

**Information for Authorized  
IRS *e-file* Providers  
of  
Exempt Organization Filings**

*Form 990 - Return of Organization Exempt From Income Tax*  
*Form 990-EZ - Return of Organization Exempt From Income Tax*  
*Form 990-PF – Return of Private Foundation or Section 4947(a)(1)*  
*Nonexempt Charitable Trust Treated as a Private Foundation*  
*Form 1120-POL - U.S. Income Tax Return for Certain Political Organizations*  
*Form 8868 - Application for Extension of Time to File an Exempt Organization Return*

**Tax Year 2005**



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Department of the Treasury  
Internal Revenue Service

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**INTERNAL REVENUE SERVICE  
MISSION STATEMENT**

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

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# PART I - INTRODUCTION

## New Information

All exempt organizations are encouraged to voluntarily file their Forms 990, 990-EZ, 990-PF and 8868 electronically. Temporary Treasury Regulation Section 301.6011-5T, issued January 12, 2005, requires exempt organizations, including section 4947(a)(1) trusts, with assets of \$100 million or more that are required to file returns under section 6033 and that meet the 250 return threshold file their Form 990 electronically for taxable years ending on or after December 31, 2005. The \$100 million asset threshold will decrease to \$10 million for taxable years ending on or after December 31, 2006. The temporary regulations further require private foundations, including section 4947(a)(1) trusts, (regardless of asset size) that are required to file returns under section 6033 and that meet the 250 return threshold, to file their Form 990-PF electronically for taxable years ending on or after December 31, 2006.

The determination of whether an organization is required to file at least 250 returns is made by aggregating all returns, regardless of type, that the organization is required to file over the calendar year, including, for example, tax returns, information returns, excise tax returns, and employment tax returns.

The following information will help determine how exempt organizations must file electronically:

- **Organizations with assets under \$10M** must use an *Authorized IRS e-file Provider* to file their exempt organization return electronically
- **Organizations with assets of \$10M or more** may either use an *Authorized IRS e-file Provider* to electronically file their exempt organization return electronically or they may file their exempt organization return themselves. Organizations that chose to electronically file their own exempt organization return are encouraged to refer to the publication *IRS e-file for Large Tax Exempt Entities Filing Their Own Information Returns* available on the IRS.gov web at the following link:

<http://www.irs.gov/pub/irs-tege/100305largeexemptdocumentfinal.pdf>

## Modernized e-File Overview

In February of 2004, the Internal Revenue Service (IRS) implemented a new electronic filing program for filing exempt organization returns and extensions using the new Modernized e-File (MeF) system. MeF uses a new architecture which offers a more efficient and scalable *e-file* system.

Modernized e-File includes several new features which are different from other *e-file* programs. Check with your software developer to ensure these features are available.

- The MeF system allows Transmitters to send transmissions to the IRS at any time. The MeF system validates the transmission file and creates an acknowledgement file immediately. During the first year of processing MeF returns, many acknowledgements were returned in 2-3 minutes or less, depending on the size of the transmission file.
- Nearly all of the forms that can be attached to Forms 990, 990-EZ, 990-PF, and 1120-POL are included in MeF. As IRS adds new forms that can be filed with exempt organization returns, they will be added to the MeF system.
- MeF is completely paperless. Electronic Return Originators (EROs) can sign the return using a Practitioner PIN or have the option to scan Form 8453-EO and transmit to IRS electronically with the tax return. IRS MeF will not accept paper copies of Form 8453-EO.
- You can e-file a balance due return and, at the same time, authorize an electronic funds withdrawal from your bank account. Payments are subject to limitations of the Federal Tax Deposit Rules.
- When Form(s) 5471, *Information Return of US Persons With Respect To Certain Foreign Corporations*, is included as part of the electronic return, the requirement to submit duplicate copies of the form(s) to the Philadelphia Submission Processing Center is eliminated.
- IRS will eventually maintain three years of MeF programs, allowing prior year returns to be filed beginning in Processing Year 2005.

## Publications for Exempt Organization Returns

This edition of Pub 4206, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Exempt Organization Filings*, replaces the previous edition for Tax Year 2004. This edition adds rules and responsibilities that apply to Authorized IRS e-file Providers filing exempt organization returns and related forms and schedules, including extensions.

This publication is designed to provide specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system for Form 990, Return of Organization Exempt From Income Tax, Form 990-EZ, Return of Organization Exempt From Income Tax, Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, Form 1120-POL, U.S. Income Tax Return For Certain Political Organizations, and Form 8868, Application for Extension of Time to File an Exempt Organization Return.

This publication should be used in conjunction with the following related publications:

- Publication 3112, *IRS e-file Application and Participation*, contains standardized information about the roles and responsibilities of IRS e-file providers, i.e. software developers, transmitters and electronic return originators for all e-file programs. All IRS e-file publications are available on the IRS web site. Any specific information regarding Forms 990/990-EZ/990-PF/1120-POL/ 8868 can be found in this publication (Pub. 4206).
- Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters for Tax Year 2004*, contains the communication procedures, transmission formats, and validation procedures to be used by software developers and transmitters to develop software for filing electronic Forms 990/990-EZ/990-PF/1120-POL/ 8868.
- Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings*, contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing (ATS) of Forms 990/990-EZ/990-PF/1120-POL/8868.
- *IRS e-File for Large Tax-Exempt Entities Filing Their own Information Returns*, contains information for tax-exempt organizations with assets of \$10 million or more that choose to electronically file their own returns rather than use an Authorized IRS e-file Provider. This document is available at the following link: <http://www.irs.gov/pub/irs-tege/100305largeexemptdocumentfinal.pdf>

## Request for Publication

This Publication and its updates are available at IRS.gov using this link:

<http://www.irs.gov/charities/article/0,,id=105955,00.html>

Or take the following steps on the IRS.gov website:

- Click on the e-File logo
- Click on IRS e-File for Business
- Click on IRS e-File for Business – Software Developers & Transmitters
- Click on Form 990
- Go to Publications; select the publication you need.

## Communications

IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. Your continued cooperation is requested. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage), please let us know by e-mail at: [TEGE-EO-efile@irs.gov](mailto:TEGE-EO-efile@irs.gov) or write to:

Donna Hockensmith  
Internal Revenue Service  
Exempt Organizations (SE:T:EO:EI)  
1111 Constitution Avenue, NW, PE (3 A 2)  
Washington, DC 20224

The following list of communication vehicles will be used to distribute information and updates to MeF stakeholders:

- **e-mail** - The Exempt Organization Team maintains an e-mail distribution list of current and prospective partners. On an as-needed basis, updates and other communications are distributed to the group. To have your e-mail address added to the group, please send an e-mail with your name, company name, and any other relevant contact information, including your role (Electronic Return Originator (ERO), Software Developer or Transmitter) to: [TEGE-EO-efile@irs.gov](mailto:TEGE-EO-efile@irs.gov).
- **Quick Alerts** is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and Electronic Return Originators. Software Developers and Transmitters log on to Quick Alerts using their ETIN. EROs use their 6-digit EFIN. If you have received both an ETIN and an EFIN, you should use your ETIN. The Quick Alerts messaging system uses a "push technology"



program that can instantly disseminate messages to thousands of subscribers via a pre-selected vehicle of choice: cell phone, e-mail, fax, telephone. After subscribing, EROs can receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates and early notification of upcoming seminars and conferences. New subscribers may sign up at: [www.Envoyprofiles.com/quickalerts](http://www.Envoyprofiles.com/quickalerts) or through the links provided on the "Tax Professionals" page at: [www.irs.gov](http://www.irs.gov).

- **The Ogden e-Help Desk** has been designated to provide assistance for MeF software testing and live processing. Software developers, transmitters and electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654 (Prompts 1, 2, then 5).
- **IRS Website**—A link for helpful web pages can be found by going through the [www.irs.gov](http://www.irs.gov) home page. Click on the *e-file* logo for information about *e-file* options for business partners including a list of approved *e-file* business products.
- **Additional Contacts:**

Topic	Services Offered	Number
Application	<a href="http://www.irs.gov">IRS e-file Application (irs.gov)</a> To obtain additional information regarding the e-services Registration and IRS <i>e-file</i> Application process go to: <a href="http://www.irs.gov/taxpros/article/0,,id=109646,00.html">http://www.irs.gov/taxpros/article/0,,id=109646,00.html</a>	
	Paper Application (Form 8633)  Obtain answers to questions regarding the IRS <i>e-file</i> Application process or about the status of an application	1-866-255-0654 Prompts 1, 2, 5 Outside US & US Territories 512-416-7750
Electronic Funds Withdrawal (Direct Debit) Deposits	Providers may check the status of payments and the status of cancelled warehoused (deferred) payments	1-888-353-4537
Forms by Fax	Request forms through IRS faxback system (Available 24 hours a day) (You must have the catalog five-digit number from tax package or catalog)	703-368-9694
Publications & Tax Forms	Order IRS publications and tax forms by phone	1-800-829-3676
e-Help	Obtain assistance with electronic business tax filing by calling the e-Help Desk	1-866-255-0654 Prompts 1, 2, 5

Tax Help	Request IRS Tax Assistance Business Taxpayers	1-800-829-4933
TeleTax (Recorded Tax Information)	Listen to Automated tax help see topic numbers in tax package	1-800-829-4477
Fraud	Report suspicious activity in the IRS e-File Program by calling the 1-800 number or e-mailing to <a href="mailto:HQ-QRF@ci.irs.gov">HQ-QRF@ci.irs.gov</a> ;	1-800-829-0433

### Application to Participate in the IRS e-file Program

In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS *e-file* Provider. For more information on the application process refer to Publication 3112, IRS *e-file* Application and Participation, which contains all the information needed to apply. The quickest way to apply is to use the IRS *e-file* Application On-Line. For more information go to the link below:

<http://www.irs.gov/efile/article/0,,id=131140,00.html>

**NOTE: To avoid rejected returns** – EROs/Transmitters must have an application on file and it must be current with all the return types that are going to be e-Filed. Having a current application will avoid having any returns rejected (Business Rule 905).

