

THOMSON REUTERS®

990 E-FILE GUIDE

FOR TAX YEAR 2020

Last Updated: December 30, 2020

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CHAPTER 1: 990 E-FILE: INTRODUCTION

The IRS has extended e-file capabilities to 990 taxpayers, including the following capabilities:

- accepts calendar and fiscal year returns
- provides taxpayers the option to e-file and pay tax obligations at the same time
- allows taxpayers to file tax returns throughout the year
- uses XML to format return data and transmit to the IRS
- allows binary data (non-XML documents) to be transmitted to the IRS in PDF format
- eliminates drains, processes transmission files, and provided acknowledgment files faster
- uses redesigned Business Rules (diagnostics)
- uses a standardized Acknowledgment File structure across all form types
- uses a Practitioner PIN or scanned Form 8453 for signatures. The IRS will not accept paper Form 8453-EO.

ADVANTAGES TO E-FILE

Tax practice offices can e-file 990/990EZ/990PF/990N income tax returns with the IRS using our 990 application.

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

- When a return is e-filed, the taxpayer receives an acknowledgment from the IRS of its receipt and acceptance. This acknowledgment is better than a return receipt from the US Postal Service because the IRS performs e-file software checks and error checking before accepting a return. The electronic acknowledgment confirms IRS receipt of a mathematically correct and complete return.
- E-filed returns have fewer errors than paper returns because the e-file process eliminates manual input of tax return data by IRS employees.

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

REQUIREMENTS

You must have a valid E-file Identification Number (EFIN) to file a return electronically. To receive an EFIN for your office, Form 8633 MUST be filed with the IRS. If your office had an EFIN last year, ***it is not necessarily valid this year (a valid EFIN must have had returns filed under it last year to remain valid)***. Once accepted, you do not have to reapply each year as long as you continue to file returns through IRS e-file and are not suspended from the IRS e-file program.

AUTHORIZATION TO PARTICIPATE IN E-FILE PROGRAM

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

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

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

For more information on the e-file program and filing requirements, please refer to the most current version of the following documents:

- IRS Pub 4206
- IRS Form 8633
- <http://www.irs.gov/efile/index.html>

CHAPTER 2: SETTING E-FILE TAX DEFAULTS

SETTING GENERAL TAX DEFAULTS FOR E-FILE

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

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

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

Figure 2:1

3. Select the option, if desired, to allow the IRS to electronically withdraw funds when the return is e-filed with a balance due.
4. For all return types, indicate if you wish to disable the reminder to recreate e-files (for those returns that have changed) when you exit the return.
5. Enter text to print on the top of Form 8879 and Form 8453 e-file signature forms before the e-file is qualified.
6. Select the option, if desired, to suppress Form 8948 if the returned is not e-filed and there are no options selected.
7. **(Does not apply to 990)** Select the option, if desired not to print the officer's signature date on the e-file signature authorization forms for 1065 and 1120. The date will be included in the XML file.
8. Select the option, if desired, to suppress print of the list of PDF attachments included in the e-file return. You may select this for one, more than one, or all of the listed tax return types.

SETTING 990 TAX DEFAULTS

1. Navigate to **E-file > 990**.

Figure 2:2

2. Select the type of originator: *ERO, Online Filer, Reporting Agent, IRS Agent, Financial Agent, or Large Taxpayer*. The default is *None Selected*.

3. Select the default signature method: *None Selected*, *PIN*, or *Binary Attachment 8453 Signature Document*. You may override this default on a return-by-return basis.
4. If you select the Practitioner PIN, you can select any or all of the following options:
 - randomly generate the officer PINs
 - use the first five numbers of the Firm Employer ID Number (FEIN) as the ERO PIN.
5. If applicable, select the option to indicate that the ERO is also the paid preparer.

CHAPTER 3: ELECTIONS

GENERAL GUIDELINES

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

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

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

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

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

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

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

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

EXAMPLES OF ELECTION FORMATS

The examples below illustrate how elections can be formatted:

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

Regulation Reference

IRC §441

Description

Election to Adopt or Change to a 52-53 Week Tax Year

Attachment Information

Pursuant to IRC §441, taxpayer hereby elects to adopt or change to a 52-53 week tax year beginning with the tax year ending [date], 2017.

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

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

USING THE APPLICATION

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

Predefined Elections

Many elections are included in the Organizer where you can simply choose those that may be applicable to the return. These elections are included in the XML file using the General Dependency schema. For example, the IRC §441 election is found in **Organizer > Federal Tax Elