electronic Filing of Form 1065, U.S. Partnership Return of Income (Publication 1525 Supplement) for Tax Year 1999. These publications are updated annually.

SECTION 16

EFFECTIVE DATE

**CALENDAR
AND FISCAL
YEAR RETURNS**

These procedures remain effective for calendar year returns ending December 31 of the current tax year and fiscal year returns ending January 31, through August 31, of the current tax year.

SECTION 17**DISTRICT OFFICE ELECTONIC FILING COORDINATORS****ALABAMA**

600 South Maestri Place, Stop 21
New Orleans, LA 70130

PAULETTE WINDON

TEL 504-558-3008

FAX 504-558-3061

E-Mail: paulette.windon@m1.irs.gov**ALASKA**

949 East 36th Street, MS A180
Anchorage, AK 99508

MARIE LOZANO

TEL 907-271-6458

FAX 907-271-6824

E-mail: Marie_Lozano@ccmail.wr.irs.gov**ARIZONA**

210 East Earll Drive, Stop 4040PHX
Phoenix, AZ 85012-2623

Doris Gunkel

TEL 602-207-8623

FAX 602-207-8630

E-Mail: doris.gunkel@m1.irs.gov**ARKANSAS**

Stop 1030 OKC
55 North Robinson Street
Oklahoma City, OK 73102

SHIRLEY RAYMOND

TEL 405-297-4125

FAX 405-297-4135

E-mail: Shirley.I.Raymond@ccmail.irs.gov**CALIFORNIA**

NORTHERN CALIFORNIA
1301 Clay Street, Stop 1520S
Oakland, CA 94612

DEBORAH TORRES

TEL 510-637-2482

FAX 510-637-2494

E-Mail: Deborah_Torres@ccmail.wr.irs.gov**SACRAMENTO**

4330 Watt Avenue
North Highlands, CA 95660

PRUDY HEARN

TEL 916-974-5624

FAX 916-974-5983

E-Mail: Prudence_Hearn@ccmail.wr.irs.gov**CENTRAL CALIFORNIA**

55 South Market Street, M/S HQ6600
San Jose, CA 96113

GARRET MADSEN

TEL 408-817-6835

FAX 408-817-6201

E-Mail: Garret_Madsen@ccmail.wr.irs.gov**LOS ANGELES**

Mail Stop 1053
300 North Los Angeles Street
Los Angeles, CA 90012

GORDON MEYERS

TEL 213-894-1222

FAX 213-894-6541

E-Mail: Gordon_Meyers@ccmail.wr.irs.gov**SOUTHERN CALIFORNIA**

P.O. Box 30208, E:PSP:T
Laguna Niguel, CA 92607-0208

GINDY BARNARD

TEL 949-360-2605

FAX 949-360-2466

E-Mail: Gindy_Barnard@ccmail.wr.irs.gov

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

COLORADO

600 17th Street, MS 6610 DEN
Denver, CO 80202-2490

TERRY DONOHOUE

TEL 303-446-1662

FAX 303-446-1155

E-Mail: Ben_D_Hodges@ccmail.wr.irs.gov

CONNECTICUT

135 High Street, Stop 190
Hartford, CT 06103

MICHAEL KINSLEY

TEL 860-240-4151

FAX 860-240-4301

E-Mail: Michael.Kinsley@ccmail.irs.gov

DELAWARE

31 Hopkins Plaza, Room 1244
Baltimore, MD 21201

KAREN WILLARD

TEL 410-962-1801

FAX 410-962-0823

E-Mail: karen.willard@m1.irs.gov

DISTRICT OF COLUMBIA

31 Hopkins Plaza, Room 1244
Baltimore, MD 21201

KAREN WILLARD

TEL 410-962-1801

FAX 410-962-0823

E-Mail: karen.willard@m1.irs.gov

FLORIDA

NORTH FLORIDA

Stop: E-File, Suite 35045
400 West Bay Street
Jacksonville, FL 32202

JAN WISHART

TEL 904-665-1177

FAX 904-665-1820

E-Mail: jan.wishart@m1.irs.gov

SOUTH FLORIDA

Stop 6030, Room A270
One North University Drive
Fort Lauderdale, FL 33324

Jay Fanning

TEL 954-423-7722

FAX 954-423-7631

E-Mail: julius.fanning@m1.irs.gov

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

FOREIGN LOCATION

Customer Service Division
OP:IN:D:CS Karen Winslow
950 L'Enfant Plaza, SW
Washington, DC 20224

KAREN WINSLOW

TEL 202-874-1534
FAX 202-874-5440

E-Mail: karen.a.winslow@ccmail.irs.gov

GEORGIA

Stop 205D, Room 1531
401 West Peachtree Street, NW
Atlanta, GA 30365

JANEY HAUK

TEL 404-338-7891
FAX 404-338-7892

E-Mail: janey.hauk@m1.irs.gov

HAWAII

MS H180
300 Ala Moana Boulevard
Honolulu, HI 96850-4992

GLENNA NAKAMURA

TEL 808-541-1110 ext 223
FAX 808-541-1109

E-Mail: Glenna_Nakamura@ccmail.wr.irs.gov

IDAHO

550 W. Fort Street, MS 6610 BOI
Boise, ID 83724-0041

DONNA WEDDLE

TEL 208-334-9086 ext 300
FAX 208-334-9014

E-Mail: Donna_Weddle@ccmail.wr.irs.gov

ILLINOIS

Stop 6604 CHI
230 South Dearborn Street
Chicago, IL 60604

RUTH CAMERON

TEL 312-886-1571
FAX 312-886-0290

E-Mail: Ruth.Cameron@ccmail.irs.gov

INDIANA

Stop 66, Room 573
575 North Pennsylvania Street
Indianapolis, IN 46244

ELOISE ERICKSON

TEL 317-226-6015
FAX 317-226-5724

E-Mail: eloise.erickson@m1.irs.gov

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

IOWA
Stop 6710 MIL
310 West Wisconsin Avenue
Milwaukee, WI 53203-2221

KAREN WEISSER
TEL 414-297-3574
FAX 414-297-1600
E-Mail: Karen.A.Weisser@m1.irs.gov

KANSAS
1222 Spruce, Stop 1021 STL
St. Louis, MO 63103

JANICE LAWRENCE
TEL 314-612-4530
FAX 314-612-4700
E-Mail: Janice.Lawrence@ccmail.irs.gov

KENTUCKY
5880 Nolensville Road, MDP 37EF
Nashville, TN 37211

BETTY MARTIN
TEL 615-781-5416
FAX 615-781-5622
E-Mail: betty.martin@m1.irs.gov

LOUISIANA
600 South Maestri Place, Stop 21
New Orleans, LA 70130

PAULETTE WINDON
TEL 504-558-3008
FAX 504-558-3061
E-Mail: paulette.windon@m1.irs.gov

MAINE
JFK Federal Building
P.O. Box 9112
Boston, MA 02203

MARY DYLESKI
TEL 617-565-1348
FAX 617-565-1379
E-Mail: Mary.Dyleski@ccmail.irs.gov

MARYLAND
31 Hopkins Plaza, Room 1244
Baltimore, MD 21201

KAREN WILLARD
TEL 410-962-1801
FAX 410-962-0823
E-Mail: karen.willard@m1.irs.gov

MASSACHUSETTS
JFK Federal Building
P.O. Box 9112
Boston, MA 02203

MARY DYLESKI
TEL 617-565-1348
FAX 617-565-1379
E-Mail: Mary.Dyleski@ccmail.irs.gov