# Part II – Processing Year 2006 Information

## Processing Year 2006 Highlights

- MeF will accept calendar year (CY) fiscal year (FY) and 52/53 week returns with tax periods ending December 31, 2003, or later.
  - A calendar year return is a return with the tax year ending December 31.
  - A Fiscal Year return is a return for a tax year ending on the last day of a month other than December, and is not a Short Period Return or a Final Return.
  - A 52-53 week return is a return with a tax year ending the same day of the week each year.
- Fed-State Program – The IRS added a Fed-State component to MeF This component enables filers and return preparers to submit exempt organization returns and other required state filings for participating state agencies. This include submitting state returns and state acknowledgement files either linked or unlinked to a Federal submission, and retrieving acknowledgements by state charity agency systems.
- Starting January 2006, organizations will have 20 days to correct and retransmit a rejected return, as long as that return was originally transmitted on or before the due date (or extended due date) of the return.
- Acknowledgements now contain a checksum to provide organizations with assurance that the data provided to the IRS is what the organization sent. See page 29 of this publication for more information.
- IRS is not using new terminology for transmissions and returns submitted through MeF. Transmissions may be referred to as “messages”, and returns/extensions may be referred to as “submissions”. Rejects are now referred to as “Business Rules” and have been restated to be specific in defining the location of the error. Additionally, the error is stated in plain English.
- Transmitters should review Publication 4164, *Modernized e-file Guide for Software Developers and Transmitters for more information about the new features below:*
  - MeF is adding Application-to-Application (A2A) as a third transmission channel for processing year 2006. Federal transmissions can be

transmitted through Electronic Management System (EMS), MeF Internet Filing Application (IFA) or A2A.

- MeF system uses a new transmission and submission file structure to package all transmissions and submissions, Zip Archive file format. All transmission files must have one and only one attachment and, therefore, only accepts one level of nesting. The transmitter must place all submissions which are also zipped files into a container zip file.
  - MeF now attaches non-XML documents (PDFs) using a new structure. A separate “Binary Attachment XML document” must be created for each PDF and included in the submission data. The PDF must be included in the attachment folder of the submission zip. Comprehensive information about what data should be submitted in .pdf format has been added to Section VII, Guidelines for Transition from Paper to Electronic Filing, of this publication.
- A complete list of forms and Schedules for Tax Year 2003, 2004 and 2005 is included in Exhibit 3.

## Return Due Date Charts for TY 2003/2004/2005 Exempt Organizations

- **NOTE:** When the return due date falls on a weekend or holiday, the return will be considered filed on time if it is received by the next business day after the weekend or holiday.
- **NOTE:** Extensions of Time to File an Exempt Organization Return, Form 8868, are due by the due date of the return being extended.

### Tax Year 2003

Tax Period Beginning & Ending Dates	Tax Period	Forms 990 and 990-EZ Due Date	Forms 990 and 990-EZ 3 Month Extension Due Date	Form 1120-POL Due Date	Form 1120-POL 6 Month Extension Due Date	Tax Year of Return
1/1/03—12/31/03	200312	05/15/04	08/15/04	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	06/15/04	09/15/04	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	07/15/04	10/15/04	5/15/04	11/15/04	2003
4/1/03—3/31/04	200403	08/15/04	11/15/04	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	09/15/04	12/15/04	7/15/04	1/15/05	2003
6/1/03—5/31/04	200405	10/15/04	01/15/05	8/15/04	2/15/05	2003
7/1/03—6/30/04	200406	11/15/04	02/15/05	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	12/15/04	03/15/05	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	01/15/05	04/15/05	11/15/04	5/15/05	2003
10/1/03—9/30/04	200409	02/15/05	05/15/05	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	03/15/05	06/15/05	1/15/05	7/15/05	2003
12/1/03—11/30/04	200411	04/15/05	07/15/05	2/15/05	8/15/05	2003

### Tax Year 2004

Tax Period Beginning & Ending Dates	Tax Period	Forms 990, 990-EZ and 990-PF Due Date	Forms 990, 990-EZ and 990-PF 3 Month Extension Due Date	Form 1120-POL Due Date	Form 1120-POL 6 Month Extension Due Date	Tax Year of Return
1/1/04—12/31/04	200412	05/15/05	08/15/05	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	06/15/05	09/15/05	4/15/05	10/15/05	2004
3/1/04—2/29/05	200502	07/15/05	10/15/05	5/15/05	11/15/05	2004
4/1/04—3/31/05	200503	08/15/05	11/15/05	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	09/15/05	12/15/05	7/15/05	1/15/06	2004
6/1/04—5/31/05	200505	10/15/05	01/15/06	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	11/15/05	02/15/06	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	12/15/05	03/15/06	10/15/05	4/15/06	2004
9/1/04—8/31/05	200508	01/15/06	04/15/06	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	02/15/06	05/15/06	12/15/05	6/15/06	2004
11/1/04—10/31/05	200510	03/15/06	06/15/06	1/15/06	7/15/06	2004
12/1/04—11/30/05	200511	04/15/06	07/15/06	2/15/06	8/15/06	2004

## Tax Year 2005

Tax Period Beginning & Ending Dates	Tax Period	Forms 990 and 990-EZ Due Date	Forms 990 and 990-EZ 3 Month Extension Due Date	Form 1120-POL Due Date	Form 1120-POL 6 Month Extension Due Date	Tax Year of Return
1/1/05—12/31/05	200512	05/15/06	08/15/06	3/15/06	9/15/06	2005
2/1/05—1/31/06	200601	06/15/06	09/15/06	4/15/06	10/15/06	2005
3/1/05—2/28/06	200602	07/15/06	10/15/06	5/15/06	11/15/06	2005
4/1/05—3/31/06	200603	08/15/06	11/15/06	6/15/06	12/15/06	2005
5/1/05—4/30/06	200604	09/15/06	12/15/06	7/15/06	1/15/07	2005
6/1/05—5/31/06	200605	10/15/06	01/15/07	8/15/06	2/15/07	2005
7/1/05—6/30/06	200606	11/15/06	02/15/07	9/15/06	3/15/07	2005
8/1/05—7/31/06	200607	12/15/06	03/15/07	10/15/06	4/15/07	2005
9/1/05—8/31/06	200608	01/15/07	04/15/07	11/15/06	5/15/07	2005
10/1/05—9/30/06	200609	02/15/07	05/15/07	12/15/06	6/15/07	2005
11/1/05—10/31/06	200610	03/15/07	06/15/07	1/15/07	7/15/07	2005
12/1/05—11/30/06	200611	04/15/07	07/15/07	2/15/07	8/15/07	2005

## Electronic Filing Exclusions

**Filings meeting the conditions below cannot currently be electronically filed.**

**NOTE:** The Tax Year 2005 Exempt Organization e-file Program does not accept and process the following exempt organization returns. Therefore, an organization required to file under Temporary Treasury Regulation Section 301.6011-5T is excluded from the electronic filing requirement unless otherwise noted. Organizations meeting this exclusion do not need to file a request for waiver from the requirement to file electronically;

**For Forms 990 & 990-EZ:**

- Returns from organizations not recognized as exempt (application pending, etc.)
- Name change returns
- Returns showing a change in accounting period
- TY 2003 returns using a non-U.S. mailing address in the return header
- Final returns
- Amended returns
- Short period returns
- Early filed returns (filed before end of tax year)
- Returns tax years ending prior to December 2003

- Returns with non-IRS forms attached such as Form LM-2 or LM-3 (Dept. of Labor) (NOTE: Unless such attachments are required by the Internal Revenue Code or regulations, or by return instructions, their voluntary use by filers is not a basis for exemption from the electronic filing requirements.)
- Organizations described in section 501(c)(28).
- Returns with non-numbered attachments/schedules for which an IRS format has not been developed such as:
  - Third party documents
  - Brochures
  - Organization charters

(NOTE: Unless such attachments are required by the Internal Revenue Code or regulations, or by return instructions, their voluntary use by filers is not a basis for exemption from the electronic filing requirements. **Exception:** If a required attachment to a form that is shared with Forms 1120/1120S **and** the attachment is permitted to be submitted as a PDF attachment by Forms 1120/1120S, then it may be attached to the IRS attached form/schedule. This exception does **not** apply to forms/attachments that are required to be attached directly to Form 990, Schedule A or Schedule B for which an SML schema has been developed.)
- Organizations such as churches and government agencies that are excluded from the filing requirement pursuant to Reg. 1.6033-2(g); **Exception:** domestic organizations excluded from filing **solely** because their gross receipts are normally less than \$25,000 may file electronically if they choose.

