

THOMSON REUTERS®

1120 E-FILE GUIDE

FOR TAX YEAR 2022

Last Updated: October 05, 2022

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CHAPTER 1: 1120 E-FILE

The IRS developed the Modernized e-File (MeF) system to provide a standardized format and transmission method for e-filed returns. MeF uses XML (Extensible Markup Language) to implement all forms and schedules in an electronic format. The IRS has structured tax return data into a series of schemas or XML documents specifying the data elements, structures, and rules for each form, schedule, and attachment. Like paper tax returns, MeF returns consists of a series of tax forms, schedules, and attachments required to file a complete return.

MeF enforces a rigid structure that must be used to create e-filed tax returns. This structure is necessary and critical to ensure tax preparation software can create an e-file return which can be transmitted to, and viewed by, the IRS systems. In addition to formats defined by schemas, returns must also adhere to business rules that provide a second level of validation.

The IRS has developed the XML schema rules and made them available to software vendors. Vendors are required to use these XML schemas in developing software capable of e-filing returns. In many areas, e-filed tax return information must be structured differently than in previously filed paper returns.

MEF SYSTEM CAPABILITIES

Some of the capabilities introduced with the MeF System include:

- Transmitters can send transmissions to the IRS at any time. The MeF system validates the transmission file and creates an immediate acknowledgment file. At times, the MeF system is unavailable due to maintenance or updates for next year processing.
- MeF is completely paperless. Information not defined by the IRS schemas can be included with the e-filed return as PDF attachments. Signature requirements can be met by use of the Practitioner PIN option or by attaching signature documents as PDF files.
- MeF supports the current and two previous years of returns (2022, 2021, and 2020).
- MeF supports integrated refund and payment options. Refunds can be electronically deposited in bank accounts or balance due payments can be electronically withdrawn from bank accounts.
- MeF allows transmitters to send transmissions to the IRS year-round, except for a short cut-over period at the end of the calendar year.

RETURNS AND EXTENSIONS SUPPORTED BY MEF

FORM	TYPE	DESCRIPTION
1120	Return	US Corporation Income Tax Return
1120-F	Return	US Income Tax Return of a Foreign Corporation
1120S	Return	US Income Tax Return for an S Corporation
7004	Extension	Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns

AUTHORIZATION TO PARTICIPATE IN THE E-FILE PROGRAM

Thomson Reuters is the transmitter for e-filed returns. The tax preparer/firm is the Electronic Return Originator (ERO). The ERO must be accepted as an Authorized IRS E-file Provider. The IRS Publication 3112 (<http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Download-and-Read-IRS-Publication-3112>) provides definitions and procedures required for becoming an authorized IRS E-file Provider.

A Large Taxpayer transmitting its own business return is not an Authorized IRS E-file Provider. Details for Large Taxpayers can be found in the Section 5 of the IRS Publication 4163 (<http://www.irs.gov/pub/irs-pdf/p4163.pdf>).

ADDITIONAL FORMS

In addition to the forms normally filed with business returns, MeF adds several other forms applicable only to e-filed returns and extensions.

Form 8453 A scanned Form 8453 is used to sign the e-file return. The authorized return signer signs the appropriate form. The return signer authenticates the accuracy of the return information reported on the form, authorizes the ERO (if any) to transmit the return, and provides consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed. If applicable, the ERO and paid preparer also sign the form. The signed form is then scanned and attached as a PDF file to the return before transmitting. The description of the scanned Form 8453 must be *8453 Signature Document*.

The business entity should retain a copy of the signed form but it should not be mailed to the IRS.

Signature authorization is made using the following version of Form 8453 for the applicable return type:

RETURN TYPE	DESCRIPTION
1120	8453-C: US Corporation Income Tax Declaration for an IRS e-file Return
1120-F	8453-I: Foreign Corporation Income Tax Declaration for an IRS e-file Return
1120S	8453-S: US S Corporation Income Tax Declaration for an IRS e-file Return

Form 8879 The Practitioner PIN signature option uses Form 8879 and requires the taxpayer to use an ERO. The taxpayer selects a five-digit **Personal Identification Number (PIN)** as their electronic signature. The taxpayer can enter this PIN directly into the return preparation software, or authorize the ERO to enter the PIN. The ERO completes the appropriate Form 8879, including the taxpayer's PIN and the ERO's PIN. The ERO retains a copy of Form 8879 and provides a copy to the taxpayer. Form 8879 should not be mailed to the IRS.

Signature authorization is made using the following version of Form 8879 for the applicable return type:

RETURN TYPE	DESCRIPTION
1120	8879-C: IRS e-file Signature Authorization for Form 1120
1120-F	8879-I: IRS e-file Signature Authorization for Form 1120-F
1120S	8879-S: IRS e-file Signature Authorization for Form 1120S

IRS SUPPLEMENTS TO THIS GUIDE

The IRS MeF system supports additional return filings not covered in this guide. This guide covers only the e-filing of extensions, corporation returns, and partnership returns. This guide should be read in conjunction with the following IRS publications and web sites:

- Publication 3112, *IRS E-file Application and Participation*, containing standardized information about the roles and responsibilities of Authorized IRS E-file Providers.
- Publication 4163, *Modernized e-File (MeF) information for Authorized IRS E-file Providers for Business Returns*, provides specific requirements and procedures for e-filing of Forms 1120, 1120-F, 1120S, and 7004.
- Publication 4557, *Safeguarding Taxpayer Data: A Guide For Your Business*, provides information on legal requirements to safeguard taxpayer data.
- E-file for Tax Professionals. IRS has posted additional information on how to participate in e-file, transitional rules for partnerships and corporations required to e-file, and other informative links regarding partnership/corporate e-file at <http://www.irs.gov/for-Tax-Pros>. The IRS frequently updates these sites with FAQs, known issues, workarounds, and other MeF changes.

COMMUNICATING WITH THE IRS

The IRS e-help Desk provides assistance in support of MeF software and communication testing for corporate, partnership, and tax exempt returns throughout the filing season. The e-help Desk also provides assistance with e-Services registration and the IRS e-file application processes. Contact the e-help Desk at 1-866-255-0654, or if outside the US and US Territories, 1-512-416-7750.

The MeF Status Page provides information on current system status, system maintenance or other processing delays, and the volume of accepted returns. This site can be accessed at <http://www.irs.gov/tax-professionals/e-file-providers-partners/modernized-e-file-mef-status-page>.

MeF Quick Alerts is an IRS e-mail service that provides current information regarding MeF issues. Subscribe to MeF Quick Alerts at <http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/QuickAlerts---More--e-file-Benefits-for-Tax-Professionals>.

CHAPTER 2: RULES FOR E-FILE

MANDATORY E-FILE

Corporations with \$10 million or more in total assets and that file 250 or more returns a year are required to e-file Form 1120, 1120S, and 1120-F.

BUSINESS NAME CONTROL

Name Control matching is a process in MeF that checks the **Employer Identification Number (EIN)** and Name Control of the corporation, partnership, or tax-exempt organization filer with the IRS' **National Account Profile (NAP)** database. Name Control mismatch is one of the most common causes for rejects of returns in MeF. It is very important to ensure that the submitted return has the correct Name Control.

The name control is generally derived from the first four characters of the business name, but other rules exist for names that contain special characters or other non-standard formatting.

If you are unable to determine your business name control with certainty, you can contact the **Telephone Assistance for Businesses (1-800-829-4933)** and request assistance with verification of your organization's Name Control. Click the link below for detailed information on Name Control:

CORPORATIONS:

http://www.irs.gov/businesses/corporations/using-the-correct-name-control-in-e-filing-corporate-tax-returns?_ga=1.65873196.346284818.1478290758

ADDRESS CHANGES

The IRS accepts domestic and foreign address changes as shown by the taxpayer in the entity portion of the parent return. If the **Name or Address Change** check box is selected, the entered address becomes the taxpayer's new official address of record. In the case of a consolidated return, the name change is effective only for the top consolidated entity.

FOREIGN ADDRESSES

Returns and extensions with a foreign address in the entity portion of the return can be e-filed. MeF requires foreign countries to be identified with the two-character Foreign Country Code recognized by the US Department of State. See *IRS Publication 4163 (Exhibit 2)* for a list of valid country codes.

The IRS instructions for some forms specify a foreign address must be entered with the country name using the full country name rather than an abbreviation; however, per IRS Publication 4163, a taxpayer e-filing should continue to use the country code for the country name. The form instructions might be updated in the future to reflect this process for e-file.

SIGNING THE E-FILE

As with any income tax return filed on paper, an e-file income tax return must be signed by an authorized tax return signer, the ERO (if applicable) and the paid preparer (if applicable). An authorized person must sign and date the **Declaration of Taxpayer** on the applicable Form 8453 or Form 8879.

The MeF system requires taxpayers and providers to use one of the alternative signature options for signing e-file returns. The two available options are the Practitioner PIN method and the scanned Form 8453. MeF validates that a signature exists for each return. If the e-file return does not contain the required signatures, it will be rejected.

Practitioner PIN Option

To use the Practitioner PIN option, the taxpayer must use an ERO. Although the Practitioner PIN option is totally electronic, the ERO must still retain the signed Form 8879. With this option, the taxpayer and ERO are required to sign the return with self-selecting PINs as described below. The taxpayer's authorized person decides whether to enter a personal PIN or to authorize the ERO to enter the PIN. The ERO prints Form 8879 and has the taxpayer's authorized person choose a five-digit PIN.

The following information must be included in the e-file if the Practitioner PIN option is used:

- **Practitioner PIN** – 11 digits, with the first six digits the same as the Electronic Filing Number (EFIN)
- **Taxpayer PIN** – Five numeric characters (cannot contain all zeros)
- **Indication of who entered the PIN** – The ERO or the taxpayer's authorized person
- **Title** – The title of an authorized person
- **Date** – The date return is signed by an authorized person

The ERO must retain Form 8879 for three years from the due date or the IRS received date, whichever is later. If the return was prepared for a fee, the ERO must ensure that the paid preparer also signs the return. If the paid preparer is also the ERO, the preparer can check the Also the **Paid Preparer** box and does not complete the **Paid Preparer's Use Only** section. Paid preparers do not have to disclose their SSNs or EINs on the copies they provide to taxpayers. The ERO should provide a copy of the Form 8879 to the taxpayer, but it should not be mailed to the IRS.

Scanned Form 8453 Option

The scanned Form 8453 must be used if the taxpayer decides not to use the Practitioner PIN option. If this option is selected, the authorized tax return signer and the ERO, if applicable, must sign the paper Form 8453. The signed Form 8453 must then be scanned into a PDF document and inserted into the e-file return as a PDF attachment. The scanned Form 8453 attached must be named *8453 Signature Document*.

If the e-file data on a corporate income tax return is changed after the taxpayers signs the **Declaration of Taxpayer**, taxpayers must sign a new declaration if the **Total Income amount** differs by more than \$150 or the **Taxable Income amount** differs by more than \$100.

REFUNDS AND PAYMENTS

Refunds

A refund can be applied to next year's estimated tax, received as a direct deposit or paper check, or split so that a portion is applied to next year's estimated tax and the rest received as direct deposit or paper check. Taxpayers who choose direct deposit must provide account numbers and routing numbers to providers for qualified accounts. Qualified accounts must be held by financial institutions within the United States.

Payment Options

Taxpayers have several choices when paying any taxes owed on their returns.

Electronic Funds Withdrawal (EFW) The MeF Program allows a taxpayer to pay the balance due on Form 1120/1120-F/1120S tax returns or the application for extension of time to file Form 7004 by authorizing an electronic funds withdrawal. If this payment method is chosen, the entire payment, not to exceed 200% of the balance shown on the return, or a partial payment can be made at the time the tax return/extension form is e-filed.



For Form 7004, the payment must equal the amount shown as the balance due.

Up to four quarterly estimated tax payments can be submitted with Form(s) 1120/1120-F/1120S.

The bank account information must be specified from which the payment should be withdrawn and the date on which the withdrawal will be made. This allows the taxpayer to pay the balance due either as soon as the tax return or form is processed, or schedule the payment for withdrawal on a future date that is not later than the return's due date. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted. Domestic corporations must deposit all income tax payments by the due date of the return using the Electronic Federal Tax Payment System (EFTPS).

For an e-filed Form 7004, an Electronic Funds Withdrawal (EFW) can be used. If using an ERO, a Practitioner PIN is required. If not using an ERO, then an ACH Debit Agreement Indicator must be included in the XML file.

If the EFW is authorized, an IRS Payment record must be attached to the e-file return/extension and an EFW consent statement must be signed.



For consolidated returns, the payment record can only be attached at the top-level return. Any payment attached otherwise will not be processed.

The following information is required in the payment record:

- Routing Transit Number
- Bank Account Number
- Account Type
- Payment Amount
- Requested Payment Date
- Taxpayer's Daytime Phone Number

It is important to note that the 10-day transmission perfection period does not apply to payments. If a submission was rejected, a return can be corrected within 10 days, and be given the received date of the original rejected return. When a return is rejected on the due date, it is recommended that the EFW payment not be transmitted with the return. The balance due can be paid through Electronic Federal Tax Payment System (EFTPS) or by check or money order.

A foreign corporation without an office or place of business in the United States and which does not bank in the United States, cannot pay using EFW or EFTPS. These corporations must pay using checks or money orders.

Electronic Federal Tax Payment System (EFTPS) Balances due and estimated taxes can be paid year around using the Electronic Federal Tax Payment System (EFTPS).

Domestic corporations must deposit all income tax payments using the EFTPS. If the corporation expects to have a net operating loss carryback, the corporation can reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, provided all other prior year tax liabilities have been fully paid and Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, is filed with Form 7004.

Foreign corporations who maintain an office or place of business in the United States must pay their tax as described above for domestic corporations.

If a return is rejected, the time to make a timely payment has lapsed and a payment must still be made, the IRS strongly encourages making the payment using a Federal Tax Deposit through the Electronic Federal Tax Payment System (EFTPS). All business taxpayers are authorized to use EFTPS.

Payments by Check Balance due payments can be made by mailing a check. Payments do not have to be mailed at the same time an e-file return is transmitted. For example, the return can be transmitted in January and the taxpayer can mail the payment and voucher at any time on or before the return due date.

RECORD KEEPING AND DOCUMENTATION REQUIREMENTS

Providers must retain the information listed below until the end of the calendar year in which the return was filed or nine months after a fiscal year return was filed. Providers must make the records available to the IRS upon request:

- A copy of signed IRS E-file Consent to Disclosure Forms for taxpayers who signed using a scanned signature Form (Form 8453).
- A complete copy of the electronic portion of the return that can be readily and accurately converted into an e-file transmission that the IRS can process.
- The acknowledgment file for IRS accepted returns.
- The acknowledgment for all extensions.

Forms 8879-C, 8879-I, and 8879-S must be retained for three years from the due date of the return or IRS received date, whichever is later.

E-filers who originate their own returns must retain all information that a taxpayer would retain for the appropriate time period.

Providers can electronically image and store all paper records they are required to retain for IRS e-file. This includes signed signature documents as well as any supporting documents not included in the electronic record. The storage system must satisfy the requirements of Revenue Procedure 97-22, *Retention of Books and Records*.

CHAPTER 3: DIRECTIONS FOR TAXPAYERS REQUIRED TO E-FILE

Any of these directions for corporations required to e-file can be used in the software.

FORMS ALLOWED AS PDF ATTACHMENTS

The forms listed below can be included as PDF attachments.

FORM	DESCRIPTION	1120
Form 1120S, Schedule B1	Information on Certain Shareholders of an S Corporation	X
Form 1128	Application to Adopt, or Retain a Tax Year	X
Form 2439 (a)	Notice to Shareholder of Undistributed Long-Term Capital Gains	X
Form 2553 (b)	Election by a Small Business Corporation	X
Form 3115 (c)	Application for Change in Accounting Method	X
Form 4466 (d)	Corporation Application for Quick Refund of Overpayment of Estimated Tax	X
Form 8283 (e)	Noncash Charitable Contributions	X
Form 8621 (a)	Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund	X
Form 8716 (d)	Election to Have a Tax Year Other Than a Required Tax Year	X
Form 8832 (c)	Entity Classification Election	X
Form 8838 (d)	Consent to Extend the Time to Assess Tax Under Sec 367 – Gain Recognition Agreement	X

- (a) If filed with the return, required as XML. If received from a third party, allowed as PDF.
- (b) PDF must be named and described as *Form 2553*.
- (c) If filed with return, required as XML. If previously filed, allowed as PDF.
- (d) If filed without signature, required as XML. If filed with signature, allowed as PDF.
- (e) Required as XML, unless filing 10 or more returns, or if 3rd party signature is required.

MIXED 1120 (INSURANCE) RETURNS

A Mixed Return, for e-file purposes, is an 1120 consolidated tax return (the parent return is an 1120) that includes at least one subsidiary that is either a Life Insurance company (Form 1120-L) or a Property and Casualty insurance company (Form 1120-PC).

For Mixed Returns, Form 1120-L and Form 1120-PC subsidiary returns must be included in the XML.

Schedule M-3 is required in XML for all levels in a Mixed Return. This includes the top consolidation, each entity (both parent and subsidiary), and the return subgroup(s) level. Additionally, a Form 8916 is required for all Mixed Returns. Form 8916-A, Supplemental Attachment to Schedule M-3, is required to be filed for each return (including subsidiary returns) for those entities that report any amounts for Cost of Goods Sold (COGS), Interest Income, or Interest Expense on their returns.

INFORMATION AVAILABLE UPON REQUEST – TRANSACTIONAL DETAIL FORMAT

Transactional data for the following forms can be submitted on a summary form in XML format as defined below. Corporations using these optional procedures are agreeing that transactional data details will be made available on request.

FORM	DESCRIPTION
Form T	Forest Activities Schedule
Schedule D	Capital Gains and Losses
Form 4562	Depreciation and Amortization
Form 4797	Sale of Business Property

FORM	DESCRIPTION
Form 8824	Like-Kind Exchanges
Form 8873	Extraterritorial Income Exclusion

Summary format can be used when the underlying transactional data contains more than 100 lines for that particular data type. The summary totals must be reported by data type, classification, or other grouping as required on the form. If there are less than 100 instances of transactions by data type, classification, or other grouping, the transactions are required to be itemized.