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

MICHIGAN

Room 2404, Stop 52
477 Michigan Avenue
Detroit, MI 48226-2597

THERESE LESZCZ
JUANITA ROBINSON

TEL 313-628-3700
FAX 313-628-3781

E-mail: Therese.Leszcz@ccmail.irs.gov

MINNESOTA

316 North Robert Street, Stop 6610 STP
St. Paul, MN 55101

MICHELLE BENSON

TEL 651-312-8033
FAX 651-312-7625

E-Mail: Michelle.Benson@ccmail.irs.gov

MISSISSIPPI

600 South Maestri Place, Stop 21
New Orleans, LA 70130

PAULETTE WINDON

TEL 504-558-3008
FAX 504-558-3061

E-Mail: paulette.windon@m1.irs.gov

MISSOURI

1222 Spruce, Stop 1021 STL
St. Louis, MO 63103

JANICE LAWRENCE

TEL 314-612-4530
FAX 314-612-4700

E-Mail: Janice.Lawrence@ccmail.irs.gov

MONTANA

Drawer 10016, MS 6610 HEL
301 South Park Avenue
Helena, MT 59626-0016

BARBARA SHAFFER

TEL 406-441-1044 ext 232
FAX 406-441-1035

E-Mail: Barb_Shaffer@ccmail.wr.irs.gov

NEBRASKA

Stop 6710 MIL
310 West Wisconsin Avenue
Milwaukee, WI 53203-2221

KAREN WEISSER

TEL 414-297-3574
FAX 414-297-1600

E-Mail: Karen.A.Weisser@m1.irs.gov

NEVADA

Stop 4040LVG
4750 West Oakey Boulevard
Las Vegas, NV 89102

RICA FITZHUGH

TEL 702-455-1029
FAX 702-455-1225

E-Mail: Rica_Fitzhugh@ccmail.wr.irs.gov

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

NEW HAMPSHIRE

JFK Federal Building
P.O. Box 9112
Boston, MA 02203

MARY DYLESKI

TEL 617-565-1348
FAX 617-565-1379

E-Mail: Mary.Dyleski@ccmail.irs.gov

NEW JERSEY

P.O. Box 668 or
970 Broad Street, Room 208
Newark, NJ 07101

DENISE PERRY

TEL 973-645-6685
FAX 973-645-3323

NEW MEXICO

Stop 4040ALB
5338 Montgomery Boulevard, NE
Albuquerque, NM 87109

DONNA STAYTON

TEL 505-837-5515
FAX 505-837-5519

E-Mail: Donna_J_Stayton@ccmail.wr.irs.gov

NEW YORK

BROOKLYN

10 Metrotech Center
625 Fulton Street, Room 616
Brooklyn, NY 11201

BARBARA GOINS

TEL 718-488-2914
FAX 718-488-2904

E-mail: Barbara.Goins@ccmail.irs.gov

MANHATTAN

290 Broadway 7th Floor, or
P.O. Box 3036 Church Street Station
New York, NY 10007 or 10008

DARRELL WEINBERG

TEL 212-436-1026
FAX 212-436-1017

E-mail: Darrell.Weinberg@ccmail.irs.gov

UPSTATE NEW YORK

P.O. Box 1040 Niagara Square Station, or
111 West Huron Street, Room 7
Buffalo, NY 14201 or 14202

GREG GERFIN

TEL 716-551-5037
FAX 716-551-4796

E-mail: Greg.Gerfin@ccmail.irs.gov

NORTH CAROLINA

320 Federal Place, Room 116
Greensboro, NC 27401

VEDA HOWELL

TEL 336-378-2144
FAX 336-378-2060

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

NORTH DAKOTA MICHELLE BENSON TEL 651-312-8033
316 North Robert Street, Stop 6610 STP FAX 651-312-7625
St. Paul, MN 55101 E-Mail: Michelle.Benson@ccmail.irs.gov

OHIO JEAN WETZLER TEL 513-263-3891
550 Main Street, Room 5417 FAX 513-263-4440
Cincinnati, OH 45202 E-mail: Jeannen.M.Wetzler@m1.irs.gov

OKLAHOMA SHIRLEY RAYMOND TEL 405-297-4125
Stop 1030 OKC FAX 405-297-4135
55 North Robinson Street
Oklahoma City, OK 73102 E-mail: Shirley.I.Raymond@ccmail.irs.gov

OREGON KATHY HOWELL TEL 503-326-7256
1220 SW Third Avenue, MS O180 FAX 503-326-7221
Portland, OR 97204 E-Mail: Kathy_Howell@ccmail.wr.irs.gov

PENNSYLVANIA LEA ZACHARKA TEL 215-861-1664
600 Arch Street, Room 4452 FAX 215-861-1695
Philadelphia, PA 19106 E-Mail: Lea.X.Zacharka@ccmail.irs.gov

RHODE ISLAND MICHAEL KINSLEY TEL 860-240-4151
135 High Street, Stop 190 FAX 860-240-4301
Hartford, CT 06103 E-Mail: Michael.Kinsley@ccmail.irs.gov

SOUTH CAROLINA BETTY HAWKINS TEL 803-765-5133
1835 Assembly Street, MDP 17 FAX 803-253-3743
Columbia, SC 29201

SOUTH DAKOTA MICHELLE BENSON TEL 651-312-8033
316 North Robert Street, Stop 6610 STP FAX 651-312-7625
St. Paul, MN 55101 E-Mail: Michelle.Benson@ccmail.irs.gov

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

TENNESSEE

5880 Nolensville Road, MDP 37EF
Nashville, TN 37211

BETTY MARTIN

TEL 615-781-5416

FAX 615-781-5622

E-Mail: betty.martin@m1.irs.gov

TEXAS

HOUSTON

8701 South Gessner Stop 6401 HAL
Houston, TX 77074

THELMA DENNIS

TEL 281-721-7435

FAX 281-721-7876

E-mail: Thelma.Dennis@ccmail.irs.gov

NORTH TEXAS

Stop 6605 DAL
1100 Commerce Street
Dallas, TX 75242

JULIE NUNLIST

TEL 214-767-3755

FAX 214-767-1149

E-mail: Julie.Nunlist@ccmail.irs.gov

SOUTH TEXAS

Stop 6630 AUS
300 East 8th Street
Austin, TX 78701

CAROL MCLAUGHLIN

TEL 512-499-5181

FAX 512 499-5527

E-mail: Carol.M.McLaughlin@ccmail.irs.gov

UTAH

50 South 200 East, MS 6610 SLC
Salt Lake City, UT 84111

BOBBIE BUTTERS

TEL 801-799-6873

FAX 801-799-6870

E-mail: Bobbie_K_Butters@ccmail.wr.irs.gov

VERMONT

JFK Federal Building
P.O. Box 9112
Boston, MA 02203

MARY DYLESKI

TEL 617-565-1348

FAX 617-565-1379

E-Mail: Mary.Dyleski@ccmail.irs.gov

**DISTRICT OFFICE ELECTONIC FILING COORDINATORS,
continued**

VIRGINIA
400 North 8th Street, Room 564
Richmond, VA 23240

GLORIA LEWIS

TEL 804-771-8048
FAX 804-771-8049
E-Mail: gloria.lewis@m1.irs.gov

WASHINGTON
MS W180
915 Second Avenue
Seattle, WA 98174

BRIAN CAHILL

TEL 206-220-5766
FAX 206-220-5551
E-Mail: Brian.Cahill@m1.irs.gov

WASHINGTON, D.C. (see District of Columbia)

WEST VIRGINIA
400 North 8th Street, Room 564
Richmond, VA 23240

GLORIA LEWIS

TEL 804-771-8048
FAX 804-771-8049
E-Mail: gloria.lewis@m1.irs.gov

WISCONSIN
Stop 6710 MIL
310 West Wisconsin Avenue
Milwaukee, WI 53203-2221

KAREN WEISSER

TEL 414-297-3574
FAX 414-297-1600
E-Mail: Karen.A.Weisser@m1.irs.gov

WYOMING
5353 Yellowstone Road, MS 6610 CHE
Cheyenne, WY 82009

VIRGINIA SONNTAG

TEL 307-633-0803
FAX 307-633-0915
E-Mail: Virginia.Sonntag@m1.irs.gov



PART-B
SPECIFICATIONS FOR ELECTRONIC FILING OF
FORM 1065

SECTION 1 DATA COMMUNICATIONS

Electronic Filers/Transmitters of Form 1065 Partnership Returns will transmit over the Public Switched Telephone Network to the Internal Revenue Service, Tennessee Computing Center (TCC), in Memphis, Tennessee.

Transmitters who expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at TCC. They must arrange to lease and install the lines and purchase modems at both ends. They may also purchase equipment to use one of the high-speed transfer protocol, such as FTP, on 56kbs or ISDN lines at TCC. For more information, contact:

Internal Revenue Service
Attn: Darryl Giles
EMS Development Section IS:S:SP:I:EMS
New Carrollton Federal Building, A5-357
5000 Ellin Road
Lanham, Maryland 20706

The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrade the systems. Dial-up transmitters should file no more than 500 returns in one transmission. If fewer than 500 returns are to be transmitted, they should be filed not more than once per drain.

Dedicated leased line filers may file up to 999 returns per transmission; if less than 999 returns, file once per drain. Transmitters using high-speed protocols may file more than 999 returns per transmission. Peak filing occurs around the drain times, which are posted on the Electronic Filing Systems Bulletin Board. The number is Electronic Filing Systems Bulletin Board number is (606) 292-0137 (not a toll-free number).