#### **For Forms 990-PF:**

- Returns from organizations not recognized as exempt (application for exemption pending, etc.)
- Returns with tax periods ending prior to December 2004
- Final returns
- Amended returns
- Foreign private foundations
- Name Change returns
- “Limited” Form 990-PF returns., i.e., “Limited” 990-PFs are filed by organizations that originally received advance rulings as public charities but were later determined to be private foundations
- §507(b)(1)(A) terminations
- foundations in 60-month terminations
- Organizations answering “yes” to questions 1a or 1b in Part VII-A (The questions are: “During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?” and “Did it spend more than \$100 during the year (either directly or indirectly) for political purposes?”)

#### **For Form 1120-POL:**

- Final returns
- Amended returns

- Short period returns
- Name change returns
- Returns with tax periods ending prior to December 2003
- Returns with non-numbered attachments/schedules for which an IRS format has not been developed

**For Form 8868:**

- Extensions from organizations not recognized as exempt (application pending, etc.)
- Extensions other than the automatic extension (Part I)
- Extensions for short period returns
- Extensions for the following forms:
  - Form 990-BL
  - Form 6069
  - Form 8870
- Extensions for group returns
- Extensions for composite Forms 990-T
- Extensions for consolidated Forms 990-T



# Part III - Rules and Requirements For Exempt Organization *e-file* Providers

## General

All Authorized IRS *e-file* Providers must adhere to IRS *e-file* rules and requirements to continue participation in IRS *e-file*. Requirements are included in Revenue Procedure 2000-31, throughout this publication, and in other publications and notices that govern IRS *e-file* (See Publication 3112, *IRS e-file Application and Participation*). Adherence to all rules and requirements is expected of all Providers regardless of where published. Some rules and requirements are specific to the activities performed by the Provider and are included in appropriate chapters of this publication.

The following list, while not all-inclusive, applies to all Authorized IRS *e-file* Providers of Exempt Organization Returns, except Software Developers that do not engage in any other IRS *e-file* activity other than software development. A Provider must:

- Maintain an acceptable cumulative error or reject rate;
- Adhere to the requirements for ensuring that returns are properly signed and when applicable, provide legible and complete declarations;
- Include the ERO's EFIN as the return EFIN for returns the ERO submits to an Intermediate Service Provider or Transmitter;
- Include the Intermediate Service Provider's EFIN in the designated Intermediate Service Provider field in the electronic return record;
- Submit an electronic return to the IRS with information that is identical to the information provided to the organization on the copy of the return and when applicable, the paper declaration.

## **Protecting Taxpayer Information**

### **Gramm Leach Bliley Act of 1999 & Federal Trade Commission Rules**

The Federal Trade Commission (FTC) states that financial institutions include businesses that are “significantly engaged” in providing financial products or services to customers. This includes tax preparers, data processors, mortgage brokers, check-cashing businesses, non-bank lenders, personal property or real estate appraisers, courier services, and retailers that issue credit cards to consumers. It also applies to companies that receive information from financial institutions or share information with other financial institutions about their customers. It also pertains to their affiliates and services providers.

If you are a preparer, collector, intermediate service provider, data processor, or transmitter of nonpublic personal tax and financial information, you are considered a financial institution. Tax Preparation Service is defined in 16 CFR 313.3.

Effective May 23, 2003, the FTC enacted two rules pursuant to the GLBA, the Privacy Rule and the Safeguards Rule.

- Businesses must provide their customers with a privacy policy statement in addition to providing privacy of customer information. Notices must be written, either on paper or on a screen display.
- Businesses must also safeguard all customer information, which is defined as nonpublic personal information about their own customers or information received from a financial institution about the customers of another financial institution.
- This includes information handled by affiliates and service providers

Visit the FTC website [www.ftc.gov](http://www.ftc.gov) for documents, guidance, and useful information about your responsibilities.

## **Safeguarding of Modernized e-File from Fraud and Abuse**

Safeguarding MeF from fraud and abuse is the shared responsibility of the IRS and Authorized IRS *e-file* Providers. Authorized IRS *e-file* Providers must be diligent in recognizing and preventing fraud and abuse in IRS *e-file*. Neither the IRS nor Providers benefit when fraud or allegations of abuse tarnish the integrity and reputation of IRS MeF. Providers appoint an individual of a business as a Responsible Official who is responsible for ensuring the firm meets IRS *e-file* rules and requirements. Providers with problems involving fraud and abuse may be suspended or expelled from the IRS *e-file* program, be assessed civil and preparer penalties or be subject to legal action.

**Any time you observe or become aware of suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).**

To learn more about what the Internal Revenue Service has done to maintain integrity of its systems, go to the following link: <http://www.irs.gov/efile/article/0..id=146388,00.html>

## Returns Filed Through Modernized e-File

A “return” filed through *Modernized* e-File is a composite of electronically transmitted data. If an organization is required to file a document that requires an original signature, proposed regulation (REG-116664-01) eliminates the obligation to mail the original document to the IRS. Instead, the original document should be scanned and transmitted with the return, but the original paper documents must be retained by the originator/organization. More information on the temporary regulations can be found at this link [http://www.irs.gov/irb/2004-03\\_IRB/ar07.html#d0e286](http://www.irs.gov/irb/2004-03_IRB/ar07.html#d0e286)

## Responsible Officials

A Responsible Official is an individual who is responsible for the organization’s e-file operation. A Responsible Official may be a President, Vice President, Treasurer, Assistant Treasurer, Chief Accounting Officer or other corporate or association officer such as a tax officer.

The Responsible Official is the first point of contact with the IRS and has the authority to sign revised IRS *e-file* applications. The Responsible Official ensures that the organization adheres to the provisions of all publications and notices governing IRS *e-file*. If one individual cannot fulfill these responsibilities, additional Responsible Officials may be identified. To add or change Responsible Officials, the IRS *e-file* Application must be revised.

## Delegated Users

A Delegated User is an individual within an organization, other than a Responsible Official, who is authorized to use one or more of the e-Services products. A Responsible Official appoints an individual as a Delegated User on the IRS *e-file* Application. A Delegated User should be an employee, partner, or other member of the organization, or have a business relationship with the organization. A Delegated User may be authorized by a Responsible Official with one or all of the following authorities:

- Viewing, updating, signing, and submitting IRS *e-file* Applications

- Accessing e-Services incentive products (Disclosure Authorization, Electronic Account Resolution and Transcript Delivery System)
- Transmitting Forms 990, 990-EZ, 990-PF or 8868 through the Internet (Internet Transmitter)
- Requiring a new password (Security Manager)

The Actions of the Delegated User are the responsibility of the Responsible Officer who appoints the individual.

**It is important that Responsible Officials and/or Delegated Users and their authorities be deleted from the IRS e-file Application when they are no longer associated with the organization or when their position within the organization no longer warrants one or more authorities.**

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## Reporting Changes

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A Responsible Official or a Delegated User authorized to revise an IRS *e-file* Application should ensure that the IRS has current information. All required changes can be made by updating your IRS *e-file* Application at:

<http://www.irs.gov/efile/article/0,,id=98246,00.html>

The Application must be revised within thirty days of a change of any information on the current application. This is important for several reasons. If the IRS does not have current addresses, important letters, credentials, publications, or other materials may not be received. If any of these items are returned to the IRS indicating that the address has changed, the Electronic Return Originator will be temporarily removed from participation in IRS *e-file*. This means that all returns submitted after that time will be rejected until the address information is updated. The same is true for telephone numbers. If the IRS tries to call a number that has changed or has been disconnected, the Electronic Return Originator will be temporarily removed from participation on IRS *e-file* until new telephone numbers are provided.

NOTE: Changes submitted on an IRS *e-file* Application will not update the address of record for tax return records, nor will a change to tax return records automatically update information associated with your EFIN.

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## Submitting a Timely Filed Electronic Return

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All prescribed due dates for filing of returns apply to MeF returns. All Authorized IRS *e-file* Providers must ensure that returns are promptly processed. A Provider that receives a complete copy of a return for electronic filing on or before the due date of the return must ensure that the electronic portion of the return is transmitted on or before that due

date (including extensions). A complete copy of an organization's return include jurats, as well as the electronic portion of the return.

An electronically filed return is not considered filed until the electronic portion of the return has been acknowledged by the IRS as accepted for processing and a signature for the return has been received. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the Provider and the filer comply with the requirements for timely resubmission of a correct return, the return will be considered timely filed.

For additional information about the filing of a return through Modernized e-File, see The Procedures for Electronic Return Originators of an Electronic Return in Part IV of this publication.

Transmitters may provide electronic postmarks to organizations if the Transmitters adhere to the requirements in Part V of this publication. The receipt of an electronic postmark will provide filers with confidence that they have filed their return timely. The date of the electronic postmark is considered the date of filing when the date of electronic postmark is on or before the prescribed due date and the return is received by the IRS after the prescribed due date for filing. All requirements for signing the return and completing the declaration as well as resubmitting a rejected timely filed return must be adhered to for the electronic postmark to be considered the date of filing.

## **Disclosure of Return Information**

Under IRC §301.7216, disclosure of tax return information among Authorized IRS *e-file* Providers for the purpose of preparing a return is permissible. For example an ERO may pass on return information to an Intermediate Service Provider and/or a Transmitter for the purpose of having an electronic return formatted and transmitted to the IRS. However, if the return information is disclosed or used in any other way, an Intermediate Service Provider and/or a Transmitter may be subject to the penalties described in §301-7216 and/or the civil penalties in IRC §6713 for unauthorized disclosure or use of return information.