Summary format **cannot** be used to net gain and loss transactions. If an entity chooses to use the summary format to report transactional data, gains and losses must be summarized and reported separately within each form part.

For example, if a corporation had 500 short-term gain transactional items and 2000 short-term loss transactional items, use of the **Summary** format requires the corporation to report two (2) separate totals on Schedule D, Part 1 or Form 4797 under Short-term Gains and Losses, one for the total of the short-term gain items and one for the total of the short-term loss items.

COMPENSATION OF OFFICERS: FORM 1120-E

Detailed information for each officer must be completed on Form 1120-E. Columns C through F are required, while Columns A and B are optional. If a consolidated return is filed, each member of an affiliated group must furnish this information.

Information Available on Request should not be used.

SCHEDULE E COLUMN	OPTIONAL	REQUIRED
(a) Name of Officer	X	
(b) Social Security Number	X	
(c) Percent of Time Devoted to Business		X
(d) Percent of Stock Owned - Common		X

SCHEDULE E COLUMN	OPTIONAL	REQUIRED
(d) Percent of Stock Owned – Preferred		X
(f) Amount of Compensation		X

CHAPTER 4: SPECIAL RETURN TYPES

SHORT PERIOD RETURNS

In certain situations, a taxpayer might need to file a short period return before the IRS has begun accepting returns for that year, or before software has been released for that year. In such cases, the current year software can be used as long as the actual beginning and ending dates of the short period are used. The return must reflect the laws applicable to the short year return even though the software being used was developed for a prior year return.

When a short period corporate return is being filed, in some cases the regulations require the taxpayer to attach Form 1128, provide an explanation why the short period return is being filed, or cite the applicable Revenue Procedure.

If Form 1128 is used, attach it to the top level of the return as a PDF file and describe it as: ***Form 1128 for Short Period Return***.

If an explanation is required, it can be submitted in the General Dependency XML document or in a PDF file. Provide the regulatory citation and explanation in a General Dependency PDF file with the description: ***Short Period Return Explanation***.

To prevent processing delays, IRS has added to the 1120, 1120S, and 1120-F schema indicators of the valid reasons for filing a short period return. If the reason for a short period return is not listed, use the General Dependency to indicate the reason why a short period return is being filed.

Setting Up Short Year Returns in the Tax Application

1. Select **Organizer > General information > Basic Return Information > Return Information** tab, and then scroll to the **Dates** section.
2. Select the **Short year return** check box.
3. Enter the beginning and ending fiscal year dates. Be sure that other dates within the return are correct for the short-year return. For example, sales of capital assets should have the correct year for date sold.
4. If applicable, also select one of the **Short Year Period Indicators**, such as *Section 1398*, from the drop-down list on this Organizer screen.

SIGNING OFFICER

Do not print officer's signature date on e-file signature authorization form (Date will be included in e-file only)

Do not print officer's signature date on the federal return (Date will be included in e-file only)

Officer is foreign and does not have an SSN ("888008888" will be included in e-file based on IRS instructions)

First name..... [text box]

Middle initial..... [text box]

Last name..... [text box]

Title..... [text box]

Phone..... [text box]

OR

Foreign phone..... [text box]

Email..... [text box]

Date..... [MM/DD/YYYY] [text box]

Use signature date for states

SSN (Optional)..... [text box]

ACCOUNTING METHOD

Cash Accrual Other: [text box]

DATES

Short year return

Beginning date of next tax year after short year..... [MM/DD/YYYY] [text box]

Ending date of next tax year after short year..... [MM/DD/YYYY] [text box]

Short year period indicator (e-file)..... [Section 1398 Election] [dropdown menu]

CHECK IF

Initial return

Final return

[None selected]
National Office Grant Letter
Filed under Revenue Procedure 2006-45 or 2006-46
Notation referring to Section 898 (c)(1)(A)
Election Change in taxable year under Section 898 (c)(2)
Section 1398 Election
Second Short Year after Section 1398 Election
Section 444 Election Terminated

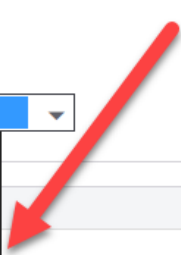


Figure 4:1

SUPERSEDING AND AMENDED RETURNS

The IRS accepts both superseding and amended returns for Forms 1120, 1120S, and 1120-F.

A superseding return is a subsequent return filed within the filing period (including extensions). An amended return is a subsequent return filed after the expiration of the filing period (including extensions).

Both superseding and amended returns are required to be e-filed if the taxpayer is required to e-file the original return.

Superseding Returns

A superseding return must be a complete XML filing of the entire return with all required forms, schedules, and attachments (XML or PDF, if applicable). All of the business rules for e-filing original returns are enforced for superseding returns.

Using Superseding Returns

1. Navigate to **Organizer > General Information > Basic Return Information > Return Information** tab, and then select the *Superseded Return* option.
2. Make all necessary changes to this return.
3. The superseded return must be a complete return with all forms, schedules, and attachments.
4. Follow your normal procedures for creating, reviewing, and submitting the e-file.

Amended Returns

An e-filed amended return is similar to a paper amended return filing in that the amended return is a subset of information from the original return. For 1120, 1120S, and 1120-F returns, the amended return should include the main form and any changes that were made. To facilitate this for 1120, 1120S, and 1120-F amended returns, only a subset of business rules are enforced.

Amended returns require **at a minimum**:

- The corrected Form 1120, 1120S or 1120-F completed in its entirety with the **Amended Return** check box selected.
- All forms, schedules, and attachments that changed, or that support changes on the amended Form 1120, 1120S, or 1120-F, including any subsidiary returns (if changed) and the information to support those changes.
- Submit one of the following:
 - **For Form 1120** – Attach the XML Form 1120X completed through Part I, line 10 or 11, as applicable, and Part II with the line number of each amended item, the corrected amount or treatment of the item, and an explanation of the reasons for each change.

or

 - **For Forms 1120S and 1120-F** – Attach the XML document amended return changes that identifies the line number of each amended item, description, amount on the previous return, amount on the amended return, and explanation of the reasons for each change.
- A signed signature document (Form 8453) as applicable, or use of a Practitioner's PIN.
- Appropriate forms to make a payment, request a refund or request a credit carryover to another year.

Using Amended Returns

For amended returns:

1. Create a new return by selecting **Save As**. This creates a duplicate of the original return. In the new return, select **Organizer > General Information > Basic Return Information > Return Information** tab.
2. Check **Amended Return**, and do the following, as applicable:
 - For 1120 returns, make all necessary changes to the corrected return, and complete Form 1120X for inclusion in the XML file.
 - For 1120S returns, make all necessary changes to the corrected return, and complete the Amended Return Changes detail that identifies the line number of each amended item, description, amount on the previous return, amount on the amended return, and explanation of the reasons for each change. This detail is entered in **Organizer > Amended Return > Amended Changes**.
 - Include an updated signed Form 8453 or Practitioner PIN information with each amended return.

CHAPTER 5: ATTACHMENTS TO THE RETURN

Attachments to the tax return include:

- Tax forms
- Statements
- Elections
- Notices
- Schedules
- Other types of miscellaneous information that might be required by IRS form instructions or regulations
- Schedules or additional information that the preparer wants to attach to the return

These attachments can be submitted electronically as XML documents or as PDF attachments.

XML DOCUMENTS

If the IRS has defined a schema for information to be included in the return, then that information must be provided in XML format. The types of schemas cover:

Tax Forms We automatically format, in XML, any tax form information that is included in the return.

Information Requested on Tax Form Instructions For example, a tax form line for **Other Income** might include instructions to attach detail. In some cases, the schema provides specific data elements, and in other cases the schema allows for entry of free-form text. We automatically format, in XML, this additional information that is included in the return.

GENERAL DEPENDENCY

The General Dependency feature allows for the submission of information that is not specified in a predefined schema. This includes information that is requested in regulations or publications, which is not specified in form instructions but must be included in XML format. The IRS created the general dependency schemas to provide a method for submitting in XML other information not specifically defined by other schemas. The IRS general dependency schemas can also be used to include information for IRS workarounds until schemas are updated. The IRS provides three types of General Dependencies:

General Dependency Available for Form 1120, this is attached at the return level and allows for an explanation of up to one million characters.

General Dependency (Medium) Available for Forms 1120S and 1120-F, this is attached at the return level and allows for an explanation of up to 100,000 characters.

General Dependency (Small) Attached at the form or schedule level, this allows for an explanation of up to 5,000 characters. The General Dependency (Small) can be attached to the following forms:

- Form 851
- Form 926
- Form 1065
- Form 1118
- Form 1118 AMT
- Form 3800
- Form 4136
- Form 4562
- Form 4684
- Form 5471
- Form 5713
- Form 6765
- Form 8586
- Form 8834

- Form 8865
- Form 8886
- Schedule M-3 (Form 1120)
- Schedule M-3 (Form 1120-L)
- Schedule M-3 (Form 1120-PC)
- Schedule M-3 (Form 1120-S)

Data elements for each general dependency include:

- Business Name
- Taxpayer identification number
- Form line or instruction reference
- Regulation reference
- Description: A meaningful title or explanation for the attachment. The IRS uses the description as the General Dependency title when viewing the return.
- Additional information: This is the explanation with the number of characters limited by the general dependency type.



If the requested information or election requires presentation in a columnar format, the IRS will allow this information to be submitted as a PDF attachment.

Special Condition Description

The Form 1120, 1120S, and 1120-F schemas include a Special Condition Description that can be used to provide information without the IRS having to update its schemas. Special conditions calling for additional information might arise from natural disasters, late legislation, recent Revenue Procedures, and so forth. The IRS includes when the Special Condition Description should be used in the *Known Issues and Solutions* file on its Website, <http://www.irs.gov/>.

PDF ATTACHMENTS

The tax return can also include non-XML documents, known as **binary attachments**, submitted in PDF format. PDF attachments allow taxpayers to provide requested documentation that includes required signatures and third party documents as required by forms and instructions.

Each file attached to a return must contain an unique, meaningful title and description for the attachment. If the description of the file is not representative of its contents, it can result in a delay in the return processing.

The following are examples of descriptions that can also delay processing:

- *Other*
- *PDF Attachment*
- *Miscellaneous Information*

The description is used to identify the attachment when the IRS displays the PDF. PDF files can be created using any available tool, but these IRS guidelines must be followed:

- Do not password protect or encrypt PDF attachments.
- Keep PDF attachments as small as possible.
 - If using Adobe Acrobat, avoid requiring compatibility with Adobe Acrobat versions earlier than version 8. Making the PDF file compatible with earlier versions will increase the size of the file.
 - Move the compression/quality slider on **Create PDF From Scanner** to higher compression in order to lower the size of the file when the source document is of decent quality and from scanner input.
- Each individual uncompressed PDF cannot exceed **60 MB**. The total of all uncompressed PDF files in the return cannot exceed **1 GB**.
- The file name of each PDF cannot exceed **57** characters, including the file extension.

- The file name **cannot** include the following special characters:
 - Apostrophe (')
 - Double quotation mark (")
 - Left and right angle brackets (<) and (>)
 - Vertical bar (|)
 - Square brackets ([])
 - Caret (^)
 - Ampersand (&(the *and* symbol above the number 7 on the keyboard))
 - Slashes (/) and (\)
 - Colon and semicolon (:;) and (;)
 - Question and exclamation marks (?) and (!)
 - Asterisk (*)
 - Double periods (..)

USING THE SYSTEM

All information entered to complete tax forms and supporting detail is automatically included in XML.

General Dependency information applicable to the return level is entered through **Organizer > Federal E-file > Attachments > General Dependencies**. The **Overview** screens contains links to each of the form specific general dependencies (Small General Dependencies).

GENERAL DEPENDENCY FOR FORM 1120, 1120-L AND 1120-PC (UP TO 1 MILLION CHARACTERS)					
General Dependency					
MEDIUM GENERAL DEPENDENCY FOR FORM 1120-F AND 1120-S (UP TO 100,000 CHARACTERS)					
Medium General Dependency					
SMALL GENERAL DEPENDENCY (UP TO 5,000 CHARACTERS)					
851	926	3800	4136	4562	8834
8586	4684	5471	5713	6765	8886
8938	4562 (Depletion)				
1118					
1118 (Domestic)		1118 AMT (Domestic)			
1118 (International)		1118 AMT (International)			
SCHEDULE M-3					
Schedule M-3 (Form 1120)		Schedule M-3 (Form 1120-S)			
Schedule M-3 (Form 1120-L)		Schedule M-3 (Form 1120-PC)			

Figure 5:1

CHAPTER 6: ELECTIONS

GENERAL GUIDELINES

The IRS reviewed all forms and form instructions to identify where taxpayers are required to attach supporting data. ***Wherever the supporting data is located in an election, the IRS has provided specific XML formats that must be used.***

The examples below are samples of elections required by form instructions:

INSTRUCTIONS	ELECTION REQUIRED
Form 1120	Dual Consolidated Losses Statement
Form 8697	De Minimis Exception Election
Form 4562	Election Not to Claim Special Depreciation Allowance

The IRS has not reviewed all regulations and publications to identify every possible election. Rather than performing this analysis and then defining specific schemas to match each of these elections, the IRS created a **General Dependency** schema.

The General Dependency schema is used for most disclosure statements and elections required by regulations or IRS publications. The General Dependency schema includes the following elements:

Form Line or Instructions Reference (Optional) Complete this field when the election is made based on information on IRS forms or form instructions, and the IRS has not defined a specific format.

Regulation Reference (Optional) Use this field to identify information for elections made based on information contained in regulations or publications.

Description (Optional) Use this field to enter a brief explanation of the election.

Attachment Information (Optional) Use this field to include additional information or to reference PDF attachments.

The current IRS schema definitions do not support information entered in a columnar format. For elections requiring columnar format, the IRS allows these to be included in the return as PDF attachments. Separate PDF files must be created for each election, and the regulation reference should be used in the name of the PDF file.

EXAMPLES OF ELECTION FORMATS

The examples below illustrate how elections can be formatted:

Election Not Containing Columnar Data Election data not containing columnar data must be reported using the IRS-defined schema for that election. If no schema has been defined, then the General Dependency schema must be used.

Regulation Reference IRC Section 172(b)(3)

Description Election to Forego Net Operating Loss Carryback

Attachment Information Pursuant to IRC Sec. 172(b)(3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss incurred in this tax year ended December 31, 2022.

Election That Applies to Multiple Subsidiaries Elections that apply to multiple subsidiaries and do not contain columnar data must be reported using the IRS-defined schema for that election. If no schema has been defined, then the General Dependency schema must be used.

Regulation Reference IRC Section 172(b)(3)

Description Election to Forego Net Operating Loss Carryback

Attachment information Pursuant to IRC Sec. 172(b)(3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss incurred in this tax year ended December 31, 2022, for the following subsidiaries:

- ABC Corporation
- CDE Corporation
- EFG Corporation

Election That Contains Columnar Data Elections that require columnar data may be attached as PDF files. Separate PDF files must be created for each election. Use the regulation reference to create the name of the PDF file.

PDF Details IRS Section 195(b) Election to Amortize Start-Up Expenditures

Taxpayer Name ABC Corporation

Taxpayer ID Number 10-0000002

Year-end December 31, 2022

In accordance with IRC Sec. 195, taxpayer hereby elects to amortize all start-up expenditures over a period of 60 months beginning with July 1, 2022, which is the month that the active trade or business began.

The start-up expenses incurred are:

DESCRIPTION OF EXPENSE	DATE	AMOUNT
Attorney Fees	02/01/2022	\$321,654
Accounting Fees	03/17/2022	\$34,908

Elections That Require Supporting Data Some disclosure statements and/or elections require supporting data that cannot be entered into the General Dependency schema (that is, Plans of Merger, Plans of Reorganization, meeting notes, etc.). The IRS allows this type of supporting data to be attached to the General Dependency schema as a PDF file. The actual disclosure statement and/or election must be entered into the required format, and only the supporting data may be submitted as a PDF file.

USING THE APPLICATION

The application provides several methods for entering federal tax elections. Each method for entering elections can be completed in **Organizer > Federal Tax Elections**.

E-file Tax Elections

The **E-file Tax Elections (Organizer > Federal Tax Elections > e-File Tax Elections > e-File Tax Elections)** screens are used for entering IRS Defined Elections. These elections are included in the XML file using the specific IRS-defined schemas.

IRS Defined Elections

IRS reviewed all forms and form instructions to identify where taxpayers are required to attach elections. For these elections, IRS defined specific schemas formatted to report the election requirements.

Note: IRS has indicated that these specific schemas MUST be used to include tax election information in the XML portion of the electronic file. You must use the Organizer screens under Federal Tax Elections | e-File Tax Elections, to enter these elections.

Election Title	Applicable Form	Enter Election
52 - 53 Week Tax Year Election	1120	Go to Election
Amortization Election Statement	4562	Go to Election
Annual Recapture Revocable Election Statement	1118, Sch J	Go to Election
Common Taxable Year Election Statement	5713	Go to Election
Cooperative Election to Allocate Credit Among Patrons	6478	Go to Election
De Minimis Exception Election	8697 - LT contracts	Go to Election
Deemed Dividend Election Statement	8621	Go to Election
Defer Gain from Qualifying Electric Transmission	1120	Go to Election
Delayed Reapplication Method Election	LT contracts	Go to Election
Mark to Market Accounting Method Election	4797	Go to Election
Mixed Straddle Account Election Statement	6781	Go to Election
Post Completion Adjustments Election	LT contracts	Go to Election
Reduce Basis of Depreciable Property Under IRC 1017 Statement	982	Go to Election
Reduce Liabilities under Reg. Sec. 1.884-1(e)(3)	1120F	Go to Election
SSBIC Election to Postpone Gain Statement	1120, Sch D	Go to Election
Securities or Commodities Held by Trader	4797	Go to Election
Simplified Marginal Impact Method Election	LT contracts	Go to Election
Small Ethanol Producer Credit Election	6478	Go to Election
Source of Distribution Election Statement	1120	Go to Election
Special Depreciation Allowance Election	4562	Go to Election
Tonnage Tax Regime Election	1120	Go to Election

Figure 6:1

Select the hyperlink (blue) in the **Enter Election** column to go to the specific election selected.