Section 1 – Data Communications

.01 IRS Front-End Processing Subsystem

1. ASYNCHRONOUS (Async) COMMUNICATIONS SPECIFICATIONS

The FEPS support the following:

(a) Line Speeds

(1) 1200 – 38,400 bps

(b) Modems - All Dial-up modems must be Hayes-compatible. All leased async modems must be the same at both the IRS and the transmitter sites.

(c) File Transfer Protocols (IRS Code in Parentheses)

- (1) XMODEM-CRS (C,c)
- (2) XMODEM Checksum (X,x)
- (3) XMODEM-1K (K,k)
- (4) YMODEM-G (G,g)
- (5) YMODEM-Batch (Y,y)
- (6) ZMODEM (Z,z)

Transmitter may use any telecommunications software if it is compatible with the above transfer protocols.

(d) Character Codes - American Standard Code for Information Interchange (ASCII)

(e) Industry Standards

- (1) Data
 - (a) Industry Standard 103
 - (b) Industry Standard 212A
 - (c) ITU-T V.22
 - (d) ITU-T V.22 bis
 - (e) ITU-T V.32
 - (f) ITU-T V.32 bis
 - (g) ITU-T V.34
 - (h) ITU-T V.34 bis
 - (i) ITU- -T.V.90

.01 IRS Front-End Processing Subsystem (Continued)

- (2) Error control
 - (a) ITU-T V.42

- (3) Data compression
 - (a) ITU-T V.42 bis
 - (b) MNP 5

- (4) Error compression
 - (a) MNP 2-4

NOTE: IRS does not offer ZMODEM data compression, so modem data compression needs to be used by transmitters.

2. **TRADING PARTNER / TRANSMITTER INTERFACE (TPI)**

The Transmitter Interface (TI) of the Front-End Processing Subsystems has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI prompts and messages are in upper/lower case, while the EFSI prompts and messages are in upper case. At any time while responding to a prompt, including entering the login identification and password, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("**Ctrl**" and "**h**" keys)). All responses may be in upper or lower case EXCEPT the password, which is case-sensitive and must be entered with the exact case as it appears in the Transmitters Profile Database (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the right bracket "]".

3. **ASYNCHRONOUS COMMUNICATIONS TRANSMITTER INTERFACE**

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

NOTE: The UNIX FEPS machines at TCC will automatically send operating system and machine information after the login. An example of an incorrect password scenario below shows UNIX system information.

.01 IRS Front-End Processing Subsystem (Continued)

4. NORMAL ASYNCHRONOUS TRANSMISSION

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

Normal Async Transmission Example:

```
<lf><cr><lf>1
U.S. DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE
SYSTEMS<cr><lf>
UNAUTHORIZED USE MAY RESULT IN CIVIL AND/OR CRIMINAL
PENALTIES<cr><lf>
<cr><lf>
System Name: efsdcsA<cr><cr><lf>2
<cr><cr><lf>
login: 12345<cr><cr><lf>3
Password: <b>password</b><cr><cr><lf>4
FILE TRANSFER PROTOCOL INDICATOR: [X] Z<cr><cr><lf>5
<cr><lf>
<cr><lf>
ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE (S) - (Y/N)? [N]
y<cr><cr><lf>
<cr><lf>6
ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE - EFS READY TO
RECEIVE<cr><lf>
<cr><lf>7
TRANSMISSION SUCCESSFUL TO EFS – SyyyyMMDDhhmmss.xxxx-mmddyyyy-
hhmmss-eeeeennn8
```

- 1) <lf> signals the FEPS to read, interpret, and send appropriate EBCDIC or ASCII "login"
- 2) "tccdafnn" – FEPS at TCC. Note the space after "System Name:".
- 3) Note the login user id is the 5-digit ETIN. Note the colon after the "login:".

.01 IRS Front-End Processing Subsystem (Continued)

Normal Asynchronous Transmission (Continued)

- 4) Password is 6-8 alphanumeric characters, case-sensitive.
- 5) The UNIX copyright information will print.
- 6) UNIX will also print information on the last time that a failed and successful login occurred. See examples below.
- 7) The File Transfer Protocol from the Transmitter Profile Database (TPDB) is in brackets and can be overridden for this transmission by entering a different protocol indicator. Entering a carriage return accepts the default. Valid values are C, c, G, g, K, k, X, x, Y, y, Z, z.
- 8) Acknowledgment files will be transmitted from FEPS after transmitter enters "Y" or "y", followed by a carriage return "<cr>".
- 9) Transmitter sends returns, if there are any. Transmitter has 60 seconds to begin file transfer before being disconnected.
- 10) The Global Transaction (GTX) Key generated by UNIX:
S = EDAF System ID
YYYY = Year, Year, Year, Year
MM = Month, Month
DD = Day, Day
hh = hour, hour
mm = minute, minute
ss = second, second
xxxx = microseconds
- 11) The FEPS also sends time/stamp information in the older format:
mm = month, month
dd = day, day
yyyy = year, year, year, year
mm = minute, minute
ss = seconds, seconds
- 12) The official EFS file name that will be used in the ACK File:
eeee = 5 digit ETIN
sss = 3 digit sequence number of your transmission.

.01 IRS Front-End Processing Subsystem (Continued)

Normal Asynchronous Transmission (Continued)

The Transmitter Profile Database (TPDB) keeps track of the three digit sequence number for the ETIN and julian date. The combination of the ETIN and sequence number is the File Name on the EFS. The file name is linked to your acknowledgment files and can be searched by the Help Desk Staff to research the status of a transmission.

The Global Transaction (GTX) key is the file name on the UNIX FEPS machines and can also be used by the Help Desk Staff to research the status of a transmission. However, the Acknowledgment File Name continues to be the EFS File Name of ETIN, sequence number and julian date.

5. INCORRECT PASSWORD SCENARIO

If the user enters an incorrect ETIN or incorrect password three times, the system will disconnect. Each occurrence will generate a "**Login incorrect**" message, except for the third time; in which case, the EFS will generate an Error Acknowledgment file, which will be transmitted the next time the transmitter logs into the system. Immediately after the next successful login, the transmitter will also receive a message regarding each previous failed login attempt.

.01 IRS Front-End Processing Subsystem (Continued)

Incorrect Password Example:

```
<lf><cr><lf>
U. S. DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE
SYSTEMS<cr><lf>
UNAUTHORIZED USE MAY RESULT IN CIVIL AND/OR CRIMINAL
PENALTIES<cr><lf>
<cr><lf>
System Name: tccdaf01<cr><cr><lf>1
<cr><cr><lf>
login: 12345<cr><cr><lf>2
Password:<passwords><cr><cr><lf>3
Login incorrect<cr><lf>4
login: 12345<cr><cr><lf>
Password:<password><cr><cr><lf>5
---failed login attempt: Tue May 2 15:03:18 on term/01s<cr><lf>
---failed login attempt: Wed Jun 21 09:15:16 on term/01s<cr><lf>6
UNIX System V/386/486 Release 4.0 Version 3.0<cr><lf>7
tccdaf01<cr><lf>
Copyright 8 1984, 1986, 1987, 1988, 1989, 1990 AT&T<cr><lf>
Copyright 8 1987, 1988 Microsoft Corp.<cr><lf>
Copyright 8 1990, NCR Corp. <cr><lf>
All Rights Reserved<cr><lf>
Last Login: Tue May 2 11:13:41 on term/01s<cr><lf>8
<cr><lf>
<cr><lf>
FILE TRANSFER PROTOCOL INDICATOR: [X] z<cr><cr><lf>
<cr><lf>
<cr><lf>
ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE (S) - (Y/N)? [N]
Y<cr><cr><lf>
<cr><lf>
ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE - EFS READY TO
RECEIVE<cr><lf>
<cr><lf>
TRANSMISSION SUCCESSFUL TO EFS - A950621093044.987654-06211995-
093112-12345004<cr><lf>
```

.01 IRS Front-End Processing Subsystem (Continued)

Incorrect Password Scenario (Continued)

- 1) Incorrect password is 9 bytes long. Must be 6-8 characters and be valid for login ETIN.
- 2) **"Login incorrect"** message will appear for two incorrect attempts. If the third attempt is not successful, the transmission will be disconnected. The next time the transmitter logs on, an Error Acknowledgment File will be transmitted with the error message **"MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED"**.
- 3) Correct password.
- 4) The UNIX FEPS machine will send **"--failed login attempt..."** after successful login for each failed login since last successful logon.
- 5) UNIX FEPS machine and operating system information will appear.
- 6) UNIX Operating System informs transmitters about last successful logon.