## **Preparer Penalties**

Preparer penalties may be asserted against an individual or firm meeting the definition of an income tax preparer under IRC §7701(a)(36) and §301.7701-15. Preparer penalties that may be asserted under appropriate circumstances include, but are not limited to, those set forth in IRC §§6694, 6695, and 6713.

Under Federal Tax Regulation §301.7701-15(d), Authorized IRS *e-file* Providers are not return preparers for the purpose of assessing most preparer penalties as long as their services are limited to "typing, reproduction, or other mechanical assistance in the preparation of a return or claim for refund". If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return information in a

nonsubstantive way, this alteration will be considered to come under the “mechanical assistance” exception described in §301.7701-15(d). A nonsubstantive change is a correction or change limited to a transposition error, misplaced entry, spelling error, or arithmetic correction.

If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return in a way that does not come under the “mechanical assistance” exception, the Authorized IRS *e-file* Provider may be held liable for return preparer penalties. See §301.7701-15; Rev. Rule. 85-189, 1985-2 C.B. 341 (which describes a situation where the Software Developer was determined to be a return preparer and subject to certain preparer penalties).

In addition to the above specified provisions, the IRS reserves the right to assert all appropriate preparer and nonpreparer penalties against an Authorized IRS *e-file* Provider as warranted.

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## **Suspensions**

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For all rules for eligibility to reapply for participation in IRS *e-file* after being previously denied or suspended from participation in IRS *e-file* refer to Publication 3112, IRS *e-file* Application and Participation.

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## **Advertising Standards**

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Providers must not use improper or misleading advertising in relation to IRS *e-file*. Any claims by Providers concerning faster refunds by virtue of electronic filing must be consistent with the language in official IRS publications.

In using the Direct Deposit name and logo in advertisement, the Provider must use the name “Direct Deposit” with initial capital letters or all capital letters; the Provider will use the logo/graphic for Direct Deposit whenever feasible; and the Provider may change the color or size of the Direct Deposit logo/graphic when it is used in advertising pieces.

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## **Paperwork Reduction Act Notice**

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The collections of information contained in this publication have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1708.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, returns and return information are confidential, as required by 26 U.S.C. § 6103.

The collections of information in this publication are in Part III and IV. This information is required to implement IRS *e-file* and to enable organizations to file their returns electronically. The information will be used to ensure that organizations receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the filing of electronic returns. The collections of information are required to retain the benefit of participating in IRS *e-file*.

**If you have comments or suggestions for making this publication simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.**

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# Part IV - Procedures for Electronic Return Originators of Exempt Organization MeF Returns

## Obtaining, Handling, and Processing Return Information from Exempt Organizations

An Electronic Return Originator (ERO) originates the electronic submission of returns it either prepares or collects from organizations wishing to have their returns e-filed. The ERO must always identify the paid preparer (if any) in the appropriate field of the electronic record of returns the ERO originates. EROs may either transmit returns directly to the IRS or arrange with another Provider to transmit the electronic return to the IRS. An Authorized IRS *e-file* Provider, including an ERO, may disclose return information to other Providers for the purpose of preparing a return under Federal Tax Regulation 301.7216. For example, an ERO may pass on return information to an Intermediate Service Provider or a Transmitter for the purpose of having an electronic return formatted or transmitted to the IRS.

An ERO that chooses to originate returns that it has not prepared, but only collected, becomes the return preparer of the returns when, as a result of entering the data, the ERO discovers errors that require substantive changes and then makes the changes. A nonsubstantive change is a correction limited to a transposition error, misplaced entry, spelling error, or arithmetic correction. All other changes are considered substantive and the ERO becomes the return preparer. As such, the ERO may be required to sign the return as the return preparer.

## Safeguarding Modernized e-File from Fraud and Abuse

While all Authorized IRS *e-file* Providers must be on the lookout for fraud and abuse in IRS *e-file*, EROs must be particularly diligent while acting in their capacity as the first contact with taxpayers filing a return. An ERO should always seek to recognize and prevent fraud and abuse of IRS *e-file*. A potentially abusive return is a return that is not fraudulent, is required to be filed by the taxpayer, but contains inaccurate information that may lead to an understatement of a liability or the overstatement of a credit resulting in a refund to which the taxpayer may not be entitled.

**Any time you observe or become aware of suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).**

## Be Careful With Addresses

EROs should inform filers that the address on the first page of the return, once processed by the IRS, will be used to update the organization's address of record. The IRS uses an organization's address-of-record for various notices that are required to be sent to an organization's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax (unless otherwise specifically directed by filers, such as by Direct Deposit).

Finally, an ERO's address must never be put in fields reserved for taxpayers' addresses in the electronic return record or on Form 8453-EO. The only exceptions are if the ERO is the organization or the address of a power of attorney for the organization for the return is the same as the address of the ERO.

## Foreign Address

MeF will not accept returns with a foreign address in the entity portion of Form 990-PF. However, Forms 990, 990-EZ, 1120-POL or 8868 or other forms or *any attachments* to the return may contain foreign addresses.

There will be instances in the preparation of returns, forms or attachments when the preparer is directed to enter the two character Foreign Country Code. This code should always be the code of the Foreign Country or Foreign Sovereignty as recognized by the US State Department. For example; Scotland, Wales, and England are part of the foreign country United Kingdom. The Foreign Country Code for United Kingdom is UK. As well, the Balearic Islands are a part of Spain and should be coded as Spain, "SP". These are just a few examples. When entering foreign addresses in the return or forms, the state or republic (such as Scotland or England) can be entered with the city; "London, England" and the country as "United Kingdom" or "UK". (See Exhibit 4 for a list of the Foreign Country Codes)

## Address Changes

### Domestic Address

For Forms 990, 990-EZ, 990-PF and 1120-POL, MeF will accept all domestic address changes as shown by the organization in the entity portion of the return. IRS will update the organization's entity information with the change of address.

### Foreign Address

For Forms 990, 990-EZ, and 1120-POL, MeF will not automatically process changes to foreign addresses. Organizations must submit Form 8822, Change of Address, to IRS to update or change a foreign address. Form 8822 can be downloaded through the IRS web site, [www.irs.gov](http://www.irs.gov).

### **Standard Street Address Abbreviations**

Exhibit 5, Standard Street Address Abbreviations, is included in this publication. The list is comprised of common abbreviations that are recognized by the U.S. Postal Service.

### **Valid ZIP Codes**

See Exhibit 6 for a complete list of valid ZIP Codes.

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## **Name Controls**

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The Name Control for organizations should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the organization name and consists of up to four alpha and/or numeric characters. See Exhibit I - Name controls for a complete list of rules for creating Name Control and examples to assist you in the preparation of the organization return.

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## **Refund Returns**

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When organizations are entitled to refunds, Providers should inform filers that they have several options. An organization's refund may be applied to next year's estimated tax; received as a Direct Deposit or paper check; or be split so that a portion is applied to next year's estimated tax and the rest received as Direct Deposit or paper check.

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## **Direct Deposit of Refunds**

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Organizations often elect the Direct Deposit option because it is the fastest way of receiving refunds. Providers must accept any Direct Deposit election to any eligible financial institution designated by the organization. Refunds may be designated for Direct Deposit to qualified accounts in the organization's name. Qualified accounts include savings, checking, share draft, or consumer asset accounts (for example, IRA or money market accounts). Refunds may not be designated for Direct Deposit to credit card accounts. Qualified institutions may be national banks, state banks (including the District of Columbia and political sub-divisions of the 50 states), savings and loan associations, mutual savings banks, and credit unions.

Organizations choosing Direct Deposit must provide Providers with account numbers and routing numbers for qualified accounts. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the organization's name and address.

Additionally, a Provider must never charge a separate fee for Direct Deposit. The Provider must advise the organization that a Direct Deposit election cannot be rescinded and that changes cannot be made to routing numbers of financial institutions or to the

organization's account numbers after IRS has accepted the return. The Provider must not alter the Direct Deposit information in the electronic record after an organization has signed the return.

Providers with repeat customers or clients should check to see if organizations have new accounts. Some software maintains last year's information and reuses it unless it is changed. Organizations will not receive Direct Deposit of their refunds if account information is not updated to reflect current information.

Refunds that are not Direct Deposited because of institutional refusal, erroneous account or routing numbers, closed accounts, bank mergers, or any other reason will be issued as paper checks, resulting in refund delays of up to ten weeks. While the IRS will ordinarily process a request for Direct Deposit, it reserves the right to issue a paper check and does not guarantee a specific date by which the refund will be deposited into the organization's account. Neither the IRS nor FMS is responsible for the misapplication of a Direct Deposit that is caused by error, negligence, or malfeasance on the part of the organization, Authorized IRS e-file Provider, financial institution, or any of their agents

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### **Balance Due Returns**

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Organizations owing additional tax must pay the balances due by the original due date of the return or be subject to interest and penalties. An extension of time to file may be filed electronically by the original return due date, but it is an extension of time to file the return only, and is not an extension of time to pay a balance due. Providers should inform filers of their obligations and options for paying balances due. Organizations have several choices when paying any taxes owed on their returns as well as estimated tax payments.