Predefined Elections

Many elections are included in the Organizer where you can choose those that are applicable to the return. These elections are included in the XML file using the General Dependency schema. For example, the IRC §72 (b) election is found in **Organizer > Federal Tax Elections > Predefined Elections > Code Selection 43-174(b) > Sec 72(b)**.

IRC SECTION 72(B) - ELECTION TO RECOMPUTE EXCLUSION WHEN VARIABLE ANNUITY PAYMENT IS LESS THAN EXCLUSION AMOUNT

Include this election in the return

Taxpayer Name.....

Taxpayer Name (override).....

Taxpayer ID Number.....

Taxpayer ID (override).....

Year-end.....

Taxpayer hereby elects pursuant to Reg. 1.72-4(d)(3)(ii) to recompute exclusion amounts for the year and for subsequent years in reference to the variable annuity contract held with . The following information is provided in accordance with Reg. 1.72-4(d)(3)(iv):

(a) The original annuity starting date was when taxpayer was years of age.

(b) The first annuity payment from the contract in the current year was received by taxpayer on .

(c) Taxpayer's investment in the contract, adjusted for any refund features, as originally determined was .

(d) The total amount received under the contract that was excluded from gross income by taxpayer prior to this year was .

Figure 6:2

Account-defined Elections

You have the ability to set up your own elections in Tax Defaults, These elections are displayed within **Organizer > Federal Tax Elections > Account Defined Elections** when you open your return. Then you can select those elections that might apply to this return.

Modifications can be made to these elections, but **Account Defined** elections cannot be added within the return.

ACCOUNT DEFINED ELECTION

Include this election in the return

Taxpayer Name:

Taxpayer ID Number:

Year-end:

Short Description (**Mandatory**).....

Include Short Description in printed election

Electronic Filing Note: The short description MUST begin with the word "Election" to be accepted by the IRS.

Form and Line, or Instruction Reference (Optional)

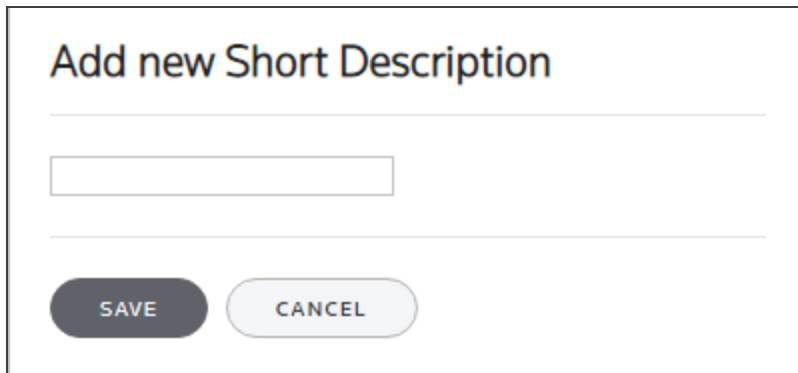
Code or Regulation Reference.....

Election Explanation

Figure 6:3

Preparer-defined Elections

You can add your own return-specific elections using the **Preparer-Defined Elections** screen by entering a new **Short Description**.



The screenshot shows a form titled "Add new Short Description". It features a text input field for the description, a "SAVE" button, and a "CANCEL" button.

Figure 6:4

These elections are included in the XML file using the **General Dependency** schema.

PREPARER DEFINED ELECTION

Include this election in the return

Taxpayer Name:

Taxpayer ID Number:

Year-end:

Short Description **(Mandatory)**.....

Include Short Description in printed election

Electronic Filing Note: The short description MUST begin with the word "Election" to be accepted by the IRS.

Form and Line, or Instruction Reference (Optional)

Code or Regulation Reference.....

Election Explanation

Figure 6:5

CHAPTER 7: AGGREGATING XML FILES

International forms existing in other returns can be merged into the primary corporate return XML file. The other return could have been prepared using third party software, or could be a GoSystem Tax or ONESOURCE return. All that is needed is a valid XML file from the other return.

This process aggregates (merges) parts of the third party XML file containing international forms with the primary return XML file. Other parts of the third party XML file are ignored.

TYPES OF AGGREGATION

- [Aggregating International Forms from Returns Created with Third Party Software \(page 35\)](#)
- [Aggregating Forms from International Member Returns \(page 40\)](#)

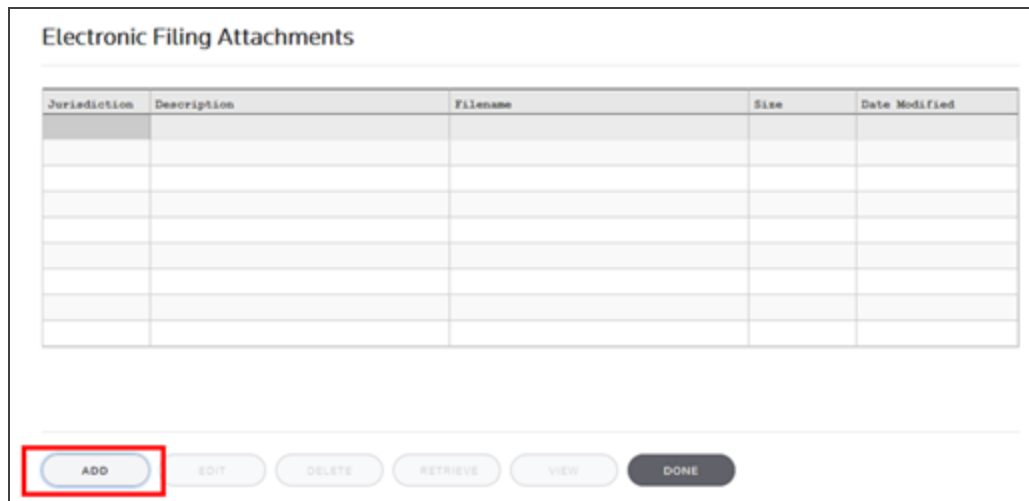
AGGREGATING INTERNATIONAL FORMS FROM RETURNS CREATED WITH THIRD PARTY SOFTWARE

To aggregate XML files, attach the XML file of the other return to the primary return.

1. Within the primary return, in **Organizer > Federal E-file > International > Third Party XML**, select the **Attach Third Party XML File** button on the **Third Party XML** screen.

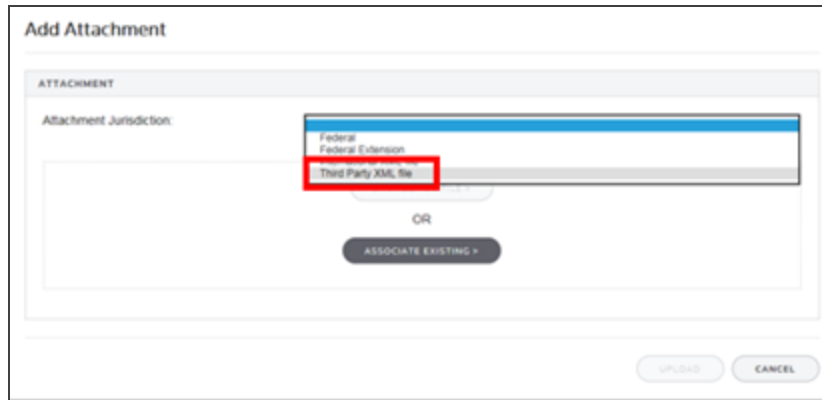


2. On the **Electronic Filing Attachments** window, select **Add**.



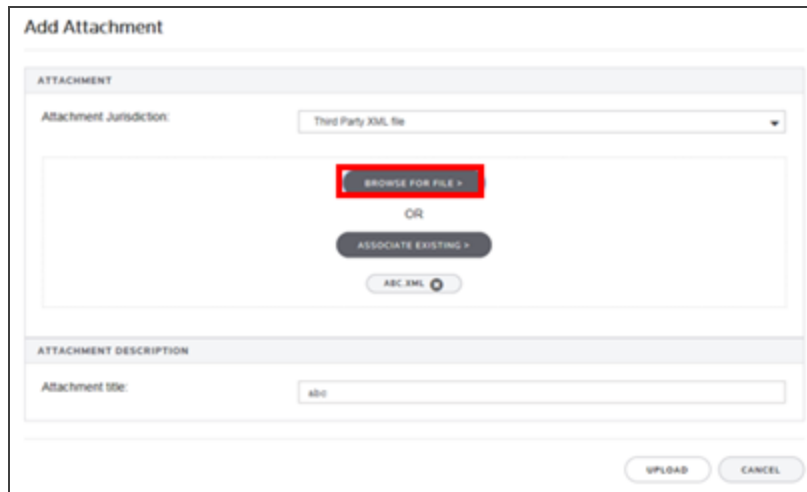
Aggregating International Forms from Returns Created with Third Party Software

3. On the **Add Attachments** dialog box, select **Third-Party XML File** from the drop-down list, and then select **Next**.



The screenshot shows the 'Add Attachment' dialog box. The 'Attachment Jurisdiction' dropdown menu is open, displaying three options: 'Federal', 'Federal Extension', and 'Third Party XML file'. The 'Third Party XML file' option is highlighted with a red box. Below the dropdown menu, there is an 'OR' separator and an 'ASSOCIATE EXISTING >' button. At the bottom of the dialog, there are 'UPLOAD' and 'CANCEL' buttons.

4. Select **Browse for File** and select the applicable XML file.



The screenshot shows the 'Add Attachment' dialog box. The 'Attachment Jurisdiction' dropdown menu is now set to 'Third Party XML file'. The 'Browse for File >' button is highlighted with a red box. Below the dropdown menu, there is an 'OR' separator and an 'ASSOCIATE EXISTING >' button. Below that, there is a file input field containing 'ABC.XML'. At the bottom of the dialog, there are 'UPLOAD' and 'CANCEL' buttons.

5. Select **Upload** to attach the file.

Add Attachment

ATTACHMENT

Attachment Jurisdiction: Third Party XML file

BROWSE FOR FILE +

OR

ASSOCIATE EXISTING +

ABC.XML

ATTACHMENT DESCRIPTION

Attachment title: abc

UPLOAD CANCEL

6. Repeat this process for each XML file to be included. Select **Done** when finished.



To delete third party XML files, highlight the attachment on the **Electronic Filing Attachments** screen, and then select **Delete**.

Electronic Filing Attachments

Jurisdiction	Description	Filename	Size	Date Modified
Third Party..	abc	abc.XML	975	06/04/2018 09:13 AM

ADD EDIT DELETE RETRIEVE VIEW DONE

- After attaching all the XML files, confirm that the XML attachment details are correct in the **Third Party Attachments Summary** on the **Third Party XML** screen.

ATTACH THIRD PARTY XML FILES

Attach Third Party XML File

THIRD PARTY ATTACHMENTS SUMMARY

Attached Third Party XML Files

0010FY_abc.XML

Total count..... 1

Total size..... 975



The attached XML file names include the locator number of the primary return.

- The attached XML files must be validated to detect XML errors. Select the **Validate Third-Party XML File** button on the **Third Party XML** screen.

VALIDATE THIRD PARTY XML FILES (MANDATORY)

Validate Third-Party XML File

Number of XML validation errors.....

If validation errors exist:

- Delete the attachment.
- Use the third-party software to correct the error.
- Recreate a new XML file.



The aggregation process cannot be completed if any third party XML files contain validation errors.

For corporate returns only, the items listed below are **not** automatically updated during the aggregation process. Information about these items is located in the **Diagnostic Messaging** section on the **Third Party XML** screen. Reject diagnostics will exist until these items are checked:

- **PDF files** (if applicable) have been attached,
- **Schedule N Questions** have been answered regarding foreign forms now included in the return, and
- The foreign tax credit is correct on **Form 1120, Schedule J**.

DIAGNOSTIC MESSAGING

Note: Based on the forms included in the third party XML, additional information may be required to complete the tax return.

FORMS INCLUDED IN THIRD PARTY XML

Form 926
 Form 1118
 International forms
 All

Note: Checking these items removes the related diagnostic messages.

PDF attachments related to the third party XML added to this return

If third party XML file has PDF attachment references, attach PDF files.

Navigation: File Menu - Edit - Insert - E-file Attachments.

Form 1120, Schedule N completed

Schedule N details will have to be completed with correct foreign forms.

Navigation: Organizer \ General Information \ Questions \ Schedule N.

Form 1118, Schedule J completed

Schedule J details will have to be completed with correct foreign tax credit amount.

The aggregation of international forms is complete when creating the final e-file.

AGGREGATING FORMS FROM INTERNATIONAL MEMBER RETURNS

ONESOURCE and GoSystem returns can be created that include only international forms. The international forms in these returns can still be aggregated into the final primary return. Under this scenario, international XML files (referred to as XIT files during this process) are created from corporate subsidiary returns and then aggregated with corporate top consolidation returns or partnership returns.

Create International Forms And Designate International Member Return

1. Using a corporate subsidiary return, complete all information necessary to generate your international forms. When entering data for the international forms, related forms must be properly associated. For example, a Form 8858 related to a specific Form 8865 should be entered in the correct Form 8865 Organizer folder. Any number of subsidiary returns can be used.
2. In the Organizer of a subsidiary return, select **Federal E-file > International Member Return**. Select the check box to designate this return as an **International Member Return**. As a result, the XIT file created for this return will only include information for the international forms.

DESIGNATE THIS RETURN FOR USE IN AGGREGATING INTERNATIONAL FORMS

The checkbox below should **ONLY** be selected if the return is to be used for aggregating international forms. If designated as an International Member Return, only the forms listed below will be included in the e-file created for this return. All other forms will be ignored.

Designate this return as an International Member Return

Only the international forms listed below will be aggregated:

- Form 5471
- Form 8621
- Form 8858
- Form 8865
- Form 8886

Figure 7:1

3. Even though the international forms are prepared in these International Member Returns, the XIT files are not created here. Instead, these XIT files will be created within a top consolidation return.

Create XIT File in a Corporate Top Consolidation Return

1. To create the International E-file (XIT file), ***the top consolidation return must first be enabled for aggregation***. To enable aggregation, in the Organizer of the top consolidated return:
 - a. Enable e-file within the **Federal E-file** folder.
 - b. Select **International > Aggregation Within Same Account**.

The screenshot shows the 'CREATE E-FILE' interface. It has three main sections:

- Create International XIT File:** Includes a button 'Create International XIT File', a date/time field, and a validation errors field.
- Create Domestic XDM File:** Includes a button 'Create Domestic XDM File', a date/time field, and a validation errors field.
- Create Aggregated E-file:** Includes a button 'Create Aggregated E-file', a date/time field, an 'E-file status' dropdown, and a validation errors field.

Below these sections is a table titled 'NUMBER OF INTERNATIONAL FORMS FOR EACH INTERNATIONAL MEMBER'. It has a 'Suppress print' checkbox and columns for 'Company Number', 'Return Number', 'Entity Name', 'E-file Status', and five locator numbers (5471, 0621, 8858, 8865, 8886), plus a 'PDF' column. The table is currently empty.

At the bottom, there are fields for 'Unqualified International Returns List' and 'Total number of forms and PDF attachments.....' with corresponding input boxes.

Figure 7:2

- c. Select the **Enable international E-file aggregation using Thomson Reuters XIT file** check box.
- d. In the **International Members List** section, list each of the International Member Returns by **Locator Number**. Each return must be from the same account as the top consolidation return.



Remember, the International Member Returns are the subsidiary returns containing the international forms.

Download International XIT File

To download the international XIT file:

1. In RS Browser, select **Returns Processing > E-file > Download**.

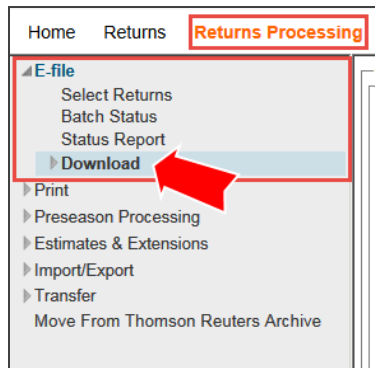


Figure 7:4

- On the resulting **Electronic Filing Download** screen, select **Intl - Fed International** from the drop-down list for the Jurisdiction.

The screenshot displays the 'E-file Download' interface. On the left, a sidebar menu is visible with 'Download' and 'Select Returns' highlighted, marked with a red circle and the number '1'. The main content area contains search filters: Account (8321), Year, Type (radio buttons for 1040, 1041, 1120, 1065, All, 5500, 990, 706, 709), Sort List (Locator selected), and Assigned To (Preparer selected). A search field contains '89481V'. Below these filters, a message states: 'All states may not be currently available for download. Please refer to the Release Notes for more information.' A dropdown menu for 'Jurisdiction' is open, showing a list of return types. 'Intl - Fed International' is highlighted with a red circle and the number '2'. Other options include Federal Return, Federal 7004, FED Form 114, and various state returns (AK, AL, AR, CA, CO, CT, DE, FL, GA, IA, ID).

Figure 7:5

- Select **Continue** on the **Electronic Filing Download** screen after selecting the search criteria for the top consolidation return used to create the international XIT file.

- On the resulting screen, select the check box for the desired return.

The screenshot shows a web application interface with a navigation menu on the left and a main content area on the right. The navigation menu includes options like 'E-file', 'Download', 'Print', 'Preseason Processing', 'Estimates & Extensions', 'Import/Export', 'Transfer', and 'Move From Thomson Reuters Archive'. The main content area displays a table of returns for account 8321, with a red arrow pointing to the selected checkbox for the first record.

Select	Return	Taxpayer Name	Client Code	ELF Status	Jurisdiction
<input checked="" type="checkbox"/>	8948IV	Galaxy Conglomerated		Qualified	INTC

1 record returned.

Buttons: Continue, Select All, Deselect All, Cancel, Next 10

Figure 7:6

- Select **Continue**, and follow the on-screen instructions to complete the download.

Complete E-file: Top Consolidation Return

Step 1: Attach International XIT File. This top consolidation return does not have to be the same return used to create the XIT file.

- Select **Federal E-file > International > Aggregation Within Same Account**. Be sure the **Enable international E-file aggregation using Thomson Reuters XIT file** check box is selected.

