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▶ 941 E-FILE PROGRAM

Technical Specifications Guide for the Electronic Filing of Form 941, Employer's Quarterly Federal Tax Return



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**Technical Specifications Guide
For The Electronic Filing of Form 941
Employer's Quarterly Federal Tax Return
(941e-file Program)**

July 2002

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1.0 Introduction

1.1 Purpose of Guideline and Nature of Changes

This document provides a technical implementation guideline for the electronic filing of Forms 941, Employer's Quarterly Federal Tax Return, using Electronic Data Interchange (EDI) formats certified by the American National Standards Institute's (ANSI's) Accredited Standards Committee (ASC) X12 and proprietary formats required to participate in the **941e-file** Program. This publication also provides technical implementation guidelines for the proprietary electronic Form 9041, Application/Registration for Electronic/Magnetic Media Filing of Business Returns, (Letter of Application (LoA)) which can be used to apply for participation or update existing entity information. This Implementation Guide is produced in accordance with guidelines established by the Tax Information Group for EDI Requirements Standardization (TIGERS).

This publication has been updated to include specifications for an on-line filing system. References to magnetic media tape record layouts have been deleted because the programs no longer have parallel formats.

1.2 Scope

This publication contains the required ASC X12 EDI data transaction set (record) and interchange (file) formats needed to file 941 returns electronically through the Internal Revenue Service's Electronic Management System (EMS). This guideline is provided for use by EDI translation Software Developers, Reporting Agents, and Transmitters of the electronic 941 returns. Legal, administrative, and other procedural requirements for the **941e-file** Program are detailed in Rev. Proc. 99-39, 1999-43, I.R.B. 532, Electronic Filing of Form 941, Employer's Quarterly Federal Tax Return.

An Electronic Filer in the **941e-file** Program must use asynchronous communications protocols to transmit electronic returns. See Section 4.0 for further information regarding communications and formatting requirements.

This publication also contains an electronic proprietary LoA format for On-Line Filers in order to participate in the **941e-file** Program.

1.3 Program Description and Requirements

EMS is the front-end processing system used for processing Forms 941 electronically via the Business Electronic Filing Program. **941e-file** is intended for use by the following two types of Trading Partners: Reporting Agents and Transmitters.

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The **941e-file** Program requires a paper submission of an LoA for all participants with the exception of On-Line Filers. Regarding On-Line Filers, the **941e-file** Program allows approved transmitters to use an electronic proprietary format for filing the LoA electronically for their clients.

Reporting Agents and Transmitters using the **941e-file** Program must retrieve all of their existing Acknowledgment Files before they are allowed to transmit additional LoAs or Forms 941 electronically.

941e-file Program

The **941e-file** Program is intended for use by the following:

Reporting Agents that comply with Rev. Proc. 96-17, 1996-1 C.B. 633, as modified by section 21.02 of Rev. Proc. 99-39, who file Forms 941 on behalf of their clients. The Reporting Agent may be an accounting service, franchiser, bank, or other person who is authorized to prepare and electronically file Form 941, Employer's Quarterly Federal Tax Return, in ASC X12 EDI format, using the **941e-file** Program. The taxpayer grants the Reporting Agent signature authority. Reporting Agents apply for participation in the Business Electronic Filing Program by filing a paper LoA. Detailed information regarding the application process can be found in section 1.4 below. The **941e-file** Program may also be used by businesses that file one or more Forms 941 for themselves.

Transmitters who produce or utilize Commercial-Off-The-Shelf (COTS) software to receive and electronically file Forms 941 and electronic LoAs for their clients. The Transmitter does not have signature authority, but will batch and bundle the files and transmit to the IRS. Within two business days after submitting the electronic LoA, Transmitters will retrieve an Acknowledgment File that verifies the submission of the LoA. The Acknowledgment File also verifies for the Transmitter how many LoAs were submitted, how many were accepted and how many (if any) were rejected. The Transmitter acts as the intermediary through which acknowledgments and rejections are transmitted from the Service to the Business Taxpayer.

Businesses that use COTS computer software to electronically enroll in the program by filing an electronic LoA through a designated Transmitter. Information regarding the electronic LoA can be found in section 1.4 below. After receipt and verification of the LoA by the Service, the Business Taxpayer is provided (via U.S. mail) a Personal Identification Number (PIN) which is their electronic signature for the electronic Form 941.

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Software Developers may participate in the **941e-file** Program for the purpose of testing their software.

1.4 Application Procedures

1.4.1 Paper Applications

Prospective participants in the **941e-file** Program must first submit an LoA. Reporting Agents, Transmitters, and Software Developers must file their LoA on paper to the address shown in section 1.7 below.

All Applications must contain the following:

- ◆ The name, address, and Employer Identification Number (EIN) of the Applicant
- ◆ The name, title, and telephone number of the person to contact regarding the Application
- ◆ The first tax period for which the Applicant plans to file Forms 941 electronically or to have Form 941 software available to the public
- ◆ A statement that the Applicant will comply with the responsibilities of an Electronic Filer, as detailed in section 10 of Rev. Proc. 99-39
- ◆ A listing of any suspension from any of the Service's magnetic tape or electronic filing programs

An Application for a Reporting Agent must also contain the following:

- ◆ The name and title of the Authorized Signatory
- ◆ The signature of the Applicant's Authorized Signatory for electronically filing Forms 941 or for software development testing.
- ◆ The estimated volume of returns the Applicant plans to file under the **941e-file** Program
- ◆ The brand name of the software translation package and the EDI version to be used
- ◆ A statement that Applicants will keep a copy of all Authorizations on file at their principal place of business for examination by the Service upon request
- ◆ A statement that the Applicant will comply with section 3.03 of Rev. Proc. 99-39, regarding the types of returns accepted under the **941e-file** Program
- ◆ An Agent's List containing the names and EINs of the taxpayers for whom they will file returns
- ◆ An authorization made on Form 8655, with a revision date of October 1995 or later (or its equivalent), for each taxpayer included on the Agent's

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List. For instructions on preparing Form 8655, see Rev. Proc. 96-17.

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

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

An Application of a Software Developer must also contain the following:

- ◆ The brand name of the software translation package, or the development name if no brand name exists, and the EDI version to be used
- ◆ Whether the software is stand-alone or interfaces with a named payroll package.

See Exhibit 8.1 at the end of this publication for sample Form 9041.

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

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

NOTE: An Application **may not** include a request to file Forms 941 or 940 on magnetic tape or to make FTD payments and submit FTD information to the Service on magnetic tape or electronically. An Applicant interested in participating in these programs should submit an Application in accordance with the following revenue procedures:

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Rev. Proc.	Subject
96-18	Magnetic tape filing of Forms 941 and 940
97-33	Electronic transmission of FTD's

If an Applicant is denied acceptance into the **941e-file** Program, the Applicant may reapply for a subsequent tax quarter by resubmitting an LoA and test file.

If the applicant fails to submit a successful test file, and it has been more than one year since receiving approval to submit test files, the applicant will be notified in writing, and must submit a new application.

1.4.2 Electronic Applications

Business Taxpayers applying for participation in the **941e-file** Program should file an electronic LoA following the procedures established by their selected Transmitter. The formats and field specifications for the Electronic LoA are provided in Section 7 of this publication.

1.5 Application Processing – Acceptance

All applicants will be notified of their acceptance or rejection into the **941e-file** Program within 45 days of the receipt of their application. Along with their acceptance, applicants will also receive the identification items indicated below.

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

	Reporting Agent	Transmitter	Software Developer	Business Taxpayer
Electronic Transmitter Identification Number (ETIN)	X	X	X	
Access Code		■	■	
Password	■	■	■	
Personal Identification Number (PIN)	■			X

Note: Items marked with ■ are temporary and are issued for testing purposes only. Reporting Agents and Transmitters must submit a successful test transmission before their permanent codes will be issued. Software Developers must also complete a successful test transmission but will not be issued permanent codes. Participants who receive a Personal Identification Number (PIN) will be required to sign and return a

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statement acknowledging receipt of the PIN before it will be activated for use.

Reporting Agents, Transmitters, and Software Developers will be provided with a telephone number in order to arrange for a test transmission. In order to electronically file tax returns for a specific quarter, a successful test transmission must be completed prior to the due date for that quarter's returns, but no later than the dates shown below. To transmit subsequent test files, contact the **e-file** Help Desk. Transmission of a test file does not constitute the filing of a tax return.

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

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

After acceptance of a successful test transmission, permanent identification codes will be issued. A statement of receipt must be returned before these codes will be activated for use.

ADDING AND DELETING TAXPAYERS ON THE REPORTING AGENT'S LIST

After a Reporting Agent is notified that the application for electronic filing of Forms 941 has been approved, the Agent may want to add and delete taxpayers from the Agent's List.

To add taxpayers, the Agent must submit the added names and EINs (Add List) and Authorization for each taxpayer added to the **941e-file** Program. The Service must validate the Add List and return it to the Agent before the Agent can electronically file returns for these taxpayers. The Service will generally validate and mail the Add List to the Agent within 10 business days of receiving the Add List.

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

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NOTE: Acceptance of a Software Developer establishes only that the test transmission was formatted properly and could be processed by the Service. It is not an endorsement of the software or of the quality of the developer's service. A Software Developer is not entitled to electronically file Forms 941 unless a separate application has been submitted and approved.

1.6 Application Processing – Rejection

An application may be rejected for any of the following reasons:

- ◆ Required information not included on application
- ◆ Required attachments missing from application
- ◆ Improperly formatted test transmission
- ◆ Previous Suspension from the Electronic Filing Program
- ◆ Use of an invalid or inactive EIN
- ◆ Failure to submit a successful test transmission within one year of the issuance of the test identification codes.

NOTE: An applicant who fails to return a signed receipt for an identification item referenced above will be denied access to the system.

1.7 Organization Contacts

For LoAs (paper or electronic) for the **941e-file** Program:

Internal Revenue Service Center
P.O. Box 1231
Austin, TX 78767
ATTN: AUSC Help Desk; Stop 6380
(512) 416-7750

For the **941e-file** Program (with the exception of LoAs):

Cincinnati Electronic Filing Help Desk
Internal Revenue Service
Cincinnati Submission Processing Center
201 W. Rivercenter Blvd
Covington, KY 41012
Attn: e-file Unit – Stop 2711

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1.8 Documentation Updates

The Internal Revenue Service is responsible for updating and distributing this guide. Any comments on this document should be directed to: Internal Revenue Service, New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706, ATTN: Electronic Management System (M:l:SD:SP:EI:EM).

Additional copies of this publication are available by calling 1-800-TAX-FORM (1-800-829-3676) or on the Internet at www.irs.gov . Just follow the links to Forms & Publications.

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2.0 Business Issues

All participants (Reporting Agents, Transmitters, Software Developers, and Business Taxpayers) in the **941e-file** Program must be approved by the IRS. Utilization of the correctly assigned Access Code, PIN, and User ID /Password is required for entry into the system and for the transmission of tax return information.

If an electronic LoA fails the IRS record format check or data compliance check, it will be rejected individually. A notice to that effect will be returned in the Acknowledgment File for the Transmitter. If the transmitted interchange of tax returns fails the required IRS's EDI format compliance checks, the entire transmission is rejected. The IRS makes available an Application Advice Transaction Set (TS 824) that notifies the transmitter of such rejections.

2.1 Security

Entry into the IRS telecommunications subsystem, the Electronic Management System (EMS), requires a PIN, Userid/Password or Access Code as applicable. A PIN, which is the Electronic Signature for the Business Taxpayer and the Reporting Agent, is required for approval of returns when they are transmitted to the IRS.

The Userid/Password, Access Code and/or PIN are provided after an applicant has been accepted into the **941e-file** Program. Instructions and regulations pertaining to the Userid/Password and PIN are set forth in Rev. Proc. 99-39, Electronic Filing of Form 941, Employer's Quarterly Federal Tax Return.

2.2 Responsibilities of an Electronic Filer

The Electronic Filer that is a Reporting Agent must retain the following material for 4 years after the due date of the return, unless otherwise notified by the Service:

- (1) a complete copy of the electronically filed Form 941;
- (2) a copy of the Service's acknowledgment of receipt of the return;
- (3) a copy of each Authorization.

An Electronic Filer that is an Agent or Transmitter must:

- (1) Provide the taxpayer a copy of the taxpayer's electronically filed Form 941 (this information may be provided on a replica of an official form or in any other format that provides all of the return information and references the line numbers of the official form);

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- (2) Advise the taxpayer to retain a copy of the return and any supporting material;
- (3) Inform the taxpayer of the Service Center that processes the taxpayer's returns;
- (4) Advise the taxpayer that an amended return, if needed, must be filed as a paper return and mailed to the Service Center identified in item (3) above, (See section 8 of Rev. Proc. 99-39 for information on adjustments to Forms 941);
- (5) Provide the taxpayer, upon request, with the date the return was transmitted to the Service and the date the Service acknowledged receipt of the taxpayer's return.

2.3 Legal and Administrative Guidelines

Participants must adhere to all rules and regulations as set forth in Rev. Proc. 99-39. This Revenue Procedure provides legal and administrative guidelines for participation in the **941e-file** Program.

2.4 Related Documents

Form 941 and Schedule B are the hard copy paper versions of the return filed using the **941e-file** Program.

Rev. Proc. 96-18, 1996-1 C.B. 637 (Publication 1912) contains guidelines for filing returns on magnetic tape.

The technical specifications for magnetic tape filing can be found in Publication 1264, File Specifications, Processing Criteria and Record Layouts for Magnetic Tape Filing of Form 941, Employer's Quarterly Federal Tax Return. Reporting Agents' Instructions for the preparation and submitting of Form 8655 are found in Rev. Proc. 96-17, dated January 22, 1996, titled "Instructions for Preparing and Submitting Form 8655, Reporting Agent Authorization for Magnetic Tape/Electronic Filers."

Copies of these forms and publications are available by calling 1-800-TAX-FORM (1-800-829-3676) or visit the IRS website at www.irs.gov.

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3.0 Environments

The IRS allows the filing of Forms 941 on paper, magnetic media or electronically. Magnetic media (tape) filing uses a proprietary IRS format. The **941e-file** Program uses the approved ANSI ASC X12 standard EDI format for return and acknowledgment information being exchanged with trading partners. Through the use of X12 EDI, the **941e-file** Program provides the advantages and flexibility of an independently maintained standard. EDI is used both by the filer/transmitter to send withholding data and by the IRS to respond to the receipt of this data.

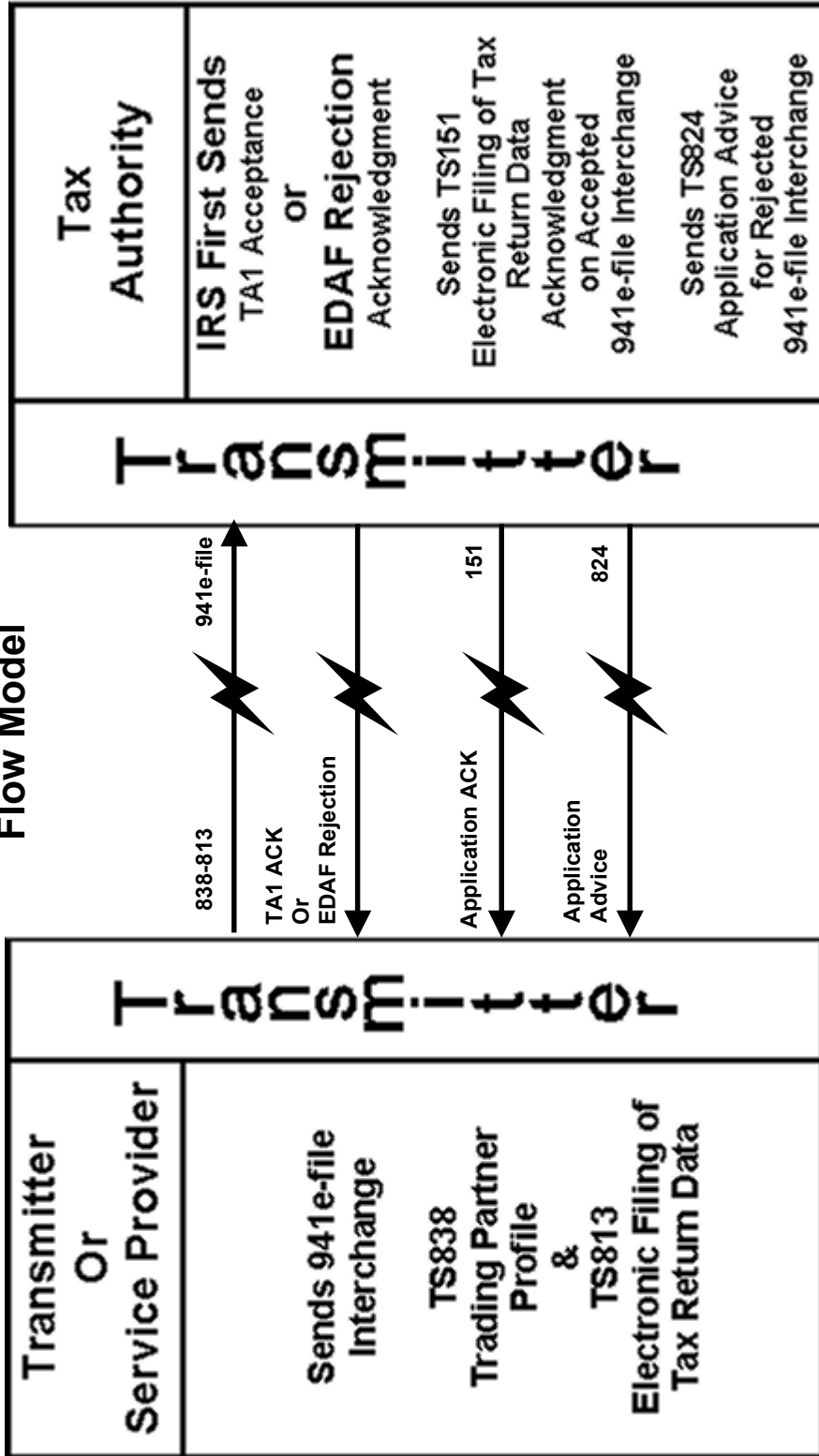
A Personal Identification Number (PIN) will be assigned by the IRS to each Reporting Agent and Business Taxpayer. The Reporting Agent must enter the PIN prior to the transmission session to electronically "sign" the returns being submitted. Business Taxpayers sign the return, using the PIN issued by the IRS, prior to sending their return to the Transmitter. The PIN serves as the electronic signature for the **941e-file** Program. Rev. Proc. 99-39 contains further information on the legal requirements for electronic Forms 941.

