

GOSYSTEM TAX™

1040 E-FILE GUIDE FOR TAX YEAR 2023

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CHAPTER 1: 1040 E-FILE

1040 taxpayers can e-file their returns. The e-file system uses an efficient and scalable architecture that offers the following:

- uses XML to format return data and transmit to the IRS
- allows binary data (non-XML documents) to be transmitted to the IRS in PDF format
- eliminates drains, processes transmission files, and provided acknowledgment files faster
- uses redesigned Business Rules (diagnostics)
- uses a standardized Acknowledgment File structure across all form types.
- supports superseded and amended returns.

E-file provides taxpayers the option to e-file and pay tax obligations at the same time. E-file also allows taxpayers to file tax returns year-round.

ADVANTAGES TO E-FILE

Tax practice offices can e-file 1040 income tax returns with the IRS using our 1040 application.

While the IRS saves costs with e-filed returns, taxpayers can benefit in the following ways when they e-file their returns:

- Refunds are processed in approximately three weeks and can be deposited directly into a bank account.
- Balance due returns can be e-filed anytime before April 15, 2024, and the payment is not due until April 15, 2024.
- When a return is e-filed, the taxpayer receives an acknowledgment from the IRS of its receipt and acceptance. This acknowledgment is better than a return receipt from the US Postal Service because the IRS performs e-file software checks and error checking before accepting a return. The electronic acknowledgment confirms IRS receipt of a mathematically correct and complete return.
- E-filed returns have fewer errors than paper returns because the e-file process eliminates manual input of tax return data by IRS employees.

Thomson Reuters is the “electronic transmitter” for e-file. The tax preparer/firm is the “Electronic Return Originator” (ERO).

E-FILE BACKGROUND

The IRS developed the e-file system to provide a standardized format and transmission method for e-filed returns. E-file 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, e-filed returns consist of a series of tax forms, schedules and attachments required to file a complete return.

E-file 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 electronic 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 which 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.

E-FILE SYSTEM CAPABILITIES

Some of the capabilities of the e-file system include:

- Transmitters can send transmissions to the IRS at any time. The e-file system validates the transmission file and creates an acknowledgment file almost immediately. There are times when the e-file system is down for maintenance or updates for next year processing.
- E-file supports the current and two previous years of returns.

Tax practice offices can e-file individual income tax returns with the IRS using our 1040 tax application. We support e-file for federal individual income tax returns and all states that offer e-file.

STATES SUPPORTED FOR E-FILE

Please refer to the **State E-file Summary**

(https://www.riahelp.com/html/2023/reports/state_info/1040/1040_State_E-file_MR.pdf)

and **State E-file Information**

(https://www.riahelp.com/html/2023/reports/state_info/1040/1040_State_Information.pdf)

for a complete list of the states supported by e-file for 1040.

ADDITIONAL PUBLICATIONS TO USE

This guide should be read in conjunction with the following IRS publication/web site:

- Publication 3112, *IRS E-file Application and Participation*, contains standardized information about the roles and responsibilities of authorized IRS e-file providers.

REQUIREMENTS AND AUTHORIZATION

E-file Identification Number

You must have a valid E-file Identification Number (EFIN) to e-file a return. To receive an EFIN for your office, Form 8633 MUST be filed with the IRS. If your office had an EFIN last year, ***it is not necessarily valid this year (a valid EFIN must have had returns filed under it last year to remain valid)***. Once accepted, you do not have to reapply each year as long as you continue to file returns through IRS e-file and are not suspended from the IRS e-file program. You may also need to complete appropriate application or registration with a state before you can e-file that state return. For additional information on a specific state, check that state's Web site.

Authorization to Participate in E-file Program

The IRS Regulations require a preparer to apply for permission to e-file tax returns. To request permission to participate in the e-file program, file Form 8633, *Application to Participate in the IRS E-file Program*, with the IRS.

After the application for participation is accepted, the IRS assigns an E-file Identification Number (commonly referred to as an EFIN) to your firm or office. You will use this EFIN throughout the e-file process.

The IRS-assigned EFIN applies to current and future tax years. You do not have to file Form 8633 each year as long as you continue to e-file returns through the IRS and are not suspended from the IRS e-file program. If you e-filed returns last year through the IRS e-file program, the EFIN continues to be valid for this tax year also.

E-FILING RETURNS

Prior to e-filing 1040 returns, you must first complete preparation and review of the return to ensure all information on the return is accurate.

To e-file 1040 returns with the IRS, you must complete two separate tasks:

- Prepare and file the electronic return.
- Send the IRS transmittal form with paper forms that would normally be attached to Form 1040.

Not all returns qualify for e-file. Our software generates appropriate diagnostics when it encounters a return that does not qualify for e-file and rejects the nonqualifying return.

Steps to E-file Returns

1. Prepare the electronic part of the return.
2. Prepare the paper part of the return.
3. Create an e-file for the return.
4. View and send qualified returns to the IRS.
5. Verify acknowledgment of receipt by the IRS.
6. If applicable, mail paper documents to the IRS.

CHAPTER 2: SETTING TAX DEFAULTS FOR E-FILE

SETTING GENERAL TAX E-FILE DEFAULTS

To set up e-filing tax defaults for the entire firm, follow these steps:

1. In Tax Defaults, select the **E-file > General Information** tab.
2. Enter the E-file ID Number (EFIN) for the firm.

The screenshot shows the 'E-FILING GENERAL INFORMATION' settings window. It includes sections for 'DIRECT DEBIT', 'SUPPRESS PRINT', and other general options. The 'DIRECT DEBIT' section has checkboxes for allowing IRS withdrawal and suppressing browser display of amounts. The 'SUPPRESS PRINT' section has checkboxes for suppressing Form 8948 and PDF attachments. Other options include text to print on Form 8879 and Form 8453, and XML file inclusion.

Form	1040	1041	1065	1120	990	
Allow IRS to electronically withdraw funds when return is e-filed and there is a balance due	<input type="checkbox"/>					
Suppress browser display of amounts for e-file direct debit and direct deposit on locator e-file screens	<input type="checkbox"/>					
<input type="checkbox"/> Disable for all return types the reminder when exiting return to re-create electronic files if return has changed.						
Text to print on the top of Form 8879 and Form 8453						
e-file signature forms before e-file is qualified	<input type="text"/>					
<input type="checkbox"/> Suppress Form 8948 if return is not electronically filed and no options selected.						
Do not print officer's signature date on e-file signature authorization forms.						
Date will be included in XML file	<input type="checkbox"/>	<input type="checkbox"/>				
Form	1040	1041	1065	1120	990	5500
List of PDF attachments included in the e-file return	<input type="checkbox"/>					

Figure 2:1

3. Select the option, if desired, to allow the IRS to electronically withdraw funds when the return is e-filed with a balance due.

4. For all return types, indicate if you wish to disable the reminder to recreate e-files (for those returns that have changed) when you exit the return.
5. Enter text to print on the top of Form 8879 and Form 8453 e-file signature forms before the e-file is qualified.
6. Select the option, if desired, to suppress Form 8948 if the returned is not e-filed and there are no options selected.
7. **(Does not apply to 1040)** Select the option, if desired not to print the officer's signature date on the e-file signature authorization forms for 1065 and 1120. The date will be included in the XML file.
8. Select the option, if desired, to suppress print of the list of PDF attachments included in the e-file return. You may select this for one, more than one, or all of the listed tax return types.

SETTING 1040 E-FILE DEFAULTS

1. In Tax Defaults, navigate to the **E-file > 1040** tab.

1040 RETURNS

Suppress Form 9325

SIGNATURE METHOD - MAY BE OVERRIDDEN ON A RETURN BY RETURN BASIS

Practitioner PIN Self-Select PIN

If Practitioner PIN is selected above:

Randomly generate the taxpayer and spouse PIN numbers.

Software generate the same ERO PIN number for all returns in the account.

Print Taxpayer and Spouse PIN numbers on Form 1040, Page 2 signature lines

ERO PIN, if not using randomly generated PIN option.....

ERO Firm Name.....

ERO Firm Address.....

ERO Firm City.....

ERO Firm State.....

ERO Firm Zip.....

Use the firm phone number for "Taxpayer's daytime phone number" for e-filed direct debit payments

Figure 2:2

2. If applicable, select the option to suppress Form 9325.

3. Select the default signature method: Practitioner PIN or Self-Select PIN. You may override this default on a return-by-return basis.
4. If you select the Practitioner PIN, you can select any or all of the following options:
 - randomly generate the taxpayer and spouse PINs
 - use the software to generate the same ERO PIN for all returns in the account
 - print taxpayer and spouse PINs on the signature lines on Form 1040, Page 2.
5. Enter the ERO PIN for all returns in the account if you are not generating the ERO PIN randomly.
6. For the ERO, enter the ERO firm name, address, city, state, and ZIP.
7. Select the option, if desired, to use the firm phone number for the taxpayer's daytime phone number for e-filed direct debit payments.

SETTING STATE E-FILE TAX DEFAULTS

1. In Tax Defaults, select the **E-file > 1040** tab.

STATE E-FILE OPT-OUT OPTIONS	
Activate electronic filing opt-out record for the following states:	
<input type="checkbox"/> Alabama	<input type="checkbox"/> Nebraska
<input type="checkbox"/> California	<input type="checkbox"/> New Jersey
<input type="checkbox"/> <input type="checkbox"/> Taxpayer election	<input type="checkbox"/> Ohio
<input type="checkbox"/> <input type="checkbox"/> Reasonable Cause	<input type="checkbox"/> Utah
<input type="checkbox"/> Illinois	<input type="checkbox"/> Virginia
<input type="checkbox"/> Indiana	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Massachusetts	
Kentucky	
<input type="checkbox"/> Taxpayer election	
<input type="checkbox"/> Preparer received a federal waiver	
<input type="checkbox"/> Preparer is part of a recognized religious group opposed	

Figure 2:3

2. If desired, select the option to activate the e-file opt-out record for the listed states.

3. For California, indicate:

- this is a taxpayer election
- there is reasonable cause for the opt-out.

4. For Kentucky, indicate the following:

- this is a taxpayer election
- the preparer received a federal waiver
- the preparer is part of a recognized religious group opposed to e-file.

CHAPTER 3: E-FILE MANDATE

The information shown below is taken from the IRS web site at <http://www.irs.gov/e-file-providers/most-tax-return-preparers-must-use-irs-e-file-1>.

Since January 1, 2012, any tax return preparer who anticipates preparing and filing 11 or more Forms 1040, 1040A, 1040EZ, and 1041 during a calendar year generally must use IRS e-file (unless the preparer or a particular return is administratively exempt from the e-file requirement or the return is filed by a preparer with an approved hardship waiver).

Members of firms must count returns in the aggregate. If the number of applicable income tax returns is 11 or more, then all members of the firm generally must e-file the returns they prepare and file. This is true even if a member expects to prepare and file fewer than 11 returns on an individual basis.

IRS refers to preparers who are subject to the e-file requirement as "specified tax return preparers." See <http://www.irs.gov/> for additional information and frequently asked questions.

PREPARER EXPLANATION FOR NOT E-FILING

If a preparer is claiming exceptions to the requirement to e-file a tax return, complete the Preparer Explanation to generate Form 8948 to file with the tax return.

FORM 8948 - PREPARER EXPLANATION FOR NOT FILING ELECTRONICALLY

PRINT OPTIONS

Force print
 Suppress print

PREPARER EXPLANATION FOR E-FILE OPT OUT

Taxpayer chose to file this return on paper (taxpayer statement generated)
 Member of a recognized religious group that is opposed to filing electronically
 Received waiver

Waiver reference number.....
Approval letter date..... MM/DD/YYYY

Return rejected and the reject condition could not be resolved

Reject code.....
Number of attempts to resolve reject.....

Software package does not support form

Unsupported form.....
Unsupported schedule.....

ADDITIONAL EXPLANATIONS

IRS e-file does not accept foreign preparers without SSN that live and work abroad
 Ineligible to e-file due to an IRS sanction
 Other, provide detail:

Figure 3:1

If a return is not e-filed, the program defaults to printing Form 8948. To suppress print of Form 8948, select the option to suppress Form 8948.

If the option is selected that the taxpayer chose to file the return on paper, the program will also print a taxpayer statement as stated in IRS Notice 2010-85 to be signed and dated by the taxpayer on or before the date the tax return is filed with the IRS.

TAXPAYER STATEMENT	
<input type="checkbox"/>	Suppress automatic print of Taxpayer Statement if the option is selected that taxpayer chose to file this return on paper.
<p>My tax return preparer [INSERT PREPARER'S NAME] has informed me that he/she may be required to electronically file my [INSERT TAX YEAR] individual income tax return [INSERT TYPE OF RETURN: Form 1040, Form 1040-SR, Form 1040NR] if he/she files it with the IRS on my behalf (e.g., submits it by mail to the IRS). I understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgement that the IRS received the returns, a reduced chance of errors in processing the returns, and faster refunds. I do not want to have my return electronically filed, and I choose to file my return on paper forms. I will mail or otherwise submit my paper return to the IRS myself. My preparer will not file or otherwise mail or submit my paper return to the IRS.</p>	

Figure 3:2

This written statement should not be attached to the tax return, but retained by the tax return preparer.

If you have your own prepared statement for this purpose, you may suppress the taxpayer statement generated by the program.

FAQS

How do I become an Authorized e-file Provider?

There are three steps: 1) Create an IRS e-Services Account, 2) Submit your application, and 3) Pass a suitability check. There is no fee, and the process takes up to 45 days. Refer to the *Become an Authorized E-file Provider* page for more guidance.

E-file Identification Numbers (EFINs) are issued on a firm basis. All tax return preparers in the firm are covered by the one EFIN.

What is the e-file requirement for tax return preparers?

Section 6011(e)(3) of the Internal Revenue Code requires specified tax return preparers to electronically file certain federal income tax returns that they prepare and file for individuals, trusts, or estates after December 31, 2010. Final regulations provide further guidance on this requirement. See T.D. 9518. The following related guidance also has been issued: a revenue procedure on hardship waiver requests and taxpayer choice statements (Rev. Proc. 2011-25), a notice on administrative exemptions to the electronic filing requirement (Notice 2011-26).

Who is a specified tax return preparer?

A specified tax return preparer is a preparer of covered returns (see below) who reasonably expects to file 11 or more covered returns in a calendar year. If you are member of a firm, see [I am a member of a firm. How do the rules apply? \(page 13\)](#)

The new requirement does not apply to individuals who do not meet the definition of “tax return preparers” under the Internal Revenue Code and related regulations, such an individual who provides tax assistance under a Volunteer Income Tax Assistance (VITA) program, a person who merely prepares a return of the employer (or of an officer or employee of the employer) by whom the person is regularly and continuously employed, or a person who prepares a return as a fiduciary for any person.

What tax returns are covered by the requirement?

The requirement applies to any return of income tax imposed by subtitle A of the Internal Revenue Code on individuals, estates, and trusts, such as Forms 1040, 1040A, 1040EZ, and 1041. Forms 1041QFT and 990T (when the exempt organization is a trust subject to tax on unrelated business taxable income under §511(b)) also meet the definition of a return of income tax, but because these forms cannot be e-filed at this time it is anticipated that they will be exempt from the requirement, and will not count towards the 11-return threshold.

What does *reasonably expect* to file mean?

When computing this number, estimate the number of covered returns you reasonably expect to prepare and file (or if you are a member of a firm, the firm reasonably expects to prepare and file) in the calendar year. See FAQ 7 for “When an income tax return is considered filed by a tax return preparer.” Do not include in this estimate the number of returns that you reasonably expect your clients (or the firm reasonably expects its clients) will choose to have completed in paper format and will submit (e.g., mail or otherwise deliver) to the IRS themselves. Also, do not include in this estimate the number of returns that you expect not to be able to electronically file for various reasons, e.g., a form not accepted in IRS e-file. This estimate is your reasonable filing expectation.

When is an income tax return considered filed by a tax return preparer?

A return is considered filed by a tax return preparer or specified tax return preparer if the preparer or any member, employee, or agent of the preparer or the preparer’s firm submits the tax return to the IRS on the taxpayer’s behalf, either through e-file or in non-electronic (paper) form. For example, the act of submission includes the preparer or a member of the preparer’s firm dropping the return in the mailbox for the taxpayer. Acts such as providing filing or delivery instructions, an addressed envelope, postage estimates, stamps, or similar acts designed to assist the taxpayer in the taxpayer’s efforts to correctly mail or otherwise deliver an individual income tax return to the IRS do not constitute filing by the tax return preparer or specified tax return preparer as long as the taxpayer actually mails or otherwise delivers the paper individual income tax return to the IRS.

I am a member of a firm. How do the rules apply?

The rules require firms to compute the number of covered returns, in the aggregate, they reasonably expect to file as a firm. If that number is 11 or more in a calendar year, then all members of the firm must e-file the returns they prepare and file. This is true even if a member prepares and files fewer than the threshold on an individual basis.

In a firm, does each preparer need an EFIN?

No. E-file Identification Numbers are issued on a firm basis. All preparers in the firm are covered by one EFIN. Note that a sole proprietorship is considered a firm for EFIN purposes. In the future, IRS expects to enable individual preparers who are not eligible for social security numbers and live and work abroad to apply for EFINs under certain circumstances.

If I reasonably expect to prepare and file 10 Form 1040 tax returns while working for a firm, and I also expect to prepare and file 10 Form 1040 tax returns individually as a preparer, am I subject to the e-file requirement?

Yes, you meet the definition of a specified tax return preparer and are subject to the e-file requirement because you expect to file 11 returns in 2023. Your PTIN would be on all of these returns.

If I expect to file both Forms 1040 and 1041, do I need to add the two types of returns together when determining if I expect to file 11 or more returns?

Yes.

Does the requirement for 11 or more mean that every return must be e-filed?

Tax return preparers who reasonably expect to file, or whose firm reasonably expects to file, in the aggregate, 11 or more covered returns in a calendar year are specified tax return preparers and are required to submit electronically any return that the preparer files with the IRS. However, some returns may be filed on paper.

First, clients may choose to file on paper and preparers can honor that choice. Second, a specified tax return preparer may request a waiver by submitting Form 8944, *Preparer E-file Hardship Waiver Request*, if the specified tax return preparer believes complying with the requirement would cause an undue hardship. And third, some returns are impossible to e-file for various reasons and are therefore exempt from the e-file requirement, or the preparer belongs to a certain class of specified tax return preparer that qualifies for an administrative exemption.

Specified tax return preparers should identify the paper returns they prepare for any of the above reasons by completing Form 8948, *Preparer Explanation for Not Filing Electronically*, and attaching it to the paper returns. However, preparers do not have to complete Form 8948 and attach it to any paper return IRS does not accept electronically.

If I reasonably expect to file over 11 Forms 1040, 1040A and 1040EZ and only a few Forms 1041, am I required to e-file the few Forms 1041 that I file?

Yes. Because you expect to file over 11 income tax returns for individuals, trusts, or estates, you are a specified tax return preparer and subject to the electronic filing rules.

Does the requirement include payroll tax returns?

No, the electronic filing requirement for specified tax return preparers does not apply to payroll tax returns.

How will taxpayers learn of this new law and how it applies to preparers?

Many taxpayers may not be aware of this requirement that applies to tax return preparers. If a taxpayer wants to file on paper, preparers should explain the law to the client. Tax return preparers also are encouraged to explain the benefits of e-file. See below if a preparer's client chooses to have the return prepared and filed on paper.

Can my clients choose not to e-file?

Yes. Even if you are a specified tax return preparer, your clients may independently choose to file on paper. Preparers should document each client's choice to file in paper format and keep a signed copy of the statement on file. See below for recommended language for this statement. Do not send the statement to the IRS or attach it to the client's tax return. Instead, attach Form 8948, *Preparer Explanation for Not Filing Electronically*, to your client's paper return and check box 1. Include your PTIN on each tax return where requested. If your clients are filing a joint return, only one spouse's signature is necessary on the choice statement.

What is the recommended language for documenting a taxpayer's choice to file on paper?

My tax return preparer [INSERT PREPARER'S NAME] has informed me that s/he may be required to electronically file my [INSERT TAX YEAR] individual income tax return [INSERT TYPE OF RETURN: Form 1040, Form 1040A, Form 1040EZ, Form 1041, Form 990-T] if s/he files it with the IRS on my behalf (e.g., submits it by mail to the IRS). I understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the returns, a reduced chance of errors in processing the returns, and faster refunds. I do not want to have my return electronically filed and I choose to file my return on paper forms. I will mail or otherwise submit my paper return to the IRS myself. My preparer will not file or otherwise mail or submit my paper return to the IRS.

Can a specified tax return preparer request a waiver?

Yes, in certain situations. Submit Form 8944, *Preparer e-file Hardship Waiver Request*, to request a waiver. Waivers will be reviewed and approved in cases where the preparer demonstrates that complying would be an undue hardship. Approved waivers will be valid for one calendar year. Form 8944 generally must be submitted to the IRS no later than February 15 of the year for which a waiver is being requested.

Do not attach the approved waiver letter to clients' returns. Instead, attach Form 8948, *Preparer Explanation for Not Filing Electronically*, to your clients' returns, check box 2 and enter the requested information. Include your PTIN on each tax return where requested. See Notice 2011-25.

Some tax forms cannot be e-filed. What do we do about that? Also what about attachments such as basis statements?

Forms 1041QFT and 990T (when the exempt organization is a trust subject to tax on unrelated business taxable income under section 511(b)) meet the definition of a return of income tax, but because these forms cannot be electronically filed at this time they are exempt from the e-file requirement, and do not count towards the 11-return threshold. This also includes amended income tax returns, such as Form 1040X, fiscal year returns for Form 1040, and fiscal year returns for Form 1041 for certain periods (i.e., fiscal year Form 1041 returns ending during any month after June 30 of the current processing year). See Notice 2011-26. In addition, some Forms 1040, 1040A, 1040EZ, and 1041 cannot be e-filed if they have attached forms, schedules, or documents that IRS does not accept electronically. However, if the form, schedule or document can be sent to the IRS separately using Form 8453 or 8453-F as a transmittal document, the rest of the return must be e-filed. Only the returns that cannot be e-filed are exempt from the requirement. See the instructions for Forms 8453 and 8453-F to identify which forms, schedules and documents apply. See Notice 2011-26. Finally, IRS is beginning to offer some capability to e-file returns for years other than the current tax year. Because this capability is limited for now, prior year returns are exempt from the electronic filing requirement at this time. There are some additional rare circumstances that can be found in Notice 2011-26, sections C1 and C2. For all of these returns, you do not have to request a waiver on Form 8944 or attach Form 8948 to the paper return.

I am already an Authorized IRS e-file Provider. Do I need to take any action?

You may. Since you are already enrolled to e-file you do not have to do that again. If you do not e-file all of the returns you prepare and file, you must first determine whether you are a specified tax return preparer. If you are a specified tax return preparer, you are required to e-file the covered returns you prepare and file. There are certain exceptions (see [Does the requirement for 11 or more mean that every return must be e-filed? \(page 13\)](#)). In those situations, you should attach Form 8948, *Preparer Explanation for Not Filing Electronically*, to those paper returns.

I am a tax return preparer and a member of a recognized religious group that is conscientiously opposed to filing electronically. How do I comply with the law?

If you are a specified tax return preparer who is a member of a recognized religious group that is conscientiously opposed to preparing and e-filing a return, an administrative exemption is expected to be available for the returns you prepare. Attach Form 8948, *Preparer Explanation for Not Filing Electronically*, to your clients' returns and check box 3. Include your PTIN on each tax return where requested.

I am a specified tax return preparer living and working abroad. I am not eligible for a Social Security number and cannot apply for IRS e-file. How do I comply with the law?

Specified tax return preparers without social security numbers who are foreign persons living and working abroad are exempt from the requirement to e-file if they are not members of a firm that is eligible to e-file. To qualify for this exemption you must also have applied for a PTIN and submitted Form 8946, *PTIN Supplemental Application For Foreign Persons Without a Social Security Number*.

Attach Form 8948, *Preparer Explanation for Not Filing Electronically*, to your clients' returns and check box 6a. Do not attach Form 8946 to the tax return or Form 8948. If you have received your PTIN, include it on each tax return where requested.

I am a specified tax return preparer who has been sanctioned by IRS and am not eligible to e-file. However, I have not been enjoined or otherwise restricted from preparing tax returns. How do I comply with the law?

. A specified tax return preparer who is currently ineligible for the IRS e-file program due to an IRS e-file sanction is exempt from the requirement to e-file. To qualify for this exemption, you must have received a letter from the IRS enforcing the sanction and the sanction is in effect for some or all of the calendar year in which the tax returns are being filed. This exemption ends on the date the sanction period ends or the date the IRS accepts the tax return preparer into the IRS e-file program, whichever date occurs first. If, however, you have a pending application for the IRS e-file program filed with the IRS at the time the sanction period ends, the exemption will continue until the date the IRS renders a decision on your application. See Notice 2011-26. Attach Form 8948, *Preparer Explanation for Not Filing Electronically*, to your clients' returns and check box 6b. Do not attach the sanction letter to the tax return or Form 8948. Include your PTIN on each tax return where requested.

Does the specified tax return preparer need an EFIN to submit a Form 8944, Preparer e-file Hardship Waiver Request?

No. An EFIN is not required to file Form 8944, *Preparer e-file Hardship Waiver Request*. However, Form 8944 does require preparers to include a Preparer Tax Identification Number (PTIN).

What should I do if I am a specified tax return preparer and a return I e-file is rejected?