2. Select **Organizer > Federal E-file > International > Thomson Reuters International File**. Then select the **Attach Thomson Reuters XIT File** button.

INTERNATIONAL AGGREGATION FROM A DIFFERENT THOMSON REUTERS ACCOUNT

Attach Thomson Reuters XIT File

PDF attachments related to international files were separately added to this return

Form 1120, Schedule N completed

ATTACHED INTERNATIONAL XIT FILES

International XIT File Name

Total count.....

Figure 7:7

3. On the resulting **Electronic Filing Attachments** screen:

Add Attachment

ATTACHMENT

Attachment Jurisdiction:

- International XML file
- Federal
- Federal Extension
- International XML file
- Third Party XML file

OR

ASSOCIATE EXISTING >

ATTACHMENT DESCRIPTION

Attachment title:

UPLOAD CANCEL

Figure 7:8

- Select the **Add** button.
 - On the **Add Attachments** pop-up dialog box, select **International XML File** from the drop-down list.
 - Browse to and select the applicable XIT file, and click **Upload**.
 - On the **Electronic Filing Attachments** screen, the uploaded file will appear in the attachments list. Select **Done**.
4. After attaching the XIT files, confirm that the XIT attachment details are correct in the **Attached XIT File Name** section.



The attached XIT file names will include the locator number of the primary return.

Step 2: Create Domestic XDM File. A domestic XML file (referred to as an XDM file during this process) must now be created that includes all other information from the consolidated group. The domestic XDM file includes all forms from the parent and each subsidiary. After consolidation, complete all other e-file steps, including the review of reject diagnostics.

On the **Create E-file** screen, this time, select the **Create Domestic XDM File** button.

The screenshot displays the 'CREATE E-FILE' interface with three distinct sections, each containing a button and associated data entry fields:

- Create International XIT File:** Includes a button and fields for 'Date/time international XIT file created' and 'Number of validation errors'.
- Create Domestic XDM File:** This section is highlighted with a red box. It includes a button and fields for 'Date/time domestic XDM file created' and 'Number of validation errors'.
- Create Aggregated E-file:** Includes a button and fields for 'Date/time XML file created', 'E-file status', and 'Number of XML validation errors'.

Figure 7:9

Step 3: Create Aggregated E-File. The final step combines the International XIT files and the Domestic XDM file into one aggregated XML file ready for submission to the IRS.

On the **Create E-file** screen, select the **Create Aggregated E-file** button.

The screenshot shows a web interface titled "CREATE E-FILE". It contains three main sections, each with a button and associated input fields:

- Create International XIT File**: Includes a button, a date/time input field, and a number of validation errors input field.
- Create Domestic XDM File**: Includes a button, a date/time input field, and a number of validation errors input field.
- Create Aggregated E-file**: This button is highlighted with a red rectangular box. It includes a date/time input field, an "E-file status" input field, and a number of XML validation errors input field.

Figure 7:10

CHAPTER 8: STEPS TO E-FILING A RETURN

These steps apply to e-filing the return and extension, unless specifically noted:

1. **Enable e-file.** (See [Enabling E-file \(page 52\)](#).)
2. **Select a signature authorization method.** (See [Signature Authorization \(page 54\)](#).)
3. **Review PDF attachments:** (See [Attachments \(page 57\)](#))
 - **General Dependency** (See [General Dependency \(page 62\)](#))
 - **International Form Attachments** (See [International Form Attachments \(page 64\)](#))
4. **Review additional information specific to this e-file return.** (See [Additional Information \(page 65\)](#).)
5. **Check for errors by generating a validation file.** (See [Error Checking \(page 65\)](#).)
6. **Create the e-file.** (See [Creating the E-file \(page 67\)](#).)
7. **Review the status of the XML file.** (See [Reviewing the Status of the XML File \(page 68\)](#).)
8. **Check the e-file history.** (See [Checking the E-file History \(page 69\)](#).)
9. **Transmit the e-file.** (See [Transmitting the E-file \(page 70\)](#).)
10. **Check the e-file status.** (See [Checking the E-file Status \(page 71\)](#).)

ENABLING E-FILE

1. In the Organizer, select the **Federal E-file** (or **Federal E-file Extension**) folder.

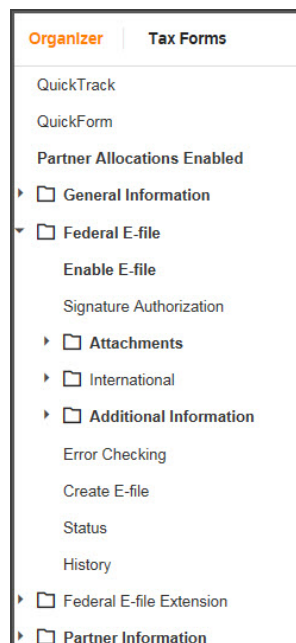
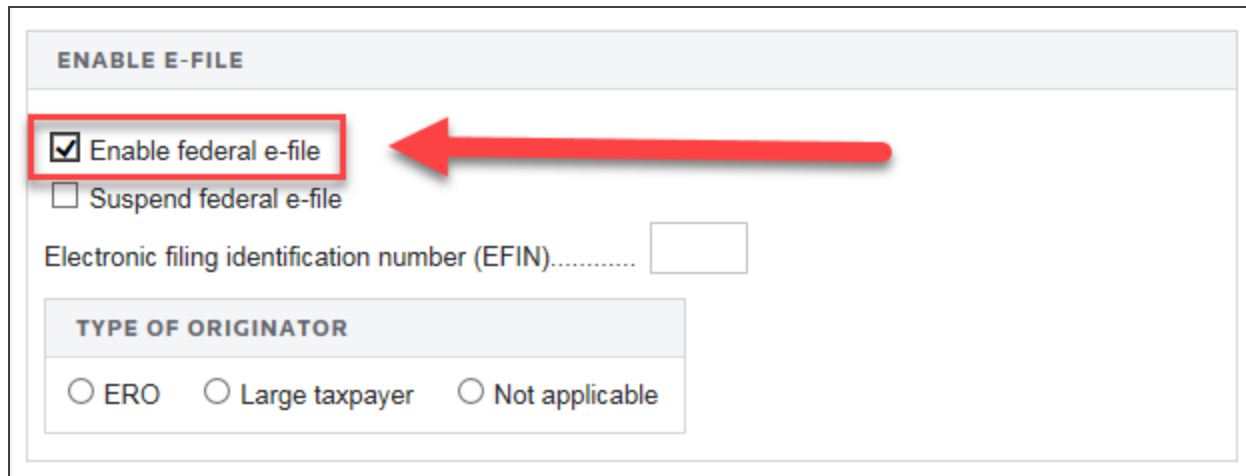


Figure 8:1

2. Select **Enable** (or **Enable Extension**).

3. On the **Enable E-file** screen, all three substeps (a, b, and c) are required:



ENABLE E-FILE

Enable federal e-file

Suspend federal e-file

Electronic filing identification number (EFIN).....

TYPE OF ORIGINATOR

ERO Large taxpayer Not applicable

Figure 8:2

- a. Select the **Enable Federal E-file** check box. Selecting the **Suspend federal E-file** check box allows qualified e-files to be created, but prevents the return from being displayed as a return that can be submitted.
- b. Enter the **Electronic Filing Identification Number (EFIN)**.
- c. Select the option for the **Type of Originator: ERO** or **Large Taxpayer**.

SIGNATURE AUTHORIZATION

1. On the **Signature Authorization** screen:

The screenshot displays a web form titled "SIGNATURE OPTION" with three radio button choices: "Form 8879 - Practitioner PIN", "Form 8453 - scanned signature document", and "Not applicable". Below this is a section titled "IF 'FORM 8879 - PRACTITIONER PIN' IS SELECTED" containing two sub-sections. The first, "PIN ENTERED BY", has radio buttons for "General partner of LLC member", "ERO", and "Not applicable". The second, "PIN INFORMATION", includes checkboxes for "Randomly generate general partner or LLC PIN" and "Use first 5 numbers of firm EIN as ERO PIN". At the bottom of this section are two input fields: "General partner or LLC member PIN" and "ERO PIN".

Figure 8:3



The **Signature Authorization** screen for federal e-file extensions appears different but requests much of the same information.

REQUIRED BY FORM 8878-A	
PIN ENTERED BY	
<input type="radio"/> Authorized Person <input type="radio"/> ERO <input type="radio"/> Not applicable	
IF "AUTHORIZED PERSON" IS SELECTED	
Name.....	<input type="text"/>
Title.....	<input type="text"/>
Phone.....	<input type="text"/>
OR	
Foreign phone.....	<input type="text"/>
Email.....	<input type="text"/>
Date PIN was entered.....	<input type="text" value="MM/DD/YYYY"/>
IF "ERO" IS SELECTED	
Electronic Filing Identification Number (EFIN).....	<input type="text"/>
Firm name.....	<input type="text"/>
Signature date.....	<input type="text" value="MM/DD/YYYY"/>
PIN INFORMATION	
<input type="checkbox"/> Randomly generate officer and ERO PIN <input type="checkbox"/> Use first 5 numbers of firm EIN as ERO PIN	
Authorized person's PIN.....	<input type="text"/>
ERO PIN.....	<input type="text"/>

Figure 8:4

- In the **Signature Option** section, select either the **Form 8879 Practitioner PIN** or the **Form 8453 scanned signature document** option.
- If the **Form 8879 - Practitioner PIN** option is selected, complete the additional information to create the PINs in the **PIN Entered By** and **PIN Information** section by selecting the appropriate option button and check boxes.

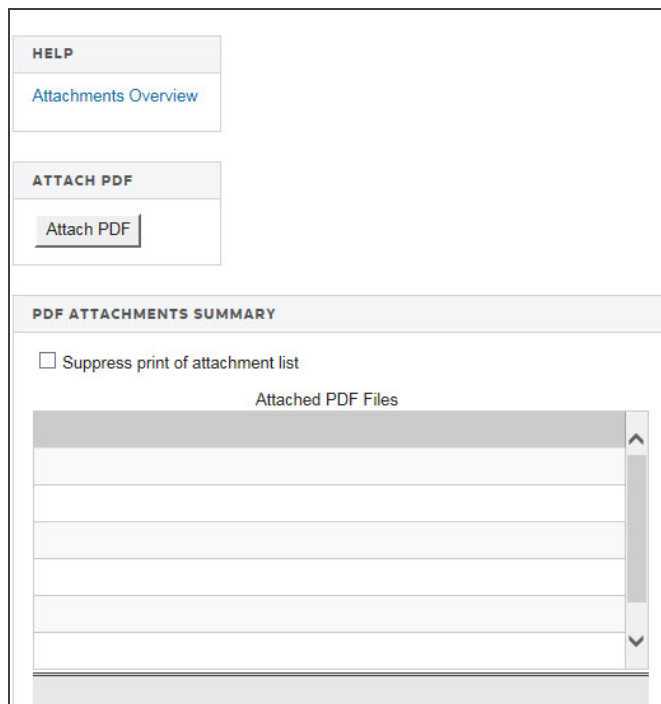
ATTACHMENTS

An attachment is additional information that can be included in the e-file as part of the XML file, or included as a separate PDF file. Elections are also included in the XML file. An election containing columnar data can be attached as a separate PDF file.

PDF File Attachments

Follow these steps to attach PDF files:

1. Go to **Federal E-file > Attachments > PDF Attachments > Summary** screen, and select the **Attach PDF** button.



The screenshot shows the 'PDF ATTACHMENTS SUMMARY' screen. At the top left, there is a 'HELP' section with a link to 'Attachments Overview'. Below that is an 'ATTACH PDF' section with a button labeled 'Attach PDF'. The main area is titled 'PDF ATTACHMENTS SUMMARY' and contains a checkbox labeled 'Suppress print of attachment list'. Below the checkbox is a section titled 'Attached PDF Files' which contains a table with several empty rows and a vertical scrollbar on the right side.

Figure 8:5

2. The following **Electronic Filing Attachments** screen is displayed:

Electronic Filing Attachments

Jurisdiction	Description	Filename	Size	Date Modified

ADD EDIT DELETE RETRIEVE VIEW DONE

Figure 8:6

3. On the **Electronic Filing Attachments** screen, select **Add** to add a new attachment.

Add Attachment

ATTACHMENT

Attachment Jurisdiction: Federal

BROWSE FOR FILE >

OR

ASSOCIATE EXISTING >

ATTACHMENT DESCRIPTION

Predefined description: 8453 Signature Document

User defined description:

UPLOAD CANCEL

Figure 8:7

4. On the **Add Attachment** pop-up screen, select the **Attachment Jurisdiction** from the drop-down list that applies to this attachment. Select **Next**.
5. The next dialog box allows you to browse to the location of the desired PDF file. Highlight the PDF file, and then select **Open**.
6. The **Add Attachment to Federal Return** pop-up screen displays information about the selected attachment. You must now select a meaningful title for the attachment. Either you can elect one of the listed titles by selecting the **IRS predefined description** option, or enter your own **User defined description**. The default user-defined title is the file name, without the extension. After selecting either option, select **Finish**.

The IRS has created lists of recommended names and descriptions for PDF attachments at <http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Recommended-Names-and-Descriptions-for-PDF-Files-attached-to-Modernized-e-File-MeF-Business-Submissions>.

7. A pop-up dialog box confirms the *Attachment successfully added*. Select **OK**.

8. The selected PDF file now appears in the **Electronic Filing Attachments** window showing the selected jurisdiction, attachment title (description), file name, file size, and date modified. Select **Done** to complete the attachment.
9. The details for each PDF attachment are displayed below the **Summary** screen. The name of the attached file should appear under that file folder. Details for each PDF attachment are presented on a separate detail screen.

Forms Allowed as PDF Files

The IRS allows attachment of certain forms as PDF files instead of requiring the forms to be included in the XML file. Navigate to **Organizer > Federal E-file > Attachments > PDF Attachments > Additional Information > Forms Allowed as PDF** tab.

These forms listed in the **PDF Attachments** section can be attached as PDF files without meeting any other requirements. If using this option, by checking the applicable boxes, the form is prevented from inclusion in the XML portion of the e-file. Also, they must use the predefined titles from the PDF attachment dialog.

If information has been entered in Organizer for any of these forms, but you intend to attach the form as a PDF file, select the check box(es) to prevent those forms from being included in the XML file.

Transactional Data

The IRS allows summary data to be reported for the following forms:

- Form T: (Timber) Forest Activities Schedule
- Form 4562: Depreciation and Amortization
- Form 8873: Extraterritorial Income Exclusion
- Form 4797: Sale of Business Property
- Schedule D: Capital Gains and Losses (1120 and 1120S).

1. Go to **Organizer > Federal E-file > Attachments > PDF Attachments > Additional Information > Transactional Data** tab.

SUMMARY FORMAT FOR TRANSACTIONAL DATA

Transactional data for the following forms may be submitted on a summary form in XML format. Transactional data summary format can only be used when the underlying transactional data includes more than 100 lines for that particular data type by form part. Data type can be aggregated across all entities to determine if the 100 line test is met for a particular form.

[Form T - \(Timber\) Forest Activities Schedule](#)

[Form 4562 - Depreciation and Amortization](#)

[Form 8873 - Extraterritorial Income Exclusion](#)

[Form 4797 - Sale of Business Property](#)

[Schedule D - Capital Gains and Losses \(1120 and 1120S\)](#)

SUMMARY TOTAL FROM ALL FORM 8824 - LIKE-KIND EXCHANGES

Summary format can be used if there is more than one like-kind exchange transaction.

Recognized gain (Part III, Line 23).....

Basis of like-kind property received (Line 18 + Line 23 - Line 15).....

Figure 8:8

2. Follow the hyperlink (boxed in **red**) for each of the five forms to access the screen where you can enter the transactional data.

General Dependency

A General Dependency is used for the submission of information that is not specified in a predefined schema. For each form that allows attachment of a general dependency, the **Overview** screen displays links to access general dependency information. Select a link to access a specific item.

GENERAL DEPENDENCY FOR FORM 1120, 1120-L AND 1120-PC (UP TO 1 MILLION CHARACTERS)					
General Dependency					
MEDIUM GENERAL DEPENDENCY FOR FORM 1120-F AND 1120-S (UP TO 100,000 CHARACTERS)					
Medium General Dependency					
SMALL GENERAL DEPENDENCY (UP TO 5,000 CHARACTERS)					
851	926	3800	4136	4562	8834
8586	4684	5471	5713	6765	8886
8938	4562 (Depletion)				
1118					
1118 (Domestic)		1118 AMT (Domestic)			
1118 (International)		1118 AMT (International)			
SCHEDULE M-3					
Schedule M-3 (Form 1120)		Schedule M-3 (Form 1120-S)			
Schedule M-3 (Form 1120-L)		Schedule M-3 (Form 1120-PC)			

Figure 8:9

Attachments Included in the XML File

The General Dependency schema is used to include information at the return level for Form 1120. The **General Dependency – Medium** is used to include information at the return level for Forms 1120-F and 1120S. The **General Dependency – Small** is used at the form level of all return types for the following forms:

- Form 851
- Form 926

- Form 1118
- Form 1118 AMT
- Form 3800
- Form 4136
- Form 4562
- Form 4684
- Form 5471
- Form 5713
- Form 6765
- Form 8586
- Form 8834
- Form 8865
- Form 8886
- Form 8938
- Schedule M-3 (Form 1120)
- Schedule M-3 (Form 1120L)
- Schedule M-3 (Form 1120PC)
- Schedule M-3 (Form 1120S)

General Dependency at the Return Level

To add a General Dependency:

1. Select **Attachments > Add General Dependency**.
2. Select **Add new Description**.

3. In the **Add new Description** dialog box, add a description in the field provided. An unlimited number of general dependencies can be added. Select **OK** to close.
4. Based on the return type, this information is automatically included in the XML file using the correct general dependency schema.

GENERAL DEPENDENCY DETAIL

Business Name..... [text box]
Business Name (cont'd)..... [text box]

ID TYPE

EIN Applied for Foreign Not applicable

EIN..... [text box]
Description..... [text box]
Description (cont'd)..... [text box]
Form line / instruction reference..... [text box]
Form line / instruction reference (cont'd)..... [text box]
Regulations / publications reference..... [text box]
Regulations / publications reference (cont'd)..... [text box]

ATTACHMENT INFORMATION

[Large text area]

Number of characters..... [text box]
Maximum number of characters..... [text box]

Figure 8:10

International Form Attachments

See [Aggregating International Forms from Returns Created with Third Party Software \(page 35\)](#) for more information on international forms.

ADDITIONAL INFORMATION

Navigate to **Organizer > Federal E-file > Attachments > Additional Information** for details on the following items:

- **Forms Included in E-file** Shows a listing of every form that is included in the e-file based on conditions existing in the return. However, the forms included in the e-file cannot be changed on this screen.
- **Business Name Control** Shows the system generated Name Control used by the IRS in conjunction with the taxpayer's EIN.
- **Signature Documents** Shows links to the tax form documents based on the signature authorization option.
- **Foreign Entity Identification** Appears only on top consolidation returns.
- **Special Conditions** Allows a description of a special condition that is included with the return.

ERROR CHECKING

Before a qualified e-file can be created, all e-file errors must be cleared.

Types of E-file Errors

Reject Diagnostics Reject diagnostics identify conditions in the return, which result in an IRS rejection for failure to meet IRS Business Rules. Reject diagnostics also identify many of the common conditions that can result in an XML validation error. The conditions generating the reject diagnostic must be corrected before a qualified e-file can be generated.

Alert Diagnostics Alert diagnostics might also be present. While Alert diagnostics do not prevent the creation of a qualified E-file, the conditions causing these diagnostics should still be investigated since they can reveal input errors.

XML Validation Errors Data that does not meet the strict schema formatting requirements of the IRS schemas result in XML validation errors. Reject diagnostics and XML validation errors are displayed within a return in the **View > Diagnostics** menu.

Clearing Reject Diagnostics

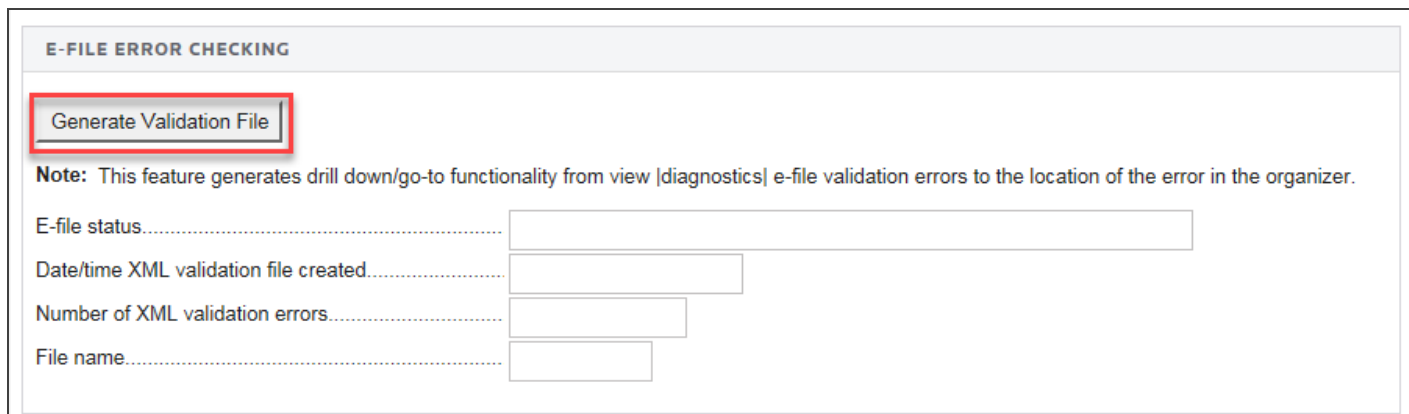
With e-file enabled, reject diagnostics are generated whenever conditions within the return fail to meet IRS business rules, or when conditions exist that lead to the most common validation errors. Since reject diagnostics can be generated at any time when the return data is changed, frequent review of the diagnostics during the return preparation process should make creating a qualified e-file less time-consuming.

Review reject diagnostics in the **View > Diagnostics** menu. For most diagnostics, selecting on the diagnostic description should take you to the source fields that need attention. Where this **GoTo** functionality is not available, the steps for navigating to the source fields should be listed in the diagnostic description.

Correcting XML Validation Errors

XML errors are identified when an e-file is created. But prior to creating this e-file, perform error checking by generating a validation file. This allows you to select each error and be taken to the source of the error.

On the **Error Checking** screen, select the **Generate Validation File** button. Once the validation file is completed, the Number of validation errors field indicates if any XML errors exist. If errors exist, use the **View > Diagnostics** menu to access the validation errors with **GoTo** functionality enabled.



The screenshot shows a software interface titled "E-FILE ERROR CHECKING". At the top left, there is a button labeled "Generate Validation File" which is highlighted with a red rectangular box. Below the button is a note: "Note: This feature generates drill down/go-to functionality from view [diagnostics] e-file validation errors to the location of the error in the organizer." Underneath the note is a table with four rows, each representing a different validation metric. Each row has a label on the left and a corresponding input field on the right. The rows are: "E-file status", "Date/time XML validation file created", "Number of XML validation errors", and "File name".

Label	Field
E-file status.....	<input type="text"/>
Date/time XML validation file created.....	<input type="text"/>
Number of XML validation errors.....	<input type="text"/>
File name.....	<input type="text"/>

Figure 8:11

- The XML file created during error checking is not transmitted to the IRS. selecting the validation error takes you to the source of the error, using **GoTo** functionality. This can be either a Tax Form or an Organizer field. However, if it is a Tax Form field, you should hyperlink to the applicable Organizer field and correct the input.
- The XML validation errors listed in the **View > Diagnostics** menu are not updated until the XML file is re-created.
- A single input problem can often generate multiple XML errors. Correcting the cause of one error can automatically correct other errors.
- There might be some XML validation errors where the **GoTo** capability does not function.

CREATING THE E-FILE

1. Select **Organizer > Federal E-file > Create E-file**.

The screenshot displays a web interface for creating and managing e-files. At the top, there is a header labeled 'CREATE E-FILE'. Below this header, there is a button labeled 'Create Federal E-file' which is highlighted with a red box. Underneath the button, there are three rows of data, each with a label and a corresponding input field: 'Date/time XML file created' with a text box, 'E-file status' with a text box, and 'Number of XML validation errors' with a text box. Below these fields, there is a section labeled 'DELETE E-FILE' containing a button labeled 'Delete Federal E-file', also highlighted with a red box.

Figure 8:12

2. Select the **Create E-file** button.
3. An XML file is created. When completed, a date/time stamp is displayed and the e-file status is given. If the return contains a reject e-file diagnostic or XML validation errors, the e-file status section displays a message stating that the XML file was created, but is not qualified to be e-filed.

4. The reject diagnostics and XML validation errors must be cleared and the XML file is re-created.
5. Select the **Delete Federal E-file** button to delete an existing federal e-file.

Possible E-file status Statements

The possible status statements that can be displayed in the **E-file Status** section are:

- **Created, but Not Qualified:** The e-file (or extension e-file) has been created for viewing, but cannot be transmitted until the reject diagnostics and XML validation errors are corrected.
- **Qualified:** E-file return (or extension) can be transmitted.
- **Sent, Started, Transmission, or Waiting:** Each of these statuses indicates that the e-file return is being processed. The e-file cannot be recreated while the return shows this status.
- **Rejected:** The return has been rejected by IRS (or state authority). The condition causing the reject should be corrected and the e-file recreated and retransmitted.
- **Accepted:** The IRS (or state authority) has accepted the return.

REVIEWING THE STATUS OF THE XML FILE

The **Status** screen displays specific details for the XML file including status, date/time stamp, validation error, if any, file name and size, and inclusion of direct debit indicator.

E-FILE STATUS	
E-file status.....	<input type="text"/>
Date/time XML file created.....	<input type="text"/>
Number of XML validation errors.....	<input type="text"/>
File name.....	<input type="text"/>
File size.....	<input type="text"/>
Direct debit indicator included in e-file.....	<input type="checkbox"/>

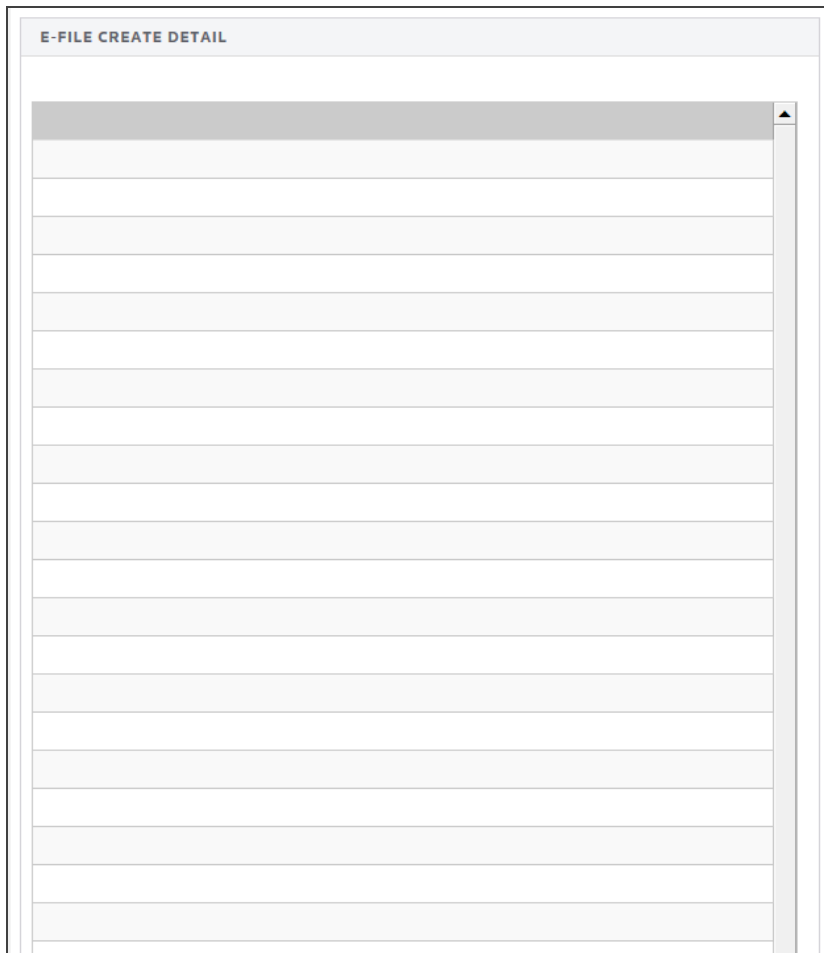
RETURN ACKNOWLEDGMENT	
Taxable income per IRS acknowledgment.....	<input type="text"/>
IRS Acknowledgment	

Figure 8:13

IRS Acknowledgment link: If the e-file has been submitted, select the **IRS Acknowledgment** link to display details returned by the IRS in the acknowledgment.

CHECKING THE E-FILE HISTORY

The **History** folder includes the **Create E-file Details** tab, which displays the history of the e-file created, and the **Delete E-file Details**, which displays similar detail information for any e-files that might have been deleted.



The screenshot shows a web interface titled "E-FILE CREATE DETAIL". Below the title is a table with a vertical scrollbar on the right side. The table contains approximately 20 empty rows, indicating that no data is currently displayed in this view.

Figure 8:14

TRANSMITTING THE E-FILE

The next step in the process is to submit the return to the IRS through the browser menu. To file the *Qualified* return or extension, exit the return, and do the following steps in RS Browser:

1. Select **Returns Processing > E-file > Select Returns**.

The screenshot shows the 'Create E-file Batches' screen in the RS Browser. The navigation menu on the left has 'Returns Processing' selected, and the 'E-file' sub-menu is expanded, with 'Select Returns' highlighted by a red arrow. The main form area is titled 'Create E-file Batches' and contains several sections: 'Account' (8321), 'Year' (dropdown), 'Type' (radio buttons: 1040, 1041, 1120 (selected), 1065, All, 5500, 990, 706, 709), 'Sort List by' (radio buttons: Name (selected), Client Code, Locator), 'Assigned To' (radio buttons: Preparer (selected), Partner, Reviewer, Group, Manager), 'Location' (dropdown: (All)), 'Login ID/Group Name' (dropdown: (All)), 'Support Firm' (dropdown), 'Limit List size to' (10), 'Select Return/Extension' (Display Type: Regular Display, e-File Type: Return), 'Find State/City' (button), 'Federal ready to send' (checked checkbox), 'States/Cities ready to send' (checkbox), and 'All States/Cities' (dropdown). The 'Continue' button is highlighted in red. Below the form, there is a note: 'Select Federal or States ready to send check box to enable Continue button' and a paragraph: 'This process will initiate electronic filing with the appropriate taxing authority. If you need to download the actual electronic file (certain return types only), please select "Download" from the left hand menu.'

Figure 8:15

2. On the **Create Electronic Filing Batches** screen, select an **Account**, **Year**, **Return Type**, and **Sort** criteria.
3. Select the appropriate **Display Type** from the drop-down list.



The **Display** drop-down list should have the **Regular Display** selected unless you are creating a batch for New York consolidated returns.

4. Select the appropriate **E-file Type** from the drop-down list, such as **All E-File Types**.
5. If applicable, select the check box for **Federal Ready to send** and/or **States/Cities Ready to send**. The drop-down list can be used to select a specific jurisdiction.

6. Select **Continue** and the **Returns Found in Account** screen is displayed.

1120 Returns Found in Account 8321: Federal

When you select a return, we will send the federal return to IRS. No state returns will be sent even if they are qualified

10 records returned.

All	Select	Return	Juris Abbr.	Juris Description	Taxpayer Name	Client Code	E-File Status	Direct Debit In Return
<input type="checkbox"/>	<input type="checkbox"/>	9036IS	FED	Federal	BRMS Test 8	BRMS Test Bank	Qualified-Lock Required	N
<input type="checkbox"/>	<input type="checkbox"/>	9037IR	FED	Federal	BRMS Test 9	BRMS Test Bank	Qualified-Lock Required	N
<input type="checkbox"/>	<input type="checkbox"/>	8948IV	FED	Federal	Galaxy Conglomerated		Qualified	Y
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	8474IV	FED	Federal	Galaxy Industries, Inc.		Qualified	Y
<input type="checkbox"/>	<input type="checkbox"/>	9946IQ	FED	Federal	LEGACY SUPPLY CHAIN HOLDINGS INC	SBT	Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	2981IU	FED	Federal	Mavericks Store	kdo	Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	1187IU	FED	Federal	MOTOR CARRIER CORPORATION	tr	Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	7850IV	FED	Federal	MSDA NUMBER ONE, INC.		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	6342IV	FED	Federal	New York S-Corp all lines print test=====q		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	2386IU	FED	Federal	NJ CBT 100 Rule (150) Testing	VTRAN_NJ	Qualified	N

Figure 8:16

7. Select the check box by the return(s) you want to submit.
8. Select the **Submit For E-file** button.
9. The **Efile File Status for Batch** is displayed showing the file status.

EFILE ELF Status for Batch ID 74891:

Return	Taxpayer Name	Client Code	Alerts	Jurisdiction	Juris Description	Service Center	Filing Status	Date	TC WIP Status
8474IV	Galaxy Industries, Inc.			FED	Federal		Electronic filing process started		WIP2

1 record returned.

Figure 8:17

CHECKING THE E-FILE STATUS

Once the return is e-filed, Thomson Reuters receives an acknowledgment from the IRS and other taxing authorities that the return was filed. There are two methods for viewing the status of your returns: **Batch Status** or **Status Report**.

Batch Status

1. Select **Returns Processing > E-file > Batch Status**.
2. On the **Batch Status** screen, select the **User**. Enter the **Date Batch Submitted** dates, **Tax Year**, and select the **Return Type**.
3. Select the **Continue** button.

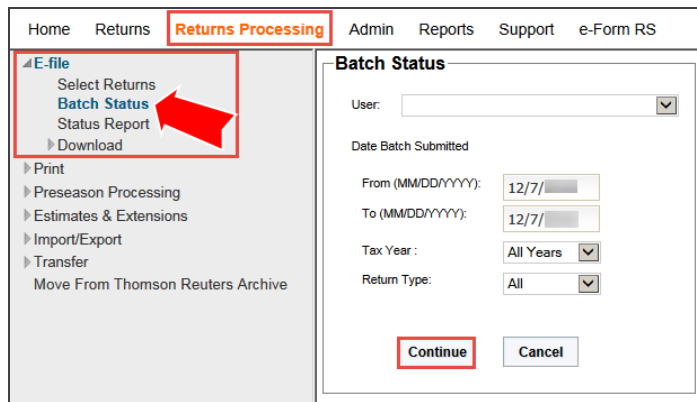


Figure 8:18

4. Select the **Batch ID** link.

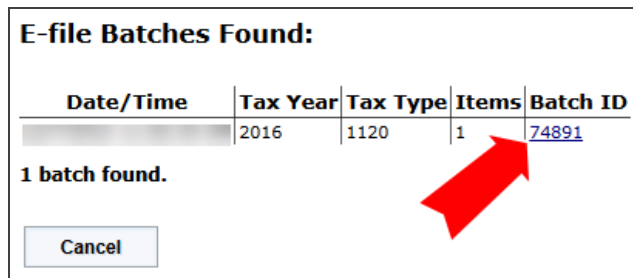


Figure 8:19

- The **Efile File Status for Batch** is displayed.

EFILE ELF Status for Batch ID 74891:									
Return	Taxpayer Name	Client Code	Alerts	Jurisdiction	Juris Description	Service Center	Filing Status	Date	TC WIP Status
84741V	Galaxy Industries, Inc.			FED	Federal		Electronic filing process started		WIP2

1 record returned.

Refresh Cancel

Figure 8:20

Status Report

- Select **Returns Processing > E-file > Status Report**.
- Enter the applicable search criteria, e-file type, status using the drop-down list selections, and dates.