3.1 Data Flow Description

Reporting Agents, Transmitters, and Software Developers use a paper LoA to obtain an Electronic Transmitter Identification Number (ETIN) from the IRS. In addition to the ETIN, Reporting Agents receive a PIN from the IRS, while Transmitters and Software Developers are assigned a unique Access Code. These unique identifiers are mailed to the requestor via U.S. mail and are to be used in future transmissions to the IRS. Using developed software and a Transmitter, Business Taxpayers electronically file an LoA via a Transmitter. After approval, the IRS mails to the taxpayer a unique PIN that will later be used to electronically sign submitted returns.

A Reporting Agent/Transmitter sends electronic 941 filing interchanges to the IRS. Each filing interchange includes one Trading Partner Profile transaction set (TS 838) for Reporting Agent or Transmitter data and an Electronic Filing of Tax Return Data transaction set (TS 813) for each 941 return. If there are no errors during the communications session, a **941e-file** IRS TA1 Acceptance Acknowledgment Interchange is created. If errors occur during the communications session, then an IRS **941e-file** EMS Interchange Rejection is created.

**941e-file
Transaction Set
Flow Model**



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3.2 Translation Software

Reformatting or translation software converts the user's internal data format to X12 EDI formats for transmission. There are many companies that supply COTS software that performs this translation. The software is available for microcomputer, mid-range, and mainframe platforms. In order to format the Form 941 data correctly for transmission to the IRS, the software must support a certain version and release of the ASC X12 EDI standards. The software must support either ASC X12 Version 3/Release 3 (003030), Version 3/Release 4 (003040), or Version 3/Release 5 (003050). Before purchasing the translator software, ensure that the software supports one of these three version/releases.

NOTE FOR TRANSMITTERS OF ELECTRONIC LoAs: Standard COTS X12 EDI Translation Software is typically NOT capable of generating proprietary format records. Ad hoc modifications to the standard X12 Translator or separate software must be used to generate the electronic LoA. Data formats between an individual business and its transmitter are outside the scope of this document. Translation may be a value-added service obtainable from Transmitters. This publication only addresses those data formats which are received or created by the Internal Revenue Service.

Contact the e-file Help Desk for information on available software and/or Transmitters that have been successfully tested by the IRS and meet the IRS's requirements. Appropriate software contains tax preparation for the electronic filing of Form 941 and Schedule B in EDI format. See Section 1.7 for Help Desk Contact information.

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3.3 Special Characters

Segment delimiter:

Hex 5C:Decimal 92

Symbol used in examples = \

Data element delimiter:

Hex 7E:Decimal 126

Symbol used in examples = ~ (Tilde)

Composite data element (sub element) delimiter or separator:

Hex 3A:Decimal 58

Symbol used in examples = : (Colon)

Note: Although X12 standards require definition of this delimiter in ISA16, the 941e-file program utilizes no composite data elements.

White Space or Space Fill Character:

Hex 20:Decimal 32

Symbol used in interchange tables and examples = ^ (Caret)

3.4 Monetary Amount Data Fields

The ASC X12 data element used for monetary amounts is Data Element 782, Monetary Amount, which is a decimal, R, type of data element. This type of data element contains an explicit decimal point and can be used to send numeric values with varying number of decimal places or positions. If the value is not expressed in whole dollars and contains cents, the decimal must be placed accordingly and sent as part of the data. The length of this data element does not include the decimal point. The maximum length of Data Element 782 is 15, i.e., 13 numeric characters for dollars and 2 numeric characters for cents. The decimal point is carried in addition to the allowed 15 numeric characters. If the value is expressed in whole dollars, the decimal point is omitted since it would be placed at the right end of the data field. This is a change from the previous 941 ELF system. **If the amount field contains a decimal point, trailing zeroes need not be transmitted. However, the maximum number of numeric characters for whole dollar amounts is 2 less than the maximum field length identified in 7.1.3.3.**

Example A: Value is \$543.20, the data sent is 543.2 (length is 5) or 543.20 (length is 5).

Example B: Value is \$500, the data sent is 500, 500., 500.0, or 500.00

The length is 5 in all cases.

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Amount fields may not contain minus signs to indicate a negative amount. For segments that allow an amount to be treated as a negative number, a separate segment is used to specify whether the amount is positive or negative. (For an example see the *TIA~93* and *TIA~83* segments in 7.1.3.3.)

3.5 Date Fields

All **941e-file** Program internal formats are Y2K compliant.

In ASC X12 EDI formats for the Interchange Control Header (ISA), the Functional Group Header (GS) and the Beginning Segment for the Trading Partner Profile (BTP), six digit dates in the format YYMMDD continue to be used since they are standard for the IRS's 3030, 3040, and 3050 versions of the ANSI ASC X12 EDI standards which are used. However some external (to the IRS) systems may require 8 digit dates. If such is the case, a combination of data elements can achieve an 8 digit date, CCYYMMDD, where CC is the century, YY is the last two year digits, MM is the month, and DD is the day of the month. The IRS suggests the current century be used within a computer system's Current-Date to derive the century portion of the Date field. Within the Date/Time segment (DTM) used within the Transaction Sets exchanged, Date (DTM02) and Century (DTM05) are combined to become the compliant date.

3.6 Submitting Test Files

Test files must meet telecommunications specifications, proprietary and/or EDI standards and pass IRS data and format requirements.

A prospective Electronic Filer must transmit an initial test electronic transmission of Forms 941 ("test file") by the test file due dates preceding the corresponding quarter due dates as follows:

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

Subsequent test files may be transmitted at any time except during months when returns are filed. (e.g., May, August, November, and February), unless an exception is granted by the **e-file** Help Desk. Transmission of a test file does not constitute the filing of a tax return.

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3.7 Interchange Structure

The **941e-file** interchange structures are as follows:

For Electronic LoAs –The system will accept one TRANA, one TRANB and one RECAP record from a Transmitter and any number of electronic LoAs.

For Electronic Forms 941 – The system will accept one transaction set 838 followed by any number of transaction sets 813 for the 941 filings. The system rejects the interchange/ transmission if no transaction set 838 is present.

EXAMPLE:

ISA	Interchange Control Header	
GS	Functional Group Header	
	ST 838 Transaction Set Header	
	Reporting Agent Information	
	SE 838 Transaction Set Trailer	
GE	Functional Group Trailer	
GS	Functional Group Header	One TS813 for each 941 filing
	ST 813 Transaction Set Header	
	941 filing	
	SE 813 Transaction Set Trailer	
	ST 813 Transaction Set Header	
	941 filing	
	SE 813 Transaction Set Trailer	
	ST 813 Transaction Set Header	
	941 filing	
	SE 813 Transaction Set Trailer	
	ST 813 Transaction Set Header	
	941 filing	
	SE 813 Transaction Set Trailer	
GE	Functional Group Trailer	
IEA	Interchange Control Trailer	

Each interchange must contain either all test or all production data. Test data and production data **must not** be transmitted in the same interchange. Data element ISA15 (I14) indicates the type of data being transmitted. Use "T" for test data and use "P" for production data.

The same Version/Release must be used throughout the interchange. The Interchange Control Version Number in the ISA12 data field of the Interchange Control Segment (ISA) must be the same as the Version/Release/Industry Identifier Code specified for each functional group in the GS08 data field of the Functional Group Header Segment (GS). For example, if the ISA12 fields contains 00303, then each GS08 field must contain 003030.

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Each interchange must contain data for only one tax period. (The tax period is defined in the BTP segment of the 838 transaction set.) That is, all 813 transaction sets in the interchange must be for the same tax period. In order to submit 941 filings for multiple tax periods, multiple files must be submitted.

Each interchange must contain only one 813 transaction set per employer EIN. (The employer EIN is defined in the BTI segment of the 813 transaction set.) In order to submit multiple 941 filings for an employer EIN, multiple files must be submitted.

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4.0 Telecommunications

The **941e-file** Program uses a variety of telecommunications protocols and capabilities. Reporting Agents and Transmitters should contact the **e-file** Help Desk (Section 1.7) when preparing to participate in the program. Help Desk personnel will assist Agents and Transmitters in determining the optimal configuration for the Agent's/Transmitter's particular situation.

Electronic Filers may send as many Forms 941 within a transmission file with the maximum number of Forms 941 limited to 35,000 per interchange. The optimal transmission size, however, has been found to be approximately 15,000 Forms 941.

4.1 Modems

The Internal Revenue Service supports a variety of modems and data transfer speeds. Reporting Agents and Transmitters should contact their respective **e-file** Help Desk (Section 1.7) when preparing to participate in the **941e-file** Program to ensure compatibility. Electronic Filers may use any Hayes compatible modem.

4.2 Protocols and Data Transfer Rates

Periodically, as system needs dictate, the IRS expands its support of the number and variety of protocols and transfer speeds supported. Reporting Agents and Transmitters should contact their respective **e-file** Help Desk (Section 1.7) when preparing to participate in the **941e-file** Program to determine the latest IRS capabilities.

4.3 Data Compression

The IRS does not require data compression. GZIP software or standard UNIX Compression may be used to compress Form 941 transmissions being sent electronically. GZIP is a shareware package available on the Internet. If compression is to be used, specify this during your initial contact with the **e-file** Help Desk. This specification, however, can be changed during any transmission using the "Change Compression Method" menu in the Trading Partner Interface software described in 7.1. Using data compression will significantly reduce the size of the file to be transmitted and thereby reduce the time and cost of transmitting the file.

4.4 Communications Program

The IRS does not require a specific data communications software package. Contact the **e-file** Help Desk with any specific questions.

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5.0 Glossary

BMF: Business Master File; an IRS file that contains information related to all businesses known to the IRS.

Business Electronic Filing Program: The group of programs run on the EMS which allows for the filing of all of the electronic business returns. The **941e-file** Program is the only EDI option.

Business Taxpayer: A filer of business tax returns (e.g., quarterly Form 941) as opposed to an individual tax return filer (who would file a Form 1040).

EDITIN: This is your EIN, Employer's Identification Number. The EDITIN is used in the Interchange Control Header segment in data element ISA02.

EIN: Employer Identification Number, the business counterpart to an individual's Social Security Number.

Electronic Filer: A Reporting Agent, Transmitter, or Software Developer as defined in Rev. Proc. 99-39.

EMS: Electronic Management System; a component of the IRS's information systems infrastructure which receives, reviews for format, and acknowledges electronically filed tax returns in Austin, Texas and Memphis, Tennessee.

ETRTP: The non-unique code to be used by **all** transmitting Trading Partners in the Interchange Control Header segment in data elements ISA06, as the Sender ID, and ISA08, as the Receiver ID. ISA06 will contain ETRTP as the Sender ID in the **941e-file** Filing Interchanges and ISA08 will contain ETRTP as the Receiver ID in all acknowledgment interchanges sent from the IRS.

FTP: File Transfer Protocol; a widespread standard available on many hardware platforms for transporting files between computer systems across a network, which connects those systems.

IRS941: IRS' unique Application Code. This is used in the Functional Group Header segment in data elements GS02, as the Sender ID, and GS03, as the Receiver ID. GS02 will contain IRS941 as the Receiver ID in the **941e-file** Interchanges and GS03 will contain IRS941 as the Sender ID in all acknowledgment interchanges returned by the IRS.

IRS Agent: A partner with the IRS who accepts tax returns for the IRS.

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IRS Financial Agent: A partner of the IRS and the Financial Management System in processing a variety of federal tax payments. Not an authorized signer of tax returns.

IRSETR: The unique code that identifies the IRS in the Interchange Control Header segment in data elements ISA06, as the Sender ID, and ISA08, as the Receiver ID. ISA06 will contain IRSETR as the Sender ID in all acknowledgment interchanges sent from the IRS and ISA08 will contain IRSETR as the Receiver ID in the **941e-file** Interchanges.

Letter of Application (LoA): As defined in Rev. Proc. 99-39, 1999-43, I.R.B. 532, the LoA is the vehicle used by a Trading Partner to obtain an EMS login/password combination to access the EMS; also used by Reporting Agents and Business Taxpayers to obtain a PIN to use as an electronic “signature” for electronically filed Forms 941. Reporting Agents also use the LoA to supply the IRS with both a Reporting Agent’s list identifying all taxpayers for whom the Agent will file Forms 941 electronically and a Form 8655 for each taxpayer. The LoA may be electronic or on paper.

On-Line Filing (OLF): On-Line Filing, the term used to denote the process whereby individual businesses prepare and sign their 941 quarterly tax returns (Forms 941) and send them to the IRS through a third-party transmitter.

PIN: A unique confidential Personal Identification Number assigned to each Reporting Agent and Business Taxpayer by the IRS. The PIN is issued to the individual with signature authority for the returns being transmitted to the IRS.

Reporting Agent: According to Rev. Proc. 99-39, an Agent authorized to prepare and file Forms 941 electronically for a client.

Software Developer: Develops tax form preparation software. In the context of this publication, software to produce the electronic Form 941 and the electronic LoA. The IRS informally grants Software Developers permission to act as an electronic Filer and/or Transmitter whose interchange transmission indicates “Test” mode. Legal and administrative guidance for Software Developers is provided in Rev. Proc. 99-39.

Test Mode: The initial mode for all Reporting Agents and Transmitters and the permanent mode for all Software Developers. Reporting Agents and Transmitters remain in this mode until they have completed their tests and have been authorized to file tax returns using the **941e-file** Program.

941e-file Technical Specifications Guide

TP941: The non-unique Application Code to be used by **all** transmitting Trading Partners in the Functional Group Header segment in data elements GS02, as the Receiver ID, and GS03, as the Sender ID. GS02 will contain TP941 as the Sender ID in the **941e-file** Interchanges and GS03 will contain TP941 as the Receiver ID in all acknowledgment interchanges returned by the IRS.

Trading Partner: An entity, external to the IRS, that logs in to the EMS (and therefore possesses a login/password combination to send and receive files. Reporting Agents, Transmitters, and Software Developers are types of Trading Partners.

Transmitter: A service provider who collects Forms 941 and LoAs from Business Taxpayers so that they may be reformatted, accumulated (batched) and forwarded to the IRS. Transmitters do not have signature authority for those taxpayers which they service.

Userid/Password: The entry codes used to sign onto the **941e-file** system. The Userid identifies the owner of the password. The password is confidential.

941e-file Technical Specifications Guide

6.0 ASC X12 Documents

All transaction sets, segments and data elements are contained in the Accredited Standards Committee (ASC) X12 Electronic Data Interchange X12 Standards Draft Version 3/Release 3, (publication date, December 1992), Document Number ASC X12S/92-707, Version 3/Release 4, (publication date, December 1993), Document Number ASC X12S/93-635, and Version 3/Release 5, (publication date, December 1994), Document Number ASC X12S/94-766.

Copies of these standards publications may be obtained from:

Data Interchange Standards Association, Inc. (DISA)
1800 Diagonal Road, Suite 200
Alexandria, VA 22314-2852
Telephone: (703) 548-7005

7.0 IRS Implementation Conventions 941*e-file* Program

IRS Implementation Conventions 941e-file System

7.0.1 Key

Abbreviations and Column Titles used in the following tables are defined below.

Seg. ID: Segment Identifier

Field Type:

ID	Identification Number
AN	Alphanumeric
DT	Date
TM	Time
Nn	Numeric (n indicates decimal positions)
R	Decimal Number

Req. Des. (Requirement Designator):

M	Mandatory
O	Optional
F	Floating

Note: “Min/Max” indicates the Minimum and the Maximum number of characters allowable under the IRS implementation conventions of the ANSI X12 EDI national standard formats.

7.1 941 Proprietary Electronic Letter of Application and X12 EDI Transaction Sets 838-813 - Menus and Formats

7.1.1 Trading Partner Interface Menus

This section contains samples of screen layouts encountered during a **941e-file** communication session.

IRS Implementation Conventions 941e-file System

7.1.1.1 System Login

The following depicts how a transmitter is challenged for identification and authentication. Bold items must be entered to log on to the IRS system.

```
*****WARNING*****
Unauthorized access is prohibited by Public Law 99-474
"The Computer Fraud and Abuse Act of 1986"

This is a United States Government system. It is intended for
the communication, transmission, processing, and storage of
official and other authorized information only.

USE OF THIS SYSTEM CONSTITUTES CONSENT TO
MONITORING AT ALL TIMES AND IS NOT SUBJECT
TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY! ACCESS TO THIS US
GOVERNMENT SYSTEM CONSTITUTES
CONSENT TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.
login: <login id>[cr]
Password: <password>[cr]
Last login: Sun Aug 13 10:58:58 from computername

-----
FOR OFFICIAL USE ONLY

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

U.S. Government computer

FOR OFFICIAL USE ONLY
-----
```

IRS Implementation Conventions 941 e-file System

7.1.1.2 Trading Partner Main Menu

<p>MAIN MENU</p> <ul style="list-style-type: none">1) Logoff2) Receive/Send File(s)3) Change File Transfer Protocol [ZMODEM]4) Change Compression Method [NONE] <p>Enter your choice:</p>
--

7.1.1.3 Receive/Send File(s)

<p>Number of Acknowledgment File(s) in outbound mailbox: 003</p> <p>Are you ready to receive files? Y/[N]: Y or y</p> <p>EFS ready for modem download.</p> <p>Acknowledgment File(s) transmission complete.</p> <p>Do you want to send a file? Y/[N]: Y or y</p> <p>Enter an upload command to your modem program now.</p>
--

When submitting files as an e-file Reporting Agent, the Trading Partner will be prompted for his/her PIN to sign the tax return(s) submitted as shown below.