E-file rejects identify problems that usually lead to IRS correspondence and slow down processing of tax returns. This unique feature of e-file enables preparers and taxpayers to fix mistakes before returns are processed, decreasing overall processing time and shortening the time it takes to receive a refund. If the reject is for a simple mistake, correct the error, and resubmit the return electronically. This usually solves the problem.

However, you may not be able to correct some rejects. For example, if the return rejects because an exemption has been claimed on another taxpayer's return, check that the social security number of the exemption was entered correctly on the return. If the SSN is correct, you will not be able to file this return electronically unless the exemption is removed from the return. If you believe the taxpayer is entitled to claim the exemption, it is not necessary to remove the exemption, but the return must be filed on paper. Attach Form 8948, *Preparer Explanation for Not Filing Electronically*, to the paper return; check box 4, and enter the reject code number. The number of attempts to resolve is zero.

There are other situations where the reject may or may not be corrected but it takes one or more tries to resolve. For example, some rejects are based on information on file with the Social Security Administration (SSA). Tax returns often require that both the name and date of birth associated with an SSN match SSA records. Taxpayers sometimes forget to update their records with SSA when they marry or divorce and this can cause their tax returns to reject. The reject can be resolved by matching SSA records, but if there is some other problem at SSA like a problem with the date of birth, the reject sometimes cannot be resolved. When this happens the return must be filed on paper. Attach Form 8948 to the paper return and check box 4; enter the reject code number and the number of attempts you made to resolve the reject before deciding that the error could not be fixed. Preparers generally learn from experience when trying to resolve an error is no longer productive.

Some reject conditions permit returns to be e-filed without correcting the error. If you encounter a reject that you try to resolve but cannot and this option is available, submit the return electronically.

CHAPTER 4: 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 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, 2023.

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 John Smith

Taxpayer ID Number 123-45-6789

Year-end December 31, 2023

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, 2023, which is the month that the active trade or business began.

The start-up expenses incurred are:

DESCRIPTION OF EXPENSE	DATE	AMOUNT
Attorney Fees	02/01/2023	\$321,654
Accounting Fees	03/17/2023	\$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, 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**.

Predefined Elections

Many elections are included in the Organizer where you can simply choose those that may be 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 43-175 > Sec 72(b)**.

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

Include this election in the return

Taxpayer Name:

Taxpayer ID Number:

Year-end: MM/DD/YYYY

Taxpayer hereby elects pursuant to Reg. 1-72(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 MM/DD/YYYY when taxpayer was years of age.

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

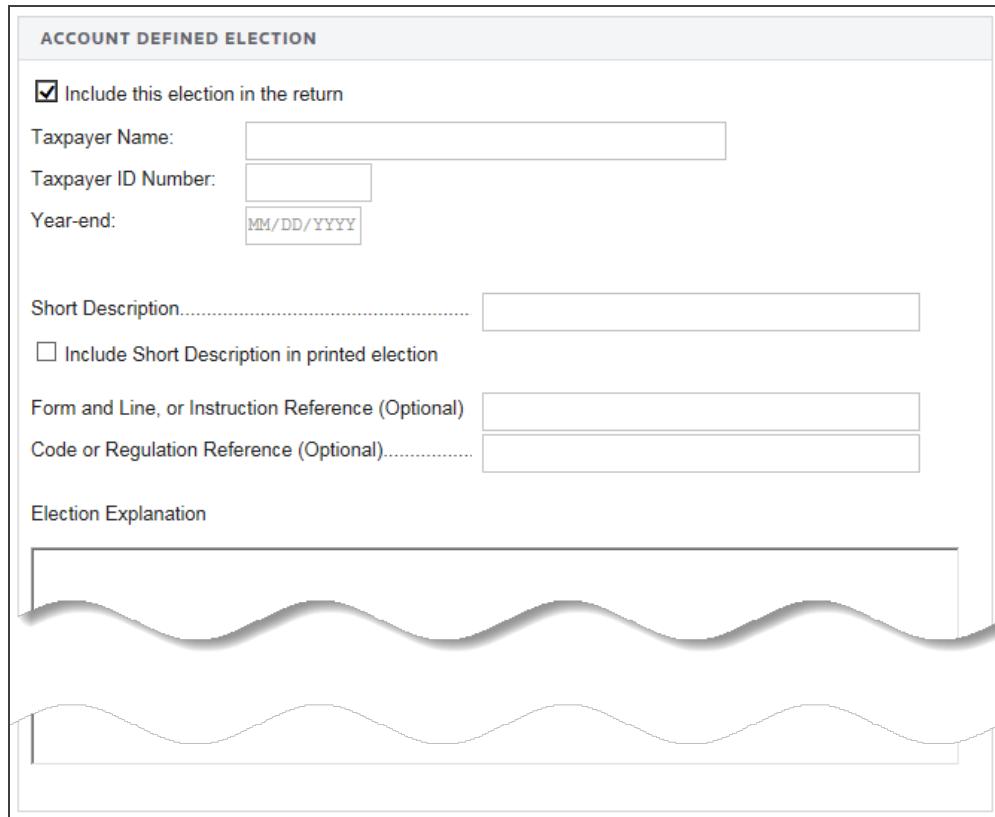
(c) Taxpayer's investment in the contract, adjusted for any refund features, as originally determined was .

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

Figure 4:1

Account-defined Elections

You have the ability to set up your own elections in the Tax Defaults. These elections are displayed within **Organizer > Federal Tax Elections > Account Defined Elections** when you open your return. You can then 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: MM/DD/YYYY

Short Description.....

Include Short Description in printed election

Form and Line, or Instruction Reference (Optional)

Code or Regulation Reference (Optional)

Election Explanation

Figure 4:2

Preparer-defined Elections

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

Add new Short Description

Election1

SAVE **CANCEL**

Figure 4:3

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: MM/DD/YYYY

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

Include Short Description in printed election

Form and Line, or Instruction Reference (Optional)

Code or Regulation Reference (Optional)

Election Explanation

Figure 4:4

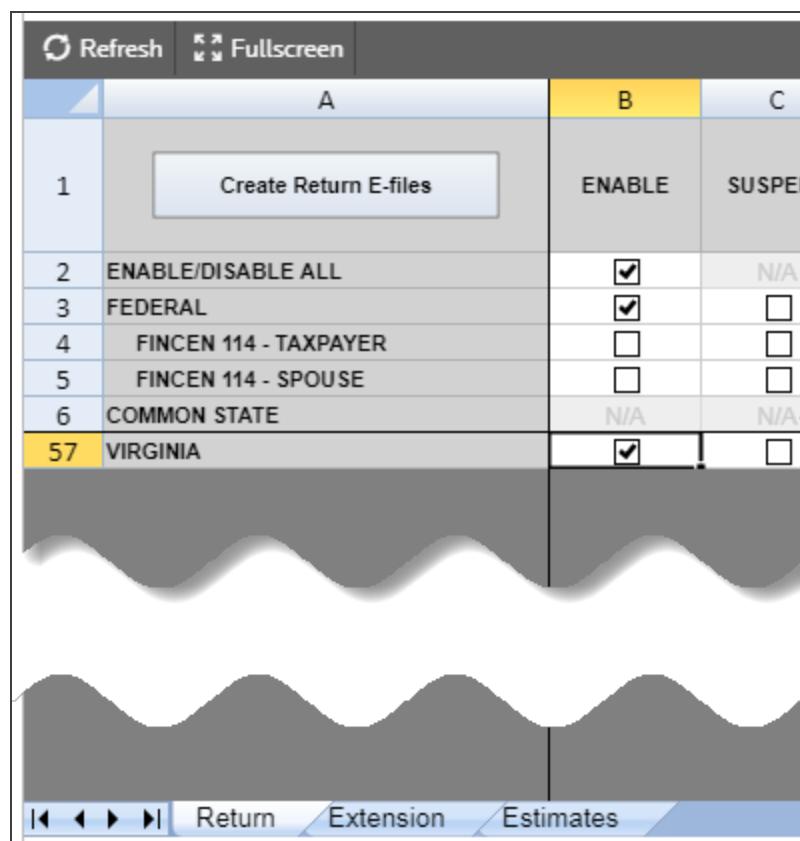
For any other elections that are not included in one of the above categories, you can use Return Footnotes.

CHAPTER 5: THE E-FILE SPREADSHEETS

The e-file spreadsheet, located at **E-file > Enable/Create**, is the control center for e-file in the 1040 application. Each jurisdiction is located on its own row, and the columns allow you to select options or enter information.

There are three tabs on the spreadsheet, each with its own columns:

- [Return Tab \(page 24\)](#)
- [Extension Tab \(page 26\)](#)
- [Estimates Tab \(page 27\)](#)



The screenshot shows a spreadsheet interface with a dark header bar containing 'Refresh' and 'Fullscreen' buttons. The main area has three columns: A, B, and C. Column A lists jurisdiction codes (1, 2, 3, 4, 5, 6, 57) and names. Column B contains checkboxes for 'ENABLE' and 'SUSPENDED' status. Column C contains 'N/A' for most rows and a checkbox for row 57. Row 57 is highlighted in yellow and corresponds to 'VIRGINIA'. The bottom navigation bar includes arrows for navigating between tabs: 'Return', 'Extension', and 'Estimates', with 'Return' currently selected.

	A	B	C
1	Create Return E-files	ENABLE	SUSPENDED
2	ENABLE/DISABLE ALL	<input checked="" type="checkbox"/>	N/A
3	FEDERAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	FINCEN 114 - TAXPAYER	<input type="checkbox"/>	<input type="checkbox"/>
5	FINCEN 114 - SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>
6	COMMON STATE	N/A	N/A
57	VIRGINIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Figure 5:1

RETURN TAB

Enable Selecting this check box is **mandatory** to create an e-file, to generate reject diagnostics, and to identify validation issues. By default, this check box is selected for each jurisdiction.

Suspend Check the **Suspend** box to prevent qualified e-files from being displayed as returns that can be submitted.

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.

E-file Status The e-file status displays after an e-file is created. The status displays whether the e-file was created successfully, qualified to be submitted for e-file, and/or not qualified because of reject diagnostics or validation errors.

		A	B	C	D	E
1	Create Return E-files		ENABLE	SUSPEND	EFIN	E-FILE STATUS
2	ENABLE/DISABLE ALL	<input checked="" type="checkbox"/>	N/A	N/A		N/A
3	FEDERAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
4	FINCEN 114 - TAXPAYER	<input type="checkbox"/>	<input type="checkbox"/>	N/A		
5	FINCEN 114 - SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>	N/A		
6	COMMON STATE	N/A	N/A	N/A		N/A
57	VIRGINIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A		

Figure 5:2

Date/Time E-file Created The time stamp of the last e-file created is displayed.

Number of Reject Diagnostics The number of reject diagnostics existing when the latest e-file created is displayed.

Number of Validation Errors The number of validation errors existing when the latest e-file created is displayed.

Print Signature Authorization Worksheet For states that do not have a signature form, check this box to print a Signature Authorization Worksheet.

Signature Form Option For states requiring additional information regarding signature, select the applicable choice.

		A	F	G	H	I	J
1	Create Return E-files	DATE/TIME E-FILE CREATED	NUMBER OF REJECT DIAGNOSTICS	NUMBER OF VALIDATION ERRORS	PRINT SIGNATURE AUTHORIZATION WORKSHEET	SIGNATURE FORM OPTION	
2	ENABLE/DISABLE ALL	N/A	N/A	N/A	N/A	N/A	
3	FEDERAL				N/A	N/A	
4	FINCEN 114 - TAXPAYER		N/A		N/A	N/A	
5	FINCEN 114 - SPOUSE		N/A		N/A	N/A	
6	COMMON STATE	N/A	N/A	N/A	N/A	N/A	
57	VIRGINIA				N/A	Use PIN from federal Form 8879 (Default)	

Figure 5:3

XML File Name The name of the XML file includes the locator number, preceded by an alpha character, and is followed by the tax year indicator. The file extension is unique for each state/city and file type.

Direct Debit or Direct Deposit With direct debit/deposit information entered and authorized in **General Information > Basic Return Information > Bank Information**, the **Direct Debit or Direct Deposit** shows either *Debit* or *Deposit* after the e-file is created. For states, the direct debit/deposit information entered and authorized in **States > Common State > Bank Information** shows either *Debit* or *Deposit* after the e-file is created.

Debit or Deposit Amount Indicates the amount to be debited or deposited.

Return Preparation Time The system-calculated total return preparation time for all jurisdictions.

Paper File Check this box to indicate that the return has been filed on paper.

Delete E-file The **Delete** button deletes the existing XML file for that jurisdiction. The **Enable** check box must remain checked before you click the **Delete** button. The **E-file Status** changes to indicate that the XML file has been deleted.

		A	K	L	M	N	O	P
1	Create Return E-files	XML FILE NAME	DIRECT DEBIT OR DIRECT DEPOSIT	DEBIT OR DEPOSIT AMOUNT	RETURN PREPARATION TIME	PAPER FILE	DELETE E-FILE	
2	ENABLE/DISABLE ALL	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	FEDERAL					<input type="checkbox"/>	Delete	
4	FINCEN 114 - TAXPAYER		N/A	N/A	N/A	N/A	Delete	
5	FINCEN 114 - SPOUSE		N/A	N/A	N/A	N/A	Delete	
6	COMMON STATE	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	VIRGINIA				N/A	<input type="checkbox"/>	Delete	

Figure 5:4

EXTENSION TAB

On the **Extension** tab, the **Amount to be Debited** (column K) automatically flows from the Extension forms. Extension amounts to flow to the Extension forms must be entered at **Organizer > Extensions > State Options and Payments** tab.

Enable Selecting this check box is **mandatory** to create an e-file, to generate reject diagnostics, and to identify validation issues. By default, this check box is selected for each jurisdiction.

Suspend Check the **Suspend** box to prevent qualified e-files from being displayed as returns that can be submitted.

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.

E-file Status The e-file status displays after an e-file is created. The status displays whether the e-file was created successfully, qualified to be submitted for e-file, and/or not qualified because of reject diagnostics or validation errors.

Refresh Fullscreen					
	A	B	C	D	E
1	Create Extension E-files	ENABLE	SUSPEND	EFIN	E-FILE STATUS
2	ENABLE/DISABLE ALL	<input type="checkbox"/>	N/A	N/A	N/A
3	FEDERAL FORM 4868	<input type="checkbox"/>	<input type="checkbox"/>		
4	FEDERAL FORM 2350	<input type="checkbox"/>	<input type="checkbox"/>		
5	COMMON STATE	N/A	N/A	N/A	N/A
54	VIRGINIA	<input type="checkbox"/>	<input type="checkbox"/>	N/A	

Figure 5:5

Date/Time E-file Created The time stamp of the last e-file created is displayed.

Number of Reject Diagnostics The number of reject diagnostics existing when the latest e-file created is displayed.

Number of Validation Errors The number of validation errors existing when the latest e-file created is displayed.

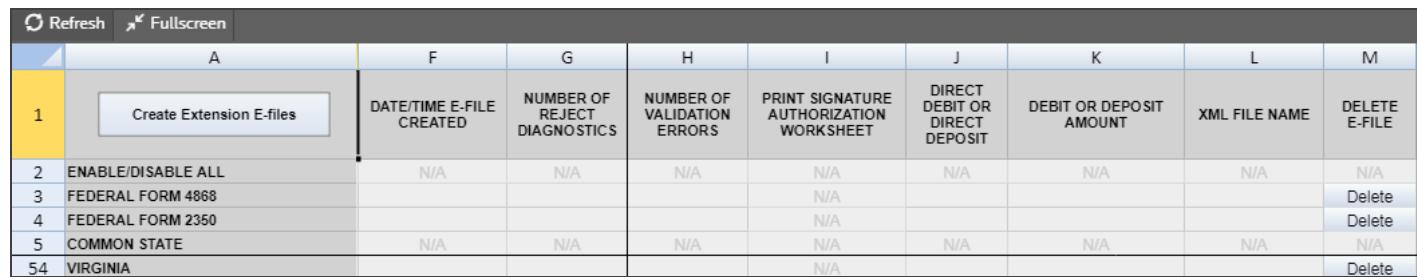
Print Signature Authorization Worksheet For states that do not have a signature form, check this box to print a Signature Authorization Worksheet.

Direct Debit or Direct Deposit With direct debit/deposit information entered and authorized in **General Information > Basic Return Information > Bank Information**, the **Direct Debit or Direct Deposit** shows either *Debit* or *Deposit* after the e-file is created. For states, the direct debit/deposit information entered and authorized in **States > Common State > Bank Information** shows either *Debit* or *Deposit* after the e-file is created.

Debit or Deposit Amount Indicates the amount to be debited or deposited.

XML File Name The name of the XML file includes the locator number, preceded by an alpha character, and is followed by the tax year indicator. The file extension is unique for each state/city and file type.

Delete E-file The **Delete** button deletes the existing XML file for that jurisdiction. The **Enable** check box must remain checked before you click the **Delete** button. The **E-file Status** changes to indicate that the XML file has been deleted.



	A	F	G	H	I	J	K	L	M
1	Create Extension E-files	DATE/TIME E-FILE CREATED	NUMBER OF REJECT DIAGNOSTICS	NUMBER OF VALIDATION ERRORS	PRINT SIGNATURE AUTHORIZATION WORKSHEET	DIRECT DEBIT OR DIRECT DEPOSIT	DEBIT OR DEPOSIT AMOUNT	XML FILE NAME	DELETE E-FILE
2	ENABLE/DISABLE ALL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	FEDERAL FORM 4868				N/A				Delete
4	FEDERAL FORM 2350				N/A				Delete
5	COMMON STATE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	VIRGINIA				N/A				Delete

Figure 5:6

ESTIMATES TAB

Create Clicking this button creates the e-file and identifies if there are any reject diagnostics or validation errors. The e-file status and XML information is then displayed.

Enable Selecting this check box is **mandatory** to create an e-file, to generate reject diagnostics, and to identify validation issues. By default, this check box is selected for each jurisdiction.

Suspend Check the **Suspend** box to prevent qualified e-files from being displayed as returns that can be submitted.

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.

E-file Status The e-file status displays after an e-file is created. The status displays whether the e-file was created successfully, qualified to be submitted for e-file, and/or not qualified because of reject diagnostics or validation errors.

Date/Time E-file Created The time stamp of the last e-file created is displayed.

		A	B	C	D	E	F	G
1		CREATE	ENABLE	SUSPEND	EFIN	E-FILE STATUS	DATE/TIME E-FILE CREATED	
2	FEDERAL	N/A	N/A	N/A	N/A	N/A	N/A	
3	1st Quarter	E-file with return-see help above				N/A	N/A	
4	2nd Quarter	E-file with return-see help above				N/A	N/A	
5	3rd Quarter	E-file with return-see help above				N/A	N/A	
6	4th Quarter	E-file with return-see help above				N/A	N/A	
212	VIRGINIA	N/A	N/A	N/A	N/A	N/A	N/A	
213	1st Quarter	Create	<input type="checkbox"/>	<input type="checkbox"/>	N/A			
214	2nd Quarter	Create	<input type="checkbox"/>	<input type="checkbox"/>	N/A			
215	3rd Quarter	Create	<input type="checkbox"/>	<input type="checkbox"/>	N/A			
216	4th Quarter	Create	<input type="checkbox"/>	<input type="checkbox"/>	N/A			

Figure 5:7

Number of Reject Diagnostics The number of reject diagnostics existing when the latest e-file created is displayed.

Number of Validation Errors The number of validation errors existing when the latest e-file created is displayed.

Originator Type The Originator type carries from the federal Organizer.

XML File Name The name of the XML file includes the locator number, preceded by an alpha character, and is followed by the tax year indicator. The file extension is unique for each state/city and file type.

XML File Size The size of the latest XML file created.

Estimated Payments (Debit) With direct debit information entered and authorized in **General Information > Basic Return Information > Bank Information**, the **Estimated Payments (Debit)** shows the Estimated Payments Debit amount after the e-file is created. For states, the direct debit information is entered and authorized in **States > Common State > Bank Information**, the Estimated Payments (Debit) shows the Estimated Payments Debit amount amount after the efile is created.

Delete E-file The **Delete** button deletes the existing XML file for that jurisdiction. The **Enable** check box must remain checked before you click the **Delete** button. The **E-file Status** changes to indicate that the XML file has been deleted.

		DATE/TIME E-FILE CREATED	NUMBER OF REJECT DIAGNOSTICS	NUMBER OF VALIDATION ERRORS	ORIGINATOR TYPE	XML FILE NAME	XML FILE SIZE	ESTIMATED PAYMENTS (DEBIT)	DELETE E-FILE
1									
2	FEDERAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
3	1st Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
4	2nd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
5	3rd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
6	4th Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
7	ALABAMA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
8	1st Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
9	2nd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10	3rd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	4th Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	ARIZONA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
13	1st Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
14	2nd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
15	3rd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
16	4th Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
17	ARKANSAS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
18	1st Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
19	2nd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
20	3rd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
21	4th Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
22	CALIFORNIA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
23	All Quarters	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
24	1st Quarter				N/A	N/A			Delete
25	2nd Quarter				N/A	N/A			Delete
26	3rd Quarter				N/A	N/A			Delete
27	4th Quarter				N/A	N/A			Delete
28	CALIFORNIA 568 (LLC)				N/A	N/A	N/A	N/A	
29	1st Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Delete

Figure 5:8

CHAPTER 6: AGGREGATING XML FILES

International forms existing in other returns can be merged into the primary 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 \(page 30\)](#)
- [Completing the Aggregated Return \(page 38\)](#)

AGGREGATING INTERNATIONAL FORMS FROM RETURNS CREATED WITH THIRD PARTY SOFTWARE

Aggregating XML files begins with attaching to the primary return the XML file of the other return.

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

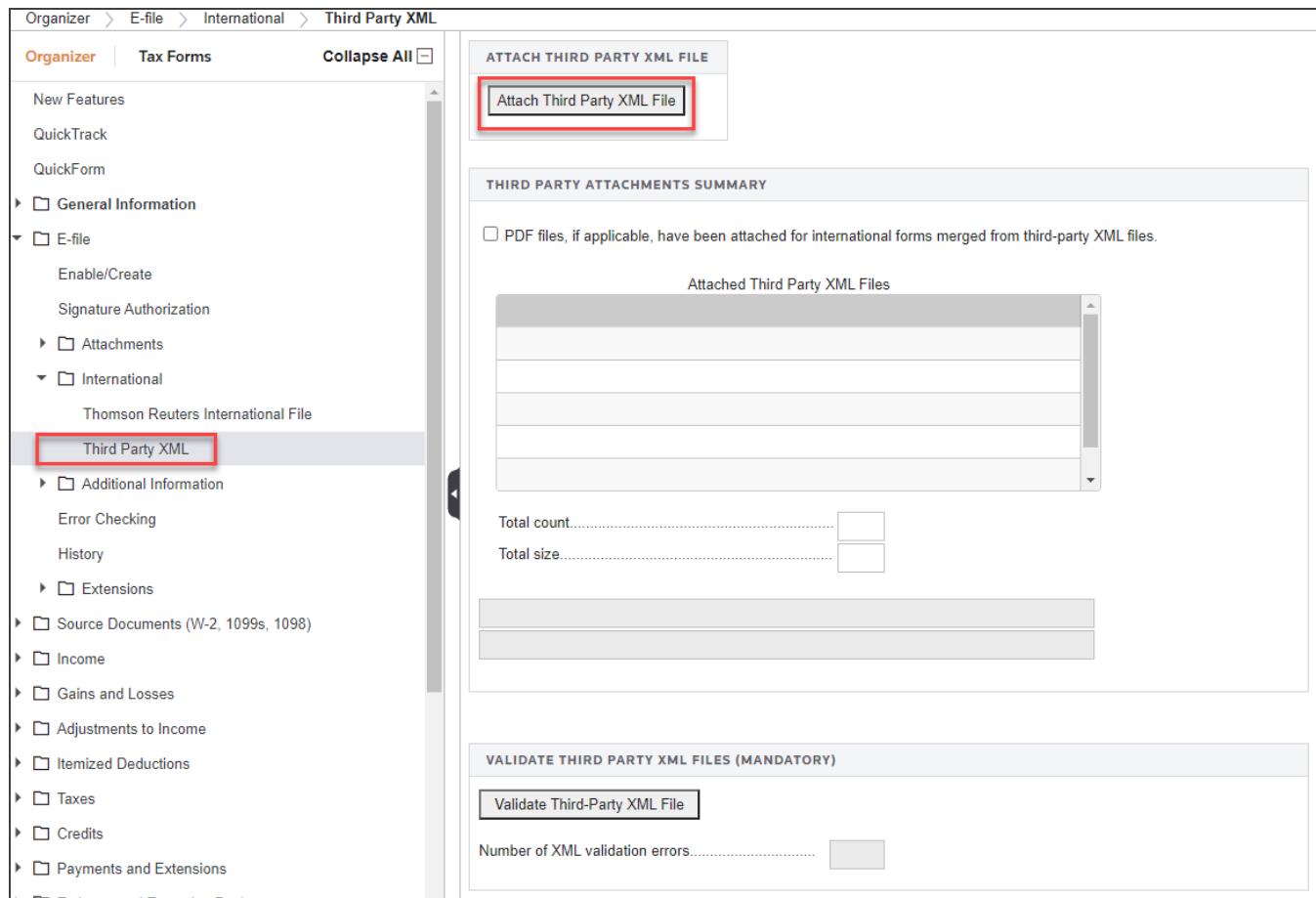


Figure 6:1

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

Figure 6:2

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' section contains a dropdown menu for 'Attachment Jurisdiction' with 'Third Party XML file' selected. Below the dropdown are two buttons: 'BROWSE FOR FILE >' and 'ASSOCIATE EXISTING >'. The 'ATTACHMENT DESCRIPTION' section has a field for 'Attachment title:' which is empty. At the bottom right are 'UPLOAD' and 'CANCEL' buttons.