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### **Electronic Funds Withdrawal**

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Organizations can *e-file* and, at the same time, authorize electronic funds withdrawal. Organizations choosing this option must provide account numbers and routing transit numbers for qualified savings, checking or share draft accounts to the Authorized IRS *e-file* Provider. The IRS return instructions describe how to find and identify these numbers. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the organization's name and address. Providers should caution organizations to ensure, before they e-file, that their financial institution allows electronic funds withdrawal requests from the designated account. Payments cannot be authorized for this purpose from some credit union share accounts.

Organizations can schedule the payment for withdrawal on a future date. Scheduled payments must be effective on or before the return due date. For example, the Provider may transmit a return with a due date of May 15<sup>th</sup> in February and the organization can specify that the withdrawal be made on any day on or before the return due date. The organization does not have to remember to do anything at a later date. For returns transmitted after the due date, the payment date must be the same as the date the return

is transmitted. Electronic Funds Withdrawal payments must be authorized at the time the balance due return or form is e-filed. Payments can be made by electronic funds withdrawal for the following:

- Form 990-PF
- Form 1120-POL
- Form 8868

Providers should be careful to ensure that all the information needed for the electronic funds withdrawal request is included with the return. Organizations must provide all of the following:

- Routing transit number (RTN);
- Account number;
- Type of account (checking or savings);
- Date of scheduled electronic funds withdrawal; and
- Amount to be withdrawn.

If organizations do not provide all of the required information, Providers must contact the organization. If the Provider is unsuccessful in obtaining the electronic funds withdrawal information but the returns are otherwise complete, the Provider should proceed with the origination of the electronic return data to the IRS. The Provider must notify the organization in writing that other arrangements must be made to pay the balance due.

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### **Credit Card Payments**

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The IRS announced a policy decision in 2002 which allows business e-filers to pay their balance due by credit card. This is a unique opportunity for the tax preparation software industry to incorporate a credit card tax payment option in the exempt organization returns software. If you are interested in paying with a credit card, please contact your software developer regarding development of this feature. The credit card payment feature is available only as a part of the 990-PF and 1120-POL software.

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### **Electronic Federal Tax Payment System (EFTPS)**

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Organizations can pay balances due and estimated taxes year round using the Electronic Federal Tax Payment System (EFTPS). Organizations can enroll in EFTPS-On-Line on the Internet at the following link <http://www.eftps.gov/>. After enrollment, organizations receive a confirmation package by mail with instructions. For added security, a unique Personal Identification Number (PIN) is mailed separately to the organization.

To make payments On-Line, an organization will need the PIN and Internet password. Organizations can refer to the confirmation package for instructions on obtaining an Internet password. An Electronic Funds Withdrawal Consent must be presented when the

filer has selected the EFTPS option. For more information on electronic deposit options, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on “Electronic Federal Tax Payment System”.

If your return is rejected, the time to make a timely payment has lapsed and you still need to make a payment, please make a Federal Tax Deposit through the Electronic Federal Tax Payment System (EFTPS). If you are not enrolled in the EFTPS you can complete and take Form 8109, Federal Tax Deposit Coupon, with the payment to an authorized depository (e.g., a commercial bank or other financial institution authorized to accept Federal Tax Deposits). If you would like to enroll in the EFTPS by phone, you can call 800-316-6541 or 800-945-8400, or visit the website at [www.eftps.gov](http://www.eftps.gov).

## Pay by Check

Organizations may pay the balance due by mailing a check. Payments do not have to be mailed at the same time an electronic return is transmitted. For example, the return may be transmitted in January and the organization may mail the payment and voucher at any time on or before the return due date.

## Attachments

MeF allows for two types of attachments:

- Attachments created with MeF software, and submitted as XML documents.
- Binary attachments (scanned documents that cannot be created with MeF software).

Approved tax preparation software should provide the necessary instructions for creating and submitting all required attachments. IRS prepared the list of Forms and Attachments in Exhibit 2 to assist you in the preparation of electronic returns. The list includes items from the following sources:

- Required by the return. Example – a line on the form states “attach itemized schedule”
- Required by the form instructions. Example – instructions state “attach a statement to line XX...”

Approved MeF tax preparation software should provide the necessary instructions for creating and submitting these attachments. In addition, approved software should provide guidance for creating other attachments that are required by IRS Publications, Code, and/or Regulations.

MeF software may also provide Preparers the capability to scan or export documents in PDF format (i.e. Appraiser Statements, Meeting Notes, and Signature Documents) and submit them as binary attachments. **Only attachments that cannot be input into the MeF attachment software can be submitted as binary attachments.** Preparers will create PDF documents (scan or export) and submit them as electronic files attached to

the MeF return. Check with your Software Provider to see if their software will support binary attachments.

## Signing an Electronic Return

As with any exempt organization return submitted to the IRS on paper, an electronic return must be signed by an officer or trustee of the organization and also by the paid preparer, if applicable. The officer or trustee of the organization must be responsible for signing the exempt organization return following the procedures outlined in IRC §6062.

**Exempt Organization** - For all signature options, the officer or trustee must sign and date the “Declaration of Taxpayer” to authorize the origination of the electronic submission of the return to the IRS prior to the transmission of the return to IRS. The Declaration of Taxpayer includes the filer’s declaration under penalties of perjury that the return is true, correct and complete, as well as the taxpayer’s Consent to Disclosure. The Consent to Disclosure authorizes the IRS to disclose information to the filer’s Authorized IRS *e-file* Providers. Intermediate Service Providers, Transmitters and EROs are authorized by organizations to receive from IRS acknowledgement of receipt or reason for rejection of the electronic return.

If the data on an exempt organization return is changed after the organization signed the Declaration of Taxpayer, the organization must sign a new declaration if the change causes the reported gross receipts to differ by more than \$100.

**ERO** - The ERO must sign and complete the requested information in the “Declaration of Electronic Return Originator (ERO) and Paid Preparer” section after thoroughly reading the declaration. An ERO may authorize members of its firm or designated employees to sign for the ERO, but the ERO is still responsible for all electronically filed returns originated by its firm. EROs do not have to disclose their EIN or SSN on the copies they supply to organizations.

**Paid Preparer** - If the return was prepared for a fee, the paid preparer must also sign the jurat. If the paid preparer is also the ERO, the preparer may check the “Also the Paid Preparer” box and not complete the “Paid Preparer’s Use Only” section. Paid Preparers do not have to disclose their SSNs or EINs on the copies they supply to organizations.

## Signature Alternatives for Modernized e-File

Modernized e-File provides two alternative signature options for signing exempt organization returns and extensions. Most software will provide the ERO with both signature

## Practitioner PIN Option

The Practitioner PIN option can only be used if the organization uses an ERO. This signature option allows the authorized officer or trustee acting as the “taxpayer” and the ERO to select a Personal Identification Number (PIN), which they will use to sign their electronic return. The Practitioner PIN method consists of two PINs—one for the filer and one for the ERO. The filer’s PIN must be 5 numeric characters and cannot contain all zeros. The ERO’s PIN is an 11 position PIN. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

In some instances, exempt organization officers or trustees may wish to sign electronically, but are unable to enter their PIN directly in the electronic return. Organizations may authorize the ERO to enter their PINs in the electronic return record. Practitioner PIN is the only method available for signing extensions.

Organizations and EROs must complete Form 8879-EO to select a PIN for signing exempt organization returns and/or extensions.

EROs should confirm the identity of the officer or trustee when completing Form 8879-EO prior to transmitting returns to IRS. EROs participating in the Practitioner PIN method must retain Forms 8879-EO for three years from the return due date or IRS Received Date, whichever is later.

**Note: Do Not Mail Form 8879-EO to IRS.**

## Scanned Form 8453-EO Option

If this option is chosen, the ERO or the exempt organization must ensure that the software they are using allows for binary attachments. (See section titled Attachments in this document). The Forms 8453-EO will be completed and signed by all required parties and then scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named “8453 Signature Document”. The software you use will provide instructions for including the scanned document with your electronic tax return.

**Note:** The scanned Form 8453-EO is the only option available for On-Line filing.

**Do Not Mail Form 8453-EO to IRS**

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## Avoiding Refund Delays

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EROs should advise organizations filing Forms 990-PF or 1120-POL that they can avoid refund delays by having all of their taxes and obligations paid, providing current and correct information to the ERO, ensuring that all bank account information is up-to-date and carefully checking their return information before signing the return.



EROs can do a number of things for clients and customers to avoid rejects and refund delays. Here are some suggestions:

- Exercise care in the entry of return data into return preparation software and carefully check the return information before signing the return;
- Avoid organizations that insist on claiming dubious items on tax returns or present altered or suspicious documents;
- Ask organizations if there were problems with last year's return; if so, see if the conditions that caused the problems have been corrected or can be avoided this year; and
- Keep track of client issues that result in refund delays and analyze for common problems; counsel organizations on ways to address these problems.

## **Submitting the Electronic Return to the IRS**

An ERO must originate the electronic submission of a return as soon as possible after it is signed.

An ERO must ensure that stockpiling of returns does not occur at its offices. Stockpiling refers to either collecting returns from exempt organizations or from another Authorized IRS *e-file* Provider prior to official acceptance in IRS *e-file*. Or, after official acceptance to participate in IRS *e-file*, stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO has all necessary information for origination. Returns that are held prior to the date that electronic returns may be transmitted to the IRS are not considered stockpiled. EROs must advise exempt organizations that returns will not be transmitted to the IRS until electronic returns may be transmitted.