IRS Implementation Conventions 941e-file System

Under penalties of perjury, I declare that to the	
best of my knowledge and belief the tax returns	
being submitted electronically in the file	
identified as follows:	
IRS Generated GTX Key	

Z20011020154710.0800	
are true, correct and complete, and I have filed	
Reporting Agent Authorizations for Magnetic Tape/	
Electronic Filers (Forms 8655) with the IRS for all	
tax returns being submitted.	

You make the above declaration by entering the Personal	
Identification Number ("PIN") assigned to you for the	
purpose of signing these tax returns. This will be your	
signature.	
Please enter PIN to sign the tax return(s): <PIN>[CR]	
Transmission file has been received with the following GTX key:	
Z20011020123423.1700	10200001

When submitting files as an On-line Filer Transmitter, The Trading Partner is not prompted for his/her PIN. The message shown below is displayed after the IRS receives the file.

Transmission file has been received with the following GTX key:	
Z20011020123423.1700	10200001

7.1.1.4 Logging Off

When the Trading Partner has completed his/her session, he/she chooses item 1 on the Main Menu. The following message is displayed.

DISCONNECTING FROM EFS.

The Trading Partner can now disconnect from the IRS computer system.

IRS Implementation Conventions 941e-file System

7.1.2 Electronic Letter of Application Formats

7.1.2.1 Background

Business Taxpayers applying to use a Transmitter in order to batch (accumulate) their returns with others to form larger transmissions must submit an electronic LoA using the prescribed formats, or a paper LoA. Using appropriate COTS software, Business Taxpayers should complete an LoA and forward it to a Transmitter for transmission to the IRS. After successful submission of the LoA, the IRS will verify the applicant's suitability for participation and mail a paper notification of approval and a designated PIN to the Business Taxpayer. The PIN will be used by the Business Taxpayer to electronically "sign" both their 941 return(s) and the "Consent(s) To Disclose" any tax data that may be returned electronically by the IRS to the taxpayer through the Transmitter. Once this PIN Number has been received, the Business Taxpayer will forward their return(s) to their Transmitter which will batch that information with other electronic Forms 941 and, using the prescribed X12 EDI formats, submit those returns to the IRS for processing.

IRS Implementation Conventions 941e-file System

7.1.2.2 LoA Transmission Requirements

- ◆ All LoA transmission files must be in ASCII format.
- ◆ Each logical record within a transmission file shall begin with a four byte field. This field will contain a count of the number of bytes within the logical record (including the four bytes for the counter itself and all remaining bytes including the Terminus (#) Character).
- ◆ Each logical record within a transmission file shall have the Start-Of-Record Sentinel as its second four byte field. The Start-Of-Record Sentinel must be four asterisks (****).
- ◆ Every logical record shall have the record Terminus Character (#) as its last significant byte.
- ◆ The first two records on each LoA transmission file must be the Transmitter records (“TRANA” and “TRANB”) which will contain data entered by the Transmitter. The TRANA and TRANB records will be followed by any number of Electronic LoA records. The last record of the file must be a RECAP record which is used for file and transmission control purposes.
- ◆ No LoA field values shall contain the delimiter (“[” or “]”) or terminus “#” characters.
- ◆ LoA fields shall contain only character (alphanumeric) data. This means all numeric data must be unsigned ASCII numeric characters (i.e., no binary data).
- ◆ Only alphanumeric data shall contain special characters. The allowable special character set is limited to hyphen (“-”), slash (“/”), period (“.”), comma (“,”), underscore (“_”), at symbol (“@”) and ampersand (“&”).

IRS Implementation Conventions 941e-file System

7.1.2.3 LoA TRANA RECORD FORMAT

FIELD	START POSITION	LENGTH	DESCRIPTION/CONTENTS
Byte Count	1	4	Numeric, "0120"
Record Sentinel	5	4	Constant, "****"
Record Identifier	9	6	Constant, "TRANA" (includes a trailing space)
Employer Identification Number of Transmitter	15	9	Numeric, Must match field in TRANB Record
Transmitter Name	24	35	Alphanumeric
Type Transmitter	59	16	Alphanumeric, "Preparer" or "Preparer's Agent"
Processing Site	75	1	Constant, "E"
Transmission Date	76	8	Numeric, Format = YYYYMMDD
Electronic Transmitter Identification Number and Sequence Number	84	7	Numeric, LOGIN Identification and two digit sequence number (begin at 01 and increment by 1 for each file transmitted)
Julian Day	91	3	Numeric, Day within year of transmission
Transmission Sequence for Julian Day	94	2	Numeric, Begin with "01" and increment by 1 for each transmission on a given Julian Day
Acknowledgment Transmission Format	96	1	Constant, "A"
Record Type	97	1	Constant, "V"
Transmitter EFIN	98	6	Numeric, the assigned Electronic Filer Identification Number
Reserved	104	13	Constant, Spaces
Production-Test Code	117	1	Alphanumeric, "T" = Test, "P" = Production
Transmission Type Code	118	1	Constant, "A"
Reserved	119	1	Constant, Space
Record Terminus Character	120	1	Constant, "#"

IRS Implementation Conventions 941e-file System

7.1.2.4 LoA TRANB RECORD FORMAT

FIELD	START POSITION	LENGTH	DESCRIPTION/CONTENTS
Byte Count	1	4	Numeric Constant, "0120"
Record Sentinel	5	4	Constant, "****"
Record Identifier	9	6	Constant, "TRANB" (includes a trailing space)
Employer Identification Number of Transmitter	15	9	Numeric, Must match field in TRANA Record
Transmitter Address	24	35	Alphanumeric
Transmitter City, State, ZIP Code	59	35	Alphanumeric
Transmitter Area Code and Phone Number	94	10	Numeric
Reserved	104	16	Constant, Spaces
Record Terminus Character	120	1	Constant, "#"

IRS Implementation Conventions 941e-file System

7.1.2.5 Electronic LoA Record Format

FIELD	START POSITION	LENGTH	DESCRIPTION/CONTENTS
Byte Count	1	4	Numeric, Number of bytes in LoA record including Byte Count and Record Terminus Record but excluding any Carriage Return or Line Feed Characters
Record Sentinel	5	4	Constant, "****"
Beginning Delimiter	9	1	Constant, "["
Record Identifier	10	4	Constant, "LOA^"
Header Version	14	2	Numeric Constant, "01"
Ending Delimiter	16	1	Constant, "]"
Beginning Delimiter	17	1	Constant, "["
Field ID #1	18	n1	Numeric, n1 depends on length of Field ID #1, See Electronic LoA Fields Table
Ending Delimiter	18+n1	1	Constant, "]"
Field #2	19+n1	n2	Numeric, depends on length of Field #2

: : : :
: : : :
: : : :

Beginning Delimiter	19+nx	1	Constant, "[", nx depends on length of previous (nx-1) fields
Field ID nx	19+nx+1	n3	Numeric, depends on number of Field Ids in LoA Record
Ending Delimiter	19+nx+n3	1	Constant, "]"
Record Terminus Character	Byte Count	1	Constant, "#"

IRS Implementation Conventions 941e-file System

7.1.2.6 Electronic LoA Data Field IDs and Contents

Field ID	Notes	Field	Min/Max Bytes	Description
01	*	Taxpayer Applicant	1/1	Must be "Y"
02	1	Transmitter Applicant	1/1	reserved for future use
03	1	Reporting Agent Applicant	1/1	reserved for future use
04	1	Software Developer	1/1	reserved for future use
05	*	Form Type	3/6	Alphanumeric Must be "941" or "940" or "94X"
06	*	Employer Identification Number	9/9	Numeric
07	*	Employer Name 1	1/35	Alphanumeric
08	1	Employer Name 2	1/35	Alphanumeric
09	*	Employer Address Line 1	1/35	Alphanumeric
10	1	Employer Address Line 2	1/35	Alphanumeric
11	*	Employer City	1/20	Alphanumeric
12	*	Employer State	2/2	Alphabetic
13	*	Employer Zip	5/9	Numeric
14	*	Authorized Agent Name	1/35	Alphanumeric
15	*	Authorized Agent Title	1/35	Alphanumeric
16	*	Contact Name	1/35	Alphanumeric
17	*	Contact Title	1/35	Alphanumeric
18	*	Contact Phone Number	10/10	Numeric
19	1	First Filing Quarter, cyyq	1/5	Numeric, cyyq
20	1	Estimated Return Volume	1/9	Numeric
21	1	EDI Translation Software Name	1/20	Alphanumeric
22	1	EDI Release Version	1/6	Numeric, e.g., 003030
23	*	Signature Name	1/35	Alphanumeric
24	*	Signature Date	8/8	Numeric, cyyymmdd
25	1	Standalone Interface Indicator	1/1	Not used, reserved for future use.
26	1	E-mail Address	1/75	Alphanumeric
27	1	E-mail Address	1/75	Alphanumeric

Notes: 1 - field is optional

* required – if any required field is missing, the application is rejected

IRS Implementation Conventions 941e-file System

7.1.2.7 LoA RECAP Record Format

Field	Start Position	Length	Contents/Description
Byte Count	1	4	Constant, "0120"
Record Sentinel	5	4	Constant, "****"
Record ID	9	6	Constant, "RECAP" (includes a trailing space)
Filler	15	7	Constant, Spaces
Filler	22	6	Constant, Zeroes
Total LoA Count	28	6	Numeric, Number of LoAs Transmitted
ETIN/ Transmitter's Use Code	34	7	Numeric, ETIN previously assigned by IRS
Julian Day of Transmission	41	3	Numeric, Format = ddd
Transmission Sequence Number for Julian Day	44	2	Numeric, Begins with 01 and is incremented by 1 for each transmission on a given day
Total Accepted LoAs	46	6	Numeric, zeroes from transmitter/number of accepted LoAs from the IRS on Acknowledgment
Filler	52	6	Constant, spaces
Total Rejected LoAs	58	6	Numeric, zeroes from Transmitter/number of rejected LoAs from the IRS on Acknowledgment
Filler	64	12	Constant, Spaces
IRS Computed LoA Count	76	6	Numeric, zeroes from Transmitter/Number of LoAs received by IRS
Filler	82	38	Constant, Spaces
Record Terminus Character	120	1	Constant, "#"

IRS Implementation Conventions 941e-file System

7.1.3 941e-file (Transaction Sets 838-813)

7.1.3.1 Interchange Control & Functional Group Headers

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
ISA	Interchange Control Header	To Start the interchange. This segment is mandatory.				
ISA01	Auth. Infor. Qualifier	I01	2/2	ID	M	Use code 03 for Additional Data Identification
ISA02	Auth. Infor.	I02	10/10	AN	M	Enter EIN left justified (space fill to right 10 characters)
ISA03	Security Infor. Qaul.	I03	2/2	ID	M	Use code 00 for Null Field
ISA04	Security Infor.	I04	10/10	AN	M	Enter 10 space fill characters
ISA05	Interchange ID Qual.	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA06	Interchange Sender ID	I06	15/15	AN	M	Enter ETRTP^^^^^^^^^^ (^ = space fill Character) Must be space filled to 15 Chars.
ISA07	Interchange ID Qual.	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA08	Interchange Receiver ID	I07	15/15	AN	M	Enter IRSETR^^^^^^^^^^ (^ = space fill character) Must be space filled to 15 chars.
ISA09	Interchange Date	I08	6/6	DT	M	Date of Exchange (Computer generated date in form YYMMDD) Current-Date denotes century.
ISA10	Interchange Time	I09	4/4	TM	M	Time of Exchange (Computer generated in form HHMM)
ISA11	Interchange Control Standards ID	I10	1/1	ID	M	Use code U for U. S. EDI community

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
ISA12	Interchange Control Version Number	I11	5/5	ID	M	Use Interchange Control Version Number 00303, 00304, or 00305 (Use the corresponding Version/Release for all transaction sets in the interchange)
ISA13	Interchange Control Number	I12	9/9	N0	M	Interchange control number assigned by the sender
ISA14	Acknowledgement Requested	I13	1/1	ID	M	Use code 1 for Interchange Acknowledgement Requested
ISA15	Test Indicator	I14	1/1	ID	M	Use code T for test data or P for production data
ISA16	Subelement Separator	I15	1/1	AN	M	Enter a Hexadecimal 3A for the subelement separator
<p>Example: ISA~03~441234567^~00~AAAAAAAAAAAA~ZZ~ET RTPAAAAAAAAAAAA~ZZ~IRSETRAAAAAAAAAAAA~930331~0901~U~00303~090000001~1~T~:\ (^ = Space Fill Character and : = Hex 3A)</p>						
GS	Functional Group Header	This is the first functional group for the Trading Partner Profile used for the Reporting Agent Information. This Segment is Mandatory .				
GS01	Functional ID Code	479	2/2	ID	M	Use code TD for Trading Partner Profile Transaction Set
GS02	Application Sender's Code	142	5/5	AN	M	Enter TP941
GS03	Application Receiver's Code	124	6/6	AN	M	Enter IRS941
GS04	Date	373	6/6	DT	M	Computer generated date of transmission in form YYMMDD (Current-Date denotes century)
GS05	Time	337	4/4	TM	M	Computer generated time of transmission in form HHMM
GS06	Group Control Number	28	1/9	N0	M	This is assigned by the sender. (This must be unique for each functional group in the interchange)

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
GS07	Responsible Agency Code	455	1/1	ID	M	Use code X for ASC X12 as responsible for standards
GS08	Version/Release/Industry Identifier Code	480	6/6	AN	M	Enter 003030, 003040, or 003050 (This must correspond to the Interchange Control Version Number in ISA12)
Example: GS~TD~TP941~IRS941~930331~0901~1111~X~003030\						

IRS Implementation Conventions 941e-file System

7.1.3.2 Trading Partner Profile Format (Transaction Set 838)

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
ST	Transaction Set Header	This segment starts the transaction set. This segment is Mandatory .				
ST01	Transaction Set ID Code	143	3/3	ID	M	Enter 838 (Generated by Translator)
ST02	Transaction Set Control Number	329	4/9	AN	M	Computer assigned control number (Generated by Translator)
Example: ST~838~0001\						
BTP	Beginning Segment for Trading Partner Profile	This segment is Mandatory .				
BTP01	Transaction Set Purpose Code	353	2/2	ID	M	Use code 00 for Original (Field required by X12)
BTP02	Reference Number	127	3/3	AN	M	Enter 941
BTP03	Date	373	6/6	DT	M	Transaction Set Date in form YYMMDD. BTP07 denotes century.
BTP04	Time	337	4/4	TM	M	Transaction Set Time in form HHMM
BTP05	Transaction Set Type Code	640	2/2	ID	M	Use code TP Trading Partner Information (Field is required by ASC X12)
BTP06	Reference Number	353	2/2	AN	M	Use code 00 to indicate data is original (Field is required by IRS)
BTP07	Reference Number	127	5/5	AN	M	Enter Tax Period as CCYYQ, where CC=Century, YY = last digits of the year and Q = Quarter in year
Example: BTP~00~941~930331~0901~TP~00~19931\						
<p>In order to get to the N1 loop to send the reporting agent name and address information, either a PLA or LX segment is needed. In versions 003030 and 003040, a PLA segment is needed and, in version 003050, a LX segment is needed. This mapping will support and illustrate all three versions. The N1 loop remains the same for all three versions.</p>						

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
Versions 003030 and 003040 The PLA segment only is needed to get to the N1 loop.						
PLA Loop		This loop is mandatory and is used only once for the reporting agent information.				
PLA	Place or Location	This segment is mandatory.				
PLA01	Action Code	306	1/1	ID	M	Use code 5 for Send (Field is required by ASC X12)
PLA02	Entity Identifier Code	98	2/2	ID	M	Use code 41 for Submitter (Field is required by ASC X12)
PLA03	Date	373	6/6	DT	M	Date in form YYMMDD (Field is required by ASC X12)
Example: PLA~5~41~930331\						
Version 003050 The LX segment only is needed to get to the N1 loop.						
LX Loop		This loop is mandatory and is used only once for the Reporting Agent Information.				
LX	Assigned Number	This segment is mandatory.				
LX01	Assigned Number	554	1/1	N0	M	Enter a "1" at all times.
Example: LX~1\						
N1 Loop	N1 loop for Reporting Agent	This loop is Mandatory .				
N1	Name	This segment is mandatory				
N101	Entity ID Code	98	2/2	ID	M	Use code 41 for Submitter
N102	Name	93	1/35	AN	M	Enter first 35 chars. of Name Line 1 of Reporting Agent
N103	Id. Code Qualifier	66	2/2	ID	M	Use code 24 for EIN
N104	Identification Code	67	9/9	AN	M	Enter EIN of Reporting Agent

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
N105	Entity Relationship Code	706	2/2	ID	O	Null Field. See N106 NOTE below.
N106	Entity Identifier Code	98	2/2	ID	O	Use Code TM for Transmitter. 941e-file Reporting Agents will NOT use data elements N105 and N106.
Example: N1~41~AMCE TAX REPORTING AGENCY INCORPORA~24~111222333~~P1\						
N2	Additional Name Information	This segment is optional. (This segment is needed only if the name in name line 1 exceeds 35 characters. The last 5 characters of the allowable 40 character name are placed in N201.)				
N201	Name	93	1/5	AN	M	Enter last 5 Chars. of Name Line 1 (add leading space in N201 if needed)
Example: N2~TED\						
N3	Address Information	This segment is Mandatory .				
N301	Address Information	166	1/35	AN	M	Enter first 35 chars. of address
N302	Address Information	166	1/5	AN	O	Enter last 5 chars. of Address (add leading space in N302 if needed)
Example: N3~941 Transmission Ave.\						
N4	Geographic Location	This segment is Mandatory .				
N401	City Name	19	2/20	AN	M	Enter city name (First position cannot be a space.)
N402	State or Province Code	156	2/2	ID	M	Enter state code – Refer to Exhibit 8.4 for valid State codes
N403	Postal Code	116	5/9	ID	M	Enter 5 char. Zip code, if 9 char. not available
Example: N4~Arlington~VA~22201\						
N1 Loop	N1 Loop for Name Line 2	This loop is optional.				
N1	Name	This segment is Mandatory when using this loop.				

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
N101	Entity ID Code	98	2/2	ID	M	Use code C1 for In Care of Party 1
N102	Name	93	1/35	AN	M	Enter the first 35 chars. of Name line 2
Example: N1~C1~% GEORGE PETERS\						
N2	Additional Name	This segment is optional. (This segment is needed only if the name in the Name Line 2 exceeds 35 characters. The last 5 characters of the allowable 40 character name are placed in N201 field.)				
N201	Name	93	1/5	AN	M	Enter last 5 chars of Name Line 2. (add leading space in N201 if needed)
Example: N2~5CHAR\						
SE	Transaction Set Trailer	This segment is Mandatory .				
SE01	Number of Included Segments	96	1/10	NO	M	Generated by translator
SE02	Transaction Set Control Number	329	4/9	AN	M	Generated by translator. This must match control number in ST02.
Example: SE~10~0001\						
GE	Functional Group Trailer	This segment is Mandatory and ends the functional group for transaction set 838.				
GE01	Number of Transaction Sets	97	1/1	NO	M	1 for 1 Transaction set 838 in group (Generated by translator)
GE02	Group Control Number	28	1/9	NO	M	Generated by translator. This must match group control number in GS06.
Example: GE~1~1111\						

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7.1.3.3 Tax Return Data Format (Transaction Set 813)

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
GS	Functional Group Header	This segment begins the functional group for transaction set 813. This segment is Mandatory .				
GS01	Functional ID Code	479	2/2	ID	M	Use code TF for Transaction set 813
GS02	Application Sender's Code	142	5/5	AN	M	Enter TP941 to identify sender's application
GS03	Application Receiver's Code	124	6/6	AN	M	Enter IRS941 to identify receiver's application
GS04	Date	373	6/6	DT	M	Computer generated date in form YYMMDD
GS05	Time	337	4/4	TM	M	Computer generated time in form HHMM
GS06	Group Control Number	28	1/9	N0	M	Sender's assigned Group Control Number. (This must be unique for each functional group in the interchange)
GS07	Responsible Agency Code	455	1/1	ID	M	Use code X for ASC X12
GS08	Version/Release/Industry Identifier Code	480	6/6	AN	M	Enter 003030, 003040, or 003050 (This must correspond to the Interchange Control Version Number in ISA12)
Example: GS~TF~TP941~IRS941~930331~0901~1112~X~003030\						
ST	Transaction Set Header	This segment starts an 813 transaction set and is Mandatory .				
ST01	Transaction Set ID Code	143	3/3	ID	M	813 is Generated by translator
ST02	Transaction Set Control Number	329	4/9	AN	M	Generated by translator
Example: ST~813~0001\						
BTI	Beginning Tax Infor.	This is Mandatory and begins each 813 transaction set.				

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
BTI01	Reference No. Qual.	128	2/2	ID	M	Use code T6 for Tax Filing
BTI02	Reference No.	127	3/3	AN	M	Enter 941 for Tax Form 941
BTI03	Ident. Code Qual.	66	2/2	ID	M	Use code 47 for Tax Authority
BTI04	Ident. Code	67	3/3	AN	M	Enter IRS for Tax Authority
BTI05	Date	373	6/6	DT	O	Null Field (NOTE: For IRS Financial Agents, and IRS Agents Participating in the FedTax and STAWRS programs, this field must be populated with the received date for the return in the following format YYMMDD. IRS Software will convert the date to CCYYMMDD.)
BTI06	Name Control ID	818	4/4	AN	M	Enter First 4 chars. of individual last name or business name. If less than 4 chars., left justify and space fill to the right.
BTI07	Ident. Code Qual.	66	2/2	ID	M	Use code 24 for EIN
BTI08	Ident. Code	67	9/9	AN	M	Enter EIN of employer
Example: BTI~T6~941~47~IRS~930331~EMPL~24~222113333\						
DTM	Date/Time Reference	This segment is used to indicate the Quarter End Date and is Mandatory.				
DTM01	Date/Time Qual.	374	3/3	ID	M	Use code 327 for Quarter End
DTM02	Date	373	6/6	DT	M	Enter date in form YYMMDD
DTM03	Time	337	0/0	TM	O	Null Field
DTM04	Time Code	623	0/0	ID	O	Null Field
DTM05	Century	624	2/2	N0	M	Enter century in form CC
Example: DTM~327~930331~~~19\						
DTM	Date/Time Reference	This segment is to indicate the date final wages were paid and is Mandatory.				

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
DTM01	Date/Time Qual.	374	3/3	ID	M	Use code 391 for Payroll Period End
DTM02	Date	373	6/6	DT	M	Enter date in form YYMMDD
DTM03	Time	337	0/0	TM	O	Null Field
DTM04	Time Code	623	0/0	ID	O	Null Field
DTM05	Century	624	2/2	N0	M	Enter century in form CC
Example: DTM~391~930326~~~19\						
TIA	Tax Information and Amount	The amount, quantity and indicator type of data fields on the 941 Form are placed in TIA segments in the header portion of the transaction set. The amount data fields for Form 941 Schedule B are placed in TIA segments in the TFS portion of the transaction set. The TIA segment repeats for each data field.				
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 1
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Schedule B Indicator – Enter 1 If Sch. B is present
Example: TIA~1~~1\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 2
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Intermittent Filer Indicator – Enter 1 if Seasonal Filer
Example: TIA~2~~N\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 3
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Address Change Indicator – Enter 1 if taxpayer has requested a change of address, and the new address is included with this return.

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
Example: TIA~3~~N\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 4
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Final Return Indicator – Enter 1 for a final return
Example: TIA~4~~N\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 5
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Adjustment Indicator Social Security and Medicare – Enter 1 for “Fractions Only” Adjustment Enter 4 for Third Party Sick Pay Adjustments. If Both 1 and 4 apply Enter 4. Enter 0 for no adjustment. Enter 9 if exempt.
Example: TIA~5~~N\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 6
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Adjustment Indicator Income Tax Withheld – Enter 1 if there is an adjustment to Withholding
Example: TIA~6~~N\						
TIA	Tax Infor. and Amt.	This segment is Mandatory .				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 7
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	0/0	AN	O	Null Field
TIA04	Quantity	380	1/7	R	M	Total Number of Employees

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA05	Unit or Basis for Measurement	355	2/2	ID	M	Use code IE for Person.
Example: TIA~7~~~20~IE\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 8
TIA02	Monetary Amount	782	1/15	R	M	Total Wages and Tips
Example: TIA~8~123456\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	1/1	AN	M	Enter 9
TIA02	Monetary Amount	782	1/14	R	M	Amount of Income Tax Withheld
Example: TIA~9~15308.54\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 14
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Sign for Adjustment to Preceding Quarters – Enter 1 for a positive adjustment or 0 for a negative adjustment.
Example: TIA~14~~~1\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 15
TIA02	Monetary Amount	782	1/10	R	M	Adjustment of Withheld Income Tax for Preceding Quarters
Example: TIA~15~123.12\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 16
TIA02	Monetary Amount	782	0/0	R	O	Null Field

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA03	Fixed Format Infor.	449	1/1	AN	M	Sign for Adjusted Total Tax Withheld – Enter 1 for a positive adjustment or 0 for a negative adjustment.
Example: TIA~16~~1 						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 17
TIA02	Monetary Amount	782	1/14	R	M	Adjusted Total Income Tax Withheld
Example: TIA~17~23.98\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 18
TIA02	Monetary Amount	782	1/14	R	M	Taxable Soc. Sec. Wages
Example: TIA~18~123456\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 19
TIA02	Monetary Amount	782	1/13	R	M	Tax on Taxable Soc. Sec. Wages
Example: TIA~19~15308.54\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 20
TIA02	Monetary Amount	782	1/14	R	M	Taxable Social Security Tips
Example: TIA~20~456.23\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 21
TIA02	Monetary Amount	782	1/9	R	M	Tax on Taxable Social Security Tips
Example: TIA~21~35.67\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 22

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA02	Monetary Amount	782	1/15	R	M	Taxable Medicare Wages and Tips
Example: TIA~22~456.23\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 23
TIA02	Monetary Amount	782	1/13	R	M	Tax on Medicare Wages and Tips
Example: TIA~23~34.56\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 24
TIA02	Monetary Amount	782	1/14	R	M	Total Social Security and Medicare Taxes
Example: TIA~24~15308.54\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 25
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Sign for Adjustment to Social Security and Medicare Taxes – Enter 1 for a positive adjustment or 0 for a negative adjustment.
Example: TIA~25~~1\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 26
TIA02	Monetary Amount	782	1/10	R	M	Adjustment to Social Security and Medicare Taxes
Example: TIA~26~15.79\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 92
TIA02	Monetary Amount	782	0/0	R	O	Null Field

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA03	Fixed Format Info.	449	1/1	AN	M	Sign for Sick Pay – Enter 1 for a positive adjustment or 0 for a negative adjustment.
Example: TIA~92~~1\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 82
TIA02	Monetary Amount	782	1/10	R	M	Sick Pay
Example: TIA~82~91.82\						
TIA	Tax Infor. And Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 93
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Info.	449	1/1	AN	M	Sign for Fractions of Cents – Enter 1 for a positive adjustment or 0 for a negative adjustment.
Example: TIA~93~~0\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 83
TIA02	Monetary Amount	782	1/10	R	M	Fractions of Cents
Example: TIA~83~25\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 94
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Info.	449	1/1	AN	M	Sign for Other Adjustments– Enter 1 for a positive adjustment or 0 for a negative adjustment.
Example: TIA~94~0\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 84
TIA02	Monetary Amount	782	1/10	R	M	Other Adjustment
Example: TIA~84~24.00\						

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 27
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	AN	M	Sign for Adjusted Total of SS and Medicare Taxes – Enter 1 for a positive adjustment or 0 for a negative adjustment.
Example: TIA~27~~0\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 28
TIA02	Monetary Amount	782	1/14	R	M	Adjusted Total of Social Security and Medicare Taxes
Example: TIA~28~79.67\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 29
TIA02	Monetary Amount	782	1/15	R	M	Total Taxes
Example: TIA~29~15308.54\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 30
TIA02	Monetary Amount	782	1/10	R	M	Advanced Earned Income Credit
Example: TIA~30~4153.62\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 31
TIA02	Monetary Amount	782	1/15	R	M	Net Taxes
Example: TIA~31~15308.54\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 33

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA02	Monetary Amount	782	1/15	R	M	Total Taxes Deposited plus Overpayment from Previous Quarter
Example: TIA~33~15308.54\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 81
TIA02	Monetary Amount	782	1/15	R	M	Balance Due
Example: TIA~81~543.21\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 34
TIA02	Monetary Amount	782	1/10	R	M	Overpayment from Previous Quarter
Example: TIA~34~123.45\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 35
TIA02	Monetary Amount	782	1/15	R	M	Excess
Example: TIA~35~45.67\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 36
TIA02	Monetary Amount	782	0/0	R	O	Null Field
TIA03	Fixed Format Infor.	449	1/1	R	M	Credit Elect Indicator – Enter 0 if credit is to be applied to the next quarter, or 1 if the overpayment is to be refunded.
Example: TIA~36~~1\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 37
TIA02	Monetary Amount	782	1/15	R	M	Total Taxes Deposited for this Quarter
Example: TIA~37~15308.54\						
TIA	Tax Infor. and Amt.	This segment is Optional.				

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 39
TIA02	Monetary Amount	782	1/14	R	M	Liability First Month
Example: TIA~39~5000.32\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 40
TIA02	Monetary Amount	782	1/14	R	M	Liability Second Month
Example: TIA~40~5100\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 41
TIA02	Monetary Amount	782	1/14	R	M	Liability Third Month
Example: TIA~41~5208.22\						
TIA	Tax Infor. and Amt.	This segment is Optional.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 42
TIA02	Monetary Amount	782	1/15	R	M	Total Liability for Quarter
Example: TIA~42~15308.54\						
REF	Reference Numbers	This Segment is Mandatory for 941OLF Filers. Reporting Agents will <u>NOT</u> use this segment.				
REF01	Ref. Number Qualifier	128	2/2	ID	M	Enter ZZ (Mutually Defined)
REF02	Reference Number	127	10/10	AN	M	Employer's PIN
Example: REF~ZZ~123456789\						
N1 Loop	N1 loop for Employer Name and Address	This loop is Mandatory .				
N1	Name	This segment is Mandatory .				
N101	Entity Id Code	98	2/2	ID	M	Use code 36 for Employer
N102	Name	93	1/35	AN	M	First Name Line of Employer
Example: N1~36~First National Bank\						
N2	Add'l Name Infor.	This segment is Optional.				

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
N201	Name	93	1/35	AN	M	Second Name Line of Employer
Example: N2~Big Bank Corp.\						
N3	Address Infor.	This segment is Mandatory .				
N301	Address Infor.	166	1/35	AN	M	Street Address of Employer
Example: N3~1111 Arlington Drive\						
N4	Geographic Loc.	This segment is Mandatory .				
N401	City Name	19	2/20	AN	M	City Name of Employer
N402	State or Province Code	156	2/2	ID	M	State Code of Employer – Refer to Exhibit 8.4 for valid State codes
N403	Postal Code	116	5/9	ID	M	Zip Code of Employer; Enter 5 or 9 numeric Zip Code
N404	Country Code	26	0/0	ID	O	Null field
N405	Location Qual.	309	2/2	ID	O	Use code SP for State Code
N406	Location ID	310	2/2	AN	O	Deposit State Code – Refer to Exhibit 8.4 for valid State codes.
Example: N4~Arlington~VA~22201~~SP~VA\						
TFS Loop	TFS loop for Schedule B data	This loop is Optional.				
TFS	Tax Form	This segment is Mandatory when using the TFS loop .				
TFS01	Reference No. Qual.	128	2/2	ID	M	Use code T3 for Tax Schedule
TFS02	Reference No.	127	1/1	AN	M	Enter B
Example: TFS~T3~B\						
FGS Loop	FGS Loop for the first Month withholding daily amounts	This loop is optional and is needed only when reporting daily withholding amounts for the first month in the quarter.				
FGS	Form Group	This segment is Mandatory when using this loop .				

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
FGS01	Assigned Identification	350	3/3	AN	M	Enter M01 for Section A First Month; "01" is numeric
Example: FGS~M01\						
TIA	Tax Information and Amount	TIA segments are used for the tax liability data fields for Day 1 through Day 31 and for the monthly total. The TIA segment is repeated for each day and again for the monthly total.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 43
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 1
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 44
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 2
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 45
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 3
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 46
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 4
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 47
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 5
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 48
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 6
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 49
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 7
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 50
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 8
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 51
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 9
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 52
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 10
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 53
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 11

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 54
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 12
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 55
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 13
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 56
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 14
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 57
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 15
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 58
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 16
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 59
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 17
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 60
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 18
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 61
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 19
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 62
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 20
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 63
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 21
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 64
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 22

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 65
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 23
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 66
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 24
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 67
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 25
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 68
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 26
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 69
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 27
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 70
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 28
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 71
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 29
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 72
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 30
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 73
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 1 Day 31
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 74
TIA02	Monetary Amount	782	1/15	R	M	Tax Liability Month 1 Total
Example: TIA~74~5000.32\						
FGS Loop	FGS Loop for the second month withholding daily amounts	This loop is optional and is needed when reporting daily amounts for the second month in the quarter.				