E-file

- Select Returns
- Batch Status
- Status Report**
- Download
- Print
- Preseason Processing
- Estimates & Extensions
- Import/Export
- Transfer
- Move From Thomson Reuters Archive

E-file Status

Account: 8321

Year: []

Tax Type:

1040 5500

1041 990

1120 706

1065 709

All

Limit Size To: 10

Sort List By:

Name Client Code

Locator

Add Match These First Characters of Sort Column

Assigned To:

Preparer Partner

Reviewer Group

Manager

Location: (All)

Login ID/Group Name: (All)

E-File Type: Regular Extension All E-File Types

Always Show Locator Information:

Export to Excel:

Federal Status: Ready to Send

State Status: Ready to Send

Continue Batch Status

Use this Screen to make selections for generating a report that will show you the current status of returns that you have electronically filed. If seeking a Federal e-filing status only, State Status should be set to "Ignore State Status". If seeking a State e-filing status only, Federal Status should be set to "Ignore Federal Status".

Figure 8:21

- If you select the **Batch Status** button, a **Batch Status** screen is displayed. Enter the appropriate dates, and select **Continue**.
- The **Electronic Filing Batches** screen and the **Efile File Status for Batch** screens are displayed.

Checking the E-file Status

- Select the **Export Report to Excel** check box if you want to export the report file as a spreadsheet. You can also export the report to PDF format.
- Select the **Continue** button to display the status report.

Export Report To PDF Export Report To Excel

1120 Returns Found in Account 8321

Total Record Count : 53 Report Date: [REDACTED]

*** - This indicator is an acknowledgement that the jurisdiction has received direct debit information. Please note that not all jurisdictions send this acknowledgement.

*** - Federal Only

Locator	Tax Type	Taxpayer Name	Client Code	Alerts	Juris Abbr.	Juris Description	E-File Status	Federal Service Center	Date Sent
8948IV	1120	Galaxy Comglomerated			FED	Federal	Qualified		
9031IV	1120	BRMS Test 6	BRMS Test Bank		FED	Federal	Qualified		
9032IS	1120	BRMS Test 6 - Parent	BRMS Test Bank		IL	Illinois	Qualified - Lock Required		
9036IS	1120	BRMS Test 8	BRMS Test Bank		FED	Federal	Qualified - Lock Required		
9037IK	1120	BRMS Test 9	BRMS Test Bank		FED	Federal	Qualified - Lock Required		
9037IT	1120	BRMS Test 10	BRMS Test Bank		FED	Federal	Qualified - Lock Required		
9119IQ	1120	TOPCON NAME			AL	Alabama	Qualified		
					MT	Montana	Qualified		
					OR	Oregon	Qualified		
					UT	Utah	Qualified		
9468FO	1120	WASHINGTON D.C. FULLFIELD	SAMPLES DC		FED	Federal	Qualified		
					CO	Colorado	Qualified		
					FL	Florida	Qualified		
					GA	Georgia	Qualified		
					MD	Maryland	Qualified		
					NY	New York	Qualified		
					SC	South Carolina	Qualified		
9472IQ	1120	WASHINGTON DC TEST COMPANY	SAMPLES DC		FED	Federal	Qualified		
					CO	Colorado	Qualified		
					FL	Florida	Qualified		
					GA	Georgia	Qualified		
					MD	Maryland	Qualified		

Previous 1 2 3 4 5 6 Next

Figure 8:22

CHAPTER 9: VALIDATIONS

The IRS has defined a rigid structure that must be used to create e-file tax returns. This structure is necessary and critical to ensure e-file returns can be transmitted to and viewed by IRS systems. E-file returns not meeting these requirements will be rejected by the IRS.

To ensure returns meet its strict formatting requirements, the IRS performs two levels of validations on all received returns: business rule validation and schema validation.

BUSINESS RULE VALIDATION

The MeF system verifies the return data against a series of business rules. Most business rules test for such things as missing information, mismatched information, or incorrect data. Two examples are:

- If Form 1120, line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.
- If Form 1120, Schedule L is present, Form 1120, Item D Total Assets must equal Form 1120, Schedule L, line 15d.

A business rule that fails will result in a reject diagnostic and will prevent the return from being e-filed.

Business rule validations consist of two types of reject diagnostics. One type of reject diagnostic compares information within the return to the business rules. These diagnostics can be cleared by correcting the tax return information and computing the return.

The second type of diagnostic is generated by the Business Rules Management System (BRMS). The BRMS compares the e-file XML file to the business rules. These diagnostics are cleared by correcting the tax return information and re-creating the e-file or re-generating the validation file. Diagnostics generated through BRMS are identified by an asterisk appearing in front of the diagnostic

Business rules also include database validation checks to ensure information contained in the e-file agrees with information contained in the IRS databases. For example, if the taxpayer's EIN and Name Control (first four characters of the taxpayer name) do not match data in the IRS e-file database, the return will be rejected. This type of business rule violation cannot be detected until the return is submitted to the IRS.

SCHEMA VALIDATION

Schemas provide the basic definition for elements – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications. The MeF system verifies this by validating each return against the schemas. If a data format error is encountered, the return is rejected.

When the e-file is created, we automatically validate the XML file against the IRS schemas. If there are XML validation errors, the number of errors is reported on the **Create E-file** screen, and each error is displayed in the **View > Diagnostics** menu. An e-file cannot be submitted if validation errors exist.

CORRECTING VALIDATION ERRORS WITH GOTO FUNCTIONALITY

Creating the e-file also identifies and reports any validation errors that exist, but the validation error message can be difficult to understand, and finding where to correct the error might not be clear. To aid in correcting validation errors, a Validation File can be created that includes **GoTo** functionality.

Follow the steps below to create a Validation File with the **GoTo** functionality:

1. In the Organizer, select **Federal E-file > Error Checking**, and then select the **Generate Validation File** button.

The screenshot shows a software interface titled "E-FILE ERROR CHECKING". At the top left, there is a button labeled "Generate Validation File" which is highlighted with a red rectangular box. Below the button, there is a note: "Note: This feature generates drill down/go-to functionality from view [diagnostics] e-file validation errors to the location of the error in the organizer." Underneath the note, there are four rows of labels followed by input fields: "E-file status.....", "Date/time XML validation file created.....", "Number of XML validation errors.....", and "File name.....".

Figure 9:1

2. Creating the XML file with the **GoTo** functionality for states is performed separately in the **State E-file > Validation** spreadsheet.
3. After the validation file is created, access **View > Diagnostics > E-file Validation Errors**.
4. Selecting a validation error should take you to the source of the error. The source of the error can be an Organizer or a Tax Form field. If the error is contained in a Tax Form field, you should hyperlink to the applicable Organizer field to update.
5. Repeat this process until all validation errors are eliminated.

6. After all validation errors are eliminated, use **Create E-file** to create the final XML file that can be transmitted.
7. **GoTo** functionality is not available for XML files created using the **Create E-file** button. However, if an XML file is created using the **Create E-file** steps shown above then the **GoTo** functionality should be reestablished.



The **GoTo** capability does not function for some XML validation errors.

CHAPTER 10: REVIEWING THE E-FILE RETURN

Business returns and extensions are transmitted to the IRS as XML files. The XML file can be downloaded from the RS Browser for your review and record keeping, and can also be reviewed with the **E-file Viewer**.

DOWNLOADING THE XML FILE FOR REVIEW

1. From the RS Browser, select **Returns Processing > E-file > Download > Select Returns**.

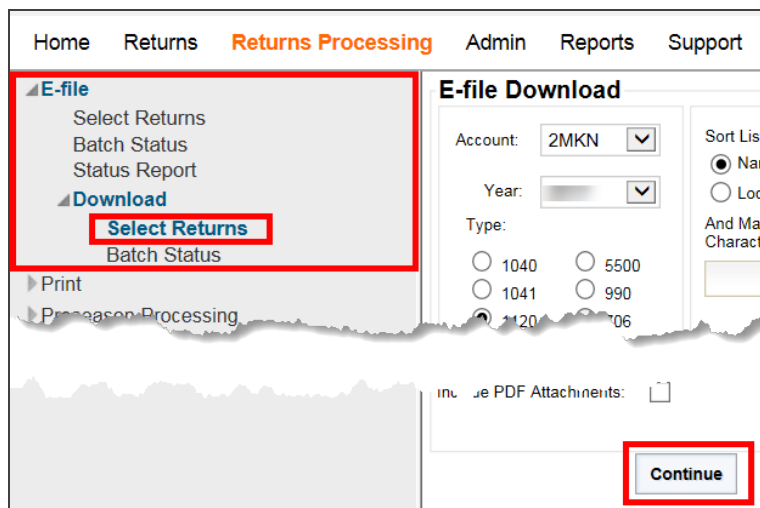


Figure 10:1

2. Use the drop-down lists to select an **Account** and the **Year** for the e-files you want to download. Select one of the options for the return **Type**. To further refine your search, employ the **Sort List by** and **Assigned To** options. After selecting the **Jurisdiction** from the drop-down list, select **Continue**.

3. For the account and criteria selected, a list of available returns is shown, Select the check box to select e-files to download, and then select **Continue**.

The screenshot shows the 'Returns Processing' page with a navigation menu on the left and a main content area. The main content area displays '1120 Returns Found in Account 2MKN:' and a table with columns: Select, Return, Taxpayer Name, Client Code, ELF Status, and Jurisdiction. One row is selected, with a checkmark in the 'Select' column. Below the table, it says '1 record returned.' and there are buttons for 'Continue', 'Select All', 'Deselect All', 'Cancel', and 'Next 10'. The 'Continue' button is highlighted with a red box.

Figure 10:2



Even though more than one file can be listed, only one return can be selected.

4. A **Federal e-File Download** page is displayed for you to confirm your selection. Select **Close**.

The screenshot shows the '1120 Federal e-File Download' page. It contains a table with columns: Firm, Account, Year, and Tax Type. The data row shows FT, 8321, and 1120. Below this is another table with columns: Locator and Status. The data row shows 9012IS and Export Queued. Below the tables, it says 'Export Batch job: 74822', '1 returns queued', and '0 returns rejected'. At the bottom, there is a 'Close' button highlighted with a red box.

Figure 10:3

5. Select **Batch Status** on the left menu. Use the drop-down list to select a **Year** and **Return Type** on the **Batch Status** screen. If desired, enter the **Date Batch Submitted** dates (From (MM/DD/YYYY) and To (MM/DD/YYYY)). Select **Continue**.

The screenshot shows the 'Batch Status' screen. The left sidebar has a menu with 'Batch Status' highlighted. The main area contains a form with the following fields:

- User: [Dropdown menu]
- Date Batch Submitted:
 - From (MM/DD/YYYY): [Text input]
 - To (MM/DD/YYYY): [Text input]
- Tax Year: [Dropdown menu]
- Return Type: [Dropdown menu]

At the bottom of the form, there are two buttons: 'Continue' (highlighted in a red box) and 'Cancel'.

Figure 10:4

6. Select the **Batch ID** hyperlink for the return you want to download.

E-file Download Batches Found:

Date/Time	Tax Year	Tax Type	Items	Batch ID
12/1/ [] 9:30:45 AM	[]	1120	1	74822

1 batch found.

Cancel

Figure 10:5

- The **e-File Download Batch Details** dialog box is displayed. Select **Download All**. However, if the return has a password, select the return hyperlink after entering the password in the field.

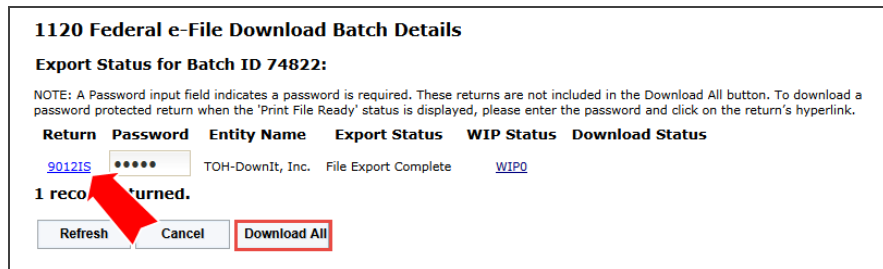


Figure 10:6

- A pop-up dialog box is displayed at the bottom of the screen. Select **Open** to save the XML as before, or select **Save**, **Save As**, or **Save and Open** from the drop-down list options to save the ZIP file.

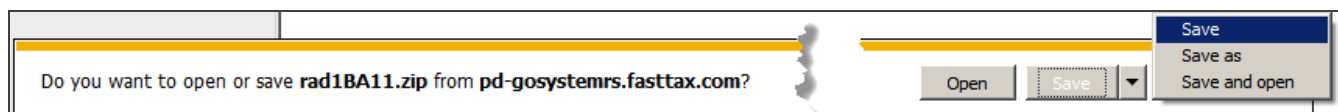


Figure 10:7

- Download the file to the location selected on the **Browse for Folder** dialog box. Select **OK**.
- The **e-File Download Batch Details** dialog box displays a dialog box that indicates *Download complete*, and displays *File Export Complete* in the **Export Status** column.

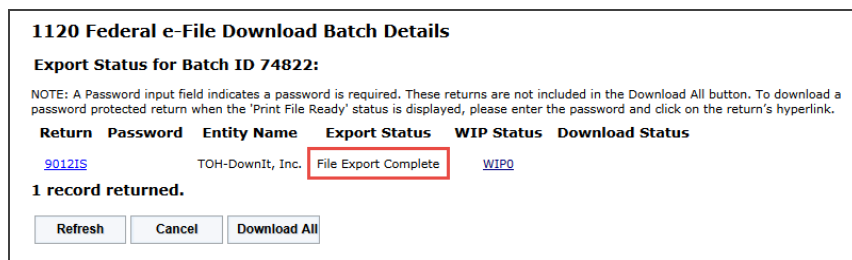


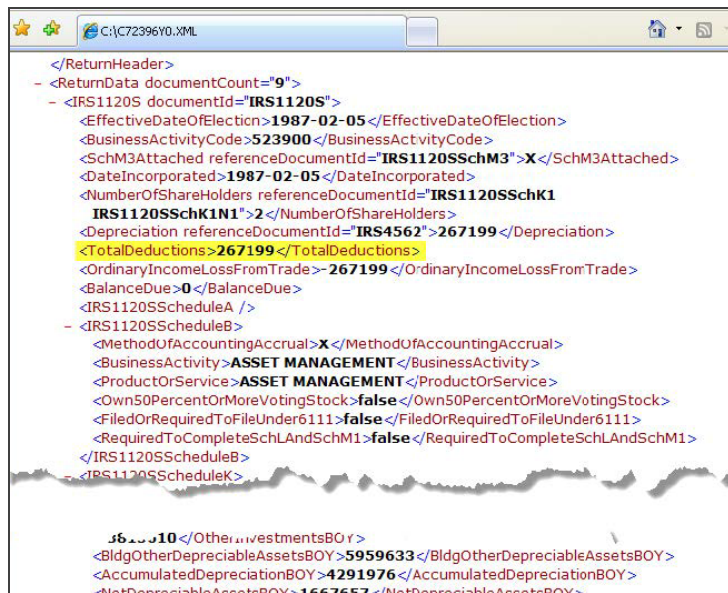
Figure 10:8

- At the bottom of the screen on the popup dialog box, select **Open**. View the ZIP file by selecting the XML file inside the ZIP application, or saving the file and using a text editor.

REVIEWING WITH INTERNET EXPLORER OR A TEXT EDITOR

You can view the XML file using the Internet Explorer browser or a text editor, such as Notepad.

1. When viewing the XML file, the return/extension data can be identified by the surrounding schema element names (enclosed in angled brackets, such as **<TOTALDEDUCTIONS>**) and the number (**267199**) highlighted below.



```

</ReturnHeader>
- <ReturnData documentCount="9">
- <IRS1120S documentId="IRS1120S">
  <EffectiveDateOfElection>1987-02-05</EffectiveDateOfElection>
  <BusinessActivityCode>523900</BusinessActivityCode>
  <SchM3Attached referenceDocumentId="IRS1120SSchM3">X</SchM3Attached>
  <DateIncorporated>1987-02-05</DateIncorporated>
  <NumberOfShareHolders referenceDocumentId="IRS1120SSchK1
  IRS1120SSchK1N1">2</NumberOfShareHolders>
  <Depreciation referenceDocumentId="IRS4562">267199</Depreciation>
  <TotalDeductions>267199</TotalDeductions>
  <OrdinaryIncomeLossFromTrade>-267199</OrdinaryIncomeLossFromTrade>
  <BalanceDue>0</BalanceDue>
  <IRS1120SScheduleA />
- <IRS1120SScheduleB>
  <MethodOfAccountingAccrual>X</MethodOfAccountingAccrual>
  <BusinessActivity>ASSET MANAGEMENT</BusinessActivity>
  <ProductOrService>ASSET MANAGEMENT</ProductOrService>
  <Own50PercentOrMoreVotingStock>>false</Own50PercentOrMoreVotingStock>
  <FiledOrRequiredToFileUnder6111>>false</FiledOrRequiredToFileUnder6111>
  <RequiredToCompleteSchLAndSchM1>>false</RequiredToCompleteSchLAndSchM1>
  </IRS1120SScheduleB>
- <IRS1120SScheduleK>
  <OtherInvestmentsBOY>
  <BldgOtherDepreciableAssetsBOY>5959633</BldgOtherDepreciableAssetsBOY>
  <AccumulatedDepreciationBOY>4291976</AccumulatedDepreciationBOY>
  <NetDepreciableAssetsBOY>1667657</NetDepreciableAssetsBOY>

```

Figure 10:9

- By reviewing the actual XML file in an editor, you can confirm the accuracy of the return or extension e-file that is sent to the IRS.

```

File Edit Format View Help
<ReturnData documentCount="9">
  <IRS1120S documentId="IRS1120S">
    <EffectiveDateOfElection>1987-02-05</EffectiveDateOfElection>
    <BusinessActivityCode>523900</BusinessActivityCode>
    <SCH3Attached referenceDocumentId="IRS1120SSchM3"></SCH3Attached>
    <DateIncorporated>1987-02-05</DateIncorporated>
    <NumberOfShareHolders referenceDocumentId="IRS1120SSchK1
IRS1120SSchK1NL">2</NumberOfShareHolders>
    <Depreciation referenceDocumentId="IRS4562">267199</Depreciation>
    <TotalDeductions>267199</TotalDeductions>
    <OrdinaryIncomeLossFromTrade>-267199</OrdinaryIncomeLossFromTrade>
    <BalanceDue>0</BalanceDue>
    <IRS1120SScheduleA/>
    <IRS1120SScheduleB>
      <MethodOfAccountingAccrual></MethodOfAccountingAccrual>
      <BusinessActivity>ASSET MANAGEMENT</BusinessActivity>
      <ProductOrService>ASSET MANAGEMENT</ProductOrService>
    <Own50PercentOrMoreVotingStock>false</Own50PercentOrMoreVotingStock>
    <FiledOrRequiredToFileUnder6111>false</FiledOrRequiredToFileUnder6111>
    <RequiredToCompleteSchLAndSchM1>false</RequiredToCompleteSchLAndSchM1>
    </IRS1120SScheduleB>
    <IRS1120SScheduleK>
      <OrdinaryIncomeLoss>-267199</OrdinaryIncomeLoss>
    <ForeignCountryOrUSPossVARIOUS>VARIOUS</ForeignCountryOrUSPossVARIOUS>
    <Post1986DepreciationAdj>6850</Post1986DepreciationAdj>
    <IncomeLossReconciliation>-267199</IncomeLossReconciliation>
    </IRS1120SScheduleK>
    <IRS1120SScheduleL>
      <CashBOY>2703215</CashBOY>
    <TradeNotesAcctReceivableBOY>1071155</TradeNotesAcctReceivableBOY>
    <NetTradeNotesAcctRcvb1BOY>1071155</NetTradeNotesAcctRcvb1BOY>
    <OtherCurrentAssetsBOY
referenceDocumentId="ItemCAsset">0</OtherCurrentAssetsBOY>
    <LoansToShareholdersBOY>22568399</LoansToShareholdersBOY>
    <OtherInvestmentsBOY
referenceDocumentId="ItemOInvestSch">-3815610</OtherInvestmentsBOY>
    <BlDgOtherDepreciableAssetsBOY>5959633</BlDgOtherDepreciableAssetsBOY>
  </IRS1120S>
</ReturnData>

```

Figure 10:10

REVIEWING WITH THE E-FILE VIEWER

The E-file Viewer presents the contents of your XML files in Acrobat (PDF) format and organized according to the IRS and state provided schemas. The XML file contents are displayed with identifying information pulled directly from the schemas.