## **Checksum**

Tax preparation software approved for electronic filing will compute a checksum value and embed the total in the submission file sent to IRS. The MeF system will also compute a checksum value of the submission file. The MeF system will add the following 4 new XML elements in the submission acknowledgement, regardless of whether the submission is accepted or rejected:

1. <**EmbeddedCRC32**>
2. <**ComputedCRC32**>
3. <TaxableIncome>
4. <TotalTax>

The organization/ERO should check the data in the <**EmbeddedCRC32**> element and the <**ComputedCRC32**> element to ensure that the size of the file transmitted to the IRS

is the same size as the file computed by the IRS. If there is a discrepancy between the two values, it is the responsibility of the organization/ERO to contact the transmitter to see if the file was changed before transmission.

## **MeF Fed-State Program**

Beginning in January 2006, the MeF system will accept state tax returns and other required state submissions through the Web Services channel. Through this portal, a transmitter's or a state charity agency's system that is registered can communicate directly with the MeF system without human intervention.

Two types of submissions can be transmitted through MeF Fed-State, (1) IRS submissions which contain one and only one federal return, and (2) state submissions. MeF will make redacted copies of accepted Forms 990, 990-EZ and 990-PF submissions available for retrieval by each state charity agency identified in the federal returns if explicitly requested to do so by the filer. Redacted submissions are submissions in which MeF has removed any sensitive data that is not available for public viewing.

MeF makes these state submissions available to the appropriate state agency based on the result of the validations. State specific documents required from exempt organizations are also transmitted in separate state submissions and made available to their corresponding state charity agency if accepted.

It is important to note that each state is responsible for validating its state submission file. MeF only validates the part of the state submission manifest required to perform MeF validations such as FEIN and Name Control. See Publication 4164 for instructions on applying for and submission of returns through the MeF Fed-State application.

## **Record Keeping and Documentation Requirements**

EROs must retain the information listed below until the end of the calendar year in which the return was filed. An ERO may retain the required records at the business address of the Responsible Official during any period of time the office is closed. The ERO must make the records available to the IRS upon request.

- A copy of signed IRS *e-file* consent to disclosure forms (e.g., Form 8453-EO) for taxpayers who signed using an electronic signature;
- A complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission that the IRS can process; and
- The acknowledgement file for IRS accepted returns.

Forms 8879-EO, must be available to the IRS in the same manner described above, for three years from the due date of the return or IRS received date, whichever is later.

EROs may electronically image and store all paper records they are required to retain for IRS *e-file*. This includes signed jurats as well as any supporting documents not included in the electronic record and all signature documents. The storage system must satisfy the requirements of Revenue Procedure 97-22, *Retention of Books and Records*. In brief, the electronic storage system must ensure an accurate and complete transfer of the hard copy to the electronic storage media. All records must be able to be reproduced with a high degree of legibility and readability (including signatures) when displayed on a video terminal and when reproduced in hard copy.

## **Providing Information to the Exempt Organization**

The ERO must provide a complete copy of the return to the exempt organization. However, the copy need not contain the taxpayer identification number of the paid preparer. A complete copy of an organization's return includes jurats, as well as the electronic portion of the return. The electronic portion of the return can be contained on a replica of an official form or on an unofficial form. However, on an unofficial form, data entries must be referenced to the line numbers or descriptions on an official form. If the organization provided a completed paper return for electronic filing and the information on the electronic portion of the return is identical to the information provided by the organization, a printout of the electronic portion of the return does not have to be provided to the organization.

The ERO should advise the organization to retain a complete copy of the return and any supporting material. The ERO should also advise the organization that an amended return, if needed, must be filed as a paper return and mailed to the Internal Revenue Service Center, Ogden, UT 84201.

## **Acknowledgements of Transmitted Return Data**

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered "not filed." The acknowledgement identifies the source of the reject and uses business rules to explain the problem. A business rule will explain why the transmission or return rejected (See Exhibit 7, Business Rules). Notification of changes to business rules will be sent out via the "Quick Alerts" Communication System.

If the ERO makes changes to the electronic return after Form 8453-EO has been signed by the organization (whether it was before transmitting or if the return was rejected after transmission), returns can be corrected and transmitted without new signatures or authorizations if changes are not more than \$100 to "Gross Receipts." If the changes are

more than this amount, the organization is required to sign a new 8453-EO and must be given a copy of the changed document (either paper or electronic).

The ERO must, at the request of the organization, provide the Return ID Number and the date the electronic return was accepted by the IRS. The ERO must also, if requested, supply the electronic postmark, if the Transmitter provided one for the return.

## **Resubmission of Rejected Returns**

If the Service rejects an exempt organization return for processing and the reason for the rejection cannot be corrected and the return retransmitted, the ERO must take reasonable steps to inform the organization of the rejection within 24 hours. When the ERO advises the organization that the return has not been filed, the ERO must provide the organization with the Business Rule explanation (See Exhibit 7).

- If the exempt organization return can be corrected and retransmitted, the electronic return must be refiled by the later of the due date of the return or twenty (20) calendar days after the date the Service gives notification the return is rejected.
- If the reason for rejection cannot be corrected, the organization must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or ten (10) calendar days after the date the IRS gives notification the return is rejected. The paper return should include an explanation of why the return is being filed after the due date and include a copy of the reject notification.
- No paper extension will be accepted after the due date of the return for which the extension was requested.

# Part V - Procedures For Transmitters of Exempt Organization MeF Returns

## Transmitter Requirements

A Provider participating in MeF as a Transmitter must fulfill the requirements below.

- Transmit all electronic portions of returns to the appropriate IRS center within three calendar days of receipt;
- Retrieve the acknowledgement file within two work days of transmission;
- Match the acknowledgement file to the original transmission file and send the acknowledgement file for all rejected and accepted returns, to the ERO or Intermediate Service Provider within two work days of retrieving the acknowledgement file;
- Retain an acknowledgement file received from the IRS until the end of the calendar year in which the electronic return was filed;
- Immediately contact the IRS at its e-Help toll-free number 1-866-255-0654 (Prompts 1, 2, then 5) for further instructions if an acknowledgement of acceptance for processing has not been received within 24 hours of transmission or if an acknowledgement for a return that was not transmitted in the designated transmission is received;
- Promptly correct any transmission error that causes an electronic transmission to be rejected;
- Contact the IRS at its e-Help toll-free number 1-866-255-0654 (Prompts 1, 2, then 5) for assistance if the electronic portion of the return has been rejected after three transmission attempts;
- Ensure the security of all transmitted data;
- Ensure against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or otherwise to another entity; and,

- Use only software that has an IRS assigned production password built into the software.

## **Additional Transmitters Responsibilities for On-Line Providers**

On-Line Filing is a method of electronic filing through a personal computer. The exempt organization submits the electronic return from a personal computer to an authorized On-Line Provider. An Intermediate Service Provider may be involved to assist in processing tax return information between the organization and the On-line Provider.

Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, outlines requirements for all transmitters in the IRS *e-file* program. In addition to those requirements, a Transmitter participating in On-Line Filing has some additional responsibilities. When participating in On-Line Filing, the On-Line Provider must:

- Ensure that it uses an EFIN or ETIN obtained for On-Line Filing;
- Ensure that Intermediate Service Provider's EFIN is included in the electronic return data, when applicable;
- Transmit On-Line returns and returns filed using an ERO in separate batches.
- Notify the of the exempt organization of the status of a return by:
  - sending an electronic transmission to the exempt organization or Intermediate Service Provider, when applicable, within two work days of retrieving the acknowledgement file from the IRS, or;
  - mailing a written notification to the exempt organization within one work day of retrieving the acknowledgement file;
- Provide the Internet Protocol (IP) information. The information consists of the IP Address, IP Date, IP Time and IP time zone.
- Only enter into agreements with companies to allow access to On-Line Filing if the company correctly captures the IP Address of the computer submitting the return and the date, time, time zone of the computer receiving it.
- Include the Originator Type, "On-Line Filer", in the Return Header.
- The Transmitter must notify the organization of the following:

### **Accepted Returns**

- Date the transmission was accepted

## Rejected Returns

- That the IRS rejected the organization's return;
- Date the return was rejected;
- The Business Rule explaining why the return was rejected;
- What steps the organization needs to take to correct the errors that caused the reject; and
- That if the organization chooses not to have the return corrected and transmitted to the IRS, or, if the return cannot be accepted for processing by the IRS, the organization must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or ten (20) calendar days after the date the IRS gives notification that the return is rejected or that it cannot be accepted for processing. The paper return should include an explanation of why the return is being filed after the due date.

## Electronic Postmark

A Transmitter may provide an electronic postmark to exempt organizations that file returns and extensions of time to file exempt organization returns, through an ERO or through On-Line Filing. The Transmitter creates the electronic postmark bearing the date and time (in the Transmitter's time zone) that the return is received at the Transmitter's host computer. The organization must adjust the electronic postmark to the time zone where the ERO is located or where the organization resides in the case of On-Line Filing to determine the postmark's actual time. For example, if the Transmitter provides an electronic postmark with a time in the Pacific Time Zone but the organization is located in the Eastern Time Zone, the organization must add three hours to the postmark time to determine the actual postmark time (Eastern Time Zone).

If the electronic postmark is on or before the prescribed deadline for filing but the return is received by the IRS after the prescribed deadline for filing, the return will be treated as filed on the electronic postmark's date. In order for a return to be treated as filed on the electronic postmark's date, all requirements for signing the return and completing a paper declaration must be met.