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
FGS	Form Group	This segment is mandatory when using this loop.				
FGS01	Assigned Identification	350	3/3	AN	M	Enter M02 for Section B Second Month; "02" is numeric
Example: FGS~M02\						
TIA	Tax Information and Amount	TIA segments are used for the tax liability data fields for Day 1 through Day 31 and for the monthly total. The TIA segment is repeated for each day and again for the total. The same Tax Information Identification Numbers (TIA01 codes) are used for each day in the month and the monthly total as was done for the first month.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 43
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 1
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 44
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 2
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 45
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 3
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 46
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 4
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 47
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 5
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 48
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 6
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 49
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 7
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 50
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 8
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 51
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 9
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 52
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 10

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 53
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 11
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 54
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 12
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 55
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 13
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 56
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 14
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 57
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 15
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 58
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 16
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 59
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 17
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 60
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 18
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 61
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 19
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 62
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 20
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 63
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 21

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 64
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 22
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 65
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 23
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 66
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 24
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 67
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 25
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 68
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 26
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 69
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 27
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 70
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 28
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 71
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 29
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 72
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 30
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 73
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 2 Day 31
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 74
TIA02	Monetary Amount	782	1/15	R	M	Tax Liability Month 2 Total
Example: TIA~74~5100\						

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
FGS Loop	FGS Loop for the third month withholding daily amounts	This loop is optional and is needed when reporting daily amounts for the third month in the quarter.				
FGS	Form Group	This segment is mandatory when using this loop.				
FGS01	Assigned Identification	350	3/3	AN	M	Enter M03 for Section C Third Month; "03" is numeric
Example: FGS~M03\						
TIA	Tax Information and Amount	TIA segments are used for the tax liability data fields for Day 1 through Day 31 and for the monthly total. The TIA segment is repeated for each day and again for the total. The same Tax Information Identification Numbers (TIA01 codes) are used for each day in the month and the monthly total as was done for the first and second months.				
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 43
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 1
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 44
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 2
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 45
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 3
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 46
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 4
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 47
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 5
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 48
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 6
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 49
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 7
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 50
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 8
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 51
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 9

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 52
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 10
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 53
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 11
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 54
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 12
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 55
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 13
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 56
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 14
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 57
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 15
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 58
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 16
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 59
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 17
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 60
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 18
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 61
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 19
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 62
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 20

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 63
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 21
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 64
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 22
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 65
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 23
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 66
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 24
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 67
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 25
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 68
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 26
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 69
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 27
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 70
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 28
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 71
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 29
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 72
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 30
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 73
TIA02	Monetary Amount	782	1/14	R	M	Tax Liability Month 3 Day 31

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TIA01	Tax Infor. ID No.	817	2/2	AN	M	Enter 74
TIA02	Monetary Amount	782	1/15	R	M	Tax Liability Month 3 Total
Example: TIA~74~5208.22\						
SE	Transaction Set Trailer	This segment is Mandatory .				
SE01	Number of Included Segments	96	1/10	N0	M	Number of Segments in transaction set (Generated by translator)
SE02	Transaction Set Control Number	329	4/9	AN	M	Control Number (Generated by translator) This must be the same control number as in ST02, in the Transaction Set Header segment.
Example: SE~34~0001\						
GE	Functional Group Trailer	This segment is Mandatory and ends the functional group for transaction set 813.				
GE01	Number of Transaction Sets Included	97	1/6	N0	M	Number of 813s in Functional Group (Generated by translator)
GE02	Group Control Number	28	1/9	N0	M	Group Control Number (Generated by translator) This must be the same control number as in GS06 in the GS header segment, for this functional group.
Example: GE~1~1112\						
IEA	Interchange Control Trailer	This segment is Mandatory and ends an interchange.				
IEA01	Number of Included Functional Groups	116	1/1	N0	M	Number of Functional Groups = 2, 1 for TS 838, 1 for TS 813 (Generated by translator)

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
IEA02	Interchange Control Number	I12	9/9	N0	M	Interchange Control Number (Generated by translator) This must be the same control number that is in ISA13 of the ISA header segment.
Example: IEA~2~090000001\						

IRS Implementation Conventions 941e-file System

7.1.3.4 941e-file Interchange Example (Versions 003030 and 003040)

EDI Transmission Data	Explanation
ISA~03~441234567^~00~^~ ~ZZ~ET RTP^~ZZ~IRSET R^~930331~0901~U~00303 ~090000001~1~T~\	ISA = Interchange Control Header segment, 03 = Additional Identification Information for EIN = 441234567^, 00 = Null field (10 space fill characters), ZZ for ETRTP, ZZ for IRSETR, March 31, 1993 = Interchange date, Time = 9:01, U for X12 for Interchange Control Standards ID, 00303 = X12 Version 3 Release 3 (For Version 3 Release 4, this would be 00304.), 090000001 = Interchange control number, 1 = Acknowledgement requested, T = Test data, "." = subelement delimiter (Note: The graphical representation of this character differs among the various translator software.)
GS~TD~TP941~IRS941~930331~0 901~1111~X~003030\	Functional group header segment, TD = Functional group code for Trading Partner Profile Transaction Set 838, TP941 = Sender's application, IRS941 = Receiver's application, March 31, 1993 = Transmission Date, 9:01 = Transmission time, 1111 = Group Control Number, X = X12 standards, 003030 = Version 3 release 3 (For Version 3 Release 4, this would be 003040.)
ST~838~0001\	Transaction set header segment, 838 = Trading Partner Profile Transaction Set, 0001 = Transaction set control number
BTP~00~941~930331~0901~TP~00 ~19931\	Beginning Segment for Trading Partner Profile, 00 for Original, 941 for tax filing, March 31, 1993 = Transaction Date, 9:01 = Transaction time, TP for Trading Partner Information, 00 for original, 19931 = First quarter in year 1993 for tax period
PLA~5~41~930331\	In Versions 003030 and 003040, the PLA segment is required. Place or Location, 5 for Send, 41 for Submitter, March 31, 1993 for Transaction Date
N1~41~AMCE TAX REPORTING AGENCY INCORPORA~24~111223333\	Name segment, 41 for AMCE Submitting Reporting Agency Incorporated, 24 for EIN, EIN = 111223333
N2~TED\	ted = Name overflow
N3~941 Transmission Avenue\	Address Information, Street Address = 941 Transmission Avenue
N4~Arlington~VA~22201\	Geographic Location, City = Arlington, State = VA, Zip Code = 22201
N1~C1~% GEORGE PETERS\	Name Segment, C1 for In Care of George Peters
N2~5CHAR\	5 character of Overflow of name in N101
SE~10~0001\	Transaction set trailer segment, 10 = Number of segments, 0001 = Transaction set control number
GE~1~1111\	Functional Group Trailer segment, 1 = Number of transaction sets, 1111 = Group control number
GS~TF~TP941~IRS941~930331~09 01~1112~X~003030\	Functional group header segment, TF = Functional group code for Electronic Filing of Tax Return Data Transaction Set 813, TP941 = Sender's application, IRS941 = Receiver's application, March 31, 1993 = Date, 9:01 = Time, 1112 = Group Control Number, X = X12 standards, 003030 = Version 3 Release 3
ST~813~0001\	Transaction set header segment, 813 = Electronic Filing of Tax Return Data Transaction Set, 0001 = Transaction set control number

IRS Implementation Conventions 941e-file System

EDI Transmission Data	Explanation
BTI~T6~941~47~IRS~~EMPL~24~2 22113333\	Beginning Tax Information, T6 for Tax Filing, 941 for Tax Form, 47 for Tax Authority, IRS for Tax Authority, EMPL for Name Control, 24 for EIN = 222113333
DTM~327~930331~~~19\	Date/Time Reference, 327 for Quarter End, March 31, 1993 is end of Quarterly Tax Period, 19 = century
DTM~391~930326~~~19\	Date/Time Reference, 391 for Payroll Period End, March 26, 1993 is date final wages are paid, 19 = century
TIA~1~~1\	Tax Information and Amount, 1 for Schedule B Indicator
TIA~7~~~20~IE\	Tax Information and Amount, 7 for number of employees = 20, IE = Person
TIA~8~123456\	Tax Information and Amount, 8 for Total Wages and Tips = \$123,456
TIA~9~15308.54\	Tax Information and Amount, 9 for Amount of Income Tax Withheld = \$15,308.54
TIA~18~123456\	Tax Information and Amount, 18 for Taxable Social Security Wages = \$123,456
TIA~19~15308.54\	Tax Information and Amount, 19 for Tax on Taxable Social Security Wages = \$15,308.54
TIA~24~15308.54\	Tax Information and Amount, 24 for Total Social Security and Medicare Taxes = \$15,308.54
TIA~29~15308.54\	Tax Information and Amount, 29 for Total Taxes = \$15,308.54
TIA~31~15308.54\	TIA = Tax Information and Amount, 31 for Net Taxes = \$15,308.54
TIA~33~15308.54\	Tax Information and Amount, 33 for Total Taxes Deposited plus Overpayment from Previous Quarter = \$15,308.54
TIA~37~15308.54\	Tax Information and Amount, 37 for Total Taxes Deposited for this Quarter = \$15,308.54
TIA~39~5000.32\	Tax Information and Amount, 39 for Liability for First Month = \$5,000.32
TIA~40~5100\	Tax Information and Amount, 40 for Liability for Second Month = \$5,100.00
TIA~41~5208.22\	Tax Information and Amount, 41 for Liability for Third Month = \$5,208.22
TIA~42~15308.54\	Tax Information and Amount, 42 for Liability for Quarter = \$15,308.54
N1~36~First National Bank\	Name, 36 = Employer, First National Bank
N2~Big Bank Corp.\	Additional Name Information = Big Bank Corp.
N3~1111 Arlington Drive\	Address Information, Employer Address = 1111 Arlington Drive
N4~Arlington~VA~22201~~SP~VA\	Geographic Location, Employer City Name = Arlington, State = Virginia, Postal Code = 22201, SP = State/Province, State Code of Depositor = VA
TFS~T3~B\	Tax Form, T3 for Tax Schedule, B for Schedule B
FGS~M01\	Form Group, M01 for Section A First Month
TIA~71~5000.32\	Tax Information and Amount, 71 for Schedule B Tax Liability Month 1 Day 29 = \$5,000.32
TIA~74~5000.32\	Tax Information and Amount, 74 for Schedule B Tax Liability Month 1 Total = \$5,000.32
FGS~M02\	Form Group, M02 for Section B Second Month
TIA~68~5100\	Tax Information and Amount, 68 for Schedule B Tax Liability Month 2 Day 26 = \$5,100.00

IRS Implementation Conventions 941e-file System

EDI Transmission Data	Explanation
TIA~74~5100\	Tax Information and Amount, 74 for Schedule B Tax Liability Month 2 Total = \$5,100.00
FGS~M03\	Form Group, M03 for Section C Third Month
TIA~68~5208.22\	Tax Information and Amount, 68 for Schedule B Tax Liability Month 3 Day 26 = \$5,208.22
TIA~74~5208.22\	Tax Information and Amount, 74 for Schedule B Tax Liability Month 3 Total = \$5,208.22
SE~34~0001\	Transaction Set Trailer, 34 = Number of Segments, 0001 = Transaction Set Control Number
GE~1~1112\	Functional Group Trailer Segment, 1 = Number of transaction sets, 1112 = Group control number
IEA~2~090000001\	Interchange Control Trailer, 2 = Number of Functional Groups, 090000001 = Interchange control number

Symbol Legend: \ = Segment Delimiter, ~ (Tilde) = Data Element Delimiter, and
^ = Space Fill Character or White Space

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EDI Transmission Data	Explanation
BTI~T6~941~47~IRS~~EMPL~24~2 22113333\	Beginning Tax Information, T6 for Tax Filing, 941 for Tax Form, 47 for Tax Authority, IRS for Tax Authority, EMPL for Name Control, 24 for EIN = 222113333
DTM~327~930331~~~19\	Date/Time Reference, 327 for Quarter End, March 31, 1993 is end of Quarterly Tax Period, 19 = century
DTM~391~930326~~~19\	Date/Time Reference, 391 for Payroll Period End, March 26, 1993 is date final wages are paid, 19 = century
TIA~1~~1\	Tax Information and Amount, 1 for Schedule B Indicator
TIA~7~~~20~IE\	Tax Information and Amount, 7 for number of employees = 20, IE = Person
TIA~8~123456\	Tax Information and Amount, 8 for Total Wages and Tips = \$123,456
TIA~9~15308.54\	Tax Information and Amount, 9 for Amount of Income Tax Withheld = \$15,308.54
TIA~18~123456\	Tax Information and Amount, 18 for Taxable Social Security Wages = \$123,456
TIA~19~15308.54\	Tax Information and Amount, 19 for Tax on Taxable Social Security Wages = \$15,308.54
TIA~24~15308.54\	Tax Information and Amount, 24 for Total Social Security and Medicare Taxes = \$15,308.54
TIA~29~15308.54\	Tax Information and Amount, 29 for Total Taxes = \$15,308.54
TIA~31~15308.54\	TIA = Tax Information and Amount, 31 for Net Taxes = \$15,308.54
TIA~33~15308.54\	TIA = Tax Information and Amount, 33 for Total Taxes Deposited plus Overpayment from Previous Quarter = \$15,308.54
TIA~37~15308.54\	Tax Information and Amount, 37 for Total Taxes Deposited for this Quarter = \$15,308.54
TIA~39~5000.32\	Tax Information and Amount, 39 for Liability for First Month = \$5,000.32
TIA~40~5100\	Tax Information and Amount, 40 for Liability for Second Month = \$5,100.00
TIA~41~5208.22\	Tax Information and Amount, 41 for Liability for Third Month = \$5,208.22
TIA~42~15308.54\	Tax Information and Amount, 42 for Liability for Quarter = \$15,308.54
N1~36~First National Bank\	Name, 36 = Employer, First National Bank
N2~Big Bank Corp.\	Additional Name Information = Big Bank Corp.
N3~1111 Arlington Drive\	Address Information, Employer Address = 1111 Arlington Drive
N4~Arlington~VA~22201~~SP~VA\	Geographic Location, Employer City Name = Arlington, State = Virginia, Postal Code = 22201, SP = State/Province, State Code of Depositor = VA
TFS~T3~B\	Tax Form, T3 for Tax Schedule, B for Schedule B
FGS~M01\	Form Group, M01 for Section A First Month
TIA~71~5000.32\	Tax Information and Amount, 71 for Schedule B Tax Liability Month 1 Day 29 = \$5,000.32
TIA~74~5000.32\	Tax Information and Amount, 74 for Schedule B Tax Liability Month 1 Total = \$5,000.32
FGS~M02\	Form Group, M02 for Section B Second Month

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EDI Transmission Data	Explanation
TIA~68~5100\	Tax Information and Amount, 68 for Schedule B Tax Liability Month 2 Day 26 = \$5,100.00
TIA~74~5100\	Tax Information and Amount, 74 for Schedule B Tax Liability Month 2 Total = \$5,100.00
FGS~M03\	Form Group, M03 for Section C Third Month
TIA~68~5208.22\	Tax Information and Amount, 68 for Schedule B Tax Liability Month 3 Day 26 = \$5,208.22
TIA~74~5208.22\	Tax Information and Amount, 74 for Schedule B Tax Liability Month 3 Total = \$5,208.22
SE~34~0001\	Transaction Set Trailer, 34 = Number of Segments, 0001 = Transaction Set Control Number
GE~1~1112\	Functional Group Trailer Segment, 1 = Number of transaction sets, 1112 = Group control number
IEA~2~090000001\	Interchange Control Trailer, 2 = Number of Functional Groups, 090000001 = Interchange control number

Symbol Legend: \ = Segment Delimiter, ~ (Tilde) = Data Element Delimiter, and ^ = Space Fill Character or White Space

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7.2 941 IRS Letter of Application (LoA) Receipt Message and TA1 Acceptance Acknowledgement

Acknowledgment File. The Acknowledgement file consists of a TRANA, TRANB, 1or more ACK records and a RECAP record. The TRANA, TRANB and RECAP records are described in paragraphs 7.1.2.3, 7.1.2.4 and 7.1.2.7. The ACK record is shown below.

FIELD	START POSITION	LENGTH	DESCRIPTION/CONTENTS
Byte Count	1	4	Numeric, "0120"
Record Sentinel	5	4	Constant, "****"
Record Identifier	9	4	Constant, "ACK " (includes a trailing space)
Received/Rejected Message	13	106	Text message padded with trailing blanks.
Record Terminus Character	120	1	Constant, "#"

7.2.1 IRS Letter of Application Receipt Message

An affirmative receipt message is generated for each electronic Letter of Application which passes initial format and data checks. **LoA receipt messages do not denote acceptance into the 941e-file system, only that LoA data has been formatted correctly.** Acceptance into the **941e-file** system is denoted solely by the IRS's issuance of an acceptance memorandum containing the participant's assigned Personal Identification Number. Receipt messages are placed in the **941e-file** participant's Acknowledgment File. Following is an example of the format of LoA receipt messages.

```
LoA Received: Record=nnnnnn EIN=nnnnnnnnnn
```

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7.2.2 941e-file Acceptance Acknowledgment TA1 Segment

TA1 Acknowledgement Data	ASC X12 Transaction Sets/Segments
Transmission beginning	ISA Header
TA1 Interchange Segment	TA1 Segment
Transmission end	IEA Transmission Trailer

7.2.2.1 TA1, Acceptance Acknowledgment Interchange Segment Mapping

The interchange acknowledgment segment (TA1) will be used to acknowledge the interchange header and trailer enveloping the Trading Partner Profile and Electronic Filing of Tax Return Data functional groups in the Tax Return interchange. The TA1 segment will be placed after the Interchange Header (ISA) and before the Interchange Trailer (IEA).

ISA data element ISA14 (I13) (Acknowledgment Requested) in the Tax Return interchange will contain ASC X12 code 1, meaning that an interchange acknowledgment is requested for the Tax Return interchange.

The following table information and example define the TA1 segment data elements, define and explain the ASC codes, and exemplify the TA1 segment usage.

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7.2.2.2 Acceptance Acknowledgment Interchange (TA1) Data Element Specifications

Ref	Element ID	Element Name	Req Des	Type	Min/Max	Data Element Value/Code
TA101	I12	Interchange Control Number	M	N0	9/9	Interchange Control Number (ISA13) of the ISA segment for which the acknowledgement was prepared.
TA102	I08	Interchange Date	M	DT	6/6	Interchange date (ISA09) of the ISA segment for which the acknowledgement was prepared.
TA103	I09	Interchange Time	M	TM	4/4	Interchange time (ISA10) of the ISA segment for which the acknowledgement was prepared.
TA104	I17	Interchange Acknowledgment Code	M	ID	1/1	Enter code A for "The Transmitted Interchange Control Structure Header and Trailer Have Been Received and Have No Errors."
TA105	I18	Interchange Note Code	M	ID	3/3	Enter code 000 for "No Error."

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7.2.2.3 Code Definition And Explanation

Element ID	Element Name	Element Description	Code	Definition And Explanation
I17	Interchange Acknowledgement Code	Indicates the status of the receipt of the interchange control structure.	A R	The transmitted interchange control structure header and trailer have been received and have no errors. The transmitted interchange control structure header and trailer have been received but rejected.
I18	Interchange Note Code	Numeric code that indicates the error found when processing the interchange control structure	000 024	No error. Errors with no explanation.