Figure 6:3

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

Add Attachment

ATTACHMENT

Attachment Jurisdiction:

BROWSE FOR FILE > (This button is highlighted with a red box)

OR

ASSOCIATE EXISTING >

ATTACHMENT DESCRIPTION

Attachment title:

UPLOAD **CANCEL**

Figure 6:4

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

Add Attachment

ATTACHMENT

Attachment Jurisdiction: ▼

[BROWSE FOR FILE >](#)

OR

[ASSOCIATE EXISTING >](#)

F1234560.XML ×

ATTACHMENT DESCRIPTION

Attachment title:

UPLOAD CANCEL

Figure 6:5

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**.

Figure 6:6

7. 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 FILE

 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Attach Third Party XML File

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THIRD PARTY ATTACHMENTS SUMMARY

Attached Third Party XML Files

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Figure 6:7

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

8. 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.....

Figure 6:8

If validation errors exist:

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

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

COMPLETING THE AGGREGATED RETURN

Step 1: Attach International XIT File. To complete the e-file return:

1. In the Organizer, select **E-file > International > Thomson Reuters International File**.
 2. Select the **Attach Thomson Reuters XIT File** button.

Figure 6:9

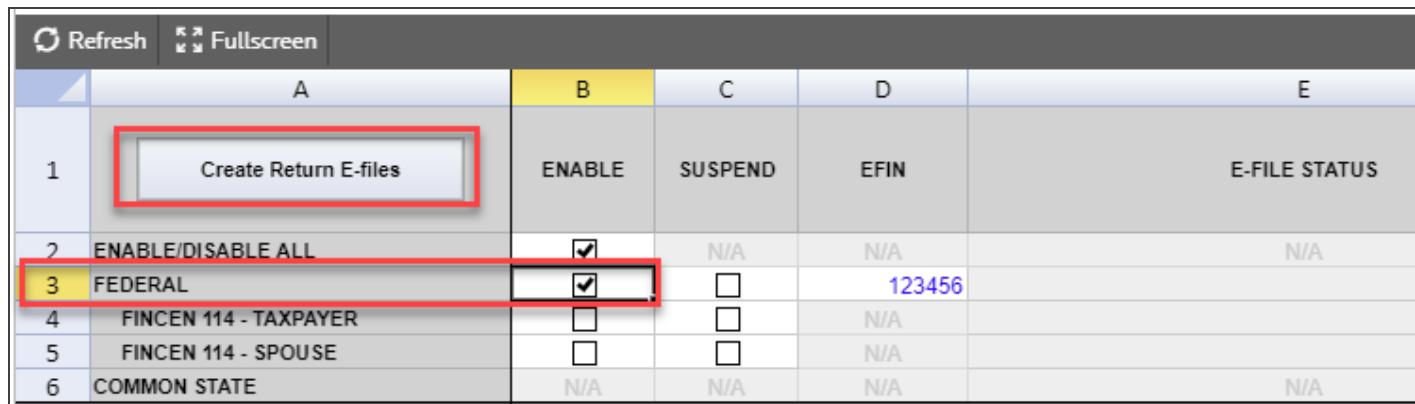
3. On the resulting **Electronic Filing Attachments** screen, select **Add**.
 4. On the **Add Attachments** pop-up dialog box, select **International XML File** from the drop-down list, and then select **Next**.
 5. Browse to and select the applicable XIT file.

6. On the **Electronic Filing Attachments** screen, select **Done**.
7. Repeat this process for each XIT file to be included.
8. After attaching the XIT files, confirm that the XIT attachment details are correct in the **International Aggregation** section at the bottom of the screen.

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

Step 2. Create Aggregated E-file. This step combines the International XIT files into the XML file of the primary return.

On the **Enable/Create** screen/**Return** tab, make sure that *Federal* is selected in Column B, and select the **Create Return E-files** button.



	A	B	C	D	E
1	Create Return E-files	ENABLE	SUSPEND	EFIN	E-FILE STATUS
2	ENABLE/DISABLE ALL	<input checked="" type="checkbox"/>	N/A	N/A	N/A
3	FEDERAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	123456	
4	FINCEN 114 - TAXPAYER	<input type="checkbox"/>	<input type="checkbox"/>	N/A	
5	FINCEN 114 - SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>	N/A	
6	COMMON STATE	N/A	N/A	N/A	N/A

Figure 6:10

In all cases, be sure to review the **E-file Viewer** to confirm the international forms are included in the complete XML file as expected.

CHAPTER 7: E-FILING THE RETURN

Not all returns qualify for e-file. The 1040 e-file application generates appropriate diagnostics when it encounters a return that does not qualify for e-file and rejects the non-qualifying return.

You must create a data file for every locator you wish to e-file. The following major tasks to create a data file are detailed at these links:

1. Enable e-file. See [Enabling E-file \(page 41\)](#).
2. Enter PIN signature information. See [Selecting Signature Options \(page 43\)](#).
3. Review PDF attachment details (see [Reviewing XML/Binary Attachments \(page 46\)](#)), including:
 - binary attachments (see [Selecting Binary Attachments for the E-file \(page 48\)](#))
 - Form 8453 attachments (see [Selecting Form 8453 Attachments \(page 49\)](#))
 - Form 2120 multiple support (see [Entering Form 2120 Multiple Support \(page 50\)](#)).
4. Enter any general dependencies (see [Selecting General Dependencies \(page 52\)](#)), including:
 - medium dependencies (see [Medium General Dependencies \(page 52\)](#))
 - 4562 (see [Selecting Form 4562 Dependencies \(page 56\)](#))
 - 4684 (see [Selecting Form 4684 Dependencies \(page 58\)](#))
 - 8959 (see [Selecting Form 8959 Dependencies \(page 60\)](#))
 - 8960 (see [Selecting Form 8960 Dependencies \(page 62\)](#))
5. Enter any additional information (see [Reviewing Additional Information \(page 63\)](#)), including:
 - taxpayer opt out (see [E-file Opt Out \(page 69\)](#))
 - forms included in the e-file (see [Forms Included in the E-file \(page 63\)](#))
 - special conditions (see [Entering Special Conditions \(page 66\)](#))
 - imperfect return election (see [Selecting the Imperfect Return Election \(page 66\)](#))
 - tax refund/due summary (see [Reviewing the Tax Refund or Due Summary \(page 68\)](#)).

6. Review e-file diagnostics:

- **validations** (see [Reviewing Diagnostics: Validations \(page 71\)](#))
- **errors** (see [Reviewing Diagnostics: Error Checking \(page 72\)](#)).

7. Create an e-file for the return. See [Creating the E-file for the Return \(page 75\)](#).

ENABLING E-FILE

1. On the Organizer tab, select **E-file > Enable/Create**, and select the **Return** tab on the spreadsheet.

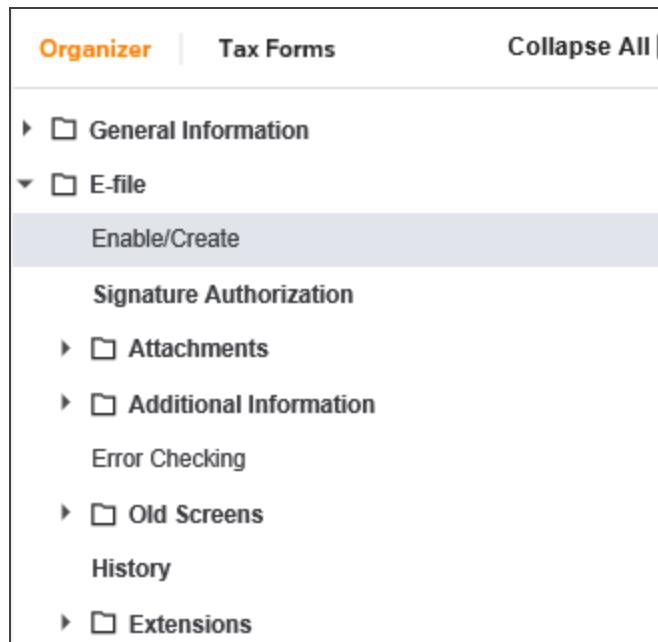
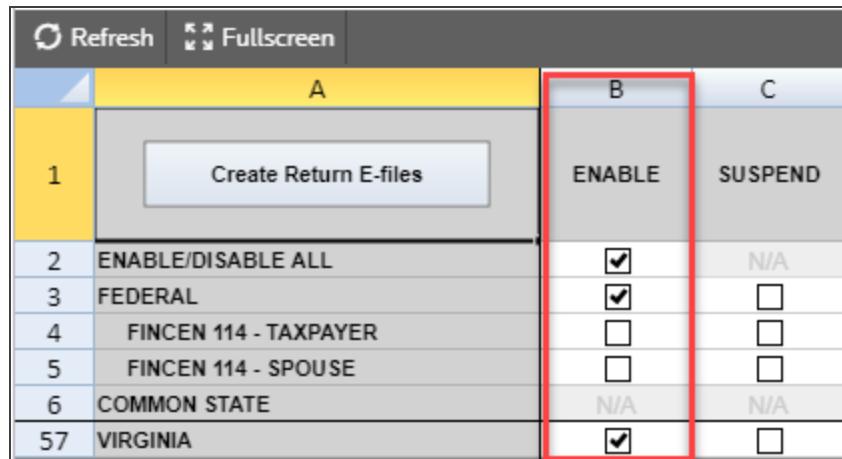


Figure 7:1

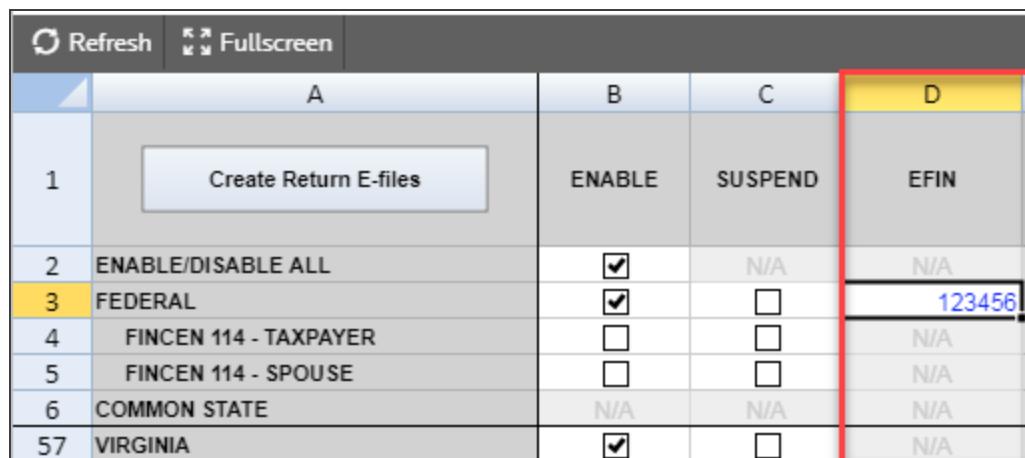
2. For the federal return and each activated state, select the check box to **Enable**.



A		B	C
1	Create Return E-files	ENABLE	SUSPEND
2	ENABLE/DISABLE ALL	<input checked="" type="checkbox"/>	N/A
3	FEDERAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	FINCEN 114 - TAXPAYER	<input type="checkbox"/>	<input type="checkbox"/>
5	FINCEN 114 - SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>
6	COMMON STATE	N/A	N/A
57	VIRGINIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Figure 7:2

3. Enter your firm's EFIN (Electronic Filing Identification Number: a six-digit number assigned by the Andover IRS service center) of the electronic return originator (the ERO is normally the paid preparer) in the **EFIN** field.

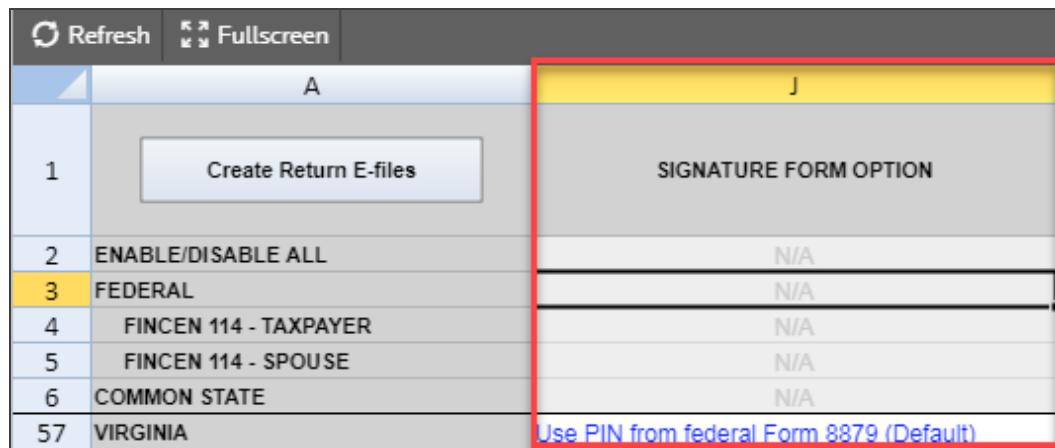


A		B	C	D
1	Create Return E-files	ENABLE	SUSPEND	EFIN
2	ENABLE/DISABLE ALL	<input checked="" type="checkbox"/>	N/A	N/A
3	FEDERAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	123456
4	FINCEN 114 - TAXPAYER	<input type="checkbox"/>	<input type="checkbox"/>	N/A
5	FINCEN 114 - SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>	N/A
6	COMMON STATE	N/A	N/A	N/A
57	VIRGINIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A

Figure 7:3

4. Select the option, if desired, for each activated state to print the Signature Authorization Worksheet.

5. For the state signature options, see the *2023 1040 State E-file Information*.



A		J
1	Create Return E-files	SIGNATURE FORM OPTION
2	ENABLE/DISABLE ALL	N/A
3	FEDERAL	N/A
4	FINCEN 114 - TAXPAYER	N/A
5	FINCEN 114 - SPOUSE	N/A
6	COMMON STATE	N/A
57	VIRGINIA	Use PIN from federal Form 8879 (Default)

Figure 7:4

SELECTING SIGNATURE OPTIONS

Individual federal tax returns e-filed by tax practitioners must be signed electronically using a Personal Identification Number (PIN). Tax practitioners must use either the Self-Select PIN or the Practitioner PIN methods to sign their clients' tax returns. This simplifies the signature process and eliminates the need to mail signature documents to the IRS.

The Self-Select PIN allows taxpayers to electronically sign their e-filed returns using a five-digit PIN and either their prior year adjusted gross income or prior year PIN. Taxpayers must complete and sign Form 8879, *IRS E-file Signature Authorization*, unless they enter their PIN directly into the electronic return.

The Practitioner PIN method is an additional signature method for taxpayers who use an Electronic Return Originator (ERO) to sign their returns by using a five-digit PIN. The Practitioner PIN method does not require taxpayers to enter their adjusted gross income or PIN from the prior year. This method requires the taxpayer and Practitioner to sign Form 8879, *IRS E-file Signature Authorization*.

Tax practitioners will no longer submit a paper signature for e-filed returns by using Form 8453. Instead, a newly designed Form 8453, *U.S. Individual Income Tax Transmittal for an IRS E-file Return*, will be used to transmit supporting paper documents that are required to be submitted to the IRS with e-filed returns. Only the specified forms or supporting documents listed on Form 8453 can be submitted using the new form.

For more information on the Self-Select PIN and Practitioner PIN methods, visit the IRS web site at <http://www.irs.gov/>, and enter the keyword *PIN*.

PIN Procedures

Enter a signature PIN. The taxpayer can choose a practitioner or self-selected PIN/Signature Authorization. Taxpayers are generally allowed to provide preparers with a self-selected PIN, or the preparer can choose the PIN.

Entering PIN Information

1. Select **E-file > Signature Authorization**.

COMMON STATE DATA ENTRY

State Signature Options

SIGNATURE OPTION

Form 8879 - Practitioner PIN
 Self-select PIN

PRACTITIONER PIN OR SELF-SELECT PIN

PIN ENTERED BY

ERO
 Taxpayer/spouse (Form 8879 will not print)

PIN INFORMATION

Randomly generate the taxpayer and spouse Practitioner PINs
 Randomly generate ERO PIN
 Print taxpayer and spouse PINs on Form 1040/1040-SR signature lines

Taxpayer PIN.....

Spouse PIN (if filing jointly).....

ERO PIN.....

Date PIN's were entered..... MM/DD/YYYY

Date PIN's were entered for Spouse..... MM/DD/YYYY

Figure 7:5

2. Select the type of PIN signature: *Form 8879 - Practitioner PIN* or *Self-Select PIN*.

3. Select the appropriate option to indicate who entered the PIN into the program: *ERO* or *Taxpayer/spouse*.

If you select *Taxpayer/spouse* and *Self-Select PIN*, Form 8879 will not print. The preparer must keep the signed Form 8879 for three years. **Do NOT send Form 8879 to the IRS!**

4. For the taxpayer/spouse, you can select any or all of the following options:

- randomly generate the taxpayer and spouse PINs
- randomly generate the ERO PIN
- print the taxpayer and spouse PINs on the signature line on Form 1040, Page 2.

5. Enter the five-digit PINs (the numbers cannot contain all zeros) for the taxpayer, spouse, and ERO. For more information on self-select PINs, see [Appendix C - PIN Information \(page 114\)](#).
6. Enter the date the PIN(s) were entered into the program.
7. Enter the taxpayer's 2022 Adjusted Gross Income (AGI) on the original return filed (not from an amended return) or 2022 PIN or EFP (E-file PIN) obtained from the IRS.

SELF-SELECT PIN - ADDITIONAL INFORMATION		
Prior year AGI.....	Taxpayer	Spouse
Prior year PIN.....	<input type="text"/>	<input type="text"/>
TAXPAYERS UNDER AGE 16		
Note: Filers who are under 16 cannot use PIN numbers unless the statement below applies.		
<input type="checkbox"/> Taxpayer is under 16 but is NOT a first-time filer (or if spouse is under 16, but filed in prior year)		

Figure 7:6

8. If you are preparing a joint return in 2023, but the spouse filed a separate return in 2022, enter the spouse's prior-year AGI or prior-year PIN. If the AGI was zero or negative, enter *NONE*.
 - If you used the Non-Filers: Enter Payment Info Here in 2022 to register for an Economic Impact Payment, you should enter *\$1* as the prior-year AGI verification.
 - If you did not use the Non-Filers tool in 2022 to register for an Economic Impact Payment and you did not file an electronic or a paper Form 1040 or Form 1040-SR for 2022, you should enter *\$0* as the prior-year AGI verification.
 - If you filed an electronic or a paper 2022 Form 1040 or Form 1040-SR, enter the AGI amount from line 8b of the submitted 2022 Form 1040 or Form 1040-SR as the prior-year AGI verification.
9. For taxpayers under the age of 16, indicate if the underage taxpayer is under 16 but is not a first-time filer. Filers under 16 cannot use PINs unless they indicate that they have filed in the past.
10. Enter the e-file PIN provided by the IRS, if applicable. For more information on EFPs, see [Appendix C - PIN Information \(page 114\)](#).
11. Enter identity protection PINs for the taxpayer and spouse. For more information on identity protection PINs, see [Appendix C - PIN Information \(page 114\)](#).

IDENTITY PROTECTION PIN	
Identity Protection PIN.....	<input type="text"/>
Spouse Identity Protection PIN.....	<input type="text"/>

Figure 7:7

REVIEWING XML/BINARY ATTACHMENTS

PDF Attachments

The tax return may 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.

PDF files can be created using any available tool, but these IRS guidelines must be followed:

1. Do not password protect or encrypt PDF attachments.
2. Keep PDF attachments as small as possible.
3. 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.
4. Move the compression/quality slider on the **Create PDF From Scanner** dialog to higher compression in order to lower the size of the file when the source document is of decent quality and from scanner input.
5. Each individual uncompressed PDF cannot exceed 60 MB. The total of all uncompressed PDF files in the return cannot exceed 1 GB.
6. The file name of each PDF cannot exceed 64 characters, which includes the locator number and the file extension (12 characters), and cannot contain any of the special characters shown below.
7. The file name cannot include the special characters in the next section.

Forbidden Special Characters for PDF Filenames

The filename cannot contain any of the following 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 (..)

Recommended Names For PDF Attachments

See [Appendix D-1 - Recommended Names for PDF Files Attached to 1040 E-file Submissions \(page 125\)](#) for recommended names for PDF files.

Selecting Binary Attachments for the E-file

1. Select **E-file > Attachments > PDF Attachments > Summary** and click the **Attach PDF** button.
2. Click the **Add** button.
3. In the **Attachment Jurisdiction** field, select *Federal* or the listed states.
4. Select the option to add a new attachment or associate an existing attachment with an additional jurisdiction. To attach more than one attachment, select **Attach Multiple**.
5. Click **Next**.
6. Browse to select a PDF file, and click **Open**.
7. When you select the PDF file, the **Description** field will automatically show the PDF file name. You cannot change the filename field.
8. Select a description for the attachment from the IRS predefined description drop-down list, or enter a user-defined description.
9. Click **Finish**.
10. To delete attachments, highlight the attachment in the **Electronic Filing Attachments** list, and click the **Delete** button.
11. When all attachments are added or deleted, select **Done**.

Binary (PDF) Attachments for Virginia

Virginia requires PDF attachments for certain items to be associated with the return line item. For more information, see [Appendix D - Attachments \(page 120\)](#).

Selecting Form 8453 Attachments

1. Go to **E-file > Attachments > Form 8453 Attachments**.
2. Select the applicable options (forms attached to Form 8453). Form 8453 will print so that it can be sent to the IRS with the applicable forms.

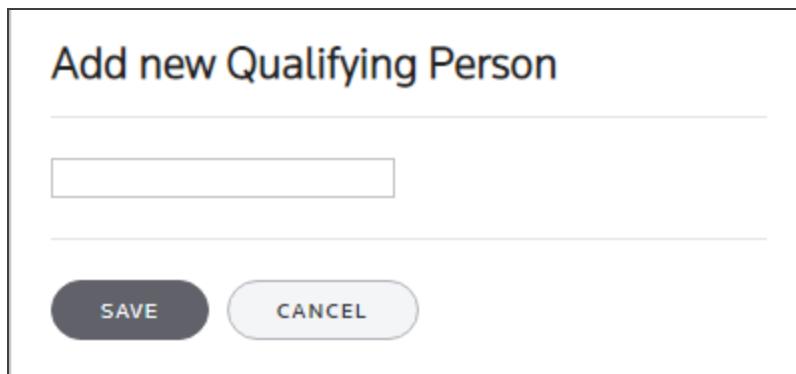
FORMS ATTACHED TO FORM 8453
<input type="checkbox"/> Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgment)
<input type="checkbox"/> Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
<input type="checkbox"/> Form 3115, Application for Change in Accounting Method
<input type="checkbox"/> Form 3468, Copy of the first page of NPS Form 10-168a, Historic Preservation Certificate Application (Part 2-Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
<input type="checkbox"/> Form 4136, Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
<input type="checkbox"/> Form 5713, International Boycott Report
<input type="checkbox"/> Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
<input type="checkbox"/> Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a post-1984 decree or agreement, see instructions)
<input type="checkbox"/> Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities
<input type="checkbox"/> Form 8864 filers, Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
<input type="checkbox"/> Form 8885 Health Coverage Tax Credit, and all required attachments
<input type="checkbox"/> Form 8949, Sales and Other Dispositions of Capital Assets, (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

Figure 7:8

Entering Form 2120 Multiple Support

Adding Qualifying Persons

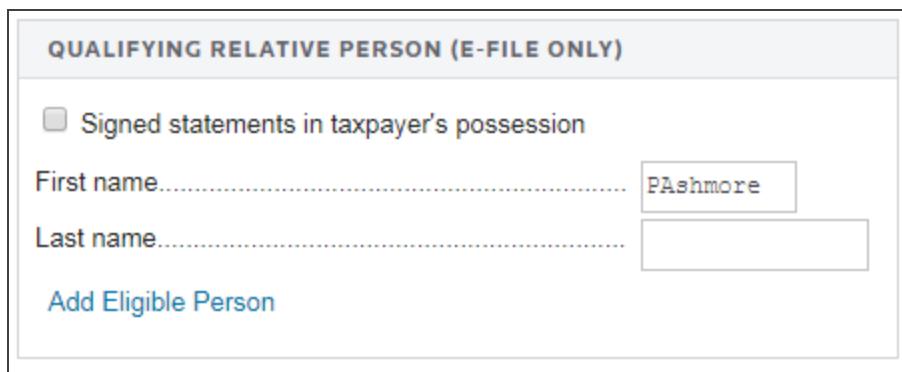
1. Go to E-file > Attachments > Form 2120 Multiple Support > Add new Qualifying Person.



The screenshot shows a simple dialog box titled "Add new Qualifying Person". It contains two empty text input fields, likely for entering a name. Below the input fields is a button bar with two buttons: "SAVE" (in a dark grey box) and "CANCEL" (in a light grey box).

Figure 7:9

2. Select the option, if applicable, to indicate that the signed statements are in the taxpayer's possession.



The screenshot shows a section titled "QUALIFYING RELATIVE PERSON (E-FILE ONLY)". It includes a checkbox labeled "Signed statements in taxpayer's possession". Below the checkbox are fields for "First name" (containing "PAshmore") and "Last name" (containing an empty box). At the bottom is a blue "Add Eligible Person" button.