If the electronic postmark is after the prescribed deadline for filing, the IRS actual receipt date, not the date of the electronic postmark will be the filing date. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return.

A Transmitter is authorized to provide an electronic postmark if the Transmitter:

- Creates an electronic postmark bearing the date and time (in the Transmitter's time zone) the return was received by the Transmitter's host system;

- Provides the electronic postmark to the organization or the ERO no later than when the acknowledgement is made available to the organization in a format that precludes alteration and manipulation of the electronic postmark information;
- Provides the same electronic postmark data to the IRS in the electronic record of the return;
- Provides organizations with an explanation of the electronic postmark and when the IRS treats the electronic postmark as the filing date;
- Refrains from using terms that currently have specific meaning in the postal industry such as “certified” or “registered” and similar terms, and from using “Internal Revenue Service”, “IRS” or “Federal” as a definer of the electronic postmark when discussing the electronic postmark, including in all advertising, product packaging, articles, press releases, and other presentations;
- Retains a record of each electronic postmark until the end of the calendar year and provides the record to the IRS upon request;
- Transmits all exempt organization returns and extensions of time to file that received an electronic postmark to the IRS within two days of receipt from the ERO or from the organization in the case of On-Line Filing; and
- Retains the original electronic postmark of the rejected return for a corrected return that is received by the Transmitter through the last date for retransmitting rejected returns and creates a new postmark for all returns, including corrected returns received after the last date for retransmitting returns. All corrected returns retaining an electronic postmark of a date through the prescribed last day of filing must be transmitted to the IRS within two days of the date the return was received by the Transmitter, or the twenty second day of the respective month of the prescribed due date, whichever is earlier.



## Part VI - Procedures For Other Authorized IRS *e-file* Providers

In addition to Electronic Return Originators and Transmitters previously discussed, there are other activities performed by Authorized IRS *e-file* Providers, including intermediate service and software development.

### Intermediate Service Providers

An Intermediate Service Provider receives return information from an ERO (or from an organization filing electronically using a personal computer, modem, and commercial tax preparation software), processes the return information, and either forwards the information to a Transmitter or sends the information back to the ERO or organization (for On-Line Filing).

An Authorized IRS *e-file* Provider participating as an Intermediate Service Provider must meet the following responsibilities to participate in IRS *e-file*. The Intermediate Service Provider must:

- Deliver all electronic returns to a Transmitter or the ERO who gave the electronic returns to the Intermediate Service Provider within three calendar days of receipt;
- Retrieve the acknowledgement file from the Transmitter within one calendar day of receipt by the Transmitter and send the acknowledgement file to the ERO (whether related or not) within one work day of retrieving it;
- Retain each acknowledgement file received from a Transmitter until the end of the calendar year in which the electronic return was filed;
- Send any return and jurats needing changes as described in Part IV back to the ERO for correction.

### Additional Requirements for Participants in On-Line Filing

When a return is filed using On-Line Filing, the Intermediate Service Provider processes information for an exempt organization so that a Transmitter can send the electronic return(s) to the IRS. In so doing, the Intermediate Service Provider must:

- Ensure that it uses an EFIN obtained for Online Filing;
- Ensure that its Online Filing EFIN is included in the electronic return data, when applicable;

- Assign a Declaration Control Number (DCN) to the electronic portion of each return received from an organization;
- Send the transmission to the Transmitter within 24 hours of the receipt of the return from the exempt organization;
- Ensure that no more than five tax returns are filed electronically by one software package or from one e-mail address;
- Ensure that software used by the organization has an IRS-assigned production password built into the software; and
- Immediately forward to the exempt organization information received from the Transmitter as required for Online Filing. For example, a Transmitter receives information from the IRS regarding the status of the electronic portion of an organization's return. See Part V, Additional Transmitter's Responsibilities for Participants in Online Filing.

## Software Developers

A Software Developer develops software for the purposes of formatting electronic return information according to IRS *e-file* specifications and/or transmitting electronic return information directly to the IRS. IRS *e-file* specifications may be found in Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*. Software Developers must pass Assurance Testing as prescribed in Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings*. A Software Developer must:

- Promptly correct any software error which causes the electronic portion of a return to be rejected and then promptly distribute that correction;
- Ensure that any software package that will be used to transmit electronic portions of returns from multiple Authorized IRS *e-file* Providers has the capability of combining returns from these Providers into one IRS transmission file.
- Ensure that an IRS assigned production password is incorporated into its software;
- Provide a copy of the software and accompanying documentation (a demonstration package is sufficient) to the IRS, if requested, upon successful completion of the communication testing;
- Ensure that its software contains appropriate language and version indicators for Consent To Disclose and Jurat statements;
- Ensure software contains IRS *e-file* Signature Authorization; and
- Ensure its software allows for input of different addresses on appropriate forms and schedules.

**In addition, a Software Developer that participates in On-Line Filing must also:**

- Ensure that its software contains Form 8453-EO in a format that can be printed
- Ensure the Internet Protocol (IP) statement is present.

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# **Part VII – Guideline for Transition from Paper to Electronic Filing**

## **Transition from Paper to Electronic Filing**

The information included in this section will help EROs understand and plan for the differences of preparing a paper return versus an electronic return.

### **Preparing Supporting Data Required by IRS Forms or Form Instructions**

IRS defined a structure that must be used to create most supporting data. This structure is necessary and critical to ensure tax preparation software can create supporting data that can be transmitted to and viewed by IRS systems. IRS reviewed all of the forms and form instructions and identified every instance where organizations are required to attach supporting data. IRS provided XML schemas that defined a format that must be used to report the supporting data.

In certain instances IRS allows supporting data to be attached to the electronic return as a PDF file but only in situations where IRS has not defined a format in an XML schema. Extremely limited exceptions to this rule are described in the Electronic Filing Exclusions found earlier in this document. Most software vendors plan to allow EROs the ability to import/export data from other sources. EROs should discuss options for importing supporting data created in other formats into the tax preparation software.

It is the responsibility of software vendors to provide appropriate instructions for organizations to enter supporting data that meets the IRS guidelines.

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# EXHIBITS

## Exhibit 1 - Name Controls

The following Name Control rules and examples are provided to assist you in the preparation of the exempt organization return/extension.

If after reading this section you still cannot determine your business name control you may contact the e-Help Desk at 1-(866) 255-0654 (prompts 1, 2, and then 5)

### Name Control General Information:

- The Name Control consists of up to four alpha and/or numeric characters.
- The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the organization's legal name.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include "dba" as part of the Name Control. The initials stand for "doing business as".

### Name Control Valid Characters:

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

### Name Control Special Rule:

- If an invalid character is used in the name line, drop the special character from the organization's name. Example: 4U.com. The Name Control should be "4UCO".

### Examples:

Name Control Underlined	Name Control	Rule
<u>S</u> umac Field Plow Inc.	SUMA	Derive the Name Control from the first four significant characters of
<u>11</u> th Street Inc.	11 <sup>TH</sup>	
<u>P &amp; P</u> Company	P&PC	

<u>Y-Z Drive Co</u> <u>ZZZ Club</u> <u>Palm Catalpa Ltd.</u> <u>Fir Homeowners Assn.</u>	Y-ZD ZZZC PALM FIRH	the organization's name.
The <u>Willow Co.</u> The <u>Hawthorn</u>	WILL THEH	When determining an organization name control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John Hackberry PA</u> <u>Sam Sycamore SC</u> <u>Carl Eucalyptus M.D.P.A.</u>	John SAMS CARL	If an individual name contains any of the following abbreviations, treat as the business name of a organization: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The <u>Joseph Holly Fund</u> The <u>Joseph Holly Foundation</u> Kathryn Fir Memorial Fdn.	JOSE JOSE KATH	Apply Corporate Name Control rules when the organization name contains "Fund", "Foundation", or "Fdn".
<u>City of Fort Hickory Board</u> <u>Walnut County Employees Association</u> <u>Rho Alpha Chapter Alpha Tau Fraternity</u> <u>House Assn. of Beta XI Chapter of Omicron Delta Kappa</u>	CITY WALN  RHOA  HOUS	Apply the corporate Name Control rules to chapter names of national fraternal organizations.



## Exhibit 2 - Accepted Forms and Schedules for Exempt Organizations

The following chart identifies the forms and schedules accepted for the TY 2004 IRS Modernized e-File Program for Exempt Organizations and the maximum number that may be submitted with each return.