6. SUSPENDED TRANSMITTER

If a transmitter has been suspended from Electronic Filing, after successful login, the filer will receive the following message:

SUSPENDED TRANSMITTER / ETIN<cr><lf>

.01 IRS Front-End Processing Subsystem (Continued)

7. INVALID FILE TRANSFER PROTOCOL (FTP) INDICATOR

During the Business Acceptance Testing, transmitters are requested to indicate to the Help Desk the File Transfer Protocol (FTP) they intend to use. The FTP is stored in the Transmitter Profile Database (TPDB). When the EFS prompts the user for the FTP indicator, the FTP from the TPDB appears in square brackets. The cursor will appear after the right bracket, so the transmitter can enter a carriage return "<cr>" to accept the default value. If a different FTP is being used for the current transmission, the transmitter must respond with a single character for one of the permitted FTPs, followed by a carriage return "<cr>".

NOTE: This override does not replace the value in the TPDB.

If no FTP is present in the TPDB, a blank will appear in the square brackets. In the space after the right bracket, the transmitter must enter a valid FTP from the list found under Asynchronous Specifications. Entering the FTP during transmission does not modify the TPDB. If the transmitter enters an incorrect value when there is no default value present, the EFS generates the following message:

INVALID FILE TRANSFER PROTOCOL - TRY AGAIN<cr><lf>

This message will appear after the second invalid attempt. After the third attempt, the EFS will disconnect the transmitter and generate an Error Acknowledgment, containing the error message "**MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED**", which will be transmitted the next time the transmitter logs on to the system.

To change or add the FTP to the TPDB, call the Help Desk Staff at the Memphis IRS Center at (901) 546-2690.

.01 IRS Front-End Processing Subsystem (Continued)

8. LOGON VALIDATION SPECIFICATIONS

Boldface text indicates information sent by the FEPS.

- a. The FEPS will determine if this is ASCII in order to send back the appropriate character code in all prompts and messages. The first message the FEPS will send is the following:

```
<cr><1f>U.S. DEPARTMENT OF TREASURY INTERNAL REVENUE  
SERVICE SYSTEMS<cr><1f>UNAUTHORIZED USE MAY RESULT IN  
CIVIL AND/OR CRIMINAL PENALTIES<cr><1f>
```

```
System Name: tccdaf01<cr><cr><1f> (or tccdaf01 or tccdaf02)  
<cr><cr><1f>
```

Login: (Note one blank after the colon. This prompt is lower case.)

If no response is received from the FEPS within 60 seconds and the line was disconnected, call the Help Desk.

- b. Enter the Electronic Transmitter Identification Number (ETIN) followed by a carriage return <cr>.

```
12345<cr>
```

The system will echo with:

```
<cr><1f>
```

NOTE: The ETIN entered here in the login must agree with the ETIN used in the Transmission (TRANA) Record.

- c. After the ETIN is entered, the system prompts with:

Password: passwords (No blank follows the colon. Note the prompt is upper/lower case)

.01 IRS Front-End Processing Subsystem (Continued)

LOGON VALIDATION SPECIFICATIONS (Continued)

The password is case sensitive. It must be entered exactly as issued by IRS. If the password in combination with the ETIN is not valid, the following message is sent back to the Transmitter: **Login incorrect<cr><1f>**. The password entered above exceeds the number of allowable characters.

If the third attempt at entering either the ETIN or Password is incorrect, no message will be sent, and the line will be disconnected. The next time the transmitter logs on, the following Communications Error Acknowledgment File will be sent:

MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED

- d. After passing correct ETIN and Password validation, the FEPS will respond with messages regarding previous incorrect login attempts since the last successful login.

--failed login attempt: (Date and time will be given. Note that the message is preceded by three blanks and two hyphens, and in lower case. This message is not 80 bytes. This message will be followed by <cr><1f>.)

- e. UNIX System information will be sent to the transmitter automatically by the FEPS. The FEPS will send information about the last successful login.

Last login: (Date and time will be given. This will be followed by three sets of <1f><cr>)

<cr><1f>
<cr><1f>
<cr><1f>

- f. If the Transmitter's ETIN is suspended from acceptance into the FEPS, the following message is sent back to the Transmitter, and the line is disconnected:

SUSPENDED TRANSMITTER / ETIN<cr><1f>

.01 IRS Front-End Processing Subsystem (Continued)

LOGON VALIDATION SPECIFICATIONS (Continued)

- g. The next prompt after entering the password for asynchronous filers is:

FILE TRANSFER PROTOCOL INDICATOR: []

If the File Transfer Protocol (FTP) is blank and an incorrect FTP is entered, the following message is sent back to the Transmitter:

INVALID FILE TRANSFER PROTOCOL - TRY AGAIN

If the third attempt is invalid, the transmitter will be disconnected. If the Transmitter Profile Database (TPDB) contains an FTP, the FTP will appear within the brackets. To override the default, enter a valid FTP in either upper or lower case, which will be used for that session only. If an invalid protocol is entered, the system will assume that the default is to be used.

- h. If the third attempt at entering the FTP is incorrect, no message will be sent, and the line will be disconnected. The next time the transmitter logs on, the following Communications Error Acknowledgment File will be sent:

MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED

- i. The system is now ready to send Acknowledgment Files.
- j. Each online message sent by the FEPS is 80 characters in length, so if less than 80, it is padded with blank(s), **except** for the FEP “**failed login attempt**”.
- k. Any period of inactivity for 60 seconds will cause the line to disconnect. It is assumed that the line is bad or that there are problems in transmission. Therefore, the line is disconnected to prevent the transmitter from being charged by the long distance carrier for an inactive open line.

.02 Receiving the Acknowledgement File

1. After the FEPS has verified that the transmitter is an authorized user and after a VALID logon, the following messages are sent from the FEPS back to the transmitter:

ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE (S) - (Y/N)? [N]

NOTE: The default is N, to receive acknowledgment files, you must enter "Y" or "y", followed by carriage return "<cr>" to override. If not, you will be disconnected because it is a requirement of IRS e-file to pick up ACK Files timely. The next time you logon, you will be sent a Communications Error Acknowledgment File with the following message:

TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE

2. If an Acknowledgment File (Ack File) for a previous transmission of electronic returns or any Communications Error Acknowledgment Files from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files.
3. If the transmitter has no Ack File or Communications Error Ack File(s) from previous transmissions, the FEPS will transmit a standard "**Dummy**" Ack File with the following message:

THIS IS A DUMMY ACKNOWLEDGMENT FILE

4. The Acknowledgment File identifies which returns have been accepted, rejected, or identified as duplicates.
5. Each file of electronic returns transmitted to the Service will normally be acknowledged within two (2) workdays of receipt.
6. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the Memphis IRS Center for assistance at (901) 546-2690.

.02 Receiving the Acknowledgement File - (Continued)

7. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number. If no ACK File is received, call the Help Desk to be sure that there is not a processing delay. Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.
8. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Memphis IRS Center for assistance.
9. **NOTE:** If using XMODEM and any other YMODEM protocol, the Acknowledgement Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP Record to find each Acknowledgement File.
10. **NOTE:** If using YMODEM-BATCH (FTPI “y” or “Y”), then the Acknowledgement Files are sent separately within the transmission. Block zero (“0”) identifies the filename. Data is transmitted starting in Block one (“1”) up to Block “255” and then rolls to Block “0”. The last block for the file is padded with “Ctrl Z” characters. The next transmission packet should be the End of Transmission (EOT) character. If there is another file, the next block, Block “0” will contain the next filename. Otherwise a Block “0” without a filename will be followed by the EOT character.
11. **NOTE:** If using ZMODEM or YMODEM Batch, Acknowledgment Files are sent separately within the transmission, with “zfile” and “eof” in between each file, with a “zfin” at the end of all files. The IRS system will supply the file name (ETIN plus sequence number) to the Transmitter at the end of the “Successful Completion” message.

.03 Transmitting Returns

1. When the Ack file transmission is completed, the following message will be sent to the transmitter:

ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE - EFS READY TO RECEIVE<cr><lf><cr><lf>

NOTE: Once this message is sent, the FEPS will wait to receive a transmission. If a transmission is not started within 60 seconds, the line will be disconnected and an Communications Error Ack will be transmitted the next time the transmitter logs on with the following message:

NO TRANA RECORD RECEIVED

2. Immediately after receiving the Ack file(s), the transmitter must transmit the return records in the following sequence:
 - (a) Transmitter records: TRANA and TRANB. These records identify the transmitter.
 - (b) Tax Return records: See the record layouts for exact identifications for the return (RET), schedules (SCH), forms (FRM), statements (STM), state records (ST), and summary records (SUM).
 - (c) RECAP record: The RECAP summarizes the transmission and is similar to a “trailer” of a file.