Figure 7:10

3. Enter the first and last name of the person supported.

Adding Eligible Persons

1. Go to **E-file > Attachments > Form 2120 Multiple Support > Add new Eligible Person.**

The form is a simple input screen. At the top, the title 'Add new Eligible Person' is centered. Below the title are two horizontal lines, each containing a rectangular input field. At the bottom of the form are two buttons: a dark grey rounded rectangle labeled 'SAVE' and a light grey rounded rectangle labeled 'CANCEL'.

Figure 7:11

2. For each eligible person, enter the following information:

- SSN
- first and last name
- payer address.

ELIGIBLE PERSON

First name.....

Last name.....

SSN.....

ADDRESS

Address.....

Address (cont'd).....

City.....

State.....

ZIP.....

OR

Foreign

Address.....

Address (cont'd).....

City.....

Province.....

Country.....

Postal code.....

Figure 7:12

SELECTING GENERAL DEPENDENCIES

The General Dependency is created to allow for the submission of information that is not specified in a predefined schema. The IRS has defined two types of General Dependencies applicable to Form 1040:

- **General Dependency (Medium)** is attached at the return level and allows for an explanation of up to 100,000 characters.
- **General Dependency (Small)** is attached at the form or schedule level and allows for an explanation of up to 5,000 characters.

Medium General Dependencies

To create a medium general dependency:

1. Go to **E-file > Attachments > General Dependencies > Overview**.
2. Click the **Medium General Dependency** hyperlink.

3. Enter a footnote number. This field is **mandatory**.
4. If applicable, select the option to suppress e-file.
5. If applicable, select the option to prevent the footnote from being included in next year's proforma.
6. Select the appropriate option to attach the footnote to the federal return, the state return, or both returns.
7. Select the state, if the footnote is to be attached to a state return. If no state is selected, the footnote will be printed for all state returns generated for the current locator.
8. If applicable, select the type of footnote: *Preparer Note Explanation, Election Explanation, or Regulatory Explanation*.
9. Enter the business name or individual name associated with the footnote, and select the ID type: *EIN, SSN, Applied for, Foreign, or Not Applicable*.

10. Enter a description for the footnote (**mandatory**).

The screenshot shows a form titled 'ATTACHMENT OPTIONS' for entering a footnote. The 'Footnote number (Mandatory)' is set to 1. There are two checkboxes: 'Suppress e-file' and 'Delete this footnote from next year's proforma'. Under 'ATTACH FOOTNOTE TO THESE RETURN TYPES', the radio button 'Federal and state' is selected. The 'State' dropdown is empty. In the 'TYPE OF FOOTNOTE' section, the radio button '(Not applicable)' is selected. The 'FOOTNOTE DETAIL' section contains fields for 'Business name', 'Business name (cont'd)', 'Individual name', and 'ID TYPE'. The 'ID TYPE' section includes radio buttons for 'EIN', 'SSN', 'Applied for', 'Foreign', and 'Not applicable', with 'Not applicable' selected. Below these are fields for 'ID', 'Description (Mandatory)', 'Form line/instruction reference', and 'Regulations/publications reference'.

ATTACHMENT OPTIONS	
Footnote number (Mandatory).....	1
<input type="checkbox"/> Suppress e-file	
<input type="checkbox"/> Delete this footnote from next year's proforma	
ATTACH FOOTNOTE TO THESE RETURN TYPES	
<input type="radio"/> Federal only <input type="radio"/> State only <input checked="" type="radio"/> Federal and state	
State.....	▼
TYPE OF FOOTNOTE	
<input checked="" type="radio"/> (Not applicable) <input type="radio"/> Preparer note explanation <input type="radio"/> Election explanation <input type="radio"/> Regulatory explanation	
FOOTNOTE DETAIL	
Business name.....	
Business name (cont'd).....	
OR	
Individual name.....	
ID TYPE	
<input type="radio"/> EIN <input type="radio"/> SSN <input type="radio"/> Applied for <input type="radio"/> Foreign <input checked="" type="radio"/> Not applicable	
ID.....	
Description (Mandatory).....	
Form line/instruction reference.....	
Regulations/publications reference.....	

Figure 7:13

ATTACHMENT INFORMATION	
Number of characters.....	<input type="text"/>
Maximum number of characters.....	<input type="text" value="100000"/>

Figure 7:14

11. Enter the form line or instruction to which the footnote refers.
12. If applicable, enter the regulation/publication to which the footnote refers.
13. Enter the text for the footnote. The system prints the footnote on white paper supporting schedules exactly as it is typed in the footnote detail fields. Access additional lines of text by using the scroll bars.
14. The number of characters field at the bottom of the screen is for your reference; it does not print.

Selecting Form 4562 Dependencies

1. Go to **E-file > Attachments > General Dependency > Form 4562**.
2. Add a new description for the dependency.

The screenshot shows the 'Attachment Detail' form for Form 4562 dependencies. It is divided into two main sections: 'ATTACHMENT DETAIL' and 'ATTACHMENT INFORMATION'.

ATTACHMENT DETAIL:

- Business name.....
- Business name (cont'd).....
- OR
- Individual name.....
- ID TYPE:**
 EIN SSN Applied For Foreign Not applicable
- ID.....
- Description **(Mandatory)**.....
- Description (cont'd).....
- Form line/Instruction reference.....
- Regulations/publications reference.....

ATTACHMENT INFORMATION:

- Number of characters.....
- Maximum number of characters.....

Figure 7:15

3. Enter the business name or individual name for Form 4562.
4. Select the ID type: *SSN, EIN, Applied For, or Foreign*.
5. Enter the SSN or EIN or Missing EIN (numbers only).
6. Enter the description of the general dependency (**mandatory**).

7. Enter the form line or instruction reference.
8. Enter the regulations reference.
9. Enter attachment information.
10. Enter the total number of characters entered for the general dependency.
11. Enter the maximum number of characters allowed by IRS e-file programming.

Selecting Form 4684 Dependencies

1. Go to **E-file > Attachments > General Dependency > Form 4684**.
2. Add a new description for the dependency.

FORM 4684 GENERAL DEPENDENCY

Business Name.....

Business Name (cont'd).....

OR

Individual Name.....

ID TYPE

EIN SSN Applied for Foreign Not applicable

ID.....

Description.....

Description (continued).....

Form line/instruction reference.....

Regulations/publications reference.....

ATTACHMENT INFORMATION

Number of characters.....

Maximum number of characters.....

Figure 7:16

3. Enter the business name or individual name for Form 4684.
4. Select the ID type: *SSN, EIN, Applied For, or Foreign*.
5. Enter the SSN or EIN or Missing EIN (numbers only).

6. Enter the description of the general dependency (***mandatory***).
7. Enter the form line or instruction reference.
8. Enter the regulations reference.
9. Enter attachment information.
10. Enter the total number of characters entered for the general dependency.
11. Enter the maximum number of characters allowed by IRS e-file programming.

Selecting Form 8959 Dependencies

1. Go to **E-file > Attachments > General Dependency > Form 8959**.
2. Add a new description for the dependency.

The screenshot shows the 'Attachment Detail' form for Form 8959 dependencies. It is divided into three main sections: 'ATTACHMENT DETAIL', 'ID TYPE', and 'ATTACHMENT INFORMATION'.

- ATTACHMENT DETAIL:** Contains fields for 'Business name' and 'Business name (cont'd)' with corresponding text input boxes.
- ID TYPE:** Contains a radio button group for 'ID Type' with options: EIN (selected), SSN, Applied For, Foreign, and Not applicable.
- ATTACHMENT INFORMATION:** Contains a large text area for the dependency description and two numerical input fields for 'Number of characters' and 'Maximum number of characters'.

Figure 7:17

3. Enter the business name or individual name for Form 8959.
4. Select the ID type: *SSN, EIN, Applied For, or Foreign*.
5. Enter the SSN or EIN or Missing EIN (numbers only).
6. Enter the description of the general dependency (*mandatory*).
7. Enter the form line or instruction reference.

8. Enter the regulations reference.
9. Enter attachment information.
10. Enter the total number of characters entered for the general dependency.
11. Enter the maximum number of characters allowed by IRS e-file programming.

Selecting Form 8960 Dependencies

1. Go to **E-file > Attachments > General Dependency > Form 8960**.
2. Add a new description for the dependency.

The screenshot shows the 'Attachment Detail' form for Form 8960 dependencies. It is divided into three main sections: 'ATTACHMENT DETAIL', 'ID TYPE', and 'ATTACHMENT INFORMATION'.

- ATTACHMENT DETAIL:** Contains fields for 'Business name' and 'Business name (cont'd.)' with two input boxes.
- ID TYPE:** Contains a radio button group for 'ID Type' with options: EIN (selected), SSN, Applied For, Foreign, and Not applicable. Below this are fields for 'ID' (input box) and 'Description Mandatory' (input box).
- ATTACHMENT INFORMATION:** Contains fields for 'Description (cont'd.)', 'Form line/instruction reference', and 'Regulations/publications reference' (each with an input box). At the bottom are fields for 'Number of characters' and 'Maximum number of characters' (each with an input box).

Figure 7:18

3. Enter the business name or individual name for Form 8960.
4. Select the ID type: *SSN, EIN, Applied For, or Foreign*.
5. Enter the SSN or EIN or Missing EIN (numbers only).
6. Enter the description of the general dependency (*mandatory*).

7. Enter the form line or instruction reference.
8. Enter the regulations reference.
9. Enter attachment information.
10. Enter the total number of characters entered for the general dependency.
11. Enter the maximum number of characters allowed by IRS e-file programming.

REVIEWING ADDITIONAL INFORMATION

Forms Included in the E-file

1. Go to **E-file > Additional Information > Forms Included in Tax Return**.
2. Review the list to make sure that the appropriate forms are included in the e-filed tax return.

FORMS INCLUDED IN E-FILE			
<input checked="" type="checkbox"/> 1040/1040-SR	<input type="checkbox"/> 3115	<input type="checkbox"/> 8611	<input type="checkbox"/> 8932
<input type="checkbox"/> 1040NR	<input type="checkbox"/> 3468	<input type="checkbox"/> 8615	<input type="checkbox"/> 8936
<input type="checkbox"/> W-2	<input type="checkbox"/> 3800	<input type="checkbox"/> 8621	<input type="checkbox"/> 8938
<input type="checkbox"/> W-2G	<input type="checkbox"/> 3903	<input type="checkbox"/> 8689.	<input type="checkbox"/> 8941
<input type="checkbox"/> 1099-R	<input type="checkbox"/> 4136	<input type="checkbox"/> 8697	<input type="checkbox"/> 8949
<input type="checkbox"/> 1042S	<input type="checkbox"/> 4137	<input type="checkbox"/> 8801	<input type="checkbox"/> 8958
<input type="checkbox"/> RRB-1042S	<input type="checkbox"/> 4255	<input type="checkbox"/> 8805	<input type="checkbox"/> 8959
<input type="checkbox"/> SSA-1042S	<input type="checkbox"/> 4562	<input type="checkbox"/> 8812	<input type="checkbox"/> 8960
<input type="checkbox"/> Schedule A	<input type="checkbox"/> 4562 (Summary)	<input type="checkbox"/> 8814	<input type="checkbox"/> 8962
<input type="checkbox"/> Schedule B	<input type="checkbox"/> 4562 (Depletion)	<input type="checkbox"/> 8815	<input type="checkbox"/> 8965
<input type="checkbox"/> Schedule C	<input type="checkbox"/> 4563	<input type="checkbox"/> 8824	<input type="checkbox"/> 9465
<input type="checkbox"/> Schedule C-EZ	<input type="checkbox"/> 4684	<input type="checkbox"/> 8826	<input type="checkbox"/> Form T
<input type="checkbox"/> Schedule D	<input type="checkbox"/> 4797	<input type="checkbox"/> 8829	<input type="checkbox"/> Foreign Earned Compensation
<input type="checkbox"/> Schedule E	<input type="checkbox"/> 4835	<input type="checkbox"/> 8833	<input type="checkbox"/> Footnotes
<input type="checkbox"/> Schedule EIC	<input type="checkbox"/> 4952	<input type="checkbox"/> 8834	<input type="checkbox"/> IRS Payment
<input type="checkbox"/> Schedule F	<input type="checkbox"/> 4970	<input type="checkbox"/> 8835	<input type="checkbox"/> Election Statements
<input type="checkbox"/> Schedule H	<input type="checkbox"/> 4972	<input type="checkbox"/> 8838-P	
<input type="checkbox"/> Schedule J	<input type="checkbox"/> 5074	<input type="checkbox"/> 8839	
<input type="checkbox"/> Schedule R	<input type="checkbox"/> 5329	<input type="checkbox"/> 8844	
<input type="checkbox"/> Schedule SE	<input type="checkbox"/> 5405	<input type="checkbox"/> 8845	
<input type="checkbox"/> 926	<input type="checkbox"/> 5471	<input type="checkbox"/> 8846	
<input type="checkbox"/> 965	<input type="checkbox"/> 5471 Schedule J	<input type="checkbox"/> 8853	
<input type="checkbox"/> 965A	<input type="checkbox"/> 5471 Schedule M	<input type="checkbox"/> 8854	

Figure 7:19

<input type="checkbox"/> 965 Schedule A	<input type="checkbox"/> 5471 Schedule O	<input type="checkbox"/> 8858
<input type="checkbox"/> 965 Schedule B	<input type="checkbox"/> 5695	<input type="checkbox"/> 8859
<input type="checkbox"/> 965 Schedule C	<input type="checkbox"/> 5884	<input type="checkbox"/> 8863
<input type="checkbox"/> 965 Schedule D	<input type="checkbox"/> 6198	<input type="checkbox"/> 8865
<input type="checkbox"/> 965 Schedule E	<input type="checkbox"/> 6251	<input type="checkbox"/> 8867
<input type="checkbox"/> 965 Schedule F	<input type="checkbox"/> 6252	<input type="checkbox"/> 8880
<input type="checkbox"/> 965 Schedule G	<input type="checkbox"/> 6478	<input type="checkbox"/> 8881
<input type="checkbox"/> 965 Schedule H	<input type="checkbox"/> 6765	<input type="checkbox"/> 8882
<input type="checkbox"/> 970	<input type="checkbox"/> 6781	<input type="checkbox"/> 8885
<input type="checkbox"/> 982	<input type="checkbox"/> 8082	<input type="checkbox"/> 8886
<input type="checkbox"/> 1116	<input type="checkbox"/> 8275	<input type="checkbox"/> 8888
<input type="checkbox"/> 1310	<input type="checkbox"/> 8275-R	<input type="checkbox"/> 8889
<input type="checkbox"/> 2106	<input type="checkbox"/> 8283	<input type="checkbox"/> 8903
<input checked="" type="checkbox"/> 2120	<input type="checkbox"/> 8379	<input type="checkbox"/> 8906
<input type="checkbox"/> 2210	<input type="checkbox"/> 8396	<input type="checkbox"/> 8908
<input type="checkbox"/> 2210-F	<input type="checkbox"/> 8582	<input type="checkbox"/> 8910
<input type="checkbox"/> 2439	<input type="checkbox"/> 8582-CR	<input type="checkbox"/> 8911
<input type="checkbox"/> 2441	<input type="checkbox"/> 8586	<input type="checkbox"/> 8912
<input type="checkbox"/> 2555	<input type="checkbox"/> 8594	<input type="checkbox"/> 8917
	<input type="checkbox"/> 8606	<input type="checkbox"/> 8919

Figure 7:20

Entering Special Conditions

IRS has added the ability to enter a “Special Condition Description” for use in situations that may affect e-file during the processing year without having to update schemas. These special situations might include events such as natural disasters, changes to late legislation, recent Revenue Procedures, etc. The IRS will issue Quick Alerts and post information to the “Known E-file Issues and Solutions” file on <http://www.irs.gov> when this Special Condition Description can be used.

1. Go to **E-file > Additional Information > Special Conditions.**



A screenshot of a software interface showing a single input field. The field is labeled "SPECIAL CONDITION DESCRIPTION" in bold capital letters at the top. Below the label is a large, empty rectangular area for typing text. The entire input field is enclosed in a thin gray border.

Figure 7:21

2. Enter a special condition for the e-file, if applicable.

Selecting the Imperfect Return Election

The IRS will accept certain imperfect returns on the second or subsequent filing of returns where the Child’s SSN and Last Name on Schedule EIC do not match the IRS Master File or when the Dependent’s SSN and Last Name on Form 1040/A do not match the IRS Master File.

This applies only to returns that were rejected the first time when they do not pass ERC 0501 or 0504 validations. On the second or subsequent filing with an ERC 0501 or 0504 error only, when you select the Imperfect Return Election Indicator, the IRS will accept the return.

The IRS stated that it will disallow the credit and/or exemption in subsequent IRS reviews. Processing time will be 4 to 6 weeks.

1. Go to **E-file > Additional Information > Imperfect Return.**



Figure 7:22

2. Select the option to indicate that this is an imperfect return.

Reviewing the Tax Refund or Due Summary

1. Go to **E-file > Additional Information > Tax Refund or Due Summary**.
2. Review the information for each jurisdiction for tax due or tax refunds.

TAX REFUND OR DUE SUMMARY			
	Efile	Current	Diff
Federal			
Alabama			
Arizona			
Arkansas			
California			
Colorado			
Connecticut			
Delaware			
District of Columbia			
Georgia			
Hawaii			
Idaho			
Illinois			
Indiana			
Iowa			
Kansas			
Kentucky			
Louisiana			
Maine			
Maryland			
Massachusetts			
Michigan			

Figure 7:23

E-FILE OPT OUT

Preparer Explanation

1. Go to **E-file > Additional Information > E-file Opt Out Preparer Explanation**.
2. If desired, select the option to force print of Form 8948.
3. If desired, select the option to suppress print of Form 8948.

FORM 8948 - PREPARER EXPLANATION FOR NOT FILING ELECTRONICALLY

PRINT OPTIONS

Force print
 Suppress print

PREPARER EXPLANATION FOR E-FILE OPT OUT

Taxpayer chose to file this return on paper (taxpayer statement generated)
 Member of a recognized religious group that is opposed to filing electronically
 Received waiver
Waiver reference number.....
Approval letter date..... MM/DD/YYYY
 Return rejected and the reject condition could not be resolved
Reject code.....
Number of attempts to resolve reject.....
 Software package does not support form
Unsupported form.....
Unsupported schedule.....

ADDITIONAL EXPLANATIONS

IRS e-file does not accept foreign preparers without SSN that live and work abroad
 Ineligible to e-file due to an IRS sanction
 Other, provide detail:

Figure 7:24

4. Select the reason for not e-filing the return:

- The taxpayer has chosen to file on paper and the return is prepared by the preparer, but will be submitted by mail by the taxpayer. If this option is selected, we will automatically print a Taxpayer Statement for this. If you wish to print your own Taxpayer Statement, check the box to suppress the automatic statement.
- The preparer is a member of recognized religious group that opposed to its members using e-file.
- The preparer applied for and received and approved undue hardship waiver. Enter the waiver reference number and approval letter date.
- The return was rejected and the reject condition could not be resolved. Enter the reject code and number of attempts to solve the rejection.
- The software package used to e-file did not support one or more the forms or schedules.

5. Indicate if the preparer is a foreign person without a SSN.

6. Indicate if the preparer is ineligible to e-file due to an IRS sanction.

7. If the reason is not listed above, select the option to indicate Other, and describe the circumstances that prevent the preparer from e-filing this return.

Taxpayer Statement

1. Go to **E-file > Additional Information > E-file Opt Out Taxpayer Statement**.

TAXPAYER STATEMENT	
<input type="checkbox"/>	Suppress automatic print of Taxpayer Statement if the option is selected that taxpayer chose to file this return on paper.
<p>My tax return preparer [INSERT PREPARER'S NAME] has informed me that he/she may be required to electronically file my [INSERT TAX YEAR] individual income tax return [INSERT TYPE OF RETURN: Form 1040, Form 1040-SR, Form 1040NR] if he/she files it with the IRS on my behalf (e.g., submits it by mail to the IRS). I understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgement that the IRS received the returns, a reduced chance of errors in processing the returns, and faster refunds. I do not want to have my return electronically filed, and I choose to file my return on paper forms. I will mail or otherwise submit my paper return to the IRS myself. My preparer will not file or otherwise mail or submit my paper return to the IRS.</p>	

Figure 7:25

2. If the option that the taxpayer chose to file on paper is selected on Form 8948, we will automatically print the Taxpayer Statement shown below. If you wish to print your own Taxpayer Statement, select the option to suppress the automatic statement.

My tax return preparer [INSERT PREPARER'S NAME] has informed me that s/he may be required to electronically file my [INSERT TAX YEAR] individual income tax return [INSERT TYPE OF RETURN: Form 1040, Form 1040A, Form 1040EZ, Form 1041, Form 990-T] if s/he files it with the IRS on my behalf (e.g., submits it by mail to the IRS). I understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the returns, a reduced chance of errors in processing the returns, and faster refunds. I do not want to have my return electronically filed and I choose to file my return on paper forms. I will mail or otherwise submit file my paper return to the IRS myself. My preparer will not file or otherwise mail or submit my paper return to the IRS.

REVIEWING DIAGNOSTICS: VALIDATIONS

The IRS has defined a rigid structure that must be used to create e-filed 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 e-file 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 1040, line 2 check box **Married filing jointly** is checked, then both the Primary SSN and the Spouse SSN must be present in the return.
- If Schedule EIC is present in the return, Form 1040, line 64a must have a value.

Errors will result in a rejected return.

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 SSN and Name Control (first four characters of the taxpayer's last name) do not match data in the IRS e-file database, the return will be rejected.

Schema Validation

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

Reject Diagnostics and Validation Errors

When an e-file is enabled, **Reject Diagnostics** are generated when conditions exist within the return that would result in the most common business rule errors. When the e-file is created, **XML Validation Errors** are generated if the XML does not adhere to all the schema rules. Reject Diagnostics and XML Validation Errors can be reviewed through the **View > Diagnostics** menu.

REVIEWING DIAGNOSTICS: ERROR CHECKING

1. Perform a full recompute of the locator, and make the necessary corrections, as follows:
2. Select **View > Diagnostics** to open the **Diagnostics** dialog box. Select the **E-file** option.
3. If you have enabled e-file, three folders will exist for e-file diagnostics: **Alerts**, **Rejects**, and **XML validation errors**.

Types of Diagnostics

Alert Diagnostics: These do not prevent the creation of a qualified e-file. You should still investigate the conditions causing the **Alert** diagnostics, as these may reveal input errors.

Reject Diagnostics: These diagnostics identify conditions in the return that will result in an IRS rejection for failure to meet IRS Business Rules. Reject diagnostics also identify many of the common conditions that may result in an XML validation error. You must correct the conditions generating a Reject diagnostic before you can generate a qualified e-file.

XML Validation Errors: Data that does not meet the strict schema formatting requirements of the IRS schemas result in XML validation errors. This will be indicated by the following message:

Reviewing Reject and Alert Diagnostics

1. Expand each folder (**E-file - Alerts** and **E-file - Rejects**) to view the text of each diagnostic.
 2. Select each diagnostic to go to the source of the diagnostic, and make any necessary changes to prevent the diagnostic from being regenerated during subsequent tax return computes.
 3. Repeat the diagnostic review process for all e-file diagnostics existing on the locator.
- Some forms cannot be e-filed. When a tax return requires an IRS form that cannot be e-filed, a corresponding e-file diagnostic is generated.
4. Perform a full recompute on the locator and review any new e-file diagnostics that may have been generated, modifying input as necessary.
 5. Repeat the data modification, compute, and review process until there are no e-file diagnostics listed for the locator.

Reviewing XML Validation Errors

Even though you can view XML validation errors in the **View > Diagnostics** dialog after you create the e-file, you will not be able to use the **GoTo** feature to go to the source of the error. This step describes how to generate an XML file for validation purposes only. If you generate the XML validation file following these steps, you can use **GoTo** to help correct validation errors.

The XML file generated by following these steps will NOT be transmitted to the IRS.

1. Go to **E-file > Error Checking**.

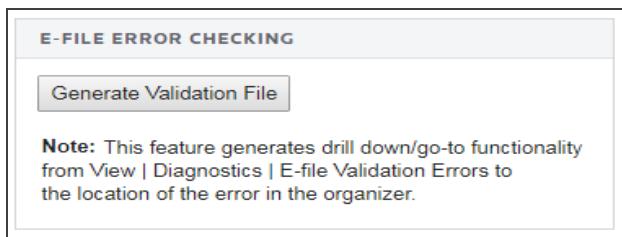


Figure 7:26

2. Select the **Generate Validation File** button.

3. Select **View > Diagnostics**, and expand the **Efile XML Validation Errors** folder to display the XML validation errors.

```
1. Validation failed on A5079JB9.X3A:  
  
Form: ReturnHeader  
Description: Software Identification  
Requirement: Expecting TaxPeriodBeginDt  
Error: Field 'SoftwareId' is unexpected  
  
Element Name: SoftwareId  
XPath: /Return[1]/ReturnHeader[1]/SoftwareId[1]  
XML Fragment: 19009423  
Field Key: 1,325,0,0,0,0,0,0  
Error Code: c00ce014  
Error Reason: Element '{http://www.irs.gov/efile}SoftwareId' is unexpected according to content model of parent element '{http://www.irs.gov/efile}ReturnHeader'.  
Expecting: {http://www.irs.gov/efile}TaxPeriodBeginDt.
```

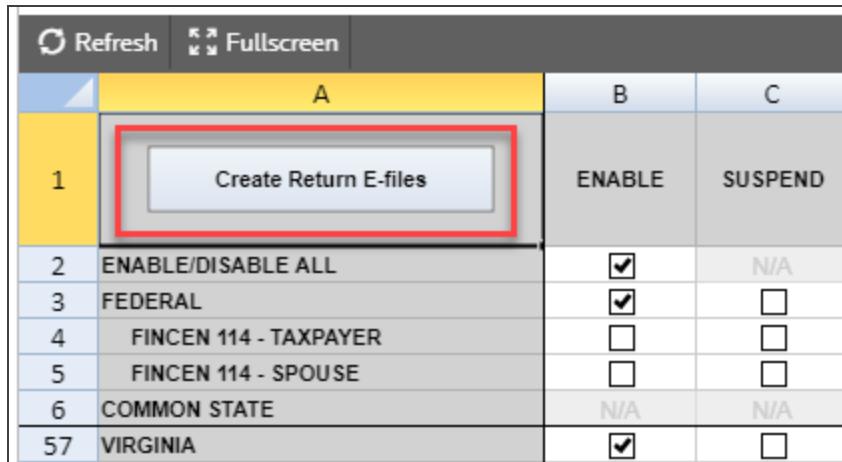
Figure 7:27

4. Select each validation error to go to the source of the invalid information. This may be a Tax Form field or an Organizer field. If the error is in a Tax Form field, hyperlink to the applicable Organizer field to correct the input.
5. The XML validation errors listed in **View > Diagnostics** are not updated until you recreate the XML file.
6. After you have corrected all validation errors, create the final XML file to transmit to the IRS.

CREATING THE E-FILE FOR THE RETURN

After verifying that e-file diagnostics do not exist, create the data e-file:

1. Go to **E-file > Enable/Create**, and select the **Return** tab.



		A	B	C
1	Create Return E-files	ENABLE	SUSPEND	
2	ENABLE/DISABLE ALL	<input checked="" type="checkbox"/>	N/A	
3	FEDERAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4	FINCEN 114 - TAXPAYER	<input type="checkbox"/>	<input type="checkbox"/>	
5	FINCEN 114 - SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>	
6	COMMON STATE	N/A	N/A	
57	VIRGINIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Figure 7:28

2. Click the **Create Return E-files** button on this form.
3. To see the results from creating the e-file, check the information under **Column I (Number of Validation Errors)** for each jurisdiction (federal and/or state) to see the details.
4. To review the validation errors, select **View > Diagnostics > Efile XML Validation Errors**, and select **Federal or State**.
5. Correct the invalid input causing the errors.
6. Recreate the XML file by clicking the **Create Return E-files** button to clear all validation errors.

Reviewing with the E-file Viewer

See the *RS E-file Guide* for more information.

Sending Returns and Checking Status for E-File

Send your return and check the e-file status on your return.

Make sure that the file is generated as the last step before sending (after ALL changes have been made to the return). If not, incorrect information will be sent to the IRS.

E-FILE STATUSES

If the return contains reject e-file diagnostics or XML validation errors, the **Status of e-file** field will display a message stating that the XML file was created, but is not qualified for e-file. The reject diagnostics and XML validation errors must be cleared and the XML file recreated.

Possible statuses that may display in the **Status of e-file** field are:

- **Created, but Not Qualified:** The e-file return (or extension) has been created for viewing, but can not be transmitted until reject diagnostics and XML validation errors are corrected.
- **Qualified:** Return (or extension) can be transmitted.
- **Sent, Started, Transmission, or Waiting:** Each of these statuses indicates the 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 file re-created and retransmitted.
- **Accepted:** The IRS (or state authority) has accepted the return.

DELETING OR SUSPENDING AN E-FILE

Deleting an E-file

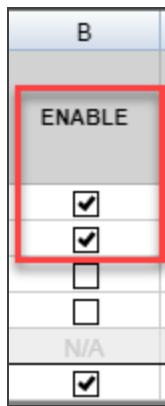
If an e-file for a state has already been created and qualified, deleting/deactivating that state from a return does not disqualify the e-file for that state.

To disqualify a state e-file that was previously created and qualified, the e-file must first be deleted before a state is deleted/deactivated from a return.

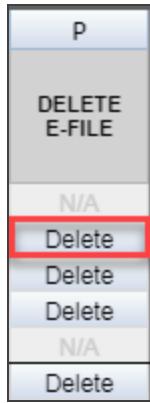
The **Delete** button deletes the existing XML file for that jurisdiction.

To delete an e-file:

1. Go to **Organizer > E-file > Enable/Create > Return** tab.
2. Make sure the **Enable** check box is checked. ***You cannot delete an e-file if this check box is blank!***

**Figure 7:29**

3. Click the **Delete** button for *Federal/States* that you want to delete in the **Delete E-file** column.

**Figure 7:30**

4. The **E-file Status** changes to indicate that the XML file has been deleted.

If you have clicked the **Delete** button and the **Enable** check box was blank, do the following:

1. Check the **Enable** check box.
2. Click the **Create Return E-files** button.

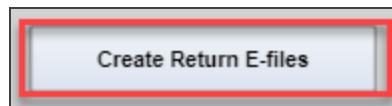


Figure 7:31

3. Click the **Delete** button.

Suspending an E-file

Suspend can be used when an e-file is not yet ready to be submitted.

1. Check the **Suspend** box in the **Suspend** column.



Figure 7:32

2. For **Suspend**, you do not need to create the return e-files again.
3. Close the locator.
4. The e-file for this locator cannot be submitted from the RS Browser. It will have a status of *Qualified-Suspended* on the RS Browser E-file Submission screen.

When the e-file is ready to be submitted, you must remove the check from the **Suspend** box.

1. Clear the check from the **Suspend** box in the **Suspend** column.
2. You do not need to create the return e-files again.
3. Close the locator.
4. Submit the e-file from RS Browser.

CHAPTER 8: PREPARING THE PAPER RETURN

Print the tax return. The 1040 tax application will generate forms that must be filed with the IRS and forms that are provided to the taxpayer as a record.

PORTION FILED WITH THE IRS

Form 8453 - US Individual Income Tax Declaration for Electronic Filing. ***This form will print if attachments are selected to be sent to the IRS.***

Form 8453 is the transmittal form for the paper documents. Form 8453 is mailed to the IRS service center where the e-filed return was transmitted. This must be done on the next working day after the ERO (paid preparer) receives the acknowledgment from Thomson Reuters that the tax return was accepted.

CLIENT PORTION OF RETURN

Thomson Reuters generates the following “taxpayer” forms for e-filed returns:

1040-V - PAYMENT VOUCHER	Taxpayers with a balance due return who do not use the ACH Debit should submit their payments with Form 1040-V, Payment Voucher. It will help the IRS process payments more accurately and efficiently.
FORM 9325 - ACKNOWLEDGMENT AND GENERAL INFORMATION FOR TAXPAYERS WHO FILE RETURNS ELECTRONICALLY (NOT FOR THE IRS)	Identifies which IRS service center will process a return.
FORM W-2 COPY C (NOT FOR THE IRS)	Wage and Tax Statement - Copy C for Employee's Records
FORM 1099R (NOT FOR THE IRS)	Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, and so forth
FORM W-2G (NOT FOR THE IRS)	Certain Gambling Winnings

CHAPTER 9: SENDING QUALIFIED RETURNS TO THE IRS

Each return that has been determined to be *Qualified* for e-file during the tax return compute process is a candidate for e-file. The e-file process requires you to select those *Qualified* returns that you wish to e-file and create e-file batches. This batching process will initiate a process that will send each locator's electronic tax return data to the IRS. Once filed, the IRS will send back an electronic status indicating whether the e-filed return has been *Accepted* or *Rejected*.

In order to batch returns, you must have ELF ADMIN rights. If you do not have them, your firm administrator may assign these rights to you.

CREATING E-FILE BATCHES

1. Select **Returns Processing > E-file > Select Returns**.
2. Select an **Account**, **Tax Year**, and **Return Type 1040** from the drop-down list.
3. Select the number of returns to display from the **Limit list size to** box.
4. Select the preparer, reviewer, manager, and/or other user group to filter the list, plus any other sort criteria.
5. Select whether the returns are:
 - *Federal Ready to Send*
 - *State Ready to Send*.

You can also select both options if you wish to send both Federal and State.

Creating E-file Batches

6. Select *returns* or *extensions* for the return type.

Create E-file Batches

Account: H982

Year:

Type:

1040 5500
 1041 990
 1120 706
 1065 709
 All

Limit List size to

Sort List by:

Name Client Code
 Locator

And Match These First Characters of Sort Column:

Support Firm:

Assigned To:

Preparer Partner
 Reviewer Group
 Manager

Location:

Login ID/Group Name:

Select Return/Extension

e-File Type:

Federal ready to send States/Cities ready to send

Find State/City

Select Federal or States ready to send check box to enable Continue button

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 9:1

7. Click **Continue**. A list of all returns matching the criteria you selected is created.

1040 Returns Found in Account H982: Federal & States							
When you select a return, we will send the federal return and the indicated combined state return (if included) to IRS as well as selected state only and direct state returns. We assume that all when the return is selected. If you do not wish to send all states, click on the hyperlink and remove the check for any state you do not wish to submit. The states you are not submitting will be informational purposes only. A legend describing the status numbers may be found at the bottom of this screen.							
100 records returned.							
All	Select	Return	Juris Abbr.	Juris Description	Taxpayer Name	Client Code	E-File Status
<input type="checkbox"/>	<input type="checkbox"/>	3642IX	FED	Federal	ALIEN, TAX PAYER		Qualified
		3642IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3656IX	FED	Federal	ALIEN, TAX PAYER		Qualified
		3656IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3660IX	FED	Federal	ALIEN, TAX PAYER		Qualified
		3660IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3664IX	FED	Federal	ALIEN, TAX PAYER		Qualified
		3664IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3652IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified
		3652IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3658IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified
		3658IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3662IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified
		3662IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3666IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified
		3666IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3854IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified
		3854IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required
<input type="checkbox"/>	<input type="checkbox"/>	3856IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified
		3856IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required

Figure 9:2

Creating E-file Batches

8. If you selected only *Federal Ready to Send* :

- You will see a list of locators where the federal return is qualified.
- You can select which returns you send to the IRS by checking the box in the **Select** column.
- After you make all your selections, click the **Submit for E-File** button.

1040 Returns Found in Account H982: Federal & Combined States								
When you check the box to select a return, we will only send the federal return to the IRS.								
No state returns will be sent (even if they are qualified) unless the federal return includes a combined state return. If there is a combined state return it will also be sent to the IRS. A combined state return is if a 2 character postal code is displayed in the Federal Status column after the word "qualified".								
100 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"/>	26421X	FED	Federal	ALIEN, TAX PAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	26561X	FED	Federal	ALIEN, TAX PAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	26601X	FED	Federal	ALIEN, TAX PAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	26641X	FED	Federal	ALIEN, TAX PAYER		Qualified	Y
<input type="checkbox"/>	<input type="checkbox"/>	26521X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	26581X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	26621X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	26661X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	Y
<input type="checkbox"/>	<input type="checkbox"/>	28541X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	28561X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	28641X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	28661X	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	Y
<input type="checkbox"/>	<input type="checkbox"/>	28771X	FED	Federal	ALIEN, TAXPAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	29071X	FED	Federal	ALIEN, TAXPAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	29571X	FED	Federal	ALIEN, TAXPAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	27611X	FED	Federal	ALIEN, TAXPAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	28571X	FED	Federal	ALIEN, TAXPAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	28211X	FED	Federal	ALIEN, TAXPAYER & ALIEN, SPOUSE		Qualified	N

Figure 9:3

9. If you selected only *State Ready to Send*:

- You will see a list of locators where there are one or more state returns ready to be sent without the federal return.
- The **Qualified States** column displays the two-character postal code for all states that are ready to send.
- For informational purposes, a list of states previously sent (if any) will appear in the **States in Process** column. A legend at the bottom of the screen shows the meaning of the status numbers.
- You may select the returns you wish to send by checking the box in the **Select** column.
- If you do not wish to send all of the states listed for a return, click the hyperlink in the **Qualified States** column and clear the box for those states you do not wish to send. Then click **OK**.
- Any state not checked will appear in parentheses in the **Qualified States** column and will not be sent.
- After you made all your selections, click the **Submit for E-File** button.
- You will not be able to send federal returns if you select only *States Ready to Send*.

1040 Returns Found in Account H982: State Only & Direct States								
When you check the box to select a return, we will send state returns that are qualified to the appropriate state taxing authority.								
This will not include combined state returns as these are sent to the IRS with the federal return. We assume that all states that are "qualified" will be submitted to the appropriate taxing authority when hyperlink that shows the qualified states and remove the check for any state you do not wish to submit. The states you are not submitting will then be displayed in parentheses. The federal return (and labeled "Non-Qualified States" is shown for informational purposes only. A legend describing the status numbers may be found at the bottom of this screen.								
100 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"/>	3642IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3656IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3660IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3664IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	Y
<input type="checkbox"/>	<input type="checkbox"/>	3652IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3658IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3662IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3666IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	Y
<input type="checkbox"/>	<input type="checkbox"/>	3854IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3856IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3864IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3866IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	Y
<input type="checkbox"/>	<input type="checkbox"/>	3761IX	NC	North Carolina	ALIEN, TAXPAYER		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	3091IX	ND	North Dakota	ALIEN, TAXPAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	3109IX	ND	North Dakota	ALIEN, TAXPAYER & ALIEN, SPOUSE		Qualified	Y
<input type="checkbox"/>	<input type="checkbox"/>	3705IX	NC	North Carolina	ALIEN, TAXPAYER & ALIEN, SPOUSE		Qualified	N
<input type="checkbox"/>	<input type="checkbox"/>	3731IX	NC	North Carolina	ALIEN, TAXPAYER & ALIEN, SPOUSE		Qualified - Mismatch	N
<input type="checkbox"/>	<input type="checkbox"/>	3733IX	NC	North Carolina	ALIEN, TAXPAYER & ALIEN, SPOUSE		Qualified - Mismatch	N

Figure 9:4

10. If you selected both *Federal* and *State Ready to Send*:

- You will see a list of locators where there are either federal and state returns ready to be sent.
- State returns will be listed in the **Juris Abbr.** and **Juris Description** columns.
- You may select which returns you wish to send by checking the box in the **Select** column.
- After you make all your selections, click the **Submit for E-file** button.

1040 Returns Found in Account H982: Federal & States								
When you select a return, we will send the federal return and the indicated combined state return (if included) to IRS as well as selected state only and direct state returns. We assume that all when the return is selected. If you do not wish to send all states, click on the hyperlink and remove the check for any state you do not wish to submit. The states you are not submitting will be informational purposes only. A legend describing the status numbers may be found at the bottom of this screen.								
100 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"/>	3642IX	FED	Federal	ALIEN, TAX PAYER		Qualified	N
		3642IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3656IX	FED	Federal	ALIEN, TAX PAYER		Qualified	N
		3656IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3660IX	FED	Federal	ALIEN, TAX PAYER		Qualified	N
		3660IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3664IX	FED	Federal	ALIEN, TAX PAYER		Qualified	Y
		3664IX	MS	Mississippi	ALIEN, TAX PAYER		Qualified - Federal Link Required	Y
<input type="checkbox"/>	<input type="checkbox"/>	3652IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
		3652IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3658IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
		3658IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3662IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
		3662IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N
<input type="checkbox"/>	<input type="checkbox"/>	3666IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	Y
		3666IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	Y
<input type="checkbox"/>	<input type="checkbox"/>	3854IX	FED	Federal	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified	N
		3854IX	MS	Mississippi	ALIEN, TAX PAYER & ALIEN, SPOUSE		Qualified - Federal Link Required	N

Figure 9:5

After completing this procedure, your returns will be processed and sent to the IRS and/or state authorities.

The processing status of these locators on the **E-file Status Report** will show *Requested* until Thomson Reuters batches the return and sends the batch to the IRS. At this time, the Submission ID is generated.

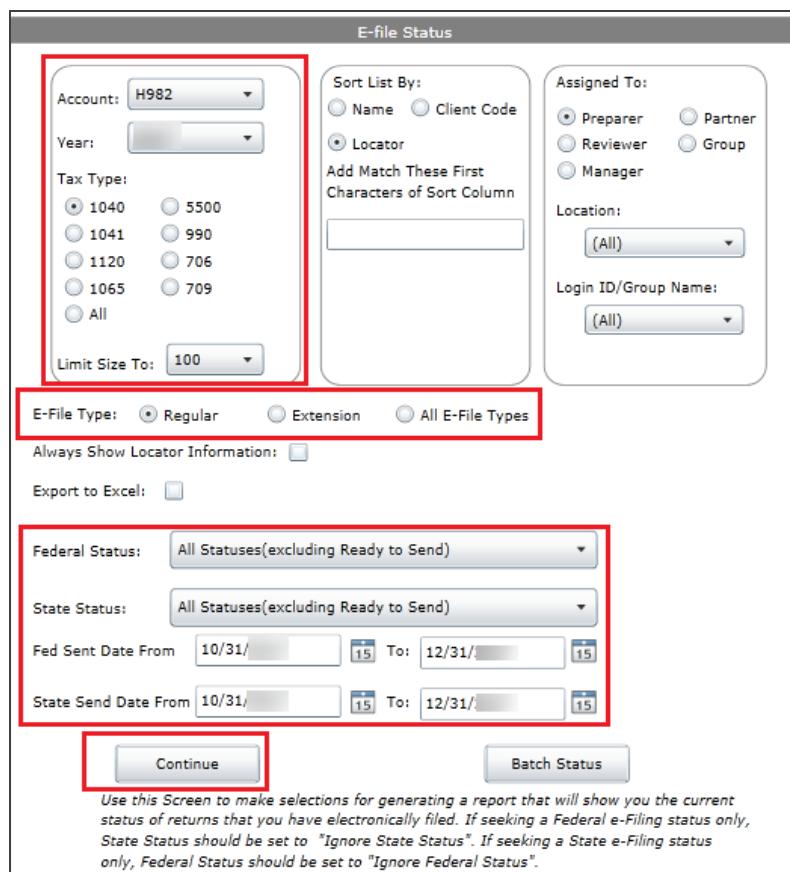
The processing status of these locators on the **E-file Status Report** will show as *Awaiting Acknowledgment* until the return is either *Accepted* or *Rejected* by the appropriate taxing authority.

VIEWING STATUSES AND ACKNOWLEDGMENT INFORMATION

Once the return is e-filed, Thomson Reuters receives an acknowledgment from the IRS that the return was filed.

To view the processing status for all returns (to find out if Thomson Reuters has received the acknowledgment) and to view the Submission ID and other acknowledgment information, follow these steps:

1. Select **Returns Processing > E-file > Status Report**.
2. Select an **Account**, **Tax Year**, and **Return Type 1040** from the drop-down list.
3. Select the number of returns to display from the **Limit list size to** drop-down dialog box.
4. Select the preparer, reviewer, manager, and/or other user group to filter the list.
5. Select the appropriate criteria for both federal and state statuses, then click the **Continue** button.



E-file Status

Account: H982

Year:

Tax Type:

- 1040
- 5500
- 1041
- 990
- 1120
- 706
- 1065
- 709
- All

Limit Size To: 100

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

Always Show Locator Information:

Export to Excel:

Federal Status: All Statuses(excluding Ready to Send)

State Status: All Statuses(excluding Ready to Send)

Fed Sent Date From: 10/31/ To: 12/31/

State Send Date From: 10/31/ To: 12/31/

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 9:6

6. You will see a list of locators that meet the criteria selected on the **E-file Status** screen.
7. You may view the statuses of the returns sent as well as the Submission ID numbers, date sent, date acknowledged, and so on.

After the Return is Accepted

If the IRS accepts the e-filed tax return, the e-file status for the locator will show as *Accepted*. If this is the case, the relevant IRS acceptance information will display. When this occurs, ***you must perform the tasks below on the next working day after the filing acceptance is received***:

1. (Optional) If desired, obtain the **Submission ID** from the detail screen (click the jurisdiction) on the **E-file Status Report** screen and transfer this number to the appropriate space of the corresponding Form 8453, Form 8879, or Form 9325, where applicable.
2. Attach all required forms, schedules, and/or statements to the Form 8453.

Mail Form 8453, with attachments, to the appropriate IRS service center.

The ERO must mail Form 8453 to the IRS within three (3) business days after receiving acknowledgment that the IRS has accepted the e-filed tax return. Mail Form 8453 to the IRS at the applicable address shown below.

Where to send Form 8453:

Internal Revenue Service
Attn: Shipping and Receiving, 0254
Receipt and Control Branch
Austin, TX 73344-0254

If the return has a balance due and the taxpayer has not chosen the option of using the Electronic Debit, the taxpayer should mail Form 1040-V, along with a check, to the appropriate IRS Service Center.

Although processing usually occurs within 24 hours, the IRS can take as long as 48 hours to process a return. If you have not received an acknowledgment of the return within 48 hours, call Thomson Reuters at 1-800-327-8829 to check the status of the return.

VIEWING REJECT NOTICES

If the IRS rejects the e-filed tax return, the e-file status for the locator will show as *Rejected*. If this occurs, follow the steps below:

1. From the **E-file Status Report** screen, click *Rejected* (the word *Rejected* will be a hyperlink) in the **E-File Status** column. The system displays the appropriate reject messages.
2. Select the **Print** button. This sends the Rejection Notice to your default printer.
3. Review the reason for the rejection as included on the printed Rejection Notice.

For timely filed returns filed on or before April 15, 2024, the last date to correct rejects is April 20, 2024. For returns on extension filed on or before October 15, 2024, 2024, the last date to correct rejects is October 20, 2024.

If the situation causing the rejection can be corrected

1. Open the locator and modify the incorrect information.
2. Repeat the steps for preparing the electronic part of the return.
3. Re-initiate the e-file request.

If the situation causing the rejection cannot be corrected

1. The return must be filed on paper with the IRS service center where paper returns are typically filed.
2. If the return shows a tax due, the payment and Form 1040-V must be remitted to the appropriate IRS Service Center.
3. Within 24 hours of receiving an acknowledgment that a return has been rejected, if the rejection cannot be corrected, the taxpayer must be notified that the Service Center has rejected the return.

E-file Email Notifications for Rejects Only

Our software has the capability for your firm to receive e-file email notifications for rejects only.

To activate this feature, an administrator must do the following:

1. Access **Admin > Firm Configuration > General Options**. Check the box titled **Enable electronic filing email notifications**. This enables Thomson Reuters to email the notification to the preparer assigned to the return.
2. Access **Admin > Access Control > Users**. Ensure that each user listed has a valid email address.
3. For each return e-filed, assign the return to a preparer. Select **Returns > Assign Users/Dates**. Select the Preparer's Location and Login ID.

VIEWING CONDITIONAL ACCEPTANCE NOTICES

Some states have a status called *Conditionally Accepted*. This means that the state requires additional information that the preparer or taxpayer must provide before the return is accepted or the state is performing additional processing steps.

In most cases you do not have to resubmit the return. Instead you must provide the requested information to the state or wait for the state to complete its additional review.

For detailed instructions, click the **Conditional Acceptance** link on the status report.

VIEWING HISTORY OF E-FILE SUBMISSIONS

You can now view a history of e-file submissions for a locator.

1. From the **E-file Status Report** screen, click the jurisdiction for the locator.

Export Report To PDF

1040 Returns Found in Account H982

Total Record Count : 152

** - 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	Date Ack.
1711IW	1040	test, John & test, Walker	ME ATS #5	Alert	FED	Federal	Accepted	Aus		
					ME	Maine	Accepted			
2239IS	1040	AMBROSIA, JANE	FEDERAL ATS		FED	Federal	Accepted	Aus		
3046IW	1040	test, ScheduleA & test, Schedulespouse	ME PATS #6	Alert	FED	Federal	Accepted	Aus		
					ME	Maine	Accepted			
3156IX	1040	GEORGE, JOHN & GEORGE, SARA		Alert	FED	Federal	Accepted	Aus		
					VA	Virginia	Accepted			
3172IX	1040	GEORGE, JOHN & GEORGE, SARA		Alert	FED	Federal	Accepted	Aus		
					VA	Virginia	Accepted			
3205IX	1040	Goel, Smitha	CA ATS 20		CA	California	Accepted			
3232IX	1040	GEORGE, JOHN & GEORGE, SARA		Alert	FED	Federal	Accepted	Aus		
					VA	Virginia	Accepted			
3337IX	1040	Tetsing, Taxpayer		Alert	FED	Federal	Accepted	Aus		
					CA	California	Accepted			
3364IX	1040	Qurram, Ayush	CA ATS 20	Alert	FED	Federal	Accepted	Aus		
					CA	California	Accepted			
3367IX	1040	Kichha, Arjun & Kichha, Malega	CA ATS 24	Alert	FED	Federal	Accepted	Aus		
					CA	California	Accepted			
3440IX	1040	INVESTOR, HUSBAND & INVESTOR, TEACHER		Alert	FED	Federal	Accepted	Aus		
					DC	Washington DC	Accepted			
3447IS	1040	OGAWA-KANE, DONALD & KANE, KELLI	HI TEST#4	Alert	FED	Federal	Accepted			
3449IS	1040	O. HUANG & O. KAIMANA	HI TEST#7		HI	Hawaii	Accepted			

Figure 9:7

2. The following will appear:

Cumulative E-File History	
Federal	
Locator:	1711IW
Taxpayer Name:	Test, John & Test, Walker
Return Type:	1040
Submitted Date	7:44:03 AM
Acknowledgement Date	
Status	Rejected
Submission ID	NONE
Submitted Date	7:44:33 AM
Acknowledgement Date	11/2/2011 7:51:42 AM
Status	Rejected
Submission ID	75771420173065000029
Submitted Date	8:19:03 AM
Acknowledgement Date	8:21:40 AM
Status	Rejected
Submission ID	75771420173065000041
Submitted Date	8:52:08 AM
Acknowledgement Date	8:01:34 AM
Status	Rejected
Submission ID	75771420173065000057
Submitted Date	8:36:07 AM
Acknowledgement Date	8:56:37 AM
Status	Accepted
Submission ID	75771420173335000007

Figure 9:8

REVIEWING THE E-FILE

Returns and extensions created are transmitted to the IRS as XML files. The XML file can be downloaded from the RS Browser for your review and recordkeeping and can also be reviewed with the E-file Viewer.