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7.2.2.4 Acceptance Acknowledgment Interchange Format (TA1)

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
ISA	Interchange Control Header	Starts the Interchange. This segment is Mandatory				
ISA01	Auth. Infor. Qualifier	I01	2/2	ID	M	Use code 00 for Null Field
ISA02	Auth. Information	I02	10/10	AN	M	Enter ^^^^^^^^^ (^ = Space Fill char.) Must be spaced filled to 10 Chars.
ISA03	Security Infor. Qualifier	I03	2/2	ID	M	Use Code 00 for Null Field
ISA04	Security Information	I04	10/10	AN	M	Enter ^^^^^^^^^ (^ = Space Fill char.) Must be spaced filled to 10 Chars.
ISA05	Interchange ID Qual.	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA06	Interchange Sender ID	I06	15/15	AN	M	Enter IRSETR^^^^^^^^ (^ = Space Fill char.) Must be spaced filled to 15 Chars.
ISA07	Interchange ID Qual.	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA08	Interchange Receiver ID	I07	15/15	AN	M	Enter ETRTP^^^^^^^^ (^ = Space Fill Char.) Must be spaced filled to 15 Chars.
ISA09	Interchange Date	I08	6/6	DT	M	Computer generated date in form YYMMDD
ISA10	Interchange Time	I09	4/4	TM	M	Computer generated time in form HHMM
ISA11	Interchange Control Standards ID	I10	1/1	ID	M	Use code U for US EDI Community

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
ISA12	Interchange Control Version Number	I11	5/5	ID	M	Use Interchange Control Version Number 00303, 00304, or 00305 (The Interchange Control Version Number will be the same as the one sent in the 941e-file Interchange or, if the Version Number sent is not 00303, 00304, or 00305, then the Version Number will default to 00303)
ISA13	Interchange Control Number	I12	9/9	NO	M	Interchange Control Number assigned by the sender
ISA14	Acknowledgement Requested	I13	1/1	ID	M	0, Use 0 for no Acknowledgement Requested
ISA15	Test Indicator	I14	1/1	ID	M	Use code T for Test or code P for Production (This will be the code sent in the 941e-file Filing or, if the code sent is not a T or P, then this code will default to T)
ISA16	Subelement Separator	I15	1/1	AN	M	Enter a Hexadecimal 3A for the subelement separator
<p>Example: ISA~00~AAAAAAAAAAAA~00~AAAAAAAAAAAA~ZZ~IRSETRAAAAAAAAAAAA~ZZ~ETRTPAAAAAAAAAAAA~930409~0901~U~00303~080000007~0~T~:\ (^ = Space Fill Character and : = Hex 3A)</p>						
TA1	Interchange Acknowledgement Segment	This segment is Mandatory .				
TA101	Interchange Control Number	I12	9/9	NO	M	Interchange Control Number (ISA13) of the ISA segment of the interchange for which the acknowledgement was prepared.

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TA102	Interchange Date	I08	6/6	DT	M	Interchange Date (ISA09) of the ISA segment of the interchange for which the acknowledgement was prepared.
TA103	Interchange Time	I09	4/4	TM	M	Interchange Time (ISA10) of the ISA segment of the interchange for which the acknowledgement was prepared.
TA104	Interchange Acknowledgement Code	I17	1/1	ID	M	Use code A for Interchange Received and Have No Errors. Use code R for Interchange received but rejected.
TA105	Interchange Note Code	I18	3/3	ID	M	Use code 000 for "No Error". Use code 024 for errors with no explanation.
Example: TA1~090000001~930331~0901~A~000\						
IEA	Interchange Control Trailer	This segment is Mandatory .				
IEA01	Number of Included Functional Groups	I16	1/1	N0	M	This value will always be a zero.
IEA02	Interchange Control Number	I12	9/9	N0	M	Generated by translator (Same number as in ISA13)
Example: IEA~0~080000007\						

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7.3 941e-file IRS Return Acknowledgment Transaction Set 151 & LoA Errors

7.3.1 941e-file Return Acknowledgment (Transaction Set 151)

151 Electronic Acknowledgement Data	ASC X12 Transaction Sets/Segments
Transmission beginning Functional Group Header Transaction Set Header	ISA Interchange Header GS Group Header ST Transaction Set 151 Header
Acknowledgment type.	BTA Segment
Type of tax (filing) and tax authority codes.	BTI Segment
Control Numbers of the acknowledged return's ISA13, GS06 and ST02, respectively.	REF Segment REF Segment REF Segment
Error Code for reject acknowledgements with Segment Identification, Position of Segment in transaction set, and position of data element in the segment	PBI Segment
Transaction Set Trailer Functional Group Trailer Transmission End	SE Transaction Set 151 Trailer GE Functional Group Trailer IEA Interchange Trailer

Note: There will be only one error code (one PBI segment) sent back for each tax return.

7.3.2 941e-file Return Acknowledgment (Transaction Set 151) Specifications

Data Field Identification	Field Length Min/Max	Seg. ID	X12 Elem. No.	Contents/Notes
Transaction Set Identifier Code	3/3	ST01	143	Enter 151
Transaction Set Control Number	4/9	ST02	329	Generated by Translator
Acknowledgement Type	2/2	BTA01	587	Use code AT (Accept) or code RD (Reject w/Detail)
Reference Number Qualifier	2/2	BTI01	128	Use code T6 for Tax Filing
Tax Filing	3/3	BTI02	127	Enter 941
Identification Code Qualifier	2/2	BTI03	66	Code 47 for Tax Authority
Identification Code	3/3	BTI04	67	Enter IRS
Date	0/0	BTI05	373	Null Field
Name Control	0/0	BTI06	818	Null Field
Identification Code Qualifier	2/2	BTI07	66	Use code 24 for Employer Identification Number (EIN)
Identification Code	9/9	BTI08	67	Employer Identification Number (EIN)
Reference Number Qualifier	2/2	REF01	128	Use code BT for Batch Number

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Data Field Identification	Field Length Min/Max	Seg. ID	X12 Elem. No.	Contents/Notes
Reference Number	9/9	REF02	127	Acknowledged 941e-file Interchange's ISA13 Control Number.
Reference Number Qualifier	2/2	REF01	128	Use code X9 for Internal Control Number
Reference Number	1/9	REF02	127	Acknowledged 941e-file Functional Group's GS06 Control Number
Reference Number Qualifier	2/2	REF01	128	Use code TN for Transaction Reference Number
Reference Number	4/9	REF02	127	Acknowledged 941e-file Transaction Set's ST02 Control Number
Reference Number	3/3	PBI01	127	Rejected Return's Error Code; Refer to the 941e-file Error Code List in Section 7.3.5
Free Form Message Text	0/3	PBI03	933	Segment ID of incorrect data field (if known), Null for Error Code 550, or Error Sub-code for Error Code 551
Fixed Format Information	0/3	PBI06	449	Position of the segment in the transaction set (if known) or Null for Error Codes 550 and 551 (The count starts at the ST segment.)
Fixed Format Information	0/2	PBI08	449	Position of the data element in the segment (if known) or Null for Error Codes 550 and 551
Number of Segments	1/10	SE01	96	Generated by Translator
Control Number	4/9	SE02	329	Generated by Translator. This must match the control number in ST02.

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7.3.3 941e-file Return Acknowledgment Interchange Format

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
ISA	Interchange Control Header	This segment starts the interchange and is mandatory.				
ISA01	Auth. Infor. Qualifier	I01	2/2	ID	M	Use code 00 (Indicates no authorization info. present)
ISA02	Auth. Infor.	I02	10/10	AN	M	Enter 10 space fill chars.
ISA03	Security Infor. Qualifier	I03	2/2	ID	M	Use code 00 (Indicates no security info. present)
ISA04	Security Infor.	I04	10/10	AN	M	Enter 10 space fill chars.
ISA05	Interchange ID Qualifier	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA06	Interchange Sender's ID	I06	15/15	AN	M	Enter IRSETR [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] (^ = Space fill char.) Must be spaced filled to 15 chars.
ISA07	Interchange ID Qualifier	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA08	Interchange Receiver's ID	I07	15/15	AN	M	Enter ETRTP [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] [^] (^ = Space fill char.) Must be spaced filled to 15 chars.
ISA09	Interchange Date	I08	6/6	DT	M	Computer generated date in YYMMDD format
ISA10	Interchange Time	I09	4/4	TM	M	Computer generated time in HHMM format
ISA11	Interchange Control Standards ID	I10	1/1	ID	M	Use code U for U. S. EDI community

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
GS03	Application Receiver's Code	124	5/5	AN	M	Enter TP941
GS04	Date	373	6/6	DT	M	Computer generated date in YYMMDD format
GS05	Time	337	4/4	TM	M	Computer generated time in HHMM format
GS06	Group Control Number	28	1/9	N0	M	Sender's Assigned Group Control Number
GS07	Responsible Agency Code	455	1/1	ID	M	Use code X for ASC X12 as responsible for Standards
GS08	Version/Release/Industry Identifier Code	480	6/6	ID	M	Use 003030, 003040, or 003050 (The Version/Release /Industry ID Code will be the same as the one sent in the 941e-file Interchange or, if the code sent is not one of 003030, 003040, or 003050, then this will default to 003030)
Example: GS~TA~IRS941~TP941~940430~2359~987654321~X~003030\						
ST	Transaction Set Header	This segment is Mandatory .				
ST01	Transaction Set ID	143	3/3	ID	M	Enter 151 (Generated by translator)
ST02	Transaction Set Control Number	329	4/9	AN	M	Computer assigned control number (Generated by translator)
Example: ST~151~11111111\						
BTA	Beg. Tax Acknowledgement	This segment is Mandatory .				
BTA01	Acknowledgement Type	587	2/2	ID	M	Use code AT for Acceptance, RD for Rejection or AE for Acceptance with Errors with Detail

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
Example: BTA~AT\						
BTI	Beg. Tax Information`	This segment is Mandatory .				
BTI01	Reference No. Qualifier	128	2/2	ID	M	Use code T6 for Tax Filing
BTI02	Reference No.	127	3/3	AN	M	Enter 941 for tax filing
BTI03	ID Code Qualifier	66	2/2	ID	M	Use code 47 for Taxing Authority
BTI04	ID Code	67	3/3	AN	M	Enter IRS as the Taxing Authority
BTI05	Date	373	0/0	DT	O	Null Field
BTI06	Name Control ID	818	0/0	AN	O	Null Field
BTI07	ID Code Qualifier	66	2/2	ID	M	Use code 24 for EIN, Employer Identification Number
BTI08	ID Code	67	9/9	AN	M	Enter Employer Identification Number (EIN)
Example: BTI~T6~941~47~IRS~~~24~99999999\						
REF	Reference Numbers	This segment is Mandatory .				
REF01	Reference No. Qualifier	128	2/2	ID	M	Use code BT for Batch Number
REF02	Reference No.	127	9/9	AN	M	Enter the Control Number from ISA13 of acknowledged 941e-file Interchange
Example: REF~BT~112233445\						
REF	Reference Numbers	This segment is optional.				
REF01	Reference No. Qualifier	128	2/2	ID	M	Use code X9 for Internal Control Number
REF02	Reference No.	127	1/9	AN	M	Enter Control Number from GS06 of acknowledged 941e-file Functional Group
Example: REF~X9~555666\						

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
REF	Reference Numbers	This segment is optional.				
REF01	Reference No. Qualifier	128	2/2	ID	M	Use code TN for Transaction Reference Number
REF02	Reference No.	127	4/9	AN	M	Enter Control Number from ST02 of acknowledged 941e-file Transaction Set
Example: REF~TN~7777\						
PBI	Problem Identification	This segment is optional and is used to transmit the error code. There will only be one error code (PBI segment) sent back for each tax return.				
PBI01	Reference No.	127	3/3	AN	M	Enter Error Code; Refer to the 941e-file Error Code List in Section 7.3.5
PBI02	Action Code	306	0/0	ID	O	Null field
PBI03	Free-Form Message Text	933	0/3	AN	O	Segment ID of incorrect data field (if known), Null for Error Code 550, or Error Sub-code for Error Code 551
PBI04	Tax Info. ID Number	817	0/0	AN	O	Null field
PBI05	Quantity	380	0/0	R	O	Null field
PBI06	Fixed Form Information	449	0/3	AN	O	Position of segment in the transaction set (if known) or Null for Error Codes 550 and 551 (The count starts at the ST segment)
PBI07	Quantity	380	0/0	R	O	Null field
PBI08	Fixed Form Information	449	0/2	AN	O	Position of data element in the segment (if known) or Null for Error Codes 550 and 551

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
Examples: PBI~415~~TIA~~~10~~1\ PBI~550\ PBI~551~~A\ There will only be one error code (PBI segment) sent back for each tax return. PBI segments for error codes 550 and 551 are shown to illustrate how the PBI segment would be formatted for these error codes. Explanation for PBI segment with error code 415: There is an Invalid Segment Data Element Value in a TIA segment which occurs as the 10th segment in the transaction set and the incorrect value is in the first data element in the TIA segment.						
SE	Transaction Set Trailer	This segment is Mandatory .				
SE01	Number of Included Segments	96	1/10	N0	M	Translator generated
SE02	Transaction Set Control Number	329	4/9	AN	M	Translator generated. This must match the control number in ST02.
Example: SE~8~11111111\						
GE	Functional Group Trailer	This segment is Mandatory .				
GE01	Number of Included Transaction Sets	97	1/6	N0	M	Count of 151 Transactions Sets in Functional Group (Translator generated)
GE02	Group Control Number	28	1/9	N0	M	Translator generated. This must match the control number in GS06.
Example: GE~2~987654321\						
IEA	Interchange Control Trailer	This segment is Mandatory .				
IEA01	Number of Included Functional Groups	116	1/1	N0	M	Translator generated
IEA02	Interchange Control Number	112	9/9	N0	M	Translator generated. This must match the control number in ISA13.
Example: IEA~1~123456789\						

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7.3.5 941e-file Return Acknowledgment Error Codes

X12 SEGMENT ERROR MESSAGE	
ELF ERROR CODE	ERROR
300	MANDATORY SEGMENT NOT PRESENT
305	INVALID SEGMENT
310	INVALID SEGMENT MAXIMUM USAGE
315	INVALID SEGMENT GROUP LOOP REPEAT COUNT

X12 SEGMENT DATA ELEMENT ERROR MESSAGE	
ELF ERROR CODE	ERROR
400	MANDATORY SEGMENT DATA ELEMENT NOT PRESENT
405	INVALID SEGMENT DATA ELEMENT
410	INVALID SEGMENT DATA ELEMENT LENGTH
415	INVALID SEGMENT DATA ELEMENT VALUE

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ELF ERROR CODE	ERROR SUB- CODE	ERROR	EXPLANATION
550	J	<p>PAPER ATTACHMENTS ARE REQUIRED</p> <p>INVALID WITHHOLDING ADJUSTMENT INDICATOR</p>	<p>1. If amount field Adjustment of Withheld Income Tax for Preceding Quarters (TIA01 Field Code 15) is present, then paper attachments are required.</p> <p>2. If the amount field Adjustment to Social Security and Medicare Taxes (TIA01 Field Code 26) is present and the Adjustment Indicator Social Security and Medicare (TIA01 Field Code 05) contains a "2" or "6", then paper attachments are required.</p> <p>If Adjustment to Withholding is numeric and not zero, paper attachments are required.</p>
551	A	INVALID TAX LIABILITY	Schedule B liability amount(s) is not numeric
551	I	INVALID ADJUSTMENT INDICATOR SOCIAL SECURITY AND MEDICARE	<p>1. The indicator is not numeric.</p> <p>2. If either the Adjustment Indicator Social Security and Medicare (TIA01 Field Code 05) or the Amount field Adjustment to Social Security and Medicare Taxes (TIA01 Field Code 26) is present, then both fields must be present.</p>

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7.3.6 Letter Of Application Errors

Various messages shall be used to indicate problems in electronic Letters of Application when the overall transmission has been received and accepted for processing. The following table lists possible LoA individual rejections. These individual messages are intended to be self-explanatory with the text of the message indicating the error. Individual LoA rejection messages appear inside the acknowledgment file for successful transmissions.

LoA Rejected: Record=nnnnnn EIN=nnnnnnnnn, Delimiter Error
LoA Rejected: Record=nnnnnn EIN=nnnnnnnnn, nn is an invalid Field ID
LoA Rejected: Record=nnnnnn EIN=nnnnnnnnn, xxx...xxx is Missing
LoA Rejected: Record=nnnnnn EIN=nnnnnnnnn, xxx...xxx is a Duplicate Field ID
LoA Rejected: Record=nnnnnn EIN=nnnnnnnnn, Numeric Field:xxx...xxx contains a Non-numeric character
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, Alphanumeric Field: xxx...xxx contains an Invalid Character
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, Alphabetic Field:xxx...xxx contains a non-alphabetic character
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, Missing Field ID
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, Form Type field contains an Invalid Form Type
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, Missing Field ID
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, Invalid Character in Field xxx...xxx
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, Signature Date is Invalid
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, xxx...xxx requires a "Y"
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, EIN is Invalid, already in Database
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, xxx...xxx is longer than maximum length
LoA Rejected: Record=nnnnnn, EIN=nnnnnnnnn, xxx...xxx is shorter than minimum length

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7.4 941e-file Application Interchange Rejection (Transaction Set 824)

824 Application Advice/Transmission Rejection Data	ASC X12 Transaction Sets/Segments
Transmission beginning Functional Group Header Transaction Set Header	ISA Interchange Header GS Group Header ST Transaction Set 824 Header
Transaction type, assigned reference number and date	BGN Segment
Advice type and provides the ISA Control Number of the rejected interchange, the GS Control Number of the rejected functional group, and the TS Control Number of the Transaction Set in error.	OTI Segment
Originating Computing Center	REF Segment
Error Code, Segment ID of incorrect data field, Position of segment in transaction set, and position of data element in the segment	TED Segment
Transaction Set Trailer Functional Group Trailer Transmission End	SE Transaction Set 824 Trailer GE Functional Group Trailer IEA Interchange Trailer

Note: There will only be one error code (TED Segment) sent back in the Interchange Rejection transmission.