Form	990	990-EZ	990-PF	1120-POL	8868
Schedule A (Form 990/990-EZ)	1	1	0	0	0
Schedule B (Form 990/990-EZ/990-PF)	1	1	1	0	0
Schedule D (Form 1120)	0	0	0	1	0
Form 926	1,000	1,000	Unbounded	0	0
Form 970	1	1	0	0	0
Form 1118	0	0	0	Unbounded	0
Form 1118, Schedule I	0	0	0	Unbounded	0
Form 1118, Schedule J	0	0	0	1	0
Form 1120 Sch. D	0	0	0	1	0
Form 2220	0	0	1	0	0
Form 2439	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 3115	1	1	0	0	0
Form 3468	0	0	0	1	0
Form 3800	0	0	0	1	0
Form 4136	0	0	0	1	0
Form 4466	0	0	1	0	0
Form 4562	10,000	10,000	0	Unbounded	0
Form 4797	0	0	0	1	0
Form 5471	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule J	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule M	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule O	Unbounded	Unbounded	Unbounded	0	0
Form 6478	0	0	0	1	0
Form 6765	0	0	0	1	0
Form 8271	1	1	Unbounded	0	0
Form 8275	1	1	Unbounded	0	0
Form 8275-R	1	1	Unbounded	0	0
Form 8586	0	0	0	1	0

Form	990	990-EZ	990-PF	1120-POL	8868
Form 8609	0	0	0	1	0
Form 8609, Schedule A	0	0	0	Unbounded	0
Form 8697	Unbounded	Unbounded	Unbounded	0	0
Form 8820	0	0	0	1	0
Form 8826	0	0	0	1	0
Form 8830	0	0	0	1	0
Form 8833	Unbounded	Unbounded	Unbounded	0	0
Form 8834	0	0	0	1	0
Form 8835	0	0	0	1	0
Form 8846	0	0	0	1	0
Form 8847	0	0	0	1	0
Form 8858	Unbounded	Unbounded	Unbounded	0	0
Form 8865	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 8874	0	0	0	1	0
Form 8883	Unbounded	Unbounded	Unbounded	0	0
Form 8886	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 8900	0	0	0	1	0
Form 8903	0	0	0	1	0
Form T (Timber)	100	100	Unbounded	0	0

### Exhibit 3 - Foreign Country Codes

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	<b>IP</b>	<b>Clipperton Island</b>
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
<b>AJ</b>	<b>Azerbaijan</b>	CN	Comoros
BF	Bahamas	CG	Congo (Democratic Republic Of Zaire)
BA	Bahrain	CW	Cook Islands
FQ	Baker Islands	CR	Coral Sea Islands
BG	Bangladesh	VP	Corsica
BB	Barbados	CS	Costa Rica
BS	Bassas da India	IV	Cote D'Ivoire (Ivory Coast)
BO	Belarus	HR	Croatia
BE	Belgium	CU	Cuba
BH	Belize	CY	Cyprus
BN	Benin	EZ	Czech Republic
BD	Bermuda	DA	Denmark
BT	Bhutan	DJ	Djibouti
BL	Bolivia	DO	Dominica
BK	Bosnia-Herzegovina	DR	Dominican Republic
BC	Botswana	TT	East Timor
BV	Bouvet Island	EC	Ecuador
BR	Brazil	EG	Egypt
IO	British Indian Ocean Territory	ES	El Salvador
VI	British Virgin Islands	EK	Equatorial Guinea
BX	Brunei	ER	Eritrea
BU	Bulgaria	EN	Estonia
UV	Burkina Faso	ET	Ethiopia

EXHIBIT 3 (Cont. 1)

<b>Code</b>	<b>Foreign Country</b>	<b>Code</b>	<b>Foreign Country</b>
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antartic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta
IR	Iran	IM	Man, Isle of

EXHIBIT 3 (Cont. 2)

<b>Code</b>	<b>Foreign Country</b>	<b>Code</b>	<b>Foreign Country</b>
RM	Marshall Islands	PP	Papua-New Guinea
MB	Martinique	PF	Paracel Islands
MR	Mauritania	PA	Paraguay
MP	Mauritius	PE	Peru
MF	Mayotte	RP	Philippines
MX	Mexico	PC	Pitcairn Islands
MQ	Midway Islands	PL	Poland
MD	Moldova	PO	Portugal
MN	Monaco	RQ	Puerto Rico
MG	Mongolia	QA	Qatar
MH	Montserrat	RE	Reunion
MO	Morocco	RO	Romania
MZ	Mozambique	RS	Russia
WA	Namibia	RW	Rwanda
NR	Nauru	WS	Samoa (Western)
BQ	Navassa Island	SM	San Marino
NP	Nepal	TP	Sao Tome and Principe
NL	Netherlands	SA	Saudi Arabia
NT	Netherlands Antilles	SG	Senegal
NC	New Caledonia	SE	Seychelles
NZ	New Zealand	SL	Sierra Leone
NU	Nicaragua	SN	Singapore
NG	Niger	LO	Slovakia
NI	Nigeria	SI	Slovenia
NE	Niue	BP	Solomon Islands
NF	Norfolk Island	SO	Somalia
CQ	Northern Mariana Island	SF	South Africa
NO	Norway	SX	South Georgia & The South Sandwich Islands
MU	Oman	SP	Spain
OC	Other Countries	PG	Spratly Islands
PK	Pakistan	CE	Sri Lanka
LQ	Palmyra	SH	St. Helena
PS	Palau	SC	St. Kitts & Nevis
PM	Panama	ST	St. Lucia Island

EXHIBIT 3 (Cont. 3)

<b>Code</b>	<b>Foreign Country</b>	<b>Code</b>	<b>Foreign Country</b>
SB	St. Pierre & Miquelon	UG	Uganda
VC	St. Vincent and the Grenadines	UP	Ukraine
SU	Sudan	TC	United Arab Emirates
NS	Suriname	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SV	Svalbard	UC	Unknown Country
WZ	Swaziland	UY	Uruguay
SW	Sweden	UZ	Uzbekistan
SZ	Switzerland	NH	Vanuatu
SY	Syria	VT	Vatican City
TW	Taiwan	VE	Venezuela
TI	Tajikistin	VM	Vietnam
TZ	Tanzania	VQ	Virgin Islands (US)
TH	Thailand	WQ	Wake Island
TO	Togo	WF	Wallis & Futuna
TL	Tokelau	WE	West Bank
TN	Tonga	WI	Western Sahara
TD	Trinidad & Tobago	YM	Yemen (Aden)
TE	Tromelin Island	YO	Yugoslavia
TS	Tunisia	ZA	Zambia
TU	Turkey	ZI	Zimbabwe
TX	Turkmenistan		
TK	Turks and Caicos Islands		
TV	Tuvalu		

## EXHIBIT 4 - Standard Street Address Abbreviations

<b>Word</b>	<b>Abbreviation</b>
Air Force Base	AFB
and	&
Alley	ALY
Annex	ANX
Avenue	AVE
Beach	BCH
Boulevard	BLVD
Branch	BR
Bridge	BRG
Brook	BRK
Building	BLDG
Bypass	BYP
Camp	CP
Care Of, or In Care Of	%
Center	CTR
Circle	CIR
Corner	COR
Corners	CORS
Court	CT
Courts	CTS
Creek	CRK
Crossing	XING
Drive	DR
East	E
Estates	EST
Extension	EXT
Expressway	EXPY
Falls	FLS
Forest	FRST
Fork	FRK
Forks	FRKS
Fort	FT
Freeway	FWY
Gardens	GDNS
General Delivery	GEN DEL
Grove	GRV
Harbor	HBR
Haven	HVN
Heights	HTS
Highway	HWY

EXHIBIT 4—Standard Street Address Abbreviations (Cont. 1)

<b>Word</b>	<b>Abbreviation</b>
Highway Carrier	HC
Island	IS
Islands	ISS
Junction	JCT
Lake	LK
Lakes	LKS
Lane	LN
Lodge	LDG
Manor	MNR
Meadows	MDWS
Mount	MT
Mountain	MTN
North	N
Northeast	NE
Northwest	NW
One-fourth,*	1/4
One-Quarter*	
One-half*	1/2
(*All fractions-space after prior number-for example: 1012 1/2. St. )	
Parkway	PKY
Place	PL
Plaza	PLZ
Point	PT
Port	PRT
P.O.-Box No.	PO BOX
River	RIV
Road	RD
Rural Route	RR
Shore	SHR
Shores	SHRS
South	S
Southeast	SE
Southwest	SW
Square	SQ
Station	STA
Street	ST
Summit	SMT
Terrace	TER
Trail	TRL
Trailer	TRLR
Turnpike	TPKE



EXHIBIT 4 — Standard Street Address Abbreviations (Cont. 2)

<b><u>Word</u></b>	<b><u>Abbreviation</u></b>
Union	UN
Valley	VLV
Village	VLG
Vista	VIS
West	W

**Note:** Plurals for street, road, avenue, etc. should be abbreviated by adding “s” to the abbreviation. For example; STS, RDS, AVES, etc.

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**EXHIBIT 5 - Valid ZIP Codes**

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**Standard Postal Service State Abbreviations and ZIP Codes**

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<b>State</b>	<b>Abbr.</b>	<b>ZIP Code</b>
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

EXHIBIT 5 - Valid ZIP Codes (Cont. 1)

<b>State</b>	<b>Abbr.</b>	<b>ZIP Code</b>
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

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Standard Postal Service State Abbreviations and ZIP Codes for U.S.  
Possessions

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<b>U.S. Possession</b>	<b>Abbr.</b>	<b>ZIP Code</b>
American Samoa	AS	967nn
Guam	GU	9691n, 9692n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

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APO/FPO City/State/ZIP Codes for Military Overseas Addresses

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<b>City</b>	<b>State</b>	<b>ZIP Code</b>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

## EXHIBIT 6 - Business Rules

To find the most current version of Forms 990, 990-EZ, 990-PF, 1120-POL and 8868, click on the link below. In the current chart of information titled "Production System", look for the tax year and form type of the return you are inquiring about and click on the "PDF" Business Rule like in the same row. The display will provide all the business rules for a specific year.

**Note:** There must be a date entered in the "start date" column in order for the business rule file to be active.

<http://www.irs.gov/charities/article/0,,id=129364,00.html>