- The descriptions in the PDF file rely on working links to provide supporting schema details. Blue underlined hyperlinks make navigation to supporting documents, such as other forms or schedules, trouble-free.
- Each page of the PDF file includes the taxpayer name, federal ID number (FEIN), page number, and the date the XML file was created.
- PDF **bookmarks** provide a way to quickly jump to specific forms or supporting details. Where multiple forms or schedules are included, the number of forms and schedules are indicated parenthetically, and the bookmark can be expanded to list each form and schedule.
- Shortcut keys are available as an aid to navigation. For example, type **Alt + Left Arrow** to return to the previous view.
- The PDF file is searchable using the **Find** feature. For example, an element name that is found in a validation error can be entered in the field and searched for quickly. Knowing the context of the data can help resolve validation issues.
- The E-file Viewer can be accessed faster, especially when loading large XML files. You no longer need to exit the return to view either the XML or PDF file.
- The PDF file can be saved by the E-file Viewer on your local machine.

Accessing the E-file Viewer

A PDF file was automatically created when you selected the **Create** button to create a federal or state e-file.

1. To view the PDF file, you do not need to exit the return. Access the RS Browser **Returns** screen and enter your search criteria, including the **Account**, **Return number**, **Tax Type**, **Taxpayer Name**, and **Year**.

2. If uncertain about the account number, select **All Accounts**, enter either a **Return Number** or a **Taxpayer Name**, and then select **Search**. If a return is found, select the **Taxpayer Name**.

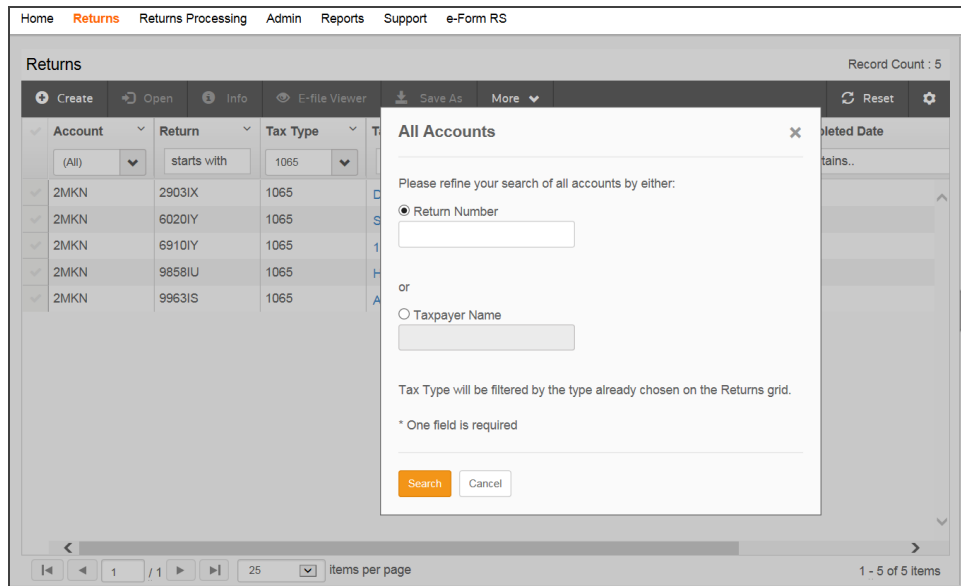


Figure 10:11

3. Select the check box to select a return, and the **E-file Viewer** button is displayed in the menu bar. Select the **E-file Viewer** button.

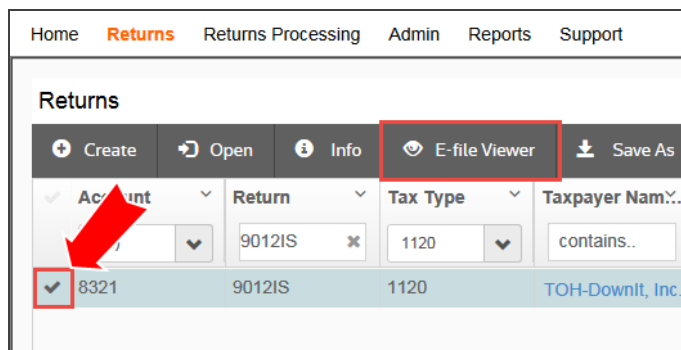


Figure 10:12

4. The **E-file Viewer** opens with two main panes. The right pane contains additional information on using the E-file Viewer, and disappears when the PDF or XML file is displayed.

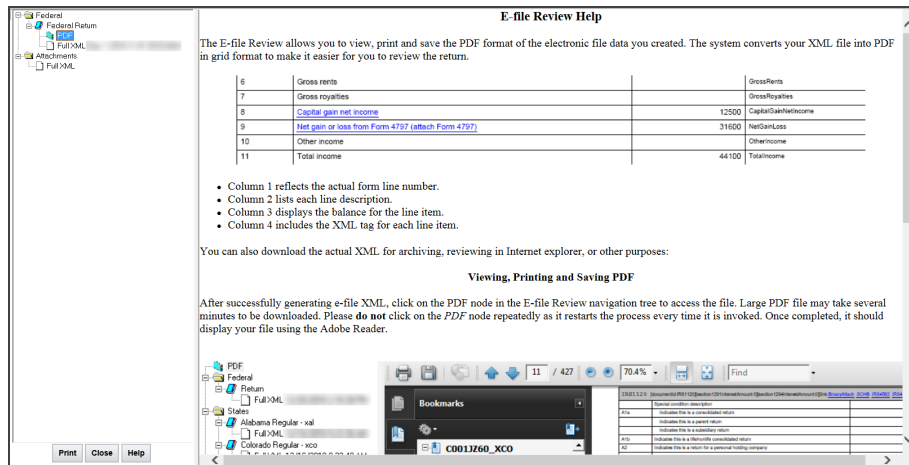


Figure 10:13

5. The left pane contains the navigation tree for viewing the XML or PDF file. The XML file is displayed in the right pane.



Figure 10:14

6. Select the PDF folder to access the PDF file. A pop-up is displayed at the bottom of the screen. Select **Open**. The PDF is displayed as a grid with columns for line number (if applicable) in a separate window. A description of the schema element, data from the XML file, and schema element name. The Acrobat toolbar is displayed at the top of the pane.

Line	Description	Value	Schema Element Name
A1a	Indicates this is a consolidated return		ConsolidatedReturnInd
	Indicates this is a parent return		ParentReturnInd
	Indicates this is a subsidiary return		SubsidiaryReturnInd
A1b	Indicates this is a life/nonlife consolidated return		LifeNonlifeConsolidatedRetInd
A2	Indicates this is a return for a personal holding company		PersonalHoldingCompanyInd
A3	Indicates this is a return for a personal service corporation		PersonalServiceCorporationInd
A4	Indicates Schedule M-3 is attached [link SCHM3]	X	ScheduleM3AttachedInd
C	Date incorporated	1999-10-10	IncorporationDt
D	Total assets	126613	TotalAssetsAmt
E(1)	Indicates this is an initial return		InitialReturnInd
E(2)	Indicates this is a final return		FinalReturnInd
E(3)	Indicates this is return has a name change return		NameChangeInd
E(4)	Indicates this return has an address change		AddressChangeInd
E(5)	Indicates this return is an amended return		AmendedReturnInd
E(6)	Indicates this return is a superseded return		SupersededReturnInd
1a	Gross receipts or sales	6832742	GrossReceiptsOrSalesAmt
1b	Gross receipts or sales not reported on line 1a	8098	ReturnsAndAllowancesAmt
1c	Subtract line 1b from line 1a	6824644	NetGrossReceiptsOrSalesAmt
2	Cost of goods sold		CostOfGoodsSoldAmt
3	Gross profit	6824644	GrossProfitAmt
4	Dividends		TotalDividendsReceivedAmt
5	Interest income		TaxableInterestAmt
6	Gross rents		GrossRentsAmt
7	Gross royalties		GrossRoyaltiesAmt
8	Capital gain net income [link IRS1120SchD]	27998	CapitalGainNetIncomeAmt

Figure 10:15

7. The toolbar allows you to send the PDF file in an e-mail (letter icon), accessing a page directly by typing a number in the page field on the left (or using the up and down arrows), or **Find** content by selecting the bookmarks icon.

Line	Description	Value	Schema Element Name
A1a	Indicates this is a consolidated return		ConsolidatedReturnInd
	Indicates this is a parent return		ParentReturnInd
	Indicates this is a subsidiary return		SubsidiaryReturnInd
A1b	Indicates this is a life/nonlife consolidated return		LifeNonlifeConsolidatedRetInd
A2	Indicates this is a return for a personal holding company		PersonalHoldingCompanyInd
A3	Indicates this is a return for a personal service corporation		PersonalServiceCorporationInd
A4	Indicates Schedule M-3 is attached [link SCHM3]	X	ScheduleM3AttachedInd
C	Date incorporated	1999-10-10	IncorporationDt
D	Total assets	126613	TotalAssetsAmt
E(1)	Indicates this is an initial return		InitialReturnInd
E(2)	Indicates this is a final return		FinalReturnInd
E(3)	Indicates this is return has a name change return		NameChangeInd
E(4)	Indicates this return has an address change		AddressChangeInd
E(5)	Indicates this return is an amended return		AmendedReturnInd
E(6)	Indicates this return is a superseded return		SupersededReturnInd
1a	Gross receipts or sales	6832742	GrossReceiptsOrSalesAmt
1b	Gross receipts or sales not reported on line 1a	8098	ReturnsAndAllowancesAmt

Figure 10:16



The XML header information, such as taxpayer and paid preparer information, is not displayed in the PDF. However, this information can be verified by reviewing the full XML file. Select the file under the **PDF** folder. For advanced use of the Adobe® Acrobat Reader® DC, see <https://helpx.adobe.com/reader.html>.

Using the E-file Viewer

The PDF grid is displayed in a separate window when using the E-file Viewer.

Galaxy Electronics Inc		751234567
.IRS1120 [documentId:IRS1120][section1291InterestAmount:0][section1294InterestAmount:0]		
	Special condition description	SpecialConditionDescription
A1a	Indicates this is a consolidated return	IsConsolidatedReturn
	Indicates this is a parent return	IsParentReturn
	Indicates this is a subsidiary return	IsSubsidiaryReturn
A1b	Indicates this is a life/nonlife consolidated return	LifeNonlifeConsolidatedReturn
A2	Indicates this is a return for a personal holding company	PersonalHoldingCompany
A3	Indicates this is a return for a personal service corporation	PersonalServiceCorporation
A4	Indicates Schedule M-3 is attached	ScheduleM3Attached
C	Date incorporated	DateIncorporated
D	Total assets	TotalAssets
E(1)	Indicates this is an initial return	InitialReturn
E(2)	Indicates this is a final return	FinalReturn
E(3)	Indicates this return has a name change	NameChange
E(4)	Indicates this return has an address change	AddressChange
E(5)	Indicates this return is an amended return	AmendedReturn
E(6)	Indicates this return is a superseded return	SupersededReturn
1a	Merchant card and third party payments	MerchantCardThirdPartyPayments
1b	Gross receipts or sales not reported on line 1a	GrossReceiptsSalesNotReported
1c	Total. Add lines 1a and 1b.	TotalLine1aAnd1b
1d	Less returns and allowances	ReturnsAndAllowances

Figure 10:17

PDF Grid View

As shown in the example below, each page of the PDF file includes:

Line	Description	Value	Code
1	Corporate income tax	1,234,567	1
2	Excess non-deductible interest	100,000	2
3	Other adjustments	50,000	3
4	Income tax	1,384,567	4
5	Other taxes	100,000	5
6	Total tax	1,484,567	6
7	Refundable credits	100,000	7
8	Non-refundable credits	50,000	8
9	Total credits	150,000	9
10	Income tax after credits	1,334,567	10
11	Other taxes	100,000	11
12	Total tax liability	1,434,567	12
13	Payments	1,000,000	13
14	Overpayment	434,567	14
15	Underpayment	0	15
16	Refund	434,567	16

Figure 10:18

- An EIN or SSN
- A timestamp when the PDF was created
- A page number

All schema elements are displayed whether or not they are populated.

1c	Name of other accounting method used [methodOfAccountingOtherDesc.Other Method]	X	MethodOfAccountingOtherInd
2a	Business activity code no.	656656	PrincipalBusinessActivityCd
2a	Inactive business activity code		InactivePrincipalBusActyCd
2b	Business activity	Sales	PrincipalBusinessActivityDesc
2c	Product or service	Electronics	PrincipalProductDesc
3	Indicates the corporation is a subsidiary in an affiliated group or a parent-subsiary controlled group	false	ControlledGroupMemberInd
Name of the parent corporation			
3	Business name line 1		BusinessNameLine1Txt
3	Business name line 2		BusinessNameLine2Txt
3	Name control of the parent corporation		PmtCorporationNameControlTxt
3	EIN of the parent corporation		ParentCorporationEIN
3	Missing EIN reason		MissingEINReasonCd
4a	Indicates any partnership, corporation, or trust or tax exempt organization own directly 20% or more or indirectly 50% or more of the corporation's voting stock	false	PrtnshCorpTrOwnPotVngSkInd
4b	Any individual, estate or trust own directly 20% or more or directly or indirectly 50% or more of the corporation's voting stock?	false	IndvEstTrOwnPotVngSkInd
5a	Indicates any partnership, corporation, or trust own directly 20% or more or indirectly 50% or more of the corporation's voting stock	false	CorporationOwnedPotVngSkInd
Corporation owning voting stock table			
Name of corporation			
5a(i)	Business name line 1		BusinessNameLine1Txt
5a(i)	Business name line 2		BusinessNameLine2Txt

Figure 10:19

A bar is displayed at the beginning of each form schema. This bar includes the schema name, the document ID associated with the schema, any informational text that might be applicable and links (blue underlined text) to any supplemental schemas called by the form but not called by a specific line number.

IRS1120ScheduleD [documentId:IRS1120SchD][link:IRS8949]			
TotalSTCGL1099BBssRptNoAdjGrp			
1a(d)and 8a(d)	Total proceeds (sales price) from Form 1099-B		TotalProceedsSalesPriceAmt
1a(e)and 8a(e)	Cost (or other basis)		TotalCostOrOtherBasisAmt
1a(h) and 8a(h)	Total gain or loss amt		TotalGainOrLossAmt
Short-term totals from Form 8949 with box A checked in Part I			
1b(d), 2(d), 3(d), 8b(d), 9(d) and 10(d)	Total proceeds (sales price) from Form 8949		TotalProceedsSalesPriceAmt
*1b(e), 2(e), 3(e), 8b(e)	Total cost or other basis		TotalCostOrOtherBasisAmt

Figure 10:20

When the schemas have multiple choice elements, where only one element can be chosen, the descriptions of each choice element are indented. For example, for Method of Accounting, cash, accrual, and other might apply, but only one can be selected.

IRS1120ScheduleM3 [documentId:SCHM3]			
Business name			
	Business name line 1	Galaxy Electronics Inc	BusinessNameLine1Txt
	Business name line 2		BusinessNameLine2Txt
	EIN	751234567	EIN
	Missing EIN reason		MissingEINReasonCd
	Indicates this is a non-consolidated return	X	NonConsolidatedReturnInd
	Indicates this is a consolidated return		ConsolidatedReturnInd
	Indicates this is a mixed 1120/L/PC group		Mixed1120LPCGroupInd
	Indicates dormant subsidiaries schedule attached		DormantSubsidiariesSchAttInd
1a	Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?	false	CorporationFiledSECForm10KInd

Figure 10:21

Items are displayed in consecutive order with a header indicating the beginning of each occurrence. This example displays two separate items that are included in Other Current Assets.

ItemizedOtherCurrentAssetsSch [documentId:ItemCAsset1120]			
ItemizedOtherCurrentAsset			
Corporation Name			
Business name line 1		Galaxy Electronics Inc	BusinessNameLine1
Business name line 2			BusinessNameLine2
Corporation EIN		751234567	CorporationEIN
Missing EIN reason			MissingEINReason
Other Current Asset line item			
Other Current Asset Description		Prepaid Deposits	Description
Beginning Amount		6000	BeginningAmount
Ending Amount		75400	EndingAmount
Other Current Asset line item			
Other Current Asset Description		Customer IOUs	Description
Beginning Amount		1200	BeginningAmount
Ending Amount		45000	EndingAmount

Figure 10:22

Hyperlinks (blue underlined text) are available to jump to supporting details. For example, if a detail exists for Other Income on line 10, the description will have a hyperlink (see red arrow below).