Only one transmission can be sent during a logon session. This sequence will be repeated for each batch of returns submitted in subsequent sessions.

3. If the TRANA or TRANB is not present, the transmission will be disconnected. The following message will appear in a Communications Error Ack the next time the transmitter logs on to the FEPS:

NO TRANA RECORD RECEIVED or NO TRANB RECORD RECEIVED

4. If no RECAP is received, the transmitter will be disconnected, and the following error message in the Communications Ack File will be sent:

NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM

.03 Transmitting Returns - (Continued)

5. If the TRANA, TRANB, or RECAP is not equal to 120 bytes or has embedded pound signs ("#") instead of blanks, the transmitter will be disconnected. The following message will appear in a Communications Error Ack the next time the transmitter logs on to the FEPS:

INVALID TRANA: WRONG LENGTH OR EMBEDDED # or

INVALID TRANB: WRONG LENGTH OR EMBEDDED # or

INVALID RECAP: WRONG LENGTH OR EMBEDDED #

6. If multiple TRANA or TRANB records are received, the transmitter will be disconnected, and the following message will appear in the Communications Error Ack the next time the transmitter logs on:

MULTIPLE TRANA/TRANB RECORDS DETECTED

7. All partnership returns in a transmission must be transmitted to the Electronic Filing Service/Tennessee Computing Center and the appropriate Site Designator Code must be included in the 74th position of the TRANA record:

Center Code

Memphis D

If the Site Designator is incorrect, the transmitter will be disconnected, and the following message in a Communications Error Ack File will be sent the next time the transmitter logs on to the system:

INVALID PROCESSING SITE DESIGNATOR - D = Memphis

.03 Transmitting Returns (Continued)

8. When the transmission of the electronic file of returns is complete, following message from the FEPS is sent and the transmitter is disconnected:

**TRANSMISSION SUCCESSFUL TO EFS – SyyyyMMDDhhmmss.xxxx -
mmddyyyy-hhmmss- eeeeeennn<CR><LF>**

NOTE: The above acronyms and symbols have the following meanings:

S - FEPS ID
YYYY - Year, Year, Year, Year
DD - Day, Day
HH - hour, hour
MM - minute, minute
SS - second, second
xxxx - microseconds
eeeeee - The 5-digit ETIN used
nnn - The TPDB-generated file sequence number for this transmission

NOTE: The ETIN plus the sequence number is the file name of your transmission while it is stored on the FEPS. It is used to link the Ack file for this transmission. Please note these numbers which will assist the Electronic Filing Help Desk in case of a problem or if questions arise concerning that particular transmission.

9. If the TRANA PRODUCTION-TEST CODE field is blank, does not equal “P” or “T”, or does not match the database profile, the transmission will be disconnected. The following message will appear in a Communications ERROR ACK file the next time the transmitter logs on to the FEPS:

INVALID PRODUCTION-TEST CODE. P = PRODUCTION, T = TEST or

**PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH
PROFILE**

10. If the TRANA TRANSMISSION TYPE CODE filed is anything other than “P” the transmission will be disconnected. The following message will appear in a Communications Error ACK File the next time the transmitters logs on to the FEPS: **Invalid Transmission Type Code**

.03 Transmitting Returns (Continued)

11. The Transmitter will be disconnected if the number of 1065 PG01 counts within a return transmission file does not match the “**Total Return Count**” in the RECAP Record. A combination Error Acknowledgment File will be generated and the next time the transmitter logs on the following message will be sent:

INVALID TOTAL RETURN COUNT IN RECAP; DOES NOT MATCH 1065 PG01 COUNT

12. The Transmitter will be disconnected if the “**Julian Date**” of the Transmission (TRANA) Record is more than two days prior to the actual receipt Julian Day, or more than one day after the actual receipt Julian Day. The next time the transmitter logs on, the following message will appear in the Communications Error Acknowledgment File:

INVALID JULIAN DAY IN THE TRANA RECORD

.04 Problem Transmission

1. If the transmitter experienced difficulty during the previous transmission, the FEPS will send a Communications Error Acknowledgment (ACK) File, which indicates why there was an abnormal end to the transmission.
2. The Communications Error Ack file will be sent if there is an aborted transmission, whether or not other acknowledgment records are ready to be picked up. A Communications Error Ack file will **not** be sent if the transmitter only picks up acknowledgment files and then disconnects the line.
3. Transmitters should not transmit more than 500 electronic returns via a dial-up line or 999 via dedicated/leased-line. If the transmitter is using one of the high-speed transfer protocols, more than 999 returns may be filed during the transmission. If the transmitter is not using a data compression protocol, fixed format data will take a longer amount of time to transmit than variable format data. If more than 500 returns are ready to be transmitted via dial-up, they must be sent in subsequent transmissions.
4. The FEPS does support ZMODEM Checkpoint/Restart. To utilize this feature, the transmitter's communication package's ZMODEM setting for "Crash Recovery" should be set to 'ON'. If a transmission is aborted, the FEPS stores the partially transmitted file under the file name used by the transmitter in the ZMODEM protocol. If the next time the transmitter logs on and attempts to send the same previously named file, after receiving Ack files, the FEPS will resume receiving the rest of the file. However, if on the next session, the transmitter attempts to send a new file, the previous partially received file will be removed from the system. In such a case, the transmitter will have to send the whole file. For any other protocol, aborted transmissions must be restarted from the beginning since there are no checkpoint/restart capabilities.
5. Aborted transmissions could result from the following FEPS disconnect conditions. Below are the Communications Error Messages that may be transmitted from the FEPS in the Communications Error Acknowledgment File:
 - (a) **"MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED"** (The maximum number of 3 consecutive unsuccessful logon attempts were reached.)
 - (b) **"NO TRANA RECORD RECEIVED"** (The TRANA record must be first.)

.04 Problem Transmission - (Continued)

- (c) **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM"** (If the transmitter delays responding for 60 seconds or more, the transmission session will be terminated by the FEPS.)
- (d) **"LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT"** (The Logon ETIN should match the ETIN in positions 84-88 of the TRANA Record.)
- (e) **"TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE"** (The transmitter must respond with a "Y" or "y"; anything else will cause the FEPS to disconnect the line.)
- (f) **"INVALID PROCESSING SITE DESIGNATOR.**
(The site designator is found in position 74 of the TRANA Record.)

"D" = Memphis IRS Center
- (g) **"PROBLEM OCCURRED SENDING ACKNOWLEDGMENT FILE(S): YOU MAY CALL TO HAVE FILE(S) RESET"** (This can occur when the transmitter has begun transmitting records before picking up the ACK file, so both the transmitter and the FEPS are trying to communicate at the same time. It can also be line noise; or transmitter time-outs.)
- (h) **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** (TRANA is 120 bytes in length and must be blank filled. The pound sign (#) must be in position 120 only.)
- (i) **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** (The same conditions as in TRANA.)
- (j) **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** (The same conditions apply as in TRANA.)
- (k) **"MULTIPLE TRANA/TRANB RECORDS DETECTED"**
- (l) **"INVALID PRODUCTION-TEST CODE. P= PRODUCTION, T = TEST"** (TRANA field PRODUCTION-TEST CODE must be a P or T.)

.04 Problem Transmission - (Continued)

- (m) **“PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE”**. (TRANA field PRODUCTION-TEST CODE must match FEPS transmitter profile for the Production-Test Code Indicator stored in the TPDB).
- (n) **“INVALID TRANSMISSION TYPE CODE”** (TRANA field TRANSMISSION TYPE CODE must be equal to “P” for Partnership Return.)
- (o) **“INVALID TOTAL RETURN COUNT IN RECAP”; DOES NOT MATCH 1065 PG01 COUNT”** (The number of 1065 PG01 counts by the FEPS does not match the “Total Return Count” in the RECAP Record)
- (p) **“INVALID JULIAN DAY IN THE TRANA RECORD”** (The Julian Day in the TRANA Record cannot be more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day)

6. Layout of Communications Error Acknowledgment File

- (a) Each Communication Error Acknowledgment File will have a sequence number assigned and the file will be sent to the transmitter in the order of the error.

Example: A transmitter’s first transmission was successful, but the second one was aborted because of line noise. The first Ack File would be a regular one regarding acceptance/rejection of the returns within the transmission, followed by a Communications Error Ack File regarding the aborted transmission.

- (b) The layout of the Communications Error Acknowledgment File is below:

0120**TRANA9blanksTHIS IS A COMMUNICATIONS ERROR ACKNOWLEDGMENT FILE45blanks#** (The TRANA portion of the file is a total of 74 characters followed by 45 blanks and the pound sign (#) in the 120th position.)