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7.4.1 941e-file Application Interchange Rejection (Transaction Set 824) Specifications

Data Field Identification	Field Length Min/Max	Seg. ID	X12 Elem .No.	Contents/Notes
Transaction Set Identifier Code	3/3	ST01	143	Enter 824
Transaction Set Control Number	4/9	ST02	329	Generated by Translator
Transaction Type	2/2	BGN01	353	Use code 44 for Rejection
Reference Number	1/1	BGN02	127	Enter 1 (field required by ASC X12)
Transaction Set Date	6/6	BGN03	373	Current date
Application Acknowledgement Code	2/2	OTI01	110	Use code BR for Batch Reject
Reference Number Qualifier	2/2	OTI02	128	Use code BT for Batch Number
Reference Number	9/9	OTI03	127	Rejected 941e-file Interchange's ISA13 Control No.
Group Control Number	1/9	OTI08	28	Rejected 941e-file Functional Group's GS06 Control No.
TS Control Number	4/9	OTI09	329	Rejected 941e-file Transaction Set's ST02 Control No.
Reference Number Qualifier	2/2	REF01	128	Use code PE for Plant Number
Reference Number	3/3	REF02	127	Enter CSC
Appl. Error Cond. Code	3/3	TED01	647	Use code 024 for Other Unlisted Reason
Free-Form Message	3/3	TED02	3	Enter 941e-file Error Code; Refer to the 941e-file Error Code List in Section 7.4.4
Segment ID Code	0/3	TED03	721	Segment ID in which the incorrect data field occurred (if known)
Segment Position in TS	0/3	TED04	719	Position of the segment in the transaction set (if known)
Element Position in Segment	0/2	TED05	722	Position number of the incorrect data field in the segment (if known)
Number of Segments	1/10	SE01	96	Generated by Translator
Control Number	4/9	SE02	329	Generated by Translator. This must match the control number in ST02.

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7.4.2 941e-file Application Interchange Rejection Format (Transaction Set 824)

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Contents Notes
ISA	Interchange Control Header	This segment starts the interchange and is Mandatory .				
ISA01	Auth. Infor. Qualifier	I01	2/2	ID	M	Use code 00 to indicate no authorization info. present
ISA02	Auth. Infor.	I02	10/10	AN	M	Enter 10 space fill characters
ISA03	Security Infor. Qualifier	I03	2/2	ID	M	Use code 00 to indicate no security info. present
ISA04	Security Infor.	I04	10/10	AN	M	Enter 10 space fill characters
ISA05	Interchange ID Qualifier	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA06	Interchange Sender ID	I06	15/15	AN	M	Enter IRSETR^^^^^^^^^^ (^ = Space Fill Character) Must be space filled to 15 Chars.
ISA07	Interchange ID Qualifier	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA08	Interchange Receiver ID	I07	15/15	AN	M	Enter ETRTP^^^^^^^^^^ (^ = Space Fill Character) Must be space filled to 15 Chars.
ISA09	Interchange Date	I08	6/6	DT	M	Computer generated date in YYMMDD format
ISA10	Interchange Time	I09	4/4	TM	M	Computer generated time in HHMM format
ISA11	Interchange Control Standards ID	I10	1/1	ID	M	Use code U for U.S. EDI community

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Contents Notes
GS06	Group Control Number	28	1/9	N0	M	Sender's Assigned Group Control Number (Must always be □1")
GS07	Responsible Agency Code	455	1/1	ID	M	Use code X for ASC X12 is responsible for Standards
GS08	Version/Release/Industry Identifier Code	480	6/6	ID	M	Enter 003030, 003040, or 003050 (The Version/Release /Industry ID Code will be the same as the one sent in the 941e-file Interchange or, if the code sent is not one of 003030, 003040, or 003050, then this will default to 003030)
Example: GS~AG~IRS941~TP941~940501~2359~33322~X~003030\						
ST	Transaction Set Header	This segment is Mandatory .				
ST01	Transaction Set ID Code	143	3/3	ID	M	Enter 824 (translator generated)
ST02	Transaction Set Control Number	329	4/9	AN	M	The Control Number is translator generated
Example: SE~824~5678\						
BGN	Beginning Segment	This segment is Mandatory .				
BGN01	Transaction Set Purpose Code	353	2/2	ID	M	Use code 44 for a Reject Acknowledgement
BGN02	Reference Number	127	1/1	AN	M	Enter 1 (Field required by ASC X12)
BGN03	Date	373	6/6	DT	M	Transaction Set Date in form YYYYMMDD
Example: BGN~44~1~940510\						
OTI	Original Transaction Identification	This segment is Mandatory .				
OTI01	Application Acknowledgment Code	110	2/2	ID	M	Use code BR for Batch Reject
OTI02	Reference Number Qualifier	128	2/2	ID	M	Use code BT for Batch Number

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Contents Notes
OTI03	Reference Number	127	9/9	AN	M	Enter the rejected 941e-file Interchange's ISA13 Control Number
OTI04	Appl. Sender's Code	142	0/0	AN	O	Null Field
OTI05	Appl. Rec's Code	124	0/0	AN	O	Null Field
OTI06	Date	373	0/0	DT	O	Null Field
OTI07	Time	337	0/0	TM	O	Null Field
OTI08	Group Control No.	28	1/9	N0	O	Rejected 941e-file Functional Group's GS06 Control Number (if known)
OTI09	TS Control No.	329	4/9	AN	O	Rejected 941e-file Transaction Set's ST02 Control Number (if known)
Example: OTI~BR~BT~999888777~~~~~444555~1234\						
REF	Reference Numbers	This segment is Mandatory				
REF01	Reference Number Qualifier	128	2/2	ID	M	Use code PE for Plant Number
REF02	Reference Number	127	3/3	AN	M	Enter CSC
Example: REF~PE~CSC\						
TED	Technical Error Desc.	This segment is Mandatory . There will only be one error code sent with each Interchange Rejection transmission.				
TED01	Appl. Error Cond. Code	647	3/3	ID	M	Use code 024 for Other Unlisted Reason
TED02	Free-Form Message	3	3/3	AN	M	Error code; Refer to the 941e-file Error Code List in Section 7.4.5, Errors 100-415
TED03	Segment ID Code	721	0/3	ID	O	Segment ID of incorrect data field (if known)
TED04	Segment Position in TS	719	0/3	N0	O	Position of segment in the transaction set (if known)
TED05	Element Position in Segment	722	0/2	N0	O	Position of data field in Segment (if known)

IRS Implementation Conventions 941e-file System

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Contents Notes
Example: TED~024~405~N1~4~1\ (Explanation: An N1 segment contained an Invalid Segment Data Element (Code 405). The N1 segment was the 4th segment in the transaction set and the first data element in the segment contained the error)						
SE	Transaction Set Trailer	This segment is Mandatory .				
SE01	Number of Included Segments	96	1/10	NO	M	Computer Generated
SE02	Transaction Set Control Number	329	4/9	AN	M	Computer Generated. This must match the control number in ST02.
Example: SE~5~5678\						
GE	Functional Group Trailer	This segment is Mandatory .				
GE01	Number of Transaction Sets Included	97	1/6	NO	M	Computer Generated
GE02	Group Control Number	28	1/9	NO	M	Computer Generated. This must match the control number in GS06.
Example: GE~1~33322\						
IEA	Interchange Control Trailer	This segment is Mandatory .				
IEA01	Number of Included Functional Groups	116	1/5	NO	M	Computer Generated
IEA02	Interchange Control Number	112	9/9	NO	M	Computer Generated. This must match the control number in ISA13.
Example: IEA~1~555777888\						

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7.4.3 941e-file Application Interchange Rejection (Transaction Set 824) Example

EDI Transmission Data	Explanation
ISA~00~^~00~^~ZZ~IRS ETR^~ZZ~ET RTP^~94051 0~2359~U~00303~555777888~0~T~:\	Interchange Control Header, Authorization Info = 00 for Null Field, ^ = Null Field, Security Info Qualifier = 00 for Null Field, ^ = Null Field, Sender ID Qual = ZZ, Sender ID = IRSETR^, Receiver ID Qual = ZZ, Receiver ID = ET RTP^, Transaction Date = 940510, Transaction Time = 23:59, Intchnge Ctl Standards Code = U for X12, X12 Standards, Version No. = 00303, Intchnge Ctl No. = 555777888, 0 = No Ack. Requested, Data Type = T for Test Data, Subelement Delimiter = :
GS~AG~IRS941~TP941~940510~2359~333 22~X~00303\	Functional Group Header, Functional Group Code = AG for Application Advice Transaction Set 824, Sender's ID = IRS941, Receiver's ID = TP941, Transaction Date = 940510, Transaction Time = 23:59, Group Control No. = 33322, X = X12 Standards, Version No. = X12 Version 3/Release 3
ST~824~5678\	Transaction Set Header, Transaction Set Code = 824, Transaction Set Control No. = 5678
BGN~44~1~940510\	Beginning Segment Header, TS Purpose Code = 44 for Reject, 1 = trans. set ref. no., Date = 940510
OTI~BR~BT~999888777~444555~123 4\	Application Acknowledgement Header, Appl Ack Code = BR for Batch Reject, Qualifier BT for Batch No., ISA Control No. of Rejected Batch = 999888777, GS Control No. of Rejected Functional Group = 444555, and TS Control No. of Rejected Transaction Set = 1234
REF~PE~TCC\	Plant Number = CSC for Cincinnati Service Center
TED~024~405~N1~4~1\	TED Segment Header, 024 for Other Unlisted Reason, Error code = 405 (Invalid Segment Data Element), Error occurred in an N1 segment, the N1 segment was in the 4th position in the transaction set, the data element was the first data element in the N1 segment
SE~5~5678\	Transaction Set Trailer, Contains 5 Segments, Transaction Set Ctl No. = 5678
GE~1~33322\	Functional Group Trailer, Contains 1 Transaction Set, Functional Group Control No. = 33322
IEA~1~555777888\	Interchange Trailer, Contains 1 Functional Group, Interchange Ctl No. = 555777888

Symbol Legend: \ = Segment Delimiter, ~ (Tilde) = Data Element Delimiter, ^ = Space Fill Character, and : = Subelement Delimiter

IRS Implementation Conventions 941e-file System

7.4.4 941e-file Application Interchange Rejection (Transaction Set 824) Error Codes

X12 INTERCHANGE ERROR MESSAGE	
ELF CODE	ERROR
100	INVALID INTERCHANGE
105	INVALID SEGMENT DELIMITER
110	INVALID SEGMENT DATA ELEMENT DELIMITER
115	INVALID INTERCHANGE CONTROL HEADER (ISA)
120	INVALID FUNCTIONAL GROUP HEADER (GS)
125	INVALID TRANSACTION SET (ST)
130	INVALID FUNCTIONAL GROUP TRAILER (GE)
135	INVALID INTERCHANGE CONTROL TRAILER (IEA)
140	INVALID FUNCTIONAL GROUP SEQUENCE
145	INVALID NUMBER OF TRADING PARTNERS PROFILES

X12 TRADING PARTNER PROFILE	
REPORTING AGENT/TAXPAYER ERROR MESSAGE	
ELF CODE	ERROR
200	INVALID REPORTING AGENT EIN
205	INVALID REPORTING AGENT NAME LINE 1; MUST BE ALL CAPITALS
210	INVALID REPORTING AGENT NAME LINE 2; MUST BE ALL CAPITALS
215	INVALID REPORTING AGENT CITY
220	INVALID REPORTING AGENT STATE CODE
225	INVALID REPORTING AGENT ZIP CODE
230	INVALID TAX PERIOD
235	INVALID TAX RETURN TYPE
270	DUPLICATE TAXPAYER EIN

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X12 SEGMENT ERROR MESSAGE	
ELF ERROR CODE	ERROR
300	MANDATORY SEGMENT NOT PRESENT
305	INVALID SEGMENT
310	INVALID SEGMENT MAXIMUM USAGE
315	INVALID SEGMENT GROUP LOOP REPEAT COUNT

X12 SEGMENT DATA ELEMENT ERROR MESSAGE	
ELF ERROR CODE	ERROR
400	MANDATORY SEGMENT DATA ELEMENT NOT PRESENT
405	INVALID SEGMENT DATA ELEMENT
410	INVALID SEGMENT DATA ELEMENT LENGTH
415	INVALID SEGMENT DATA ELEMENT VALUE

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7.5 941e-file IRS EMS Interchange Rejection (TA1 Segment)

7.5.1 941e-file IRS EMS Interchange Rejection (TA1 Segment) Format

Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
ISA	Interchange Control Header	This segment starts the interchange and is Mandatory .				
ISA01	Auth. Infor. Qualifier	I01	2/2	ID	M	Use code 00 for Null Field
ISA02	Auth. Infor.	I02	10/10	AN	M	Enter ^^^^^^^^^ (^ = Space Fill char.) Must be spaced filled to 10 Chars.
ISA03	Security Infor. Qualifier	I03	2/2	ID	M	Use code 00 for Null Field
ISA04	Security Infor.	I04	10/10	AN	M	Enter ^^^^^^^^^ (^ = Space Fill char.) Must be spaced filled to 10 Chars.
ISA05	Interchange ID Qualifier	I05	2/2	ID	M	Use code ZZ for Mutually Defined
ISA06	Interchange Sender ID	I06	15/15	AN	M	Enter IRSETR^^^^^^^^ (^ = Space Fill Character) Must be spaced filled to 15 Chars.
ISA07	Interchange ID Qualifier	I05	2/2	ID	M	Use Code ZZ for Mutually Defined
ISA08	Interchange Receiver ID	I07	15/15	AN	M	Enter ETRTP^^^^^^^^ (^ = Space Fill Character) Must be spaced filled to 15 Chars.
ISA09	Interchange Date	I08	6/6	DT	M	Computer generated date in form YYMMDD
ISA10	Interchange Time	I09	4/4	TM	M	Computer generated time in form HHMM
ISA11	Interchange Control Standards ID	I10	1/1	ID	M	Code U for US EDI community

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Seg. ID	Segment or Data Element Description	Elem. No.	Field Length Min/Max	Field Type	Req. Des.	Data Field Contents
TA102	Interchange Date	I08	6/6	DT	M	Interchange Date (ISA09) of the ISA segment of the interchange for which the acknowledgement was prepared or, if undetermined, will default to 999999.
TA103	Interchange Time	I09	4/4	TM	M	Interchange Time (ISA10) of the ISA segment of the interchange for which the acknowledgement was prepared or, if undetermined, will default to 9999.
TA104	Interchange Acknowledgement Code	I17	1/1	ID	M	Use code R for "The Transmitted Interchange Control Structure Header and Trailer are Rejected because of Errors".
TA105	Interchange Note Code	I18	3/3	ID	M	Use code 024 for "Invalid Interchange Content".
Example: TA1~999999999~999999~9999~R~024\						
IEA	Interchange Control Trailer	This segment is Mandatory .				
IEA01	Number of Included Functional Groups	I16	1/1	NO	M	This value will always be Zero.
IEA02	Interchange Control Number	I12	9/9	NO	M	Generated by translator (Same number as in ISA13)
Example: IEA~0~000000025\						

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7.6 941e-file Data Element Codes

ASC X12 Data Element Number and Name	Code Value	Code Description	TS ID	Seg. ID	IRS 941 Record Type	Field Identification/ Notes
I01- Auth. Info. Qualifier	00	No Auth. Info. Present		ISA01		For 151, 824, TA1 Acceptance, and EDAF Rejection Interchanges
I01- Auth. Info. Qualifier	03	Additional ID. Info.		ISA01		For 838/813 Interchange only
I03- Security Info. Qualifier	00	No Security Infor. Present		ISA03		For all interchanges
I05- Interchange ID Qualifier	ZZ	Mutually Defined		ISA05		For all interchanges
I05- Interchange ID Qualifier	ZZ	Mutually Defined		ISA07		For all interchanges
I10- Interchange Control Standards Id	U	U. S. EDI Community or ASC X12, TDCC, and UCS		ISA11		For all interchanges
I11- Interchange Control Version No.	00303	Draft Standard For Trial Use Approved for Publication by ASC X12 Procedures Review Board Through October 1992		ISA12		For all interchanges
I11- Interchange Control Version No.	00304	Draft Standard For Trial Use Approved for Publication by ASC X12 Procedures Review Board Through October 1993		ISA12		For all interchanges
I11- Interchange Control Version No.	00305	Draft Standard For Trial Use Approved for Publication by ASC X12 Procedures Review Board Through October 1994		ISA12		For all interchanges

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ASC X12 Data Element Number and Name	Code Value	Code Description	TS ID	Seg. ID	IRS 941 Record Type	Field Identification/ Notes
I13- Acknowledgement Requested	0	No Interchange Ack. Requested		ISA14		For 824, 151, TA1 Acceptance, and EDAF Rejection Interchanges
I13- Acknowledgement Requested	1	Interchange Ack. Requested		ISA14		For 838/813 Interchange only
I14- Test Indicator	P	Production Data		ISA15		For all interchanges containing production data
I14- Test Indicator	T	Test Data		ISA15		For All interchanges containing test data
I17- Interchange Acknowledgement Code	A	The transmitted interchange Control Structure Header and Trailer have been Received and have no errors.		TA104		For TA1 Acceptance Interchange only
I17- Interchange Acknowledgement Code	R	The transmitted interchange Control Structure Header and Trailer are rejected because of errors.		TA104		For EDAF Rejection Interchange only
I18- Interchange Note Code	000	No Error		TA105		For TA1 Acceptance Interchange only
I18- Interchange Note Code	024	Invalid Interchange Content		TA105		For EDAF Rejection Interchange only
DE 66- Identification Code Qualifier	24	EIN (Employer's Identification Number)	813	BT107	B	EIN – Employer
			838	N103	A	Reporting Agents EIN
			151	BT107		Employer EIN in Appl. Ack.
DE 66- Identification Code Qualifier	47	Tax Authority Identification	813	BT103	B	Tax Authority

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ASC X12 Data Element Number and Name	Code Value	Code Description	TS ID	Seg. ID	IRS 941 Record Type	Field Identification/ Notes
			151	BTI03		Indicates Tax Authority in the Application Ack.
DE 98- Entity Identifier Code	36	Employer Name	813	N101	B	First Name Line - Employer
DE 98- Entity Identifier Code	41	Submitter	838	PLA02	A	Indicates Reporting Agent Information Loop
				N101	A	Reporting Agent's First Name Line
DE 98- Entity Identifier Code	C1	In Care of Party 1	838	N101	A	Reporting Agent's Second Name Line
DE 110- Application Acknowledgement Code	BR	Batch Reject	824	OTI01		Indicates transaction set purpose
DE 128- Reference Number Qualifier	BT	Batch Number	151	REF01		Indicates ISA Control Number for Acknowledged interchange
			824	OTI02		Indicates ISA Control Number for Acknowledged Interchange
DE 128- Reference Number Qualifier	PE	Plant Number	824	REF01		Indicates IRS Computing Center
DE 128- Reference Number Qualifier	T3	Tax Schedule Code	813	TFS01	B	Indicates Tax Schedule B TFS Loop (In version 003050, code was dropped by DISA but placed back)
DE 128- Reference Number Qualifier	T6	Tax Filing	813	BTI01	B	Indicates Filing
			151	BTI01		Indicates filing in Application ack.