4	Dividends		Dividends
5	Interest income		InterestIncome
6	Gross rents		GrossRents
7	Gross royalties		GrossRoyalties
8	Capital gain net income		CapitalGainNetIncome
9	Net gain or loss from Form 4797 (attach Form 4797)		NetGainLoss
10	Other income [link:ItemOthInc1120]	773098	OtherIncome
11	Total income	90773098	TotalIncome

Figure 10:23

Select the link to view the supporting detail. This example displays the first item included in Other Income.

ItemizedOtherIncomeSchedule [documentId:ItemOthInc1120]			
ItemizedIncome			
Corporation Name			
Business name line 1		Galaxy Electronics Inc	BusinessNameLine1
Business name line 2			BusinessNameLine2
Corporation EIN		751234567	CorporationEIN
Missing EIN reason			MissingEINReason
Income type		Consulting Fees	IncomeType
Amount		154650	Amount

Figure 10:24

Bookmark View

The **Bookmark** view lists the form and schedule schemas included in the PDF file. Select the second icon (red arrow) to open this view.

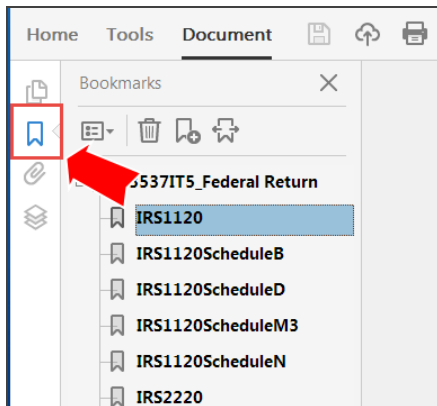


Figure 10:25

Select each form or schedule schema to take you to that specific section in the PDF file.

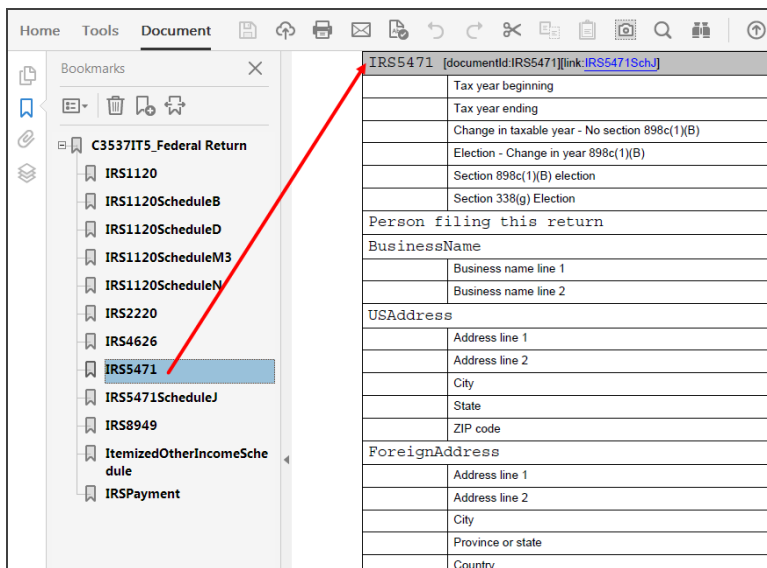


Figure 10:26

As shown below, a form, such as Form 5471, can have multiple instances. The total number of forms is shown inside a parenthesis (5). Also, a plus sign is displayed next to the file name when more than one instance of the form exists in the PDF file. Select the plus sign to expand the list and see that each file has a unique identify number (such as *IRS5471N1*, *IRS5471N2*, *IRS5471N3*, and so forth). The first instance of the form is the item shown with the parenthesis, while the second instance has **N1** at the end of the description. Select the bookmark to go to the instance of that form.

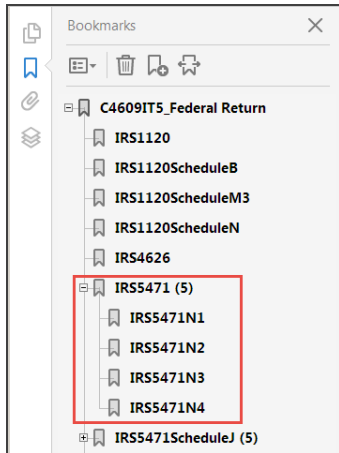


Figure 10:27

CHAPTER 11: TRANSMISSIONS AND ACKNOWLEDGMENTS

TRANSMISSIONS

An electronic postmark is created bearing the date and time (Central time zone) that the e-file is received at the host computers. If timeliness of filing is in question, the IRS uses the electronic postmark that is adjusted to the time of the taxpayer. For example, if the taxpayer is located in the Eastern time zone, one hour would be added to the electronic postmark to determine the filing time. Conversely, if the taxpayer is located in the Pacific time zone, two hours would be subtracted from the electronic postmark.

If the electronic postmark is on or before the prescribed deadline for filing, but the return or extension is received by the IRS after the prescribed deadline for filing, it is treated as filed on the electronic postmark's date if received within two days of the electronic postmark. If the electronic postmark is after the prescribed deadline for filing, the IRS receipt date is the actual filing date.

ACKNOWLEDGMENTS

The IRS electronically acknowledges the receipt of all returns and extensions as either *Accepted* or *Rejected* for specific reasons. Returns and extensions which pass all IRS validations are considered filed as soon as they are *accepted*. Returns and extension that do not pass validation are *rejected*, and are considered *not accepted*.

Example of Acknowledgment Information

ELECTRONIC RETURN ACKNOWLEDGEMENT	
<input type="checkbox"/> Suppress print of acknowledgement	
Return identification number.....	<input type="text"/>
Return type.....	<input type="text"/>
Filing type description.....	Federal Return
Tax period begin date.....	<input type="text" value="MM/DD/YYYY"/>
Tax period end date.....	<input type="text" value="MM/DD/YYYY"/>
Contain alerts.....	<input type="text"/>
IRS receive date.....	<input type="text" value="MM/DD/YYYY"/>
Validation completed.....	<input type="text"/>
Electronic postmark.....	<input type="text"/>
Return status.....	<input type="text"/>
IRS process date.....	<input type="text" value="MM/DD/YYYY"/>
Taxable income.....	<input type="text"/>
Total tax.....	<input type="text"/>
Payment indicator.....	<input type="text"/>
Embedded CRC32.....	<input type="text"/>
Computed CRC32.....	<input type="text"/>

Figure 11:1

To generate an **Electronic Return Acknowledgment**:

1. Go to **Federal E-file > Status**.
2. Scroll down the screen to view the **Electronic Return Acknowledgment** section.
3. Select the **IRS Acknowledgment** link to view the taxable income acknowledgment shown below.

The screenshot shows a web interface with a header "RETURN ACKNOWLEDGMENT". Below the header, there is a label "Taxable income per IRS acknowledgment....." followed by an empty input box. Below the input box, there is a blue hyperlink labeled "IRS Acknowledgment".

Figure 11:2

TRANSMISSION PERFECTION PERIOD FOR REJECTED RETURNS

When a transmitted e-file return is rejected, there is a **10-day** Transmission Perfection Period to prepare that return for e-file retransmission. For Form 7004 extensions, the perfection period is only **five (5) days**. Perfection of the return for e-file retransmission generally means that the originally signed return might have errors in the format of the XML or errors that cause the return to fail the IRS e-file business rules. When a previously rejected electronic return is *Accepted* by the IRS within the 10-day Transmission Perfection Period, it is deemed to have been received on the date of the first reject that occurred within that 10-day period.

In other words, the 10 days is actually a look back period, and is determined once the return is accepted. The IRS looks back 10 days from the date the return is *Accepted* to determine if there have been any rejects for the same EIN and Year. If there have been one or more rejects within that 10 day look back period, the IRS uses the received date on the earliest reject as the received date for the *Accepted* return. Refer to IRS Publication 4163 - *Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns* for more information regarding rejected returns and extensions.

The Transmission Perfection Period is **NOT an extension of time to file**; it is a period of time that is granted to correct errors in the E-file. The Transmission Perfection Period applies to business returns filed on MeF, without regard to the date filed, due date, or extended due date. **The yearly cut-over period does not extend the 10-day Transmission Perfection Period.** Moreover, the perfection period is never extended for weekends, holidays, or the end of the year cutoff.

Rejected E-filed Returns

Taxpayers who cannot get their return accepted or who decide to file a paper return instead, must also ensure that their paper return is filed timely. To be considered timely filed, this paper return must be postmarked by the later of the due date of the return (including extensions), or ten (10) calendar days after the date the IRS last gives notification that the return was rejected.

Follow the steps below to ensure that the paper return is identified as a rejected electronic return, and the taxpayer is given credit for the date of the first reject within the 10 day transmission perfection period:

1. The taxpayer must call the IRS (at **1-866-255-0654**) to advise that they have not been able to have their return accepted. The e-Help Desk then provides an e-case number to the taxpayer.
2. The taxpayer should prepare the paper return and include the following:
 - An explanation of why the paper return is being filed after the due date.
 - A copy of the reject notification.
 - A brief history of actions taken to correct the electronic return.
3. Write in **red** at the top of the first page of the paper return **REJECTED ELECTRONIC RETURN – (DATE)**. The date indicated should be the date of the first reject within the 10-day transmission perfection time frame.
4. The taxpayer must sign the paper return. The PIN that was used on the rejected e-file return **cannot be used as the signature on the paper return**.



Corporations, partnerships, and tax-exempt organizations required to e-file must contact the e-Help Desk (1-866-255-0654) for assistance in correcting rejects **before filing a paper return**. They must **receive authorization** from the e-Help Desk before filing a paper return.

Rejected E-filed Extensions

If the IRS rejects the application for filing extension request, and the reason for the rejection cannot be corrected and retransmitted, the provider must take reasonable steps to inform the taxpayer of the rejection within 24-hours of receiving the acknowledgment. The provider must also provide the taxpayer with a Business Rule explanation.

- If the electronic application for filing extension can be retransmitted, it must be filed by the later of the due date of the return or five calendar days after the date the Service gives notification the application for extension is rejected.
- If the electronic application for filing extension cannot be accepted for processing electronically, the taxpayer must file a **paper** application for filing extension. In order for the **paper** application for filing extension to be considered timely, it must be filed by the later of the due date of the filing extension or five calendar days after the date the IRS gives notification that the filing extension is rejected. The **paper** application for filing extension should include an explanation of why it is being filed after the due date and include a copy of the electronic rejection notification.

CHAPTER 12: STATE RETURNS

States offering e-file follow one of two methods:

- Direct filing with the state, or
- Filing through the IRS as part of the IRS MeF Fed/State Program.

Please see the **1120 State E-file Guide** for the latest state information.

CHAPTER 13: APPENDICES

APPENDIX A: ACCEPTED FORMS AND SCHEDULES

Thomson Reuters accepts for e-file the following approved forms and schedules for Forms 1120/1120S/1120-F. The table lists the form names and the maximum number of forms that can be submitted with each return.

The forms and schedules listed at the following URL are the only forms and schedules acceptable for e-file. The E-file Notes lists the number of forms allowable by the IRS.

https://www.riahelp.com/html/2022/reports/ef_forms/1120/1120_Federal_E-file_Forms.pdf

This document is kept current.

Exclusions from E-file

The return types listed below cannot e-filed as standalone returns at the parent level. For corporations required to e-file that include these return types as subsidiary returns, the e-file for these corporations must include these return types in XML format.

RETURN TYPE	DESCRIPTION
1120-L	Life Insurance
1120-PC	Property and Casualty

See the *1120 Insurance Return Guide* for more information.

If any of the forms listed below are to be filed as stand-alone returns (that is, not part of a consolidated return), they must be filed on paper since they are not currently processed on the MeF system. However, if any of the following forms are part of a consolidated return, they can be attached in PDF format. They should be named appropriately and attached to the top-level consolidated return.

RETURN TYPE	DESCRIPTION
1120-C	Farmer's Cooperative Association
1120-FSC	Foreign Sales Corporation
1120-H	Homeowners Association

RETURN TYPE	DESCRIPTION
1120-IC DISC	Interest Charge Domestic International Sales Corporation
1120-ND	Nuclear Decommission Trusts
1120-REIT	Real Estate Investment Trust
1120-RIC	Regulated Investment Companies
1120-SF	Settlement Funds

Forms 1120-C through 1120-IC-DISC (listed above) are only required to be e-filed if they are part of a consolidated return filing. If these forms are part of a consolidated return, they should be included in PDF format, named appropriately, and attached to the top-return level. Otherwise, they must be filed on paper since MeF does not process them at this time.

Form 1120X cannot be filed as a stand-alone return. It can only be submitted as an attachment to a Form 1120 return.

RETURN TYPE	DESCRIPTION
1120-X	Amended Corporate Return

Exclusions to E-file

Returns and extensions with these conditions cannot be e-filed.

FORMS 1120/1120S/1120-F

- Returns covering multiple tax periods
- Bank Holding Company Tax Act - Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Prompt Assessments

FORM 7004 EXCLUSIONS

- Name change applications
- Requests for refunds
- Applications requesting extension due to change in accounting period unless prior approval has been applied for from IRS or certain conditions have been met. See Publication 538, *Accounting Periods and Methods*.
- Applications with Net Operating Loss Carryback - Form 1138 should be sent separately, not with the application
- Applications attaching a Power of Attorney (POA). POA should be sent separately, not with the application
- Early filed returns (filed before end of tax period)
- Filing short period extension due to termination of 1120S status
- Extensions for the following forms:
 - Form 706-GS(D)
 - Form 8612
 - Form 8613
 - Form 8725
 - Form 8831
 - Form 8876

APPENDIX B: E-FILE TERMINOLOGY

Acknowledgment An electronic confirmation from the IRS that a return is either accepted or rejected

Aggregation The process of combining multiple XML files into a single XML file that is transmitted to the IRS.

Alert Identifies issues with an e-filed return that the IRS feels should be brought to the attention of the taxpayer or e-file transmitter. Thomson Reuters also generates Alerts as e-file diagnostics.

Amended Return A subsequent return filed after the expiration of the filing period (including extensions.)

Authorized E-file Provider A business authorized by the IRS to participate in the IRS E-file program. An E-file Provider can be a sole proprietorship, partnership, corporation or other entity. The business submits an application (Form 8633), is accepted to participate, is assigned an EFIN, and receives credentials. The business can choose more than one provider option.

Binary Attachment The binary attachment is a scanned document in PDF format that can be attached to the electronic tax return file and e-filed as part of the tax return. The binary attachment is part of the Business Rules Return conditions for the return to be accepted by the IRS.

Business Rules Specific conditions in the return that must be met. These rules generally insure that required information and forms are not missing.

EFIN The Electronic Filing Identification Number is a six-digit number issued to the Electronic Return Originator by the IRS to identify the entity as one that has been approved as an Authorized IRS E-file Provider.

ELF Electronic Filing (rights) - Individuals within the firm must have electronic filing rights in order to E-file the return. These rights must be set up for the designated individuals by the company/firm administrator.

ERO The Electronic Return Originator originates the electronic submission of tax returns to the IRS.

ETIN The Electronic Transmitter Identification Number is a number issued to the software vendor or software provider by the IRS to indicate that the software has been approved by the IRS for electronic filing.

General Dependency Schema Used for including the XML file information that has not been defined by other IRS schemas.

International Member Return An 1120 subsidiary return used for preparing international forms for aggregation with top consolidation or partnership returns. The XML file (with an *XIT* extension) for an International Member Return is created from within a top consolidation return.

Large Taxpayer A large taxpayer, as defined by the IRS for e-file purposes, is not an Authorized IRS E-file Provider. A Large Taxpayer is a business that prepares and transmits the electronic submission of its own business returns directly to the IRS and either has assets of \$10 million or more, or is a partnership with more than 100 partners.

Mandated Taxpayer Partnerships with more than 100 partners, and corporations with assets of \$10 million or more and who file at least 250 returns (including income tax, information returns, excise tax, and employment tax returns), with the IRS during the year. These taxpayers are required by the IRS to e-file their returns.

MeF Modernized e-File - An XML based system used to e-file partnership and corporate income tax returns.

Mixed Returns An 1120 consolidated tax return (1120) that includes at least one subsidiary that is either a Life Insurance company (Form 1120-L) or a Property and Casualty Insurance company (Form 1120-PC).

Name Control Derived from the first four characters of the taxpayer name. Used in conjunction with the taxpayer EIN to identify the taxpayer in the IRS databases.

Practitioner PIN An 11-digit number used for signing a return. The first six positions consist of the ERO's EFIN, with the last five positions selected by the ERO.

Reject A condition existing in the return that prevents the IRS from accepting the e-file. The condition can result from not following business rules or validation errors in the XML file.

Schemas An XML document that specifies the data elements, structures and rules for each form, schedule, document, and attachment in a return.

Superseding Return A subsequent return filed within the filing period (including extensions).

Transmitter Sends the electronic return data directly to the IRS. A transmitter must have software and computers that allow it to interface with the IRS.

Validation The process of verifying that each data element in the XML file complies with the IRS schema data format specifications.

XML Extensible Markup Language is the programming language used for MeF.

APPENDIX C: FAQs

Preparer Tips

What are the recommended procedures for preparing an e-file?

Recommended procedures for creating your e-file:

1. If a return will be e-filed, enable e-file very early in the return preparation process.
2. If you have PDF attachments, name the PDF file name per IRS naming convention, without special characters, without multiple spaces, and without symbols.
3. If you are uploading a Third Party XML, name the XML file name without special characters, without spaces, and without symbols.
4. As you are working on the return, frequently create the validation file at any return level. Review and correct e-file diagnostics and XML validation errors during the return preparation process.

5. The Organizer screens for specific forms include instruction for e-file returns.
 6. Review your e-file through the E-file Viewer.
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/FAQ_1120_EF.HTM/TY2022

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