0120**TRANB TRANSMISSION EEEEESSS ON MM/DD/YYYY, HH:MM:SS WAS UNSUCCESSFUL DUE TO THE FOLLOWING CONDITION:** (The TRANB portion of the file is followed by blanks and a pound sign (#)in the 120th position.)

(EEEEEE = the ETIN; SSS = Transmission Sequence Number.)

.04 Problem Transmission - (Continued)

Layout of Communications Error Acknowledgment File (Cont.)

0120**ACK** (The ACK portion of the file contains one of the above Communication Error messages appears here, followed by blanks and a pound sign (#) in the 120th position.)

0120**RECAP** (The RECAP portion of the file is followed by 106 blanks and the pound sign (#) in the 120th position.)

7. Layout of the Dummy Acknowledgment File

- (a) The Dummy Acknowledgment File is sent when there are no regular or Communications Error Acknowledgment Files to send to the transmitter.
- (b) The layout of the Dummy Acknowledgment File is below:

0120**TRANA9blanksTHIS IS A DUMMY ACKNOWLEDGMENT
FILE62blanks#**

0120**TRANB106blanks#**

0120**ACK108blanks#**

0120**RECAP106blanks#**

SECTION 2 FILE FORMAT

.01 GENERAL DESCRIPTION

All transmission data must be in ASCII Format. No binary fields may be transmitted.

- (1) All logical records must be transmitted electronically in a series of logical blocks. A four-byte counter must precede each logical record within a block. The byte count must include the length of the record plus the length of the byte count, the Start of Record Sentinel 4 asterisks ("****") and the Record Terminus Character pound sign or hash mark ("#").

The IRS computer system used to process Form 1065 returns requires that the total byte count of any given record must be a multiple of 4 (divisible by 4). Therefore, in some records, a "Reserved" field with a value of Blank(s) has been added for padding to comply with this requirement. If the American National Standard Institute (ANSI) byte count convention is used, the transmitter must follow the same total byte specifications.

NOTE: IBM byte counts must not be used. Using the IBM Byte Count will add four (4) positions to each record. This will increase the size of the record and shift everything over four (4) positions. This is not compatible with the Form 1065 programs.

- (2) Every logical record must have as its last significant byte the Record Terminus Character ("#").
- (3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length as specified in Publication 1525, Section 5).

The following data structures are acceptable:

1. Variable Length, unblocked records
2. Variable Length, blocked records
3. Fixed Length, unblocked records

A fixed length, blocked record, data structure is unacceptable, as this format will produce blank padding between logical records within the block.

- (4) Files must not contain more than 5,000 Form 1065 tax returns in a single transmission.

.01 General Description – (Continued)

- (5) The first record on a transmitted file (the TRANA and TRANB records) contains information regarding the transmitter and file format. The records comprising a tax return being transmitted should follow this record. The last record on a transmitted file (RECAP Record) provides a total return count (Field #0010) which is compared to the IRS computer count.

The TRANA Record also uniquely identifies each file transmitted. Field #0080 (Transmission Sequence Number) of the record is used for this purpose.

- (6) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in Publication 1525, Section 5. In addition, a variable field/record format for Schedule K-1 is acceptable. See details under Variable Length Option.
- (7) Each logical record should contain all data fields pertaining to one printed page of an official form or schedule or to a line of a statement. Therefore, the logical record contains an entire form or schedule, or a logical part (i.e., PG01 or PG02 of a form or schedule, or a line of a statement).

.02 RETURN SEQUENCE ORDER

The sequence of a complete Form 1065 tax return file submission is as follows:

- (1) Transmission (TRANA and TRANB) Record (REQUIRED)
- (2) Form 1065 Return (RET) Record (REQUIRED)
- (3) Schedule (SCH) Records - must be transmitted in ascending alpha sequence.

Note: If a schedule has the same alpha as another schedule, then the schedule must be transmitted in ascending numeric order.

- (4) Form (FRM) Records - must be transmitted in ascending numeric sequence.
- (5) Statement (STMbnn) Records for forms and schedules other than Schedule K-1.
- (6) Schedule K-1 Records - must be transmitted in ascending numeric sequence. (2 Schedules K-1 Required)
- (7) Schedule K-1 Statement (STMb99) Records – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
- (8) Form 8308 (more than 1 Form may be present)
- (9) Summary Record (REQUIRED)
- (10) RECAP Record (REQUIRED)

.03 FILER INFORMATION: (Information relating to a file submitted by a filer.)

- (1) The file should be unlabeled (no standard header or trailer records).
- (2) Each file must contain only complete returns.
- (3) Do not generate a page of a form or schedule if there are no entries on the page record. A blank page (Record ID only) will cause the return to reject. (Except in cases where multiple forms or schedules require that one page be present if the other is)
- (4) The first record of a complete Form 1065 transmission is the **TRANSMISSION (TRANA AND TRANB) Record. (See Publication 1525, Section 2)**
 - (a) The first record of a return consists of Form 1065 Page 1, Form 1065 Page 2, Form 1065 Page 3, and Form 1065 Page 4.
 - (b) The second series of records are the Schedule Records. They must be in ascending alpha sequence.
 - (c) The third series of records are the Form Records. They must be in ascending numeric sequence. (**EXCEPTION:** Form 8308 should follow the Schedule K-1 records).
 - (d) Statements are the fourth series of records. The electronic filer can only use them when the number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate continuation Statement (STM) Record or a statement of explanation is required for a specific condition.
 - (e) Schedule K-1 Records are the fifth series of records. They must be in ascending numeric sequence.
 - (f) Schedule K-1 Statements should follow the corresponding Schedule K-1 Schedule Occurrence Number in ascending, numeric sequence.
 - (g) A Summary Record will be the final record for each tax return. This record will contain electronic filer identification data and counts of the Schedules, Forms and Statements included in the return.
- (5) The end of a logical transmission will be signaled by the literal "RECAP" Field #0000 of the Record ID) followed by the RECAP Record data and then the Record Terminus Character.

.04 MULTIPLE FORMS AND/OR SCHEDULES

The totals for multiple forms/schedules are consolidated on the first form or schedule record transmitted.

EXAMPLE: Form 8825 provides space for up to eight properties. If there are more than eight properties additional Forms 8825 are needed. The figures on lines 17 and 18 should be the combined totals of all forms.

.05 FIXED LENGTH OPTION (Fixed Format)

The Fixed Length Option requires that the entire tax return be transmitted exactly as defined in the record layouts, and all fields must be present. If a field contains no data, it must be blank-filled or zero-filled. A "F" in the Record Type Indicator (Field #0100) of the Transmission (TRANA) Record should indicate the Fixed Format.

NOTE: Fixed and Variable data should not be submitted in the same transmission.

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

(1) Alphanumeric Fields - Fixed Format

- (a) Left-justify the field with trailing blanks.
- (b) Fields defined, as containing literal values (including embedded blanks) must be as specified in the Record Layouts. Trailing blanks must be entered.

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

(2) Numeric Fields - Fixed Format

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

.06 VARIABLE LENGTH OPTION (Variable Format)

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. The TRANA, TRANB, Statement Record, Schedule K-1 Summary, Summary and RECAP Records must be transmitted in a Fixed Format.

- (1) A "V" in the Record Type Indicator will indicate the Variable Format (Field #0100) of the Transmission (TRANA) Record. In this format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([]).

NOTE: Variable and Fixed data should not be submitted in the same transmission. Some returns must be submitted in fixed format.

NOTE: The Record Control Information must precede any variable format but must not be preceded by Field Numbers.

- (2) The Record Control Information and the Record Terminus Character must remain in Fixed Format. The individual data fields need only contain the significant data (i.e., no leading zeros or trailing blanks).
- (3) **IMPORTANT:** THE FOLLOWING THREE CHARACTERS left bracket "[", right bracket "]", and pound sign or hash mark "#" ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.
- (4) For Variable Length Records the following data field conventions must be followed:

Alphanumeric Fields - Variable Format

1. Left - justify data in field. Do not enter leading blanks. Trailing blanks may be dropped.
2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.

Numeric Fields - Variable Format

1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.
2. Signed numeric fields (money amounts): Leading zeros may be dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in field that can contain either a gain or loss, the minus sign ("-") must be entered in the last position of the signed numeric field.

.06 Variable Length Option (Variable Format) – (Continued)

3. Signed numeric field that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field, it is not necessary to enter trailing blanks.
4. Data is "butted up" or concatenated to field identifier with no intervening spaces.

NOTE: The Byte Count must include the four character Byte Count field, the record sentinel field and all left/right brackets including the field numbers.