Downloading the XML File

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

E-file Download

Account: H982

Year: 2012

Type: 1040 5500
 1041 990
 1120 706
 1085 709
 All

Limit List size to: 100

Sort List by: Name Client Code
 Locator

And Match These First Characters of Sort Column:

Assigned To: Preparer Partner
 Reviewer Group
 Manager

Location: (All)

Login ID/Group Name: (All)

All states may not be currently available for download. Please refer to the Release Notes for more information.

Jurisdiction: Federal Return

Include PDF Attachments:

Continue Cancel

Figure 9:9

2. Specify your search criteria (account number, tax year, and 1040 as the tax type), and select *Federal Return* or a state return as the return type. Click **Continue**.

Reviewing the E-file

3. Select the returns to download, and click **Continue**.

1040 Returns Found in Account H982:					
Select	Return	Taxpayer Name	Client Code	ELF Status	Jurisdiction
<input type="checkbox"/>	3388IX	DEPOSIT, DIRECT		Qualified	FED
<input type="checkbox"/>	3438IX	Summary, Efile & Party, California		Qualified	FED
<input type="checkbox"/>	3538IX	RETURN, FIRST		Qualified	FED
<input type="checkbox"/>	3738IX	TEN, IPHONE & EIGHT, I Phone		Qualified	FED
<input type="checkbox"/>	3800IX	Name, TESTING			FED
<input type="checkbox"/>	3802IX	Name, TESTING			FED
<input type="checkbox"/>	3804IX	Name, TESTING			FED
<input type="checkbox"/>	3806IX	Name, TESTING			FED
<input type="checkbox"/>	3808IX	Name, TESTING & TESTING, SPOUSE			FED
<input type="checkbox"/>	3810IX	DIRECT DEBIT, TP NR		Qualified	FED
<input type="checkbox"/>	3812IX	Name, TESTING & TESTING, SPOUSE			FED
<input type="checkbox"/>	3814IX	Name, TESTING & TESTING, SPOUSE			FED
<input type="checkbox"/>	3816IX	Name, TESTING & TESTING, SPOUSE			FED
<input type="checkbox"/>	3817IX	Name, Taxpayer & Name, Spouse		Qualified	FED

Figure 9:10

4. On the left menu, click **Batch Status**.
5. Enter the search criteria (user, date range, return type of 1040, and download type of *Federal Return* or a state return), and click **Continue**.
6. Click the **Batch ID** hyperlink. This takes you to the details for that return.

E-file Download Batches Found:				
Date/Time	Tax Year	Tax Type	Items	Batch ID
7:40:10 AM		1040	1	86830
1 batch found.				
Cancel				

Figure 9:11

7. You may need to enter the return password, if applicable.

1040 Federal e-File Download Batch Details

Export Status for Batch ID 86830:

NOTE: A Password input field indicates a password is required. These returns are not included in the Download All.

Return	Password	Entity Name	Export Status	WIP Status	Download Status
33881X		DEPOSIT, DIRECT	File Export Complete	WIP0	

1 record returned.

Buttons: Refresh, Cancel, Download All

Figure 9:12

8. Click the hyperlink under **Return** to select the target location for the XML file.

9. Download the return to the selected location.

When viewing the XML file (through Internet Explorer or a text editor), the return data can be identified by the surrounding schema element names. For example, on Form 1040, Page 1, line 7, Wages of \$440,000 would display in the XML file as:

```
<WagesSalariesAndTipsAmt>440000</WagesSalariesAndTipsAmt>
```

10. Reviewing the actual XML file will confirm the accuracy of the return or extension e-file that is sent to the IRS.

Reviewing with the E-file Viewer

Another way to review the e-file is with the E-file Viewer. The E-file Viewer displays the raw XML file and a form view of the e-file information. The form view of the e-file information is not available for state returns.

1. After creating the e-file, exit the return.
2. From the RS Browser **Returns** list, select the account number, year, and return type.
3. Select a single return by placing a check mark to the left of the return.
4. Select **E-file Viewer** from the ribbon above the selected return.

TRANSMISSIONS AND ACKNOWLEDGMENTS

Transmissions

We create an electronic postmark bearing the date and time (Central time zone) that the e-file is submitted at our host computers. If timeliness of filing is in question, the IRS will use the electronic postmark adjusted to the time of the taxpayer. For example, if the taxpayer is located in the Eastern time zone, one hour is added to the electronic postmark to determine the filing time. Conversely, if the taxpayer is located in the Pacific time zone, two hours is 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, the return or extension will be 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 actual receipt date will be the 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 that pass all IRS validations are considered filed as soon as they are accepted. Returns and extension that do not pass validation are rejected and considered not accepted.

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 five (5) 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 e-filed return and the taxpayer is given credit for the date of the first reject within the five-day transmission period:

1. 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.
2. Write in red at the top of the first page of the paper return **REJECTED ELECTRONIC RETURN – (DATE)**. The date will be the date of first reject within the five-day transmission time frame.

REJECTED E-FILED EXTENSIONS

If the IRS rejects the application for filing the 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 advise the taxpayer that the extension has not been accepted and must provide the taxpayer with the 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 (5) calendar days after the date the Service gives notification the application for extension is rejected.
- If the application for filing the 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 (5) calendar days after the date the IRS gives notification 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 10: E-FILING EXTENSIONS

The IRS allows e-file of Form 4868 and Form 2350. This system:

- uses XML to format return data and transmit to IRS
- eliminates drains, processes transmission files, and provides acknowledgment files faster
- uses redesigned Business Rules (diagnostics)
- uses a standardized Acknowledgment File structure across all form types.

Taxpayers can e-file extensions and pay tax obligations at the same time.

In order to e-file a federal extension, you must obtain an EFIN from the IRS by submitting Form 8633. To e-file a specific state, you must complete required state applications and/or registrations (if any).

Not all extensions qualify for e-file. Our e-file application generates appropriate diagnostics when it encounters a return that does not qualify for e-file and rejects the non-qualifying return.

LIST OF ACCEPTED FORMS

The following forms and schedules are currently allowed and accepted by the IRS for extensions e-file:

- Form 2350: Application for Extension of Time to File U.S. Income Tax Return (for U.S. Citizens and Resident Aliens Abroad)
- Form 4868: Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
- Electronic Payment.

STEPS TO E-FILING EXTENSIONS

1. Prepare the electronic part of the extension.
2. Prepare the paper part of the extension.
3. Create an e-file for the extension.
4. View and send qualified extensions to the IRS.
5. Verify acknowledgment of receipt by the IRS.

PREPARING THE ELECTRONIC PART OF THE EXTENSION

You must create a data file for every locator you wish to e-file. The following major tasks to create a data file are detailed below:

1. **Enable e-file.** See [Enabling Extension E-file \(page 99\)](#).
2. **Enter PIN information.** See [Selecting Signature Options \(page 100\)](#).
3. (Optional) Enter debit information.
4. **Review forms included in extension e-file.** See [Reviewing Forms Included in Extension E-file \(page 103\)](#).
5. **Review e-file diagnostics.** See [Reviewing E-file Diagnostics \(page 103\)](#).
6. **Create an e-file for the extension.** See [Creating/Deleting the Extension E-file \(page 105\)](#).

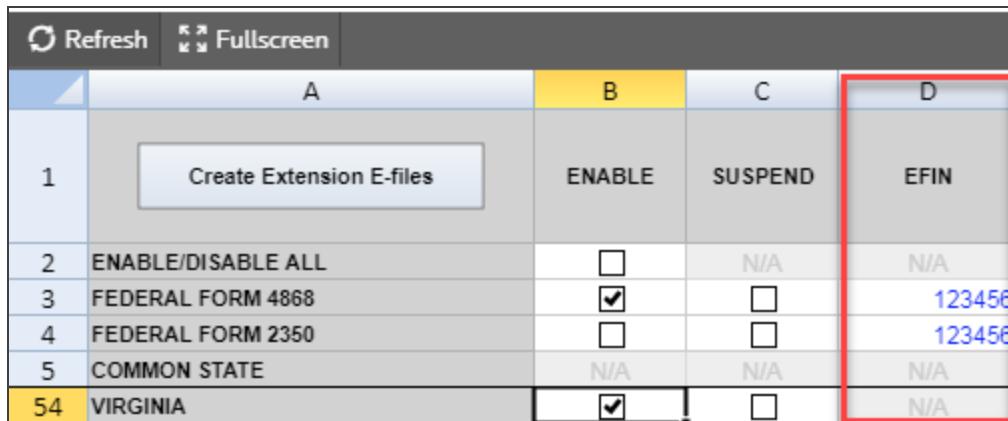
ENABLING EXTENSION E-FILE

1. On the Organizer tab, select **E-file > Enable/Create**, and select the **Extension** tab.
2. For the federal extension and each activated state, select the check box to **Enable**.

	A	B	C
1	Create Extension E-files	ENABLE	SUSPEND
2	ENABLE/DISABLE ALL	<input type="checkbox"/>	N/A
3	FEDERAL FORM 4868	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	FEDERAL FORM 2350	<input type="checkbox"/>	<input type="checkbox"/>
5	COMMON STATE	N/A	N/A
54	VIRGINIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Figure 10:1

3. Enter your firm's EFIN (Electronic Filing Identification Number: a six-digit number assigned by the Andover IRS service center) of the electronic return originator (the ERO is normally the paid preparer) in the EFIN field.

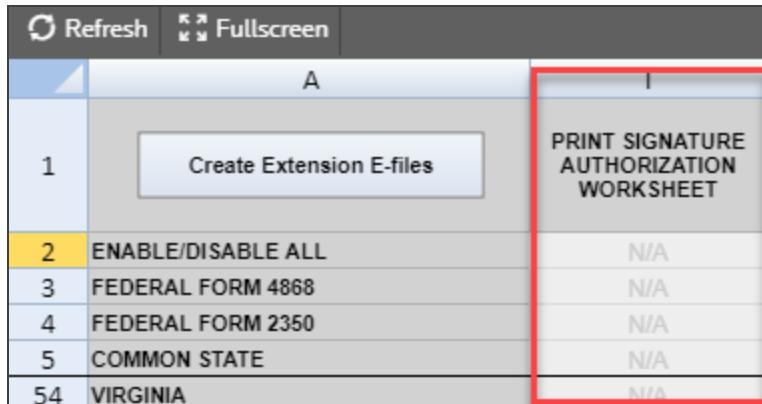


A screenshot of a software interface titled 'Selecting Signature Options'. The interface has a toolbar with 'Refresh' and 'Fullscreen' buttons. Below the toolbar is a table with four columns labeled A, B, C, and D. Column A contains row numbers 1 through 54. Column B contains various options like 'Create Extension E-files' and 'ENABLE/DISABLE ALL'. Column C contains status indicators like 'ENABLE', 'SUSPEND', and 'N/A'. Column D contains EFIN numbers for rows 4 and 5. Row 54 is highlighted with a yellow background. A red box highlights the 'EFIN' column in row 54.

	A	B	C	D
1	Create Extension E-files		ENABLE	SUSPEND
2	ENABLE/DISABLE ALL	<input type="checkbox"/>	N/A	N/A
3	FEDERAL FORM 4868	<input checked="" type="checkbox"/>	<input type="checkbox"/>	123456
4	FEDERAL FORM 2350	<input type="checkbox"/>	<input type="checkbox"/>	123456
5	COMMON STATE	N/A	N/A	N/A
54	VIRGINIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A

Figure 10:2

4. Select the option, if desired, for each activated state to print the Signature Authorization Worksheet.



A screenshot of the same software interface as Figure 10:2. The table structure is identical, but the content in column D is different. Row 2 now contains 'N/A' in column D. A red box highlights the 'PRINT SIGNATURE AUTHORIZATION WORKSHEET' option in the 'D' column for row 2.

	A	I	
1	Create Extension E-files		
2	ENABLE/DISABLE ALL		N/A
3	FEDERAL FORM 4868		N/A
4	FEDERAL FORM 2350		N/A
5	COMMON STATE		N/A
54	VIRGINIA		N/A

Figure 10:3

SELECTING SIGNATURE OPTIONS

For federal 1040 extension e-file, PINs and Form 8878 are not required unless there is a payment with the extension.

The taxpayer can provide a practitioner- or self-selected PIN/Signature Authorization. For more information on PINs, see [Appendix C - PIN Information \(page 114\)](#).

1. Select **E-file > Extensions > Signature Authorization**.
2. Select the type of PIN signature: *Form 8879 - Practitioner PIN* or *Self-Select PIN*.

FORM 4868 PIN REQUIREMENT	
<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> ERO	
SIGNATURE OPTION	
<input checked="" type="radio"/> Form 8878 - Practitioner PIN <input type="radio"/> Self-select PIN	
PRACTITIONER PIN OR SELF-SELECT PIN	
PIN ENTERED BY	
<input checked="" type="radio"/> ERO <input type="radio"/> Taxpayer/spouse (Form 8879 will not print)	
PIN INFORMATION	
<input type="checkbox"/> Randomly generate the taxpayer and spouse Practitioner PINs <input type="checkbox"/> Randomly generate ERO PIN	
Taxpayer PIN.....	<input type="text"/>
Spouse PIN (if filing jointly).....	<input type="text"/>
ERO PIN.....	<input type="text"/>
Date PIN's were entered.....	MM/DD/YYYY
Date PIN's were entered for Spouse.....	MM/DD/YYYY

Figure 10:4

3. Select the appropriate option to indicate who entered the PIN into the program: *ERO* or *Taxpayer/spouse*.

If you select *Taxpayer/spouse* and *Self-Select PIN*, Form 8878 will not print. The preparer must keep the signed Form 8879 for three years. **Do NOT send Form 8878 to the IRS!**

4. For the taxpayer/spouse, you can select one or both of the following options:
 - randomly generate the taxpayer and spouse PINs
 - randomly generate the ERO PIN.
5. Enter the five-digit PINs (the numbers cannot contain all zeros) for the taxpayer, spouse, and ERO. For more information on self-select PINs, see [Appendix C - PIN Information \(page 114\)](#).
6. Enter the date the PIN(s) were entered into the program.
7. Enter the taxpayer's 2022 Adjusted Gross Income (AGI) on the original return filed (not from an amended return) or 2022 PIN or EFP (E-file PIN) obtained from the IRS.

SELF-SELECT PIN - ADDITIONAL INFORMATION		
	Taxpayer	Spouse
Prior year AGI.....	<input type="text"/>	<input type="text"/>
Prior year PIN.....	<input type="text"/>	<input type="text"/>
TAXPAYERS UNDER AGE 16		
Note: Filers who are under 16 cannot use PIN numbers unless the statement below applies.		
<input type="checkbox"/> Taxpayer is under 16 but is NOT a first-time filer (or if spouse is under 16, but filed in prior year)		

Figure 10:5

8. If you are preparing a joint return in 2023, but the spouse filed a separate return in 2022, enter the spouse's 2022 AGI or 2022 PIN. If the AGI was zero or negative, enter *NONE*.
9. For taxpayers under the age of 16, indicate if the underage taxpayer is under 16 but is not a first-time filer. Filers under 16 cannot use PINs unless they indicate that they have filed in the past.

10. For Form 2350 extension only, enter the following:

- agent name
- agent PIN signature
- agent signature date.

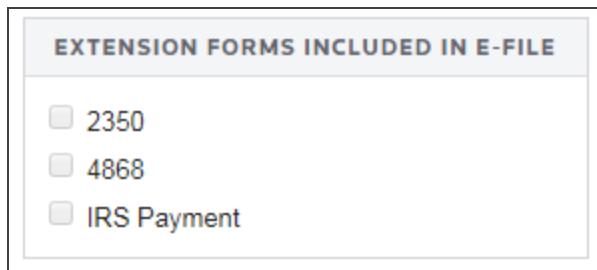


The dialog box is titled "FORM 2350 EXTENSION ONLY". It contains three text input fields: "Agent name....." with a corresponding text box, "Agent PIN signature....." with a corresponding text box, and "Agent signature date....." with a corresponding text box labeled "MM/DD/YYYY".

Figure 10:6

REVIEWING FORMS INCLUDED IN EXTENSION E-FILE

1. Go to **E-file > Extensions > Forms Included in E-file**.
2. Review the extension forms included in the e-file to ensure that the correct forms are included.



The dialog box is titled "EXTENSION FORMS INCLUDED IN E-FILE". It contains a list of three forms with checkboxes:

- 2350
- 4868
- IRS Payment

Figure 10:7

REVIEWING E-FILE DIAGNOSTICS

1. Perform a full recompute of the locator, and make the necessary corrections:
2. Select **View > Diagnostics** to open the **Diagnostics** dialog box. Select the **E-file** option.

3. Review the return information causing the diagnostic, and make any necessary changes to prevent the diagnostic from being regenerated during subsequent tax return computes.

E-file diagnostics for extensions will begin with the word *Extension*. Only these diagnostics need to be cleared in order to e-file extensions.

4. Repeat the diagnostic review process for all e-file diagnostics existing on the locator.

Some forms cannot be e-filed. When an extension requires an IRS form that cannot be e-filed, a corresponding e-file diagnostic is generated.

5. Perform a full recompute on the locator and review any new e-file diagnostics that may have been generated, modifying input as necessary. Repeat the data modification, compute, and review process until there are no e-file diagnostics listed for the locator. The application creates an e-file data file (to be filed with the IRS) only when no e-file diagnostics exist.

Validating the Extension E-file

1. Go to **E-file > Extensions > Validation**.
2. Click the **Generate Extension Validation Error Hyperlinks**.

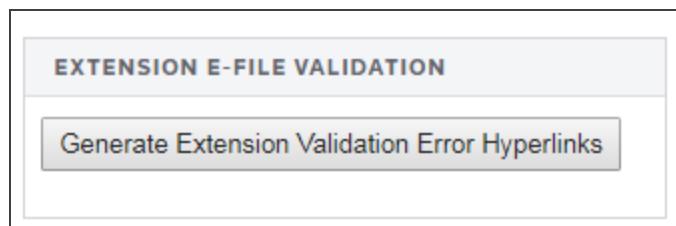


Figure 10:8

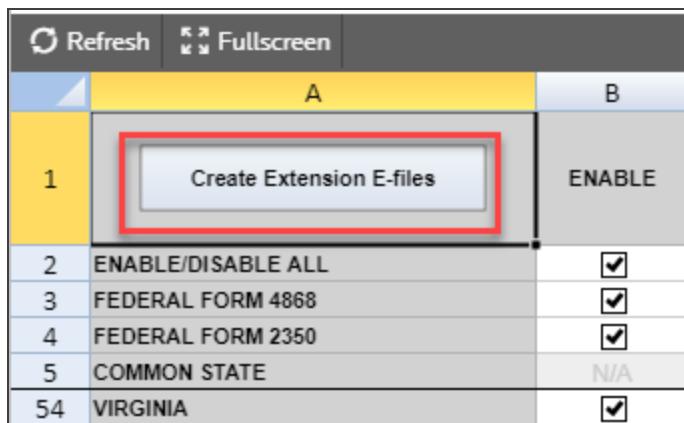
3. Select **View > Diagnostics**, and expand the **Efile XML Validation Errors** folder to display the XML validation errors.
4. Select each validation error to go to the source of the invalid information. This may be a Tax Form field or an Organizer field. If the error is in a Tax Form field, hyperlink to the applicable Organizer field to correct the input.
5. The XML validation errors listed in **View > Diagnostics** are not updated until you recreate the XML file.
6. After you have corrected all validation errors, create the final XML file to transmit to the IRS.

CREATING/DELETING THE EXTENSION E-FILE

Creating the E-file

After verifying that e-file diagnostics do not exist, create the data e-file:

1. Go to **E-file > Enable/Create**, and select the **Extension** tab.
2. Click the **Create Extension E-files** button on this form.



A screenshot of a software interface showing a table with two columns, A and B. Column A contains numbers 1 through 54. Column B contains checkboxes. A red box highlights the 'Create Extension E-files' button in the first row of column A. The table rows are as follows:

	A	B
1	Create Extension E-files	ENABLE
2	ENABLE/DISABLE ALL	<input checked="" type="checkbox"/>
3	FEDERAL FORM 4868	<input checked="" type="checkbox"/>
4	FEDERAL FORM 2350	<input checked="" type="checkbox"/>
5	COMMON STATE	N/A
54	VIRGINIA	<input checked="" type="checkbox"/>

Figure 10:9

3. To see the results from creating the e-file, check the information under **Column H (Number of Validation Errors)** for each jurisdiction (federal and/or state) to see the details.
4. To review the validation errors, select **View > Diagnostics > Efile XML Validation Errors**, and select *Federal or State*.
5. Correct the invalid input causing the errors.
6. Recreate the XML file by clicking the **Create Extension E-files** button to clear all validation errors.

Deleting the E-file

The **Delete** button deletes the existing XML file for that jurisdiction. To delete an e-file:

1. Make sure the **Enable** check box is checked. ***You cannot delete an e-file if this check box is blank!***

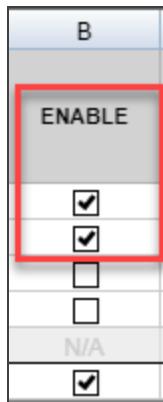


Figure 10:10

2. Click the **Delete** button.

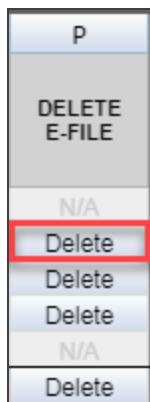


Figure 10:11

3. The **E-file Status** changes to indicate that the XML file has been deleted.

If you have clicked the **Delete** button and the **Enable** check box is blank, do the following:

1. Check the **Enable** check box.
2. Click the **Create Extension E-files** button.



Figure 10:12

3. Click the **Delete** button.

SENDING EXTENSIONS TO THE IRS

Make sure that the file is generated as the last step before sending (after ALL changes have been made to the extension). If not, incorrect information will be sent to the IRS.

Preparing the Paper Part of the Extension

Print the extension. We will generate forms that must be filed with the IRS and forms that are provided to the taxpayer as a record.

Sending Qualified Extensions to the IRS

Each extension that has been determined to be Qualified for e-file during the extension compute process is a candidate for e-file. The e-file process requires you to select those Qualified extensions that you wish to e-file and create e-file batches. This batching process will initiate a process which will send each locator's electronic tax extension data to the IRS. Once filed, the IRS will send back an electronic status indicating whether the e-filed extension has been Accepted or Rejected.

Important! In order to batch returns, you must have ELF ADMIN rights. If you do not have them, your firm administrator may assign these rights to you.

To create an electronic filing batch, follow the steps below:

1. Select **Returns Processing > E-file > Select Returns**.
2. Select an **account**, **tax year**, and extension **type 1040** from the drop-down list.

3. Select the number of extensions to display from the **Limit list size** to drop-down dialog box.

Figure 10:13

4. Select the preparer, reviewer, manager, and/or other user group to filter the list, plus any advanced sort criteria using the **Advanced** button.
5. Select *All E-file Extensions* as the e-file type.
6. Select whether the returns are *Federal Ready to Send* and/or *State Ready to Send*.
7. Click **Continue**. A list of all extensions matching the criteria you selected is created.
8. After you select federal and/or state to send:
- You will see a list of locators with federal returns ready to be sent.
 - You may select which extensions you wish to send by checking the box in the **Select** column.
 - When you select an extension, we assume that you want to send all extensions that are ready.
 - After you made all your selections, click the **Submit for e-file** button.

After completing this procedure, your extensions will be processed and sent to the IRS.

The processing status of these locators on the **E-file Status Report** will show as *Awaiting Acknowledgment* until the extension has either been *Accepted* or *Rejected* by the appropriate taxing authority.

VIEWING STATUSES AND ACKNOWLEDGMENT INFORMATION

Once the extension is e-filed, Thomson Reuters receives an acknowledgment from the IRS that the extension was filed.

To view the processing status for all extensions (to find out if Thomson Reuters has received the acknowledgment), perform the following steps:

1. Select **Returns Processing > E-file > Status Report**.
2. Select an **account**, **tax year**, and return **type 1040** from the drop-down list.
3. Select the number of returns to display from the **Limit list size to** drop-down dialog box.
4. Select the preparer, reviewer, manager, and/or other user group to filter the list.
5. Select the e-file type: *Extension* or *All E-file Types*.

6. Select the appropriate criteria for federal statuses and/or state statuses, and click the **Continue** button.

The screenshot shows the 'E-file Status' window. A red box highlights the 'Account' dropdown set to 'H982', the 'Year' dropdown, the 'Tax Type' section (1040 selected), and the 'Limit Size To' dropdown set to '100'. Another red box highlights the 'Federal Status' and 'State Status' dropdowns, both set to 'All Statuses(excluding Ready to Send)'. A third red box highlights the date range fields: 'Fed Sent Date From' (10/31/15) and 'State Send Date From' (10/31/15). The 'Continue' button is also highlighted with a red box.