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ASC X12 Data Element Number and Name	Code Value	Code Description	TS ID	Seg. ID	IRS 941 Record Type	Field Identification/ Notes
DE 128- Reference Number Qualifier	TN	Transaction Reference Number	151	REF01		Indicates ST Control Number for acknowledged transaction set
DE 128- Reference Number Qualifier	X9	Internal Control Number	151	REF01		Indicates GS Control Number for acknowledged functional group
DE 143- Transaction Set ID Code	838	Trading Partner Profile	838	ST01		For 838/813 Interchange only
DE 143- Transaction Set ID Code	813	Electronic Filing of Tax Return Data	813	ST01		For 838/813 Interchange only
DE 143- Transaction Set ID Code	151	Electronic Filing of Tax Return Data Acknowledgement	151	ST01		For 151 Interchange only
DE 143- Transaction Set ID Code	824	Application Advice	824	ST01		For 824 Interchange only
DE 306- Action Code	5	Send	838	PLA01	A	Required in PLA Segment
DE 309- Location Qualifier	SP	State/Province	813	N405	B	Indicates Deposit State ID
DE 350- Assigned Identification	M01	First Month of Quarter	813	FGS01	B	Indicates first month of quarter for Schedule B "01" is numeric
DE 350- Assigned Identification	M02	Second Month of Quarter	813	FGS01	B	Indicates second month of quarter for Schedule B "02" is numeric
DE 350- Assigned Identification	M03	Third Month of Quarter	813	FGS01	B	Indicates third month of quarter for Schedule B "03" is numeric
DE 353- Transaction Set Purpose Code	00	Original	838	BTP01	A	Required in BTP segment

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ASC X12 Data Element Number and Name	Code Value	Code Description	TS ID	Seg. ID	IRS 941 Record Type	Field Identification/ Notes
				BPT06	A	Required in BTP segment
DE 353- Transaction Set Purpose Code	44	Rejection	824	BGN01		Indicates transaction set purpose
DE 355- Unit or Basis of Measurement Code	IE	Person	813	TIA05	B	Indicates Number of persons in a TIA segment
DE 374- Date/Time Qualifier	327	Quarter Ending	813	DTM01	B	Date Quarter Ended
DE 374- Date/Time Qualifier	391	Payroll Period End	813	DTM01	B	Date Final Wages Paid
DE 455- Responsible Agency Code	X	Accredited Standards Committee X12		GS07		For all interchanges with GS segment
DE 479- Functional ID Code	TD	Trading Partner Profile		GS01		For 838/813 Interchange only
DE 479- Functional ID Code	TF	Electronic Filing of Tax Return Data		GS01		For 838/813 Interchange only
DE 479- Functional ID Code	TA	Electronic Filing of Tax Return Data Acknowledgement		GS01		For 151 Interchange only
DE 479- Functional ID Code	AG	Application Advice		GS01		For 824 Rejection Interchange only
DE 480- Version/Release ID Code	003030	Draft Standard For Trial Use Approved for Publication by ASC X12 Procedures Review Board Through October 1992		GS08		For all interchanges with GS segment
DE 480- Version/Release ID Code	003040	Draft Standard For Trial Use Approved for Publication by ASC X12 Procedures Review Board Through October 1993		GS08		For all interchanges with GS segment

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ASC X12 Data Element Number and Name	Code Value	Code Description	TS ID	Seg. ID	IRS 941 Record Type	Field Identification/ Notes
DE 480- Version/Release ID Code	003050	Draft Standard For Trial Use Approved for Publication by ASC X12 Procedures Review Board Through October 1994		GS08		For all interchanges with GS segment
DE 587- Acknowledgement Type	AT	Accepted	151	BTA01		Indicates purpose of acknowledgement
DE 587- Acknowledgement Type	RD	Reject With Detail	151	BTA01		Indicates purpose of acknowledgement
DE 640- Transaction Set Type Code	TP	Trading Partner Information	838	BTP05	A	Required in BTP segment
DE 647- Appl. Error Cond. Code	024	Other Unlisted Reason	824	TED01		Required in TED segment
DE 721- Segment ID Code	Seg. ID	Segment Identification	824	TED03		Indicates the Identification of the segment in error

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DE 817 TIA01 Code	Form 941 Field Identification	Seg. ID	Notes
1	Schedule B Indicator	TIA01	
2	Intermittent File Indicator	TIA01	
3	Address Change Indicator	TIA01	
4	Final Return Indicator	TIA01	
5	Adjustment Indicator Social Security and Medicare	TIA01	
6	Adjustment Indicator Income Tax Withheld	TIA01	
7	Total Number of Employees	TIA01	
8	Total Wages and Tips	TIA01	
9	Amount of Income Tax Withheld	TIA01	
14	Sign for Adjustment to Preceding Quarters	TIA01	
15	Adjustment of Withheld Income Tax for Preceding Quarters	TIA01	
16	Sign for Adjusted Total Tax Withheld	TIA01	
17	Adjusted Total Income Tax Withheld	TIA01	
18	Taxable Social Security Wages	TIA01	
19	Tax on Taxable Social Security Wages	TIA01	
20	Taxable Social Security Tips	TIA01	
21	Tax on Taxable Social Security Tips	TIA01	
22	Taxable Medicare Wages and Tips	TIA01	
23	Tax on Medicare Wages and Tips	TIA01	
24	Total Social Security & Medicare Taxes	TIA01	
25	Sign for Adjustment to Social Security and Medicare Taxes	TIA01	
26	Adjustment to Social Security & Medicare Taxes	TIA01	
92	Sign for Sick Pay	TIA01	
82	Sick Pay	TIA01	
93	Sign for Fractions of Cents	TIA01	
83	Fractions of Cents	TIA01	
94	Sign for Other Adjustments	TIA01	

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DE 817 TIA01 Code	Form 941 Field Identification	Seg. ID	Notes
84	Other Adjustment	TIA01	
27	Sign for Adjusted Total of Social Security and Medicare Taxes	TIA01	
28	Adjusted Total of Soc. Sec. & Medicare Taxes	TIA01	
29	Total Taxes	TIA01	
30	Advanced Earned Income Credit	TIA01	
31	Net Taxes	TIA01	
33	Total Taxes Deposited plus Overpayment from Previous Quarter	TIA01	
81	Balance Due	TIA01	
34	Overpayment from Previous Quarter	TIA01	
35	Excess	TIA01	
36	Credit Elect Indicator	TIA01	
37	Total Taxes Deposited for this Quarter	TIA01	
39	Liability First Month	TIA01	
40	Liability Second Month	TIA01	
41	Liability Third Month	TIA01	
42	Total Liability for Quarter	TIA01	
	DE 817 Field Ids for each day will repeat for each month. This section will be placed in a separate FGS loop with the assigned ID of M01.		
43	Tax Liability Month 1 Day 1	TIA01	
44	Tax Liability Month 1 Day 2	TIA01	
45	Tax Liability Month 1 Day 3	TIA01	
46	Tax Liability Month 1 Day 4	TIA01	
47	Tax Liability Month 1 Day 5	TIA01	
48	Tax Liability Month 1 Day 6	TIA01	
49	Tax Liability Month 1 Day 7	TIA01	
50	Tax Liability Month 1 Day 8	TIA01	
51	Tax Liability Month 1 Day 9	TIA01	

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DE 817 TIA01 Code	Form 941 Field Identification	Seg. ID	Notes
52	Tax Liability Month 1 Day 10	TIA01	
53	Tax Liability Month 1 Day 11	TIA01	
54	Tax Liability Month 1 Day 12	TIA01	
55	Tax Liability Month 1 Day 13	TIA01	
56	Tax Liability Month 1 Day 14	TIA01	
57	Tax Liability Month 1 Day 15	TIA01	
58	Tax Liability Month 1 Day 16	TIA01	
59	Tax Liability Month 1 Day 17	TIA01	
60	Tax Liability Month 1 Day 18	TIA01	
61	Tax Liability Month 1 Day 19	TIA01	
62	Tax Liability Month 1 Day 20	TIA01	
63	Tax Liability Month 1 Day 21	TIA01	
64	Tax Liability Month 1 Day 22	TIA01	
65	Tax Liability Month 1 Day 23	TIA01	
66	Tax Liability Month 1 Day 24	TIA01	
67	Tax Liability Month 1 Day 25	TIA01	
68	Tax Liability Month 1 Day 26	TIA01	
69	Tax Liability Month 1 Day 27	TIA01	
70	Tax Liability Month 1 Day 28	TIA01	
71	Tax Liability Month 1 Day 29	TIA01	
72	Tax Liability Month 1 Day 30	TIA01	
73	Tax Liability Month 1 Day 31	TIA01	
74	Tax Liability Month 1 Total	TIA01	
	DE 817 Field Ids for each day will repeat for the second month. This section will be placed in a separate FGS loop with the assigned ID of M02.		
43	Tax Liability Month 2 Day 1	TIA01	
44	Tax Liability Month 2 Day 2	TIA01	
45	Tax Liability Month 2 Day 3	TIA01	

IRS Implementation Conventions 941e-file System

DE 817 TIA01 Code	Form 941 Field Identification	Seg. ID	Notes
46	Tax Liability Month 2 Day 4	TIA01	
47	Tax Liability Month 2 Day 5	TIA01	
48	Tax Liability Month 2 Day 6	TIA01	
49	Tax Liability Month 2 Day 7	TIA01	
50	Tax Liability Month 2 Day 8	TIA01	
51	Tax Liability Month 2 Day 9	TIA01	
52	Tax Liability Month 2 Day 10	TIA01	
53	Tax Liability Month 2 Day 11	TIA01	
54	Tax Liability Month 2 Day 12	TIA01	
55	Tax Liability Month 2 Day 13	TIA01	
56	Tax Liability Month 2 Day 14	TIA01	
57	Tax Liability Month 2 Day 15	TIA01	
58	Tax Liability Month 2 Day 16	TIA01	
59	Tax Liability Month 2 Day 17	TIA01	
60	Tax Liability Month 2 Day 18	TIA01	
61	Tax Liability Month 2 Day 19	TIA01	
62	Tax Liability Month 2 Day 20	TIA01	
63	Tax Liability Month 2 Day 21	TIA01	
64	Tax Liability Month 2 Day 22	TIA01	
65	Tax Liability Month 2 Day 23	TIA01	
66	Tax Liability Month 2 Day 24	TIA01	
67	Tax Liability Month 2 Day 25	TIA01	
68	Tax Liability Month 2 Day 26	TIA01	
69	Tax Liability Month 2 Day 27	TIA01	
70	Tax Liability Month 2 Day 28	TIA01	
71	Tax Liability Month 2 Day 29	TIA01	
72	Tax Liability Month 2 Day 30	TIA01	
73	Tax Liability Month 2 Day 31	TIA01	

IRS Implementation Conventions 941e-file System

DE 817 TIA01 Code	Form 941 Field Identification	Seg. ID	Notes
74	Tax Liability Month 2 Total	TIA01	
	DE 817 Field Ids for each day will repeat for the third month. This section will be placed in a separate FGS loop with the assigned ID of M03.		
43	Tax Liability Month 3 Day 1	TIA01	
44	Tax Liability Month 3 Day 2	TIA01	
45	Tax Liability Month 3 Day 3	TIA01	
46	Tax Liability Month 3 Day 4	TIA01	
47	Tax Liability Month 3 Day 5	TIA01	
48	Tax Liability Month 3 Day 6	TIA01	
49	Tax Liability Month 3 Day 7	TIA01	
50	Tax Liability Month 3 Day 8	TIA01	
51	Tax Liability Month 3 Day 9	TIA01	
52	Tax Liability Month 3 Day 10	TIA01	
53	Tax Liability Month 3 Day 11	TIA01	
54	Tax Liability Month 3 Day 12	TIA01	
55	Tax Liability Month 3 Day 13	TIA01	
56	Tax Liability Month 3 Day 14	TIA01	
57	Tax Liability Month 3 Day 15	TIA01	
58	Tax Liability Month 3 Day 16	TIA01	
59	Tax Liability Month 3 Day 17	TIA01	
60	Tax Liability Month 3 Day 18	TIA01	
61	Tax Liability Month 3 Day 19	TIA01	
62	Tax Liability Month 3 Day 20	TIA01	
63	Tax Liability Month 3 Day 21	TIA01	
64	Tax Liability Month 3 Day 22	TIA01	
65	Tax Liability Month 3 Day 23	TIA01	
66	Tax Liability Month 3 Day 24	TIA01	
67	Tax Liability Month 3 Day 25	TIA01	

IRS Implementation Conventions 941e-file System

DE 817 TIA01 Code	Form 941 Field Identification	Seg. ID	Notes
68	Tax Liability Month 3 Day 26	TIA01	
69	Tax Liability Month 3 Day 27	TIA01	
70	Tax Liability Month 3 Day 28	TIA01	
71	Tax Liability Month 3 Day 29	TIA01	
72	Tax Liability Month 3 Day 30	TIA01	
73	Tax Liability Month 3 Day 31	TIA01	
74	Tax Liability Month 3 Total	TIA01	

8.0 Exhibits

8.1 Sample Form 9041, Application/Registration for Electronic/Magnetic Media Filing of Business Returns

**Application/Registration for Electronic/Magnetic
 Media Filing of Business Returns**

OMB No. 1545-1079

This application is: (check one) new revised

1a Firm's name 	b Employer identification number (EIN) (EIN must be 9 digits.)
c Mailing address (Street, P.O. Box, city, state, ZIP code) 	d Contact person's name Daytime telephone number (Include area code) (___) _____ FAX telephone number (Include area code) (___) _____ Contact E-mail address(es) (Optional) _____

2 Indicate which forms you will file by checking the appropriate box. <input type="checkbox"/> 941 e-file Program <input type="checkbox"/> Form 1041, U.S. Income Tax Return for Estates and Trusts <input type="checkbox"/> 941 On-Line Filing Program <input type="checkbox"/> Form 1065, U.S. Return of Partnership Income <input type="checkbox"/> 940 e-file Program <input type="checkbox"/> Form _____ <input type="checkbox"/> 940 On-Line Filing Program	3a List any Electronic Transmitter Identification Number(s) and Magnetic Media Transmitter Identification Number(s) we previously assigned to you or your firm. ----- ----- 3b If you have previously been suspended from any IRS Electronic Filing Program, please check here. <input type="checkbox"/>
---	---

4 Please answer the following questions:

a Will you send return data directly to IRS? Yes No

b Will you develop or modify software that prepares returns for electronic/magnetic media filing? Yes No

c Will you file using Magnetic tape? Floppy Diskette (3 1/2" and 5 1/4")? Modem?

d FOR 941 FILERS ONLY: Will you be transmitting files in Electronic Data Interchange (EDI)?

Non EDI?

Both?

If you will be using EDI, please provide the version number here.

5 If you know which software company and/or transmission service you will use, please enter the names, addresses and phone numbers below.

Software Company	Transmitter
------------------	-------------

6 Estimated tax return volume to be filed:
 Form K-1

7 Comments/Additional Information

Applicant Agreement	Under the penalties of perjury, I declare that I have examined this application/registration and any accompanying information, and to the best of my knowledge and belief it is true, correct, and complete. This firm and its employees will comply with all the provisions of the procedures for electronic/magnetic media filing of Forms 940, 941, 1041 and 1065 as applicable. The firm understands that if it is sold or its organizational structure is changed, acceptance for participation is not transferable; a new application/registration must be filed. The firm further understands that noncompliance will result in the firm no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the firm.
----------------------------	---

8 Name and title of person responsible for filing this application (Please print or type)

9 Signature of person responsible for this application/registration	Date
10 Name and title of designated PIN Recipient (See instructions)	Date
11 Signature of Designated PIN Recipient (See instructions)	Date

8.2 State Abbreviations

State	Code	State	Code
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
American Samoa	AS	Nevada	NV
Arizona	AZ	New Hampshire	NH
Arkansas	AR	New Jersey	NJ
California	CA	New Mexico	NM
Colorado	CO	New York	NY
Connecticut	CT	North Carolina	NC
Delaware	DE	North Dakota	ND
District of Columbia	DC	North Mariana Islands	MP
Federated States of Micronesia	FM	Ohio	OH
Florida	FL	Oklahoma	OK
Georgia	GA	Oregon	OR
Guam	GU	Palau	PW
Hawaii	HI	Pennsylvania	PA
Idaho	ID	Puerto Rico	PR
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Marshall Islands	MH	Virginia	VA
Maryland	MD	Virgin Islands	VI
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		



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Department of the Treasury
Internal Revenue Service

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