(5) Statement and Summary Records - Variable Format

Because the individual data fields of the Statement and Summary Records are not keyed to Field Sequence Numbers, all the data fields must be formatted as fixed length fields, so the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled.

When transmitting in variable format, each Statement and Summary Record will begin the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format as shown in the Record Layouts. This is followed by the opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), and the Record Terminus Character (#).

See Section 9 for Statement Record information.

EXAMPLE OF VARIABLE SCHEDULE K-1 RECORD:

```
0196****SCHbbbK1bbbbPG01b123456789b0000001[010]01011999[020]12311999  
[030]APPLDbFOR[040]FITZPATRICK[050]DISNEYLAND[070]LOSbANGELOS[080]CA[  
090]227341[220]123456[240]123456[460]2357689[620]734593#
```

1. BYTE COUNT (0196)

2. START RECORD SENTINEL (**)**

3. RECORD - ID (SCHbbb)

4. TYPE (K1bbbb)

.06 Variable Length Option (Variable Format) – (Continued)

5. PAGE NUMBER (PG01b)

6. EMPLOYER IDENTIFICATION NUMBER (EIN) (123456789)

7. FILLER (b)

8. SCHEDULE OCCURRENCE NUMBER (0000001)

9. FIELD NUMBER (010)

10. DATA (01012000)

11. RECORD TERMINUS CHARACTER (#)

NOTE: "b" represents a space/blank

SECTION 3 TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

The first record on each file must be the Transmission (TRANA and TRANB) Record that will identify the Transmitter, the file format and the specific file being transmitted. The Transmitter is the firm transmitting directly to the IRS.

.02 TAX RETURN RECORD (Form 1065) (REQUIRED)

The second record is the Return Record. Each tax return must start with a Form 1065 Page 1 and followed by a Form 1065 Page 2, 3 and 4.

.03 SCHEDULE RECORD

If Schedule Records are included in the return they should follow the Form 1065 return and be the second series of records. Each Schedule Record within a Form 1065 contains a Schedule Occurrence Number (Field #0005). This number increments within the schedule itself. If a return contains several Schedule D's and Schedule F's the Schedule D Schedule Occurrence Number would begin with 0000001 incremented by one for each succeeding Schedule D. The first Schedule F Schedule Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also be incremented by one for each succeeding Schedule F (i.e., 0000002, 0000003, 0000004, etc). Each schedule page should appear in ascending alphabetical order by schedule type. For each schedule page filed the appropriate summary count should be incremented.

.04 FORM RECORD

If Form Records are included in the return they should be the third series of records and should follow the schedules if present. Each form record within a Form 1065 return contains a Form Occurrence Number (Field #0005). This number increments within the form itself. If a return contains several Forms 4562 and Forms 4797, the Form 4562 Form Occurrence Number would begin with 0000001 for both page 1 and 2, incremented by one for each succeeding Form 4562. The first Form 4797 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also increment by one for each succeeding Form 4797 (i.e., 0000002, 0000003, 0000004, etc). Forms must be in ascending numeric sequence order. **(EXCEPTION:** Form 8308 must follow the Schedule K-1). For each form page filed the appropriate summary count should be incremented.

.05 STATEMENT RECORD - (STMbnn)

- (1) Statement Records are the fourth series of records after Returns, Schedules and Forms and can be used only where the Record Layout specifies "**STMbnn**". To determine how the data is to be formatted, refer to Publication 1525. Statement Records are only used WHEN:
 1. The number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate Statement (STM) Record; or
 2. A statement of explanation is necessary under certain conditions (REQUIRED)
- (2) An optional statement (marked with an asterisk '*' sign in the record layout) or a required statement (marked with a commercial at sign '@' in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.
- (3) Each line of a statement must contain the EIN of the primary taxpayer and is considered a record itself.
- (4) After the EIN, each line of the statement data must equal 80 characters or bytes. The total bytes for each line must equal 132.
- (5) All Statement Records must be in Fixed Format.
- (6) Each Statement Record is given a sequential number from 01 to 98. References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

NOTE: Although Statement Record reference numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.
- (7) A statement for a return, schedule or form record will consist of at least one Statement Record. There is a maximum of 2 pages with 50 lines per statement reference.

Exception: Form 1065 (Field # 1067) can have 30 pages with 50 lines per page.
- (8) Statement (Global) - Free form Statement Record used for part, or all of a schedule/form.

.05 STATEMENT RECORD - (STMbnn) – (Continued)

- (9) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #0310 in Form 1065), will begin with line 1. Data should appear left justified as a continuous print line. The same statement may be continued with additional lines, consecutively numbered, until a maximum of 50 lines have been formatted for the first page or the end of the information needed to be formatted as a statement has been reached, whichever comes first. If additional lines are needed to complete a statement, an additional page with a maximum of 50 lines may be formatted continuing with the line numbering sequence starting with line one.

- (10) The Statement Record with tabular data may contain column headings (tabular column titles) spaced with the headings as they would appear on the printed form. If the statement data does not require tabulation, free format is allowed.

.06 SCHEDULE K-1 STATEMENT RECORD - (STMb99)

Statement (STM 99) - Free form Statement Record for Schedule K-1. The Statement Record for a Schedule K-1 is used in place of paper attachments to the Schedule K-1. There is a limit of 1 Statement 99 (STMb99) per Schedule K-1 with the range of 0000001 - 9999999. Statements related to each Schedule K-1 must have the same sequence number and Employer Identification Number (EIN) as the related Schedule K-1. Schedule K-1 Statement Records must trail each corresponding Schedule K-1. Each statement can consist of 99 pages with 50 lines per page.

.07 SUMMARY RECORD (REQUIRED)

The Summary Record or Schedule K-1 Summary Record is the final record for each Form 1065 tax return. This record will contain filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-P.

.08 RECAP RECORD (REQUIRED)

The RECAP Record is the final record in a return file. Fields in this record cross-reference the transmitter's information from the first record of the Transmission (TRANA and TRANB) Record. The RECAP Record contains a field that specifies the Total Return Count (Field #0100) for all the records submitted within the transmission. **(See Publication 1525, Section 5)**

SECTION 4 TYPES OF CHARACTERS

The following illustrates the various characters that are allowed in electronically filed returns.

.01 ALPHA (A) A - Z Upper case alpha characters only. (Literal - must be in the exact character string as shown in Section 9 Record Layouts)

.02 NUMERIC (N) 0 - 9 Numeric characters only - must be right-justified, zero-filled

(1) Money amount field (N) - 12 characters - 11 numeric characters followed by a minus sign (-) to represent a negative amount, or followed by a blank space to represent a positive amount.

Whole dollars are only allowed (no cents)

Significant entries (not all zeros) - must be right-justified; zero-filled;

Non-significant entries - zero-filled or space/blank; no dollar signs, decimal points, or other non-numeric characters are allowed.

(2) Percentage Fields for Form 1065 and all related forms and schedules - 6 numeric

Must be left-justified, zero-filled, no decimal points entered. (The decimal point is assumed to be between the left-most and the second left-most position)

EXAMPLE: 25.32% = 002532, 105% = 105000
If less than 100% - precede with two zeroes

Non-significant Percentage Fields - zero-filled or space/blank

(3) Zip Code (N) - 12 character numeric field, must be left-justified. If using only 5 Zip Code characters, the last 7 remaining digits must be either space/blank or zero-filled. If using only 9 Zip Code characters, the last 3 remaining digits must be space/blank or zero-filled.

EXAMPLE: nnnnnbbbbbb
nnnnnnnnbbb
nnnnnnnnnnnn

Section 4 Types of Characters – (Continued)

- (4) Other (N) - If present - must be all numeric, right-justified, zero-filled;

If not present - blank-filled unless otherwise specified in the Record Layout for that field.

- (5) Dates (DT) - M = Month, D = Day, Y = Year (YYYYMM, YYYYDD or YYYYMMDD)
If date is not known or covers various dates, the date must be blank filled.

.03 ALPHANUMERIC (A/N) A - Z (Uppercase), 0 - 9 and special characters as listed below:

Literal must be the exact character string as shown in Section 9 Record Layouts.

- (1) Special Data Characters - Only the following characters can be used in certain cases: Ampersand (&); Blank () - often shown as "b"; Hyphen (-); Percent (%); Slash (/); (<) Less Than
- (2) Special Delimiters - Only used to delimit:
Field numbers - Brackets - Left ([), Right (]);
Beginning of Record - asterisk (****)
End of Records - Pound Sign (#)
- (3) Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

	ASCII	EBCDIC		ASCII	EBCDIC
Symbol	Hex	Hex	Symbol	Hex	Hex
[5B	AD	-	2D	60
]	5D	BD	&	26	50
#	23	7B	/	2F	61
<	3C	4C	%	25	6C

NOTE: Some of the above symbols are not permitted in certain fields.