Figure 10:14

7. You will see a list of locators that meet the criteria selected on the **E-file Status** screen.

Should the IRS accept the e-filed extension, the e-file status for the locator will show as *Accepted*. If this is the case, the relevant IRS acceptance information appears.

Although processing usually occurs within 24 hours, the IRS can take as long as 48 hours to process an extension. If you have not received an acknowledgment of the extension within 48 hours, call Thomson Reuters at 1-800-327-8829 to check the status of the extension.

VIEWING REJECTION NOTICES

Should the IRS reject the e-filed extension, the e-file status for the locator will show as *Rejected*. If this occurs, follow the steps below:

1. From the **E-file Status Report** screen, click *Rejected* (the word *Rejected* will be a hyperlink) in the **Federal Status** column. The appropriate reject messages will be displayed.
2. Select the **Print** button. (The Rejection Notice will be sent to your default printer.)
3. Review the reason for the rejection as included on the printed Rejection Notice.

If the situation causing the rejection can be corrected:

1. Open the locator and modify the errant information.
2. Recreate the extension.
3. Resubmit the extension to the IRS.

CHAPTER 11: APPENDICES

APPENDIX A - ACCEPTED FORMS AND SCHEDULES

Forms and Schedules for E-file

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/2023/reports/ef_forms/1040/1040_Federal_E-file_Forms.pdf

This document is kept current.

Exclusions from E-file

The following returns are excluded from e-file:

- Returns containing forms or schedules not listed in the Accepted Forms and Schedules list
- Returns for any tax period other than January 1, 2023, through December 31, 2023
- Returns with a power of attorney currently in effect for the refund to be sent to a third party
- Returns DIRECTLY from preparers, collectors, or firms that have not been accepted in the e-file program. (This does not include drop-off collection points, which are included under the parent firm's application.)
- Returns subject to community property rules with the filing status *Married Filing Separately*
- Returns with temporary Social Security numbers (within the range of 900-00-0000 through 999-99-9999) other than approved ATINs and ITINs
- Returns with dollars and cents entries
- Returns that require special consideration or procedures for completion, such as returns for taxpayers who have formally requested and received waivers from the IRS, or returns for taxpayers who have changed accounting methods
- Returns for taxpayers who want the IRS to complete computation of their return, for example, figuring credits for Schedule EIC or Schedule R.

APPENDIX B - E-FILE TERMINOLOGY

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

Alert Identifies issues with an e-filed return 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.

Authorized E-file Provider A business authorized by the IRS to participate in the IRS e-file program. An E-file Provider may 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 may 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 E-file Identification Number: The IRS issues this six-digit number to the Electronic Return Originator in order 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 e-file rights in order to e-file the return. These rights must be set up for the designated individuals by the company/firm administrator.

ERO Electronic Return Originator: Originates the electronic submission of tax returns to the IRS.

MEF Modernized E-file: An XML based system used to e-file income tax returns.

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

Reject A condition existing in the return that prevents the IRS from accepting the e-file. The condition can be the result of 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.

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: The programming language used for MeF.

APPENDIX C - PIN INFORMATION

A PIN is required to e-file a 1040 return.

The Practitioner/Self-Select PIN program allows taxpayers to e-sign an e-filed return by selecting a five-digit Personal Identification Number (PIN).

Practitioner PIN

Advantages to using the Practitioner PIN program versus the Self-Select PIN program include:

- Prior-year AGI or prior-year PIN is not required.
- Birth dates are not required.
- First-time filers and tax payers under 16 are eligible.

EROs must complete Form 8878/8879 (including Part III) and retain this form for three years.

TAXPAYER ELIGIBILITY REQUIREMENTS FOR THE PRACTITIONER PIN METHOD

The following taxpayers are eligible to use this option:

- Taxpayers who are eligible to file Forms 1040, 1040A, 1040EZ, or 1040-SS (PR) for Tax Year 2023.
- Military personnel residing overseas with APO/FPO addresses.
- US Citizens and Resident Aliens residing in the US Possessions of the US Virgin Islands, Puerto Rico, America Samoa, Guam and the Commonwealth of the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file).
- Those who are filing on behalf of deceased taxpayers.

There is no age restriction on who can use the Practitioner PIN method; everyone who is eligible to e-file is eligible to use the Practitioner PIN method.

Self-Select PIN

Self-Select PIN for e-file is available for most taxpayers. EROs must complete Form 8878/8879 (including Part III) and retain this form for three years.

TAXPAYERS ELIGIBLE FOR SELF-SELECT PIN

The following taxpayers are eligible to use the Self-Select PIN for e-file:

- Taxpayers who are eligible to file Form 1040, 1040A, 1040EZ, or 1040-SS (PR) for Tax Year 2023.
- Taxpayers who did not file for Tax Year 2022, but have filed previously.
- Taxpayers who are 16 or older on or before December 31, 2023, who have never filed a tax return.
- Primary Taxpayers under age 16 who have filed previously.
- Secondary taxpayers under age 16 who have filed in 2022.
- Military personnel residing overseas with APO/FPO addresses.
- US Citizens and Resident Aliens residing in the US Possessions of the US Virgin Islands, Puerto Rico, America Samoa, Guam, and the Commonwealth of the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file) or Form 2350 (extension for certain US citizens living abroad).
- Those who are filing on behalf of deceased taxpayers.

TAXPAYERS NOT ELIGIBLE FOR SELF-SELECT PIN

The following taxpayers are NOT eligible to participate:

- Primary taxpayers under age 16 who have never filed.
- Secondary taxpayers (spouse) under age 16 who did not file in 2022.

USING THE SELF-SELECT PIN

To use a Self-Selected PIN, taxpayers must furnish:

- their date of birth
- the Adjusted Gross Income from the 2022 return (before any adjustments) or the 2022 PIN or EFP. Only one must match IRS records.

MARRIED FILING JOINT TAXPAYERS

Married Filing Joint taxpayers are not required to use the same shared secret type. For example, the taxpayer can use the 2022 AGI and the spouse can use the 2022 PIN. Taxpayers who e-filed a 2022 tax return or extension can have multiple PINs on the IRS Master File. These taxpayers can use any of their prior year PINs to authenticate their entities and sign their tax returns or extensions using the Self-Select PIN method.

Taxpayers may provide both 2022 AGI and PIN but must match one to be authenticated.

SPECIAL CIRCUMSTANCES

If taxpayers filed a joint return for Tax Year 2022 and want to file separate returns for Tax Year 2023, they will each enter the same AGI or their PIN from the 2016 return on their separate returns for Tax Year 2023.

If taxpayers did not file jointly for Tax Year 2022, they are required to provide their respective AGI amount or PIN.

If a return was not filed for Tax Year 2022, the taxpayer is required to enter zero (0) in the **AGI** field. (The **Prior Year PIN** field should be left blank.)

If the taxpayer filed Form 1040PR for Tax Year 2022, the taxpayer is required to enter zero (0) in the **AGI** field. (The **Prior Year PIN** field should be left blank.)

Taxpayers who filed their 2022 tax return after December 7, 2023 are eligible to use the Self-Select PIN for e-file. However, these taxpayers will need to submit zeros for their Adjusted Gross Income. In the event that their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values. The extract creating the eligible Self-Select PIN file is created in December, and, due to processing constraints, late filers may or may not be included. Late filers can still use the Self-Select PIN.

Identity Protection Personal Identification Number (IP PIN)

USING THE IP PIN (FOR TAXPAYERS)

If you reported to the IRS you were a victim of identity theft, use the IP PIN when you file your 2023 federal income tax return to avoid any delays.

Do not reveal your IP PIN to anyone other than a tax professional. Reveal it only for the purpose of preparing and e-filing your income tax return.

You may want to do the following:

- Review the information at *Identity Theft and Your Tax Records* (<http://www.irs.gov/privacy/article/0,,id=186436,00.html>).
- Review Publication 4535, *Identity Theft Prevention and Victim Assistance* (<http://www.irs.gov/pub/irs-pdf/p4535.pdf>).

FREQUENTLY ASKED QUESTIONS

An updated list of frequently asked questions about IP PINs is located in the **IP PIN** section of the 1040 E-file FAQs, located at:

https://helpcenter.thomsonreuters.com/1040_gst/content/1040_faqs/faq_1040_ef.htm

TIPS FOR NEXT YEAR

You will receive a new IP PIN every year for three years after the identity theft incident. Use the new IP PIN when you prepare each year's tax return.

Consider e-filing your taxes. E-filing can help you avoid mistakes and find credits and deductions that you may qualify for. In many cases you can file for free. Learn more about e-file at <http://www.irs.gov/efile/index.html>.

USING THE IP PIN (FOR TAX PREPARERS)

If the following occurs:

- you are contacted by a taxpayer who received an IP PIN
- the taxpayer states that he or she is not the victim of identity theft
- your research does not indicate a reason for IP PIN issuance

inform the taxpayer of the following:

- Since an IP PIN was issued, it must be used to prevent any unnecessary delay in processing the tax return.
- A programming error caused some taxpayers to be identified as ID theft victims when they are not.

UNDERSTANDING THE IRS LETTER

Each taxpayer's letter may look different from the sample because the information contained in each letter is tailored to the individual taxpayer.

IRS Department of the Treasury
Internal Revenue Service
Kansas City Service Center - SP
KANSAS CITY MO 64999-0059

In reply refer to: [REDACTED]
Dec. 01, LTR 4869CS 0
* 000000 00
00028049
BODC: SB

[REDACTED]

029449

Dear Taxpayer:

Our records show that you were previously a victim of identity theft and currently have an identity theft indicator on your account.

We've assigned you a unique Identity Protection Personal Identification Number (IP PIN) for use with your 2012 federal tax return to make sure any tax return we receive with your identifying information is really from you.

Your assigned IP PIN for your 2012 federal tax return only is 012345. Keep this with your tax records.

Do not lose your IP PIN. If you do, you will only be able to file a paper tax return; you won't be able to e-file. Our walk-in offices and call centers won't be able to provide the IP PIN to you or provide a replacement. We'll assign you a new IP PIN next year and for each year an identity theft indicator is on your account.

Use your IP PIN when filing your 2012 federal tax return to avoid delays. You will need to enter the IP PIN in a specific place on your return.

- If you're filing electronically, your tax software or practitioner will tell you when and where to enter your IP PIN.
- If you're filing a paper return, enter your IP PIN in the boxes marked "Identity Protection PIN", which are to the right of the Spouse's signature and occupation.
- If married filing jointly and both taxpayers receive an IP PIN, only enter the IP PIN for the first Social Security Number you enter on the tax return.

Keep your IP PIN private. Don't give your IP PIN to anyone other than a tax professional preparing and filing your 2012 return.

Protect your IP PIN. Don't use your six digit IP PIN number for any other service that requires a PIN. For example, if you choose to e-file, you will create a five digit PIN to sign your return digitally. This number shouldn't include your IP PIN.

If you are applying for an extension for the 2012 tax year or requesting an installment agreement, you must file the extension

Figure 11:1

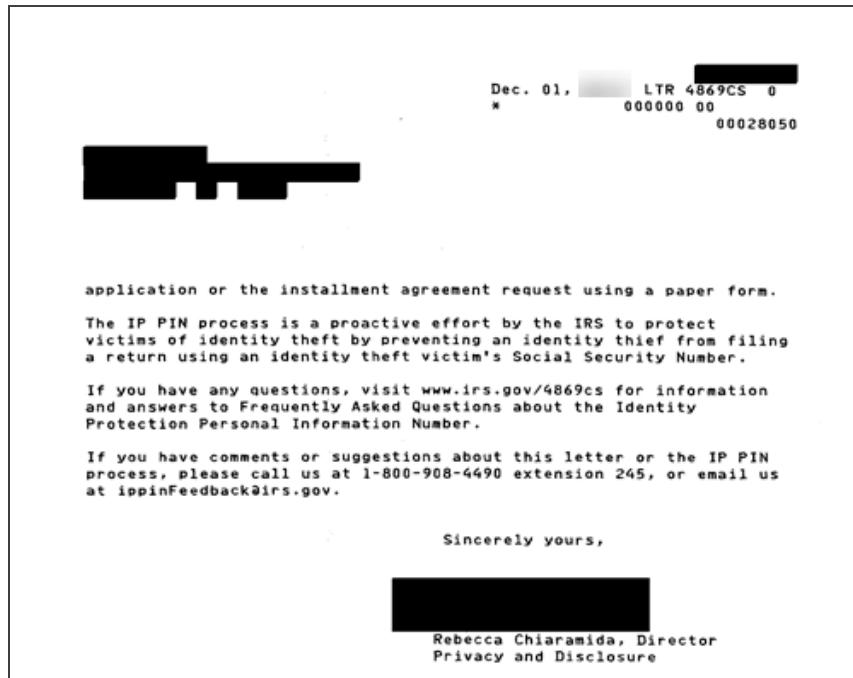


Figure 11:2

APPENDIX D - ATTACHMENTS

Taxpayers are instructed to attach supporting information to the tax return. This includes tax forms, statements, elections, notices, schedules, or other types of miscellaneous information that may be required by IRS form instructions, regulations, or publications. These attachments may be submitted electronically as XML files or as PDF files.

XML Files

The IRS has defined schemas for the following information which must be provided in XML format:

- Tax Forms. We automatically format tax form information included in the return as XML.
- Information requested on tax form instructions to support specific lines, such as “Other Income.” In some cases, the schema provides specific data elements; in other cases, the schema allows for entry of free-form text. We automatically format this additional information included in the return as XML.
- Information requested in regulations or publications which is not specified in form instructions but which must still be included in XML format. The IRS has defined two schemas for this information:
 - Elections
 - All other information not specifically requested.

If information for either of these two schemas requires presentation in a columnar format, the IRS will allow this information to be submitted as a PDF attachment.

PDF Files

PDF file types are the only files allowed as non-XML attachments by the IRS.

Keep PDF attachments as small as possible. If you are using Adobe Acrobat, avoid requiring compatibility with Adobe Acrobat versions earlier than version 6. Making the PDF file compatible with earlier versions will increase the size of the file. Move the compression/quality slider on the **Create PDF from Scanner** to higher compression to decrease the size of the file when the source document is of decent quality and comes from scanner input.

Each individual uncompressed PDF cannot exceed 60 MB. The total of all uncompressed PDF files in the return cannot exceed one GB.

Multiple PDF files may be submitted, but each PDF file must be smaller than 60 MB.

If you are filing any of the IRS forms allowed as a PDF attachment, you must create a separate file for each form type included as a PDF.

The file name of each PDF cannot exceed 64 characters, which includes the locator number and the file extension (12 characters), and cannot contain any of the special characters shown below.

The title for attachments is limited to 128 characters and must be meaningful. The IRS relies on meaningful titles for referencing the correct attachments. The IRS has predefined the title for four types of attachments. See below for predefined titles.

Forbidden Characters in PDF Filenames

The filename cannot contain any of the following 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 (..)

STEPS FOR ATTACHING PDF FILES

Follow these steps for attaching PDF files:

1. To display the **Electronic Filing Attachments** window, go to **Organizer > E-file > Attachments > PDF Attachments > Summary**.
2. Click the **Attach PDF** button.
3. While in the **Electronic Filing Attachments** window, click **Add** to add a new attachment.
4. On the **Add Attachment** window, select the jurisdiction (or form) for which this attachment should apply.
5. The next window allows you to browse to the desired PDF file. Select the PDF file, and click **Next**.
6. The next window will indicate the selected file. You must now select a meaningful title for the attachment. You can select one of the predefined titles, or enter your own user-defined title. The default user-defined title is the file name without the extension. After selecting one of the predefined titles, or entering your own meaningful title, click **Next**.
7. The selected PDF file now appears on the **E-file Attachments** window and shows the jurisdiction, attachment title, file name, file size, and date modified. Click **Done** to complete the attachment.
8. Review the PDF attachments included in the return on the **Attachments** Organizer screen.

MEANINGFUL TITLES

Meaningful titles must be described in 128 characters or less. The following are examples of meaningful titles. Click [here](#) for a table of recommended PDF filenames.

PDF ATTACHMENT DESCRIPTION	PDF FILE NAME EXAMPLES
Schedule D Continuation Statement	ScheduleDContinuationStatement.pdf
Retirement Documentation	RetirementDocumentation.pdf
8283 Signature Document	Form8283.pdf
1098-C Contributions	Form1098C.pdf

OPTIONS AVAILABLE FOR PDF ATTACHMENTS

Once you have attached a PDF, you have several additional options. From the **E-file Attachments** window, you may associate an existing attachment with additional jurisdictions, replace or delete an attachment, or retrieve an attachment.

Associating Existing Attachments with Other Jurisdictions

To associate an existing attachment with other jurisdictions:

1. Click **Add**.
2. Select the attachment jurisdiction.
3. Click **Associate an existing attachment with an additional jurisdiction**.
4. Click **Next**. The **Attach Existing File** screen lists the file names of the original attachment, preceded by the original jurisdiction.
5. Click **OK**, and then edit the title if necessary.
6. Click **Finish**.

Retrieving or Downloading Attachments

To retrieve or download an attachment:

1. Highlight the desired attachment.
2. Click **Retrieve**.
3. Follow the on-screen instructions for saving the file.

APPENDIX D-1 - RECOMMENDED NAMES FOR PDF FILES ATTACHED TO 1040 E-FILE SUBMISSIONS

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 1040	Form 1040 instructions, Page 16, Children of divorced or separated parents.	DivorceDecree.pdf	Divorce Decree
Form 1040	Form 1040, Schedule EIC, and Form 2441 instructions for Social Security Numbers.	BirthCertificate.pdf or DeathCertificate.pdf or HospitalMedicalRecords.pdf	BirthCertificate DeathCertificate HospitalMedicalRecords
Form 1040	Section 1061 regulations for the Form 1040	Section1061Recharacterizationamount.pdf Section1061oneyearDispositionamount.pdf Section1061threeyearDispositionamount.pdf	Section 1061 Recharacterization amount Section 1061 one year disposition amount Section 1061 three year disposition amount
Form 1040	Revenue Procedure 2021-48 for the Form 1040	RP2021-48.pdf	Tax exempt income per Rev. Proc. 2021-48
Schedule A (Form 1040)	If you are claiming a refund on behalf of a deceased taxpayer as a court appointed personal representative filing an original Form 1040, 1040-SR, or 1040-NR, attach the court certificate showing your appointment to the return.	PersonalRepresentativeCourtCertificate.pdf	Personal Representative Court Certificate

Appendix D-1 - Recommended Names for PDF Files Attached to 1040 E-file Submissions

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 1118 Schedule L	2210 Instructions, Waiver of Penalty Document showing retirement date (and age on that date) or date became disabled.	RetirementDocumentation.pdf DisabilityDocumentation.pdf	Retirement Documentation Disability Documentation
Form 1310	Form 1310, Part II, Line 3, If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.	personalrepresentativecourtcertificate.pdf	Personal Representative Court Certificate
Form 2210	2210 Instructions, Waiver of Penalty Document showing retirement date (and age on that date) or date became disabled.	RetirementDocumentation.pdf DisabilityDocumentation.pdf	Retirement Documentation Disability Documentation
Form 2210	2210 Instructions, Waiver of Penalty Copies of police reports or insurance company reports	PoliceReport.pdf InsuranceReport.pdf	Police Report Insurance Report

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 2439	May only be used by taxpayers required to e- file. See "Directions to e-File" when 2439 was received from a third party.	Form2439.pdf	Form 2439
Form 2848	Power Of Attorney (note: this form will not be processed with the electronic submission. See instructions For Form 2848 on where to file with IRS)	PowerOfAttorney.pdf	Power of Attorney
Form 3115	Form 3115 Instructions	Form3115.pdf	Form 3115 Change in Accounting Method
Form 5471 Schedule E	Form 5471 instructions, Schedules E and H are now separate schedules (no longer part of the base Form 5471) because these schedules must now be completed separately for each applicable category of income. Will be accepted as a PDF attachment.	Form5471ScheduleE.pdf	Form 5471 Schedule E

Appendix D-1 - Recommended Names for PDF Files Attached to 1040 E-file Submissions

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 5471 Schedule H	Form 5471 instructions, Schedules E and H are now separate schedules (no longer part of the base Form 5471) because these schedules must now be completed separately for each applicable category of income. Will be accepted as a PDF attachment.	Form5471ScheduleH.pdf	Form 5471 Schedule H
Form 5471 Schedule I-1	Form 5471 instructions, Separate Schedule I- 1 is new. Will be accepted as a PDF attachment.	Form5471ScheduleI-1.pdf	Form 5471 Schedule I-1
Form 56	Form 56 instructions, boxes 1a and/or 1b requests attachment if checked.	CurrentLettersTestamentary.pdf	Current letters testamentary
Form 56	Form 56 instructions, boxes 1a and/or 1b requests attachment if checked.	CourtCertificate.pdf	Court Certificate
Form 5884-A	Form 3800 Instructions, Part III Line 1aa, and Business Rules F3800-295-02 and F3800 296-02.	Form5884A.pdf	Form5884A

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 7203	MeF will accept Form 7203 as PDF only for Tax Year 2021.	Form7203.pdf	Form 7203
Form 8082	Page 1 of this form has signature requirements. Business Rules 8082-006 and 8082-007 require this PDF attachment.	Form8082.pdf	8082 Signature Document
Form 8283	Page 2 of this form has signature requirements so it will be accepted as a PDF attachment	Form8283.pdf	Form 8283 Signature Document
Form 8283	8283 Instructions, Page 3 Qualified Vehicle Donations - Contemporaneous written acknowledgement received from donee organization	HistoricPropertyAppraisal.pdf Photograph.pdf DevelopementRestrictionDescription.pdf	Historic Property Appraisal Photograph Development Restriction Description
Form 8283	8283 Instructions, Page 3 Easements on buildings in historic districts	DoneeOrganizationContemporaneousWritten Acknowledgement.pdf	Donee Organization Contemporaneous Written Acknowledgement (must be the beginning of the Description)
Form 8283	8283 Instructions, Page 3 Qualified Vehicle Donations Form 1098-C, copy B	Form1098C.pdf	Form1098C (must be the beginning of the Description)

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 8283	Business Rule SA-F1040-003-02, Form 8283 Instructions, Page 5, Art valued at \$20,000 or more	ArtAppraisal.pdf	Art Appraisal (must be the beginning of the Description)
Form 8283	8283 Instructions, Deduction of more than \$500,000	QualifiedAppraisal.pdf	Qualified Appraisal
Form 8830	Form 8830 Instructions, Part III, Line 1zz and Business Rules F3800-333 and Form 3800-336.	Form8830.pdf	Form 8830
Form 8332	Form 8332 has a signature requirement so the form will be accepted as a PDF attachment	Form8332.pdf	Form 8332 Release of Exemption
Form 8865 Schedule K-2	MeF will accept Schedule K-2 (Form 8865) as PDF for TY2021. The returns may include more than one 8865 Schedule K-2 and it might be needed to include multiple instances of PDF 8865 Schedule K-2. The PDF file name should start with the value "Form8865ScheduleK2".	Form8865ScheduleK2.pdf	Form 8865 Schedule K-2

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 8865 Schedule K-3	MeF will accept Schedule K-3 (Form 8865) as PDF for TY2021. The returns may include more than one 8865 Schedule K-3 and it might be needed to include multiple instances of PDF 8865 Schedule K-3. The PDF file name should start with the value "Form8865ScheduleK3".	Form8865ScheduleK3.pdf	Form 8865 Schedule K-3
Form 8885	Form 8885 Line 2 instructions	Form8885RequiredDocuments.pdf	Form 8885 Required Documents
Form 8904	Form 8904 Instructions, Part III, Line 1zz and Business Rules F3800-333-01 and Form 3800-334-01	Form8904.pdf	Form 8904
Form 8915-B	MeF will accept Form 8915-B as PDF only.	Form8915B.pdf	Form 8915-B (must be the beginning of the Description)
Form 8915-C	MeF will accept Form 8915-C as PDF only.	Form8915C.pdf	Form 8915-C (must be the beginning of the Description)
Form 8915-D	MeF will accept Form 8915-D as PDF only.	Form8915D.pdf	Form 8915-D (must be the beginning of the Description)

FORM/SCHEDULE	SOURCE OR COMMENT	PDF FILE NAME (LIMITED TO 64 CHARACTERS)	DESCRIPTION OF PDF ATTACHMENT
Form 8915-F	MeF will accept Form 8915-F as PDF only.	Form8915F.pdf	Form 8915-F (must be the beginning of the Description)
Form 8938	MeF will accept Form 8938 as PDF only for TY2011.	Form8938.pdf	Form 8938 (must be the beginning of the Description)
Form 8949	Instructions for Form 8949 Page 2 Exception to reporting each transaction on a separate row. Instead of reporting each of your transactions on a separate row of line 1 of Form 8949, you can report them on an attached statement containing all the same information as Form 8949 and in a similar format.	Form8949ExceptionReportingStatement.pdf	Form 8949 Exception to reporting
Form 8962	MeF will accept binary attachment with Description "ACA Explanation" as a PDF only. Business Rule F8962-070	ACAExplanation.pdf	ACA Explanation

APPENDIX E - STATE E-FILE

Supported States

Please see the *1040 State E-file Information Guide* for a list of the supported states.