.04 SPECIAL CASES FOR SPECIAL FIELDS

(1) TAX PERIOD:

1. For the purpose of this publication the valid tax periods for Tax Year 1999, are:
 - (a) Calendar Year returns - 199912.
 - (b) Fiscal Year returns - 200001, 200002, 200003, 200004, 200005, 200006, 200007, and 200008.
2. The Tax Period, Field #0005 in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YY = year and MM = month). Example: A return with a Calendar/Fiscal Year Ending of February 15, 2000 will be assigned a Tax Period of 200002. Returns filed under the 52 - 53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Calendar/Fiscal Year Ending based on that month (i.e. if the ending date is August 3, 2000, the Tax Period field will be 200007 or if the ending date is August 25, 2000, the Tax Period is 200008).

(2) NAME CONTROL:

1. The Name Control (Field #0030) of the Return Record for a partnership should be determined from the information specified on (Field #0040) Name of the partnership line. The Name Control consists of the first four significant characters of the first individual's last name if the partnership's name is a series of individual's names, or the first few significant characters of the name of the partnership if the name is a business name.

EXAMPLES:

<u>Partnership Name</u>	<u>Name Control</u>
Trade name or "doing business as" The Flower Diner	FLOW
Partnership name Green Brothers	GREE
List of Partners J. Apple T. Banana, et al.	APPL
General partnership D. Dahlia general partner,	DAHL et al.

.04 Special Cases for Special Fields - (Continued)

Shamrock, Shinleaf and Smartweed	SHAM
Bones and Bones Attorneys at Law	BONE
James En & Robert Yee	EN
En, En Yee & Yee	EN
James, Mary and John Grey	GREY
Three States Legal Services	THRE

2. Disregard blanks between letters in the last name. Omit punctuation marks, titles and suffixes. Exclude the word "the" when followed by more than one word.
3. For Indian tribes, use the name of the tribe.
4. Before determining the name control, take the following into consideration.
 - (a) The first position can only be alpha and numeric characters, A-Z and 0-9.
 - (b) Positions 2, 3, and 4 can be alpha and numeric characters A-Z and 0-9; the ampersand (&), hyphen (-) and blanks are the only special characters allowed.
 - (c) Intervening blanks between characters are not allowed.

EXAMPLES: Individual Name

Primary Name Control

John Brown	BROW
John Lea-Smith	LEA-
John Di Angelo	DIAN
John O'Neil	ONEI
John En, Sr.	EN
Joe McCarty	MCCA
Mary Smith & John Jones	SMIT

Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, and Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

.04 Special Cases for Special Fields – (Continued)

EXAMPLES:	<u>Individual Name</u>	<u>Primary Name Control</u>
	Pedro Paz-Ayala	PAZ-
	Abdullah Allar-Sid	ALLA
	Juan de la Rosa Y Obregon	DELA
	Jose Alvarado Nogales	ALVA
	Donald Vander Neut	VAND
	Otto Von Wodtke	VONW

Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female). The last name Nguyen is common.

EXAMPLES:	<u>Individual Name</u>	<u>Primary Name Control</u>
	Binh To La	LA
	Kim Van Nguyen	NGUY
	Nhat Thi Pham	PHAM
	Jin-Zhang Qui & Yen-Yin Chiu	QUI

(3) NAME LINE 1:

1. DO NOT ENTER MORE THAN 35 CHARACTERS! You must abbreviate the name to fit within the allotted blank.
2. No leading or consecutive embedded blanks. The only characters allowed are alpha, numbers, blank, and the special characters: ampersand (&) and hyphen(-). The left most position must be alpha.
3. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters must be shifted to the left in their place (e.g., O'Shea = OSHEA).
4. Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

.04 Special Cases for Special Fields – (Continued)

(4) NAME LINE 2:

1. Will be used for street addresses that require two lines or "In Care Of" address. An "In Care of" address must be indicated by a percent character (%) followed by a blank and the name that is in care of delivery.

EXAMPLE: **Mr. John Jones**
 In Care of Alice B. Smith
 801 Brown St.

ENTER AS: **JOHN JONES (Primary First Name, Primary Last Name)**
 % ALICE SMITH (Name Line 2)
 801 BROWN ST (Street Address)

2. Is alphanumeric, left-justified and can have no leading or consecutive embedded spaces. The only special characters allowed are space, ampersand (&), hyphen (-), slash (/), less than (<), and in care of (%).

(5) EIN: Must be 9 numeric characters, left-justified 0 - 9

NOTE: When applicable, Non-resident individuals may use the literal "FOREIGNUS".

.04 Special Cases for Special Fields – (Continued)

(6) STREET ADDRESS:

1. Is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-), and slash (/).
2. Only one intervening space may separate any two components. Periods should be deleted from these lines.
3. The first position or character must be alphabetic or numeric.
4. Enter the house number and street, route number, post office box, or box number. The literal "NONE" must be entered in the street address if there is no number and street, post office box, or rural route.
5. Special instructions for Schedule K-1 foreign addresses: Enter street address, including province and or mailing code in Field #0060.

EXAMPLE:

**Field # 060 - "20 CHAMPS ELYSEE 75307 PARIS
(7 blanks)"**

Field # 065 - "Paris (30 blanks)"

Field # 070 - "FRANCE (16 blanks)"

Field # 080 - ". "

Field # 090 - "(12 blanks)"

If Field # 060 and # 065 require more than 35 characters, abbreviate whenever possible.

6. Words may be abbreviated, using the standard abbreviations in Exhibit 1, unless the word is a proper name.

EXAMPLES

ENTER AS

South Court Street

S COURT ST

Circle Drive

CIRCLE DR

Lane Building

LANE BLDG

Northeast Street

NORTHEAST ST

Third Street

THIRD ST

3 Ave.

3RD AVE

.04 Special Cases for Special Fields – (Continued)

7. If two addresses are present, enter the address shown immediately above or before the city and state in the Street Address Field.

EXAMPLE 1: **Mr. John Jones**
 801 N. Erie Street
 P.O. Box 1502
 Toledo, OH 43603

ENTER AS: **JOHN JONES (Primary First Name, Primary**
 801 N ERIE ST (First Address Line)
 PO BOX 1502 (Second Address Line)

EXAMPLE 2: **Mr. John Jones**
 P.O. Box 1502
 801 N. Erie St., Toledo, OH 43603

ENTER AS: **JOHN JONES (Primary First Name,**
 Primary Last Name)
 PO BOX 1502 (First Address Line)
 801 N ERIE ST (Second Address Line)

8. Enter college, building, or post office branch as the address if no mailing address is given.
9. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.
10. Always add st, nd, rd, th, to a numbered street or avenue.
EXAMPLES: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
11. Enter 1/2 as 1/2 (no blanks).
12. Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.
13. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City Field.
(See Exhibit 3 for list of valid APO/FPO City/State/Zip Codes).
14. When it is necessary to abbreviate the street address data, see Exhibit 1 for the recommended abbreviations.

.04 Special Cases for Special Fields – (Continued)

(7) CITY

The City Field will be invalid if it contains characters other than alpha or blank for cities that are not foreign. (The only special character allowed is the blank, but it must never be the first character.) If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., New York).

For Foreign Addresses: Enter name of country in this field, left justified and blank-filled. Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

(8) STATE

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **(See Exhibit 2 for the standard Postal Service State Abbreviations, and Exhibit 3 for the valid City/State/Zip Code combinations for military personnel with an overseas address)** These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for each state.

NOTE: For Foreign Addresses enter a period and a blank (".b") in the State Code field.

(9) ZIP CODE

Zip Code should be left justified. If there are only 5 zip code characters, the last 7 remaining digits may be either blank or zero-filled. If there are only 9 zip code characters the last 3 remaining digits may be either blank or zero-filled. Zip Codes must be within the valid range for that state.

(10) Special Instruction for Schedule K-1, Field #0030, Partner's Identifying Number

The Partner's Identifying Number (Field #0030) on the Schedule K-1 can be a Social Security Number (SSN) for an individual or an Employer Identification Number (EIN) for a trust or another partnership. Use the literals "APPLD FOR" or "FOREIGNUS" if the following applies:

"APPLD FOR" - If the partner does not have an identifying number but has applied for one, the literal "APPLD FOR" should be used in (Field #0030) of the Schedule K-1.

"FOREIGNUS" - If the partner is a non-resident individual and is not required to have a Social Security Number, the literal FOREIGNUS should be used in (Field #0030) of the Schedule K-1.