Introduction to the State E-file Program

E-file will accept two types of submissions:

- **Linked Returns:** The federal return must be accepted before the state return is passed on to the state taxing authority.
- **Unlinked Returns:** The state return is not linked to the federal return. If the return passes a limited check, the state return will be forwarded to the state.

It is possible for the state return to be accepted before the federal return is accepted. You must take care if the federal return is materially changed to get it accepted by the IRS, because the federal return filed with the IRS would no longer be the same as the federal return filed with the state. If this happens, an amended state return may be needed.

Attaching the Federal Return

FEDERAL RETURN INFORMATION INCLUDED IN STATE SUBMISSION

Most states require that a copy of the federal return is submitted along with the state return. The IRS does not forward its copy of the return to the states, but instead a separate copy of the federal return is created and included in the state submission.

The state rules for including the federal return are not uniform. We have studied these rules, and the 1040 program will automatically create the required federal information and include it with the state submission. The federal return will always be transmitted with California returns.

Federal PDF attachments are included in the copy of the federal return submitted with the state return for all state returns except for Massachusetts, New York IT-204-LL (filing fee payment form), Minnesota M1PR (property tax refund), and state extensions.

PDF ATTACHMENTS

Some states allow you to attach additional information to the state submission. Most states require that this information be in a PDF format, and some states will allow this information to be in a different format. Since forms allowed and file format varies by state, this information is available in each state's E-file Organizers.

If your state allows you to attach files that are in a format other than PDF, follow the steps in your state's E-file Organizers.

Overview of State E-file

COMPONENTS OF THE STATE SUBMISSION

The state e-filing submission consists of separate XML files for the state and federal returns and federal and/or state PDF files if allowed. How these files are assembled determines if the state return is linked to the federal return or is unlinked, this may have significance for return approval.

A: Federal XML File (AXXXXXXY.XML)

+

B: State XML File (AXXXXXXY,X??)

=

C: State Submission (State Package of XML Files and PDF Files)

A. Federal XML File

Each state requires a copy of the federal return. The federal copy will be the complete federal return and any federal PDF attachments. The state systems have studied these requirements and will automatically use the appropriate files. The federal return file will have an XML file extension.

B. State XML File

The state XML file contains the state return. The state XML file will have a file extension of "X" plus the postal code abbreviation of that state.

C. State Submission

The state submission will include the federal XML file plus any allowed PDF attachments and the state XML file plus any allowed PDF attachments.

TAXING AUTHORITY'S WORKFLOW FOR E-FILE

All state returns are transmitted to the federal e-file system before they are forwarded to the state taxing authority.

1. Thomson Reuters transmits the return to federal e-file (IRS).
2. The IRS performs checks on the submission.

If valid, the IRS makes the state return available to the state taxing authority.

If not valid, the IRS rejects the return.

3. The state retrieves the return from the IRS and sends a receipt for state submission to the IRS.
4. The state processes the return and sends a state acknowledgment to the IRS.
5. Thomson Reuters retrieves the acknowledgment from the IRS and makes it available to you.

ADDITIONAL CONSIDERATIONS FOR E-FILE

Each state offering e-file will have its own specific requirements that are reviewed before we can determine whether a return is eligible for e-file. Following is a short list of what is considered for each state:

- Business rules and other error checking rules
- Forms and schedules required or excluded from XML
- Forms, schedules, and other information accepted as PDF attachments
- Rules for the inclusion of the federal return
- Signature requirements
- Payment methods.

How to E-file

These procedures are required for state e-file.

1. Complete the federal and state returns and clear diagnostics.
2. Decide if you will submit your return as linked or unlinked.
3. Create the electronic return. The e-file has now been created and submitted to Thomson Reuters for transmission to the federal e-file system (IRS).
4. Monitor the acceptance / rejection status.
5. Modify and resubmit rejected returns.
6. Retain acknowledgment records and signature documents as required by your states.

Linked vs. Unlinked Filing

E-file accepts two types of state submissions: Linked and Unlinked. No matter which type you choose, all state returns are transmitted to the federal e-file system before they are forwarded to the state taxing authority.

The decision to link or unlink the federal and state returns is made when the e-file batch is created and sent to Thomson Reuters.

LINKED SUBMISSION

The state return is linked to a federal return by including the federal return's submission ID inside the state return. This type of submission is also referred to as a federal / state submission.

When linked returns are transmitted, we will first transmit the federal return to the IRS and we will hold the state return until the federal return is accepted or rejected.

- If the federal return is **rejected**, the state return is also rejected and acknowledgments rejecting both returns are sent to the transmitter.
- If the federal return is **accepted**, we will transmit the state return to the IRS and the IRS's e-file program will perform minimal validation checks before passing it along to the state taxing authority for processing. The state return can still be rejected at this point if it fails the IRS's minimal validation checks or if the state rejects the return.

UNLINKED SUBMISSION

If the federal and state returns are not linked, the state return does not contain the federal return's submission ID and we do not hold it until the federal return is accepted. The IRS's e-file system will perform minimal validation checks on the state submission before it is forwarded to the state taxing authority.

The state return can still be rejected if it fails the minimal validation checks or if the state rejects the return.

It is possible for the state return to be accepted before the federal return is accepted. You must take care if the federal return is materially changed to get it accepted by the IRS, because the federal return filed with the IRS would no longer be the same as the federal return filed with the state. If this occurs, an amended state return may be needed.

This type of submission is also referred to as a *state only submission*.

Linked vs. Unlinked Submission

The decision to link or unlink the federal and state returns is made when the e-file batch is created and is sent to Thomson Reuters.

CREATING A LINKED SUBMISSION

To link a locator's federal and state returns, you must submit both the federal and state return to Thomson Reuters.

1. Create the e-file. You are now in the RS Browser and you are ready to pick the returns to submit.
2. Select both the **Federal ready to send** and **State ready to send** boxes.
3. Click **Continue** to view the federal and state returns.
4. Mark the **Select** column for the locator's federal return, and mark that locator's state returns you wish to link to that federal return.
5. If a state return is submitted using this method without also submitting the federal return (either at the same time or at a previous time), the return will be rejected. To submit only the state e-file, use the Unlinked submission method below.

CREATING AN UNLINKED SUBMISSION

To create an unlinked submission, you will submit only the state return to Thomson Reuters. Do not select the locator's federal return. You may submit the federal return any time **after** you submit the state return. You cannot submit it at the **same** time the state unlinked submission is created.

1. Create the e-file. You are now in the RS Browser and you are ready to pick the returns to submit.
2. Select the **State ready to send** box.
3. Click **Continue** to view the state returns.
4. Mark the **Select** column for the state returns you wish to submit as an unlinked submission.

APPENDIX F - E-FILING AMENDED RETURNS

Amended Returns Supported for E-file

We support the federal return and the following states for amended e-file. Those e-filed on a separate amended form are marked with *. Those e-filed with a check box for *Amended* on the main form are marked with ‡.

<ul style="list-style-type: none">• * Federal• ‡ Alabama• ‡ Arkansas• * California• * Colorado• * Connecticut• ‡ Delaware• ‡ District of Columbia• * Georgia• ‡ Hawaii• ‡ Idaho• ‡ Kansas• ‡ Kentucky• ‡ Kentucky Cities: Louisville• ‡ Louisiana• ‡ Maine• * Maryland• ‡ Massachusetts• ‡ Michigan• ‡ Mississippi• ‡ Missouri• ‡ Montana	<ul style="list-style-type: none">• ‡ New Hampshire• * New Jersey• ‡ New Mexico• * New York• ‡ New York NYC-202• ‡ New York IT-204LL• ‡ North Carolina• ‡ North Dakota• ‡ Ohio• ‡ Ohio Cities: Generic• ‡ Ohio Cities: RITA• ‡ Oklahoma• ‡ Oregon• * Pennsylvania• ‡ Pennsylvania Cities: Philadelphia• ‡ Rhode Island• ‡ South Carolina• ‡ Tennessee• ‡ Utah• ‡ Vermont• ‡ Virginia• ‡ West Virginia• ‡ Wisconsin
--	--

Processing an Amended Return for E-file

LOCATING THE ORIGINAL RETURN

1. In RS Browser, select **Returns** on the top menu.
2. Select the account and return type (1040) from the drop-down lists. If you select **All** for the account, a dialog box will appear for you to enter either the return number or the taxpayer name. You must enter one of these. Then click **Search**.

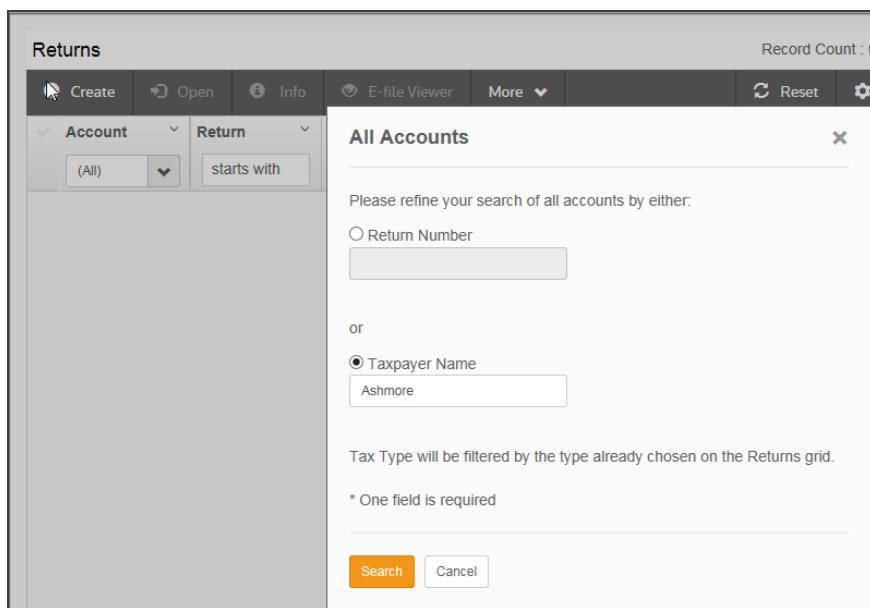


Figure 11:3

3. A list of the returns meeting the specified criteria appears. Click the check mark column (first column) to select the return you wish to amend.

Returns				
	<input type="button" value="Create"/>	<input type="button" value="Open"/>	<input type="button" value="Info"/>	<input type="button" value="E-file Viewer"/>
	Account	Return	Tax Type	Taxpayer Name
<input checked="" type="checkbox"/>	3777	starts with	1040	smith
<input checked="" type="checkbox"/>	3777	0734IX	1040	Smith, Shawn
<input checked="" type="checkbox"/>	3777	4672IV	1040	Smith, Ann
<input checked="" type="checkbox"/>	3777	9339IS	1040	Smith, Rod & Smith, Pen
<input checked="" type="checkbox"/>	3777	9340IS	1040	Smith, John & Smith, Jen
<input checked="" type="checkbox"/>	3777	9341IU	1040	Smith, Quinn & Smith, Hannah
<input checked="" type="checkbox"/>	3777	9347IS	1040	Smith, Fred & Smith, Mary
<input checked="" type="checkbox"/>	3777	9418IW	1040	Smith, Bob & Smith, Christy
<input checked="" type="checkbox"/>	3777	9419IU	1040	Smith, Ann
<input checked="" type="checkbox"/>	3777	9419IW	1040	Smith, Anne & Smith, Bob
<input checked="" type="checkbox"/>	3777	9421IU	1040	Smith, Brian & Smith, Shell

Figure 11:4

COPYING THE ORIGINAL LOCATOR INTO A NEW LOCATOR

1. On the **Returns** toolbar, select **More**, then select **Save As**.

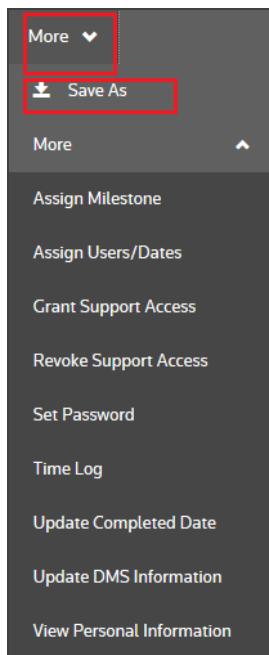


Figure 11:5

2. Enter the information for the new locator, and click **Save**.

The dialog box is titled 'Save As'. It contains the following fields:

- Return: 0734IX
- Type: 1040
- Taxpayer: Smith, Shawn
- Taxpayer First Name*: Shawn
- MI
- Last Name*: Smith
- Suffix
- Spouse First Name
- MI
- Last Name
- Suffix
- Current Client Code: Smitty
- New Client Code: (empty field)
- * Required
- Save (highlighted)
- Cancel

Figure 11:6

3. Make a note of the new locator number.
4. From the **Returns** menu, locate and open the new return.

COMPLETING THE AMENDED RETURN

1. Complete the data entry to update the return.
2. Re-compute the return.
3. Generate and transmit the e-file.

APPENDIX G - FAQS

Acknowledgment

How do I print an e-file acknowledgment with the return?

All acknowledgment information, such as the date of acceptance and the Submission ID, is printed on all e-filed returns on Form 9325.

Amended Returns

Can Form 1040X amended returns be e-filed?

The IRS currently does not allow e-file for Form 1040X amended returns.

Attachments

How do I add a PDF attachment?

1. Go to **Edit > Insert > Efile Attachments**.
2. Click the **Add** button at the bottom of the window.
3. Select the Jurisdiction for the PDF attachment (Federal or a State).
4. Browse to the PDF attachment, and double-click.
5. On the next window, select either an IRS-predefined description or a User-defined description.
6. Click the **Finish** button at the bottom of the window.
7. The PDF attachment is now listed in the **Electronic Filing Attachments** window. Close this window.
8. Do a full re-compute.
9. Go to **Organizer > E-file > Enable/Create**.
10. Click the **Create Return E-file** button again so that the e-files are updated for the addition of the PDF attachment.

How do I remove a PDF attachment?

1. Go to **Edit > Insert > Efile Attachments**.
 2. Highlight the PDF attachment to be removed.
 3. Click the **Delete** button at the bottom of the window.
 4. Do a full re-compute.
 5. The PDF attachment is now removed from the **Electronic Filing Attachments** window. Close this window.
 6. Go to **Organizer > E-file > Enable/Create**.
 7. Click the **Create Return E-file** button again so that the e-files are updated for the deletion of the PDF attachment.
-

Will any free form text be allowed?

Yes. The IRS will allow an XML attachment called the General Explanation Statement. The IRS currently allows ten (10) of these statements. For each statement, we have provided a text area that allows approximately ten (10) pages of data entry (approximately 100,000 characters).

How much text space is available for each question?

Descriptions throughout the return are generally unlimited in length (some exceptions apply).

Can we attach Word documents or cut/paste text into the tax return?

You may cut and paste into our free form text boxes (General Explanation Statement); however, the formatting will be stripped during the creation of the XML file.

Can we attach a PDF from any PDF-generating program?

Yes. However, the file name is limited to 23 characters.

Balance Due Returns

How should taxpayers submit payment on balance due returns?

If a balance is due, taxpayers are not required to submit payment until the statutory April filing date. Taxpayers can remit payment in one of two ways:

- Mail Form 1040-V to submit their payment to the IRS.
- Use the Electronic Debit option by entering account information and a date on or before April 15, 2024.

If a balance is due the IRS, taxpayers are not required to submit payment until April 15, 2024. Taxpayers should mail Form 1040-V by April 15, 2024 to submit payment to the IRS. **Form 1040-V is automatically generated and printed for returns with tax due.** If the ACH debit is used and the return is sent successfully, the 1040-V does not have to be sent in to the IRS. The IRS debits the account on the date indicated.

Data Entry

Will some data entry be required of all users?

Due to IRS requirements, address fields that were previously rolled from one year to the next via proforma will need to be entered in a new field. For example, several fields exists with the **City, State, Zip** in a single field. You will need to re-enter this information in three separate fields.

Disqualifying Returns

How do I delete or disqualify a federal or state e-file after the e-file has already been created?

Follow the steps below. For states, do these before you deactivate a state from a return:

1. Go to **Organizer > E-file > Enable/Create > Return** tab.
2. Make sure that the **Enable E-file** box is checked.
3. Scroll over to Column M for **Delete E-File**, and click **Delete** on the same line to delete the electronic file.
4. Uncheck the **Enable E-file** box.
5. If a federal e-file was deleted, click the **Create Return E-File** button again for states to prevent the reject error that the federal e-file was not found.

Dual Status Returns

Can Estates and Trust using Form 1040NR be e-filed?

The IRS currently does not allow e-file for Estates and Trusts on Form 1040NR.

Can Form 1040NR dual status returns be e-filed?

The IRS currently does not allow e-file for Form 1040NR dual status returns.

Extensions

How do we attach the extension, or is it automatic?

Extensions cannot be attached to the 1040 return in e-file. If an extension was previously e-filed or paper filed, the IRS does not allow/require a copy of the extension to be sent electronically with the return.

Can extensions be attached to the 1040 return?

No, extensions cannot be attached to the 1040 return in the electronic format.

IP PIN

What is an IP PIN?

It is an identification number the IRS gives to taxpayers who have:

- reported to the IRS that they have been victims of identity theft
- given the IRS information that verifies their identity.

The IP PIN helps to prevent the misuse of a taxpayer's Social Security number or Taxpayer Identification Number on income tax returns.

Why did the IRS send me an IP PIN?

You reported to the IRS you were a victim of identity theft. The IP PIN will help the IRS to verify your identity when you file your federal income tax return.

Will my IP PIN become a permanent identification number?

No. It is a single use identification number. It is only for this tax year's federal income tax return. The IRS will send you a new IP PIN every year.

How will I use the IP PIN when I file my return?

When filing an electronic return, enter the IP PIN on **Organizer > E-file > Signature Authorization**. If you file a paper return, enter your IP PIN in the gray box just to the right of the spouse's signature/occupation.

How long will I have to use an IP PIN?

The IRS will send you a new IP PIN every year for three years after the identity theft, or longer if your account shows that you are still an identity theft victim.

Should I use this IP PIN on my state tax return?

No. It is only for your federal income tax return.

What should I do if I lose my IP PIN?

The IRS cannot send you a new IP PIN. If you do not have the IP PIN, you will have to file a paper tax return without it.

Will filing a return without my IP PIN affect it?

It may take more time to process your return because the IRS will have to validate your identity to protect your information. This could delay a refund if you are receiving one.

The IRS has more complete answers to questions you might have about the IP PIN process on the Frequently Asked Questions about the Identity Protection Personal Identification Number (IP PIN) page at <https://www.irs.gov/identity-theft-fraud-scams/frequently-asked-questions-about-the-identity-protection-personal-identification-number-ip-pin>.

PINs

What should I do if my client is unable to return to my office to input his/her self-select PIN?

Your client may authorize you to input his/her Self-Selected PIN by completing Form 8878. Provide Form 8878 to the taxpayer along with a copy of the extension return, either personally or by mail. Instruct your client to review the tax return for accuracy and complete the form by providing the requested information (a self-selected five-digit PIN, pen and ink signature, and date). If your client is unable to return the signed document to your office, he/she may return it by mail or FAX. It is not necessary for both taxpayers e-filing a joint return to select this option.

Is an electronic signature (PIN) required for all e-filed returns?

Yes, individual returns MUST include taxpayer/spouse and ERO PINs. The IRS no longer allows a paper signature for e-filed 1040 returns.

Qualified-Suspended Returns

How do I submit an e-file that is qualified in the locator but says Qualified-Suspended on the Browser E-file Submission screen?

1. Go to **Organizer > E-file > Enable/Create**.
 2. Clear the **Suspend** box.
 3. Close the locator.
 4. Submit the e-file from RS Browser.
-

Reject Codes

How do I correct Reject R0000-504-2? Each "DependentSSN" and the corresponding "DependentNameControlTxt" must match the SSN and Name Control in the e-file database.

To correct this reject, follow these steps:

1. Verify that the dependent's SSN has been correctly entered in the Organizer.
 2. If the dependent's SSN is correct, you must contact the Social Security Administration at 1-800-772-1213. The IRS Master File is generated by the Social Security Administration. Thomson Reuters is not able to assist you in resolving name control issues. The IRS Master File is generated by the Social Security Administration.
-

How do I resolve reject FPYMT-072-01: If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date.

1. Go to **Organizer > General Information > Basic Return Information > Bank Information > Direct Debit** section.
 2. If the return is filed on or before the original due date of the return, the payment date must be on or before the due date.
-

How do I resolve reject FPYMT-074-01: If the return is received after the due date of the return, then the RequestedPaymentDt in the IRS Payment Record must not be later than the date the return was received.

1. Go to **Organizer > General Information > Basic Return Information > Bank Information > Direct Debit** section.
 2. If the return is filed after the original due date of the return, the payment date must not be later than the date that the return will be transmitted but not more than five (5) days before the date that the return will be transmitted.
-

Size Limitation

Is there a size limitation for files transmitted?

No, neither Thomson Reuters nor the IRS anticipates that any client's return will be too large for the system to handle.

Superseded Returns

Can a superseded return be e-filed for 1040?

The IRS currently does not allow e-file for superseded returns for 1040.

Viewing Completed Returns

How will we preview a completed return before filing?

Clients should still review their return via print and print preview.

APPENDIX H - TIPS FOR TROUBLESHOOTING E-FILE REJECTIONS

KEYWORD(S) WITHIN THE REJECTION TEXT	WHAT IT MEANS	HOW TO FIX IT
DATABASE VALIDATION ERROR	<p>This indicates what is effectively a “Master File” rejection, meaning that there is not necessarily a calculation error within the return (unless you also receive additional errors), but instead a mismatch between a piece of demographic information reported on the form and what the IRS shows on their records. Most commonly this includes the taxpayer's tax year, entity type, and/or name. It can also indicate that the ERO (e-filer) did not indicate his or her intent to e-file this entity type of return when he or she initially applied to e-file with the IRS.</p>	<p>First, verify that there are no data entry errors regarding the item which is referenced as problematic, i.e. verify that you entered the name and SSN/EIN of the taxpayer correctly if it states that the SSN/EIN and Name control do not match. Beyond that, it will require a call to the IRS and/or Social Security Administration to determine what information is incorrect on their records, which they can hopefully revise. The IRS phone number to call is (800) 829-1040 for individuals or (800) 829-4933 for businesses. The Social Security Administration phone number is (800) 772-1213. If the caller did not prepare the prior year return, it will be necessary for an officer or tax matters partner to call instead. Lastly, if the error indicates that the ERO's “EFIN must be valid and in accepted status,” this means that the ERO must contact the IRS at (866)255-0654 to have that entity type of return added to his or her e-file registration.</p>

KEYWORD(S) WITHIN THE REJECTION TEXT	WHAT IT MEANS	HOW TO FIX IT
UNEXPECTED [CHILD ELEMENT...]/ EXPECTED: {}	This indicates that while the IRS or state's e-file processor was analyzing the e-file, it found an entry that it did not expect to see until later on in the e-file, until after it had already seen other items - specifically, whatever it lists as "expected." Therefore, this means that the "expected" item(s) is missing.	Both the expected and unexpected items will have field descriptions which should hint as to what place on the form the rejection is referencing. Use the unexpected item(s) to establish context as to where the expected item(s) should have been, and attempt to identify the line described as "expected" and identify what might be missing about that item. Many times, this refers to the system seeing an amount for a subschedule line-item, without a corresponding description, or vice versa; note that this may include entering a zero.
ELEMENT DATA IS INCOMPLETE / EXPECTED: {}	This rejection is in most cases synonymous with the rejection above, and indicates that the item listed as "Expected" is missing and must be entered.	As with the rejection above, locate the field described after "Expected" and verify that an entry exists within this field; note that this may include entering a zero.
VIOLATES MININCLUSIVE RESTRAINT: 0	Whenever you see the word "constraints," this means that the tax authority has established certain rules as to what can be in that field on the return. In this case, a rejection like this indicates that the lowest value the tax authority will accept is 0, therefore positive values.	This error generally results when the tax authority expects a gross number in a field, i.e. for apportionment factors, yet a negative has been entered; if this is the case, the only resolution is to replace the negative number with a positive one or a zero.

KEYWORD(S) WITHIN THE REJECTION TEXT	WHAT IT MEANS	HOW TO FIX IT
VIOLATES ENUMERATION CONSTRAINT OF....	This indicates that the tax authority has specified a specific (enumerated) group of values which this field could potentially contain. For instance, in a field requesting an entry for the state in which the corporate books are located, the accepted list of entries would only include the list of standard state postal codes. Luckily, the list of acceptable values is generally included within the rejection text itself.	Verify that there is not a data entry error which would result in a value which is outside the confines of the enumerated values. To continue the example, verify that "IN" for Indiana was not mistyped as "IK", etc. Returns containing Noncalculating forms are particularly susceptible to this sort of rejection.
VALUE FAILED TO PARSE / ERROR PARSING ELEMENT WITH VALUE { }	This is very similar to the rejection above. This indicates that the entry in the field referenced goes against the data type which the tax authority expects to see in that field. For instance, it may be expecting a decimal number in a field for the apportionment percentage, and will return this error if instead it sees a word in this field.	Identify and locate the field which is referenced and verify that the entry in that field makes sense in the context of its data-type; i.e. look out for letters entered into the ZIP code field, etc.
ELEMENT { } CANNOT BE EMPTY ACCORDING TO THE SCHEMA.	The "Schema" refers to the blueprint to which all submitted e-files must conform, which is established by the tax authority. This rejection indicates that the specified field is required to have data in order for the return to be acceptable for e-file.	Using the description of the field, attempt to locate the field which is missing data, and place an entry in the corresponding input screen field; note that this may include entering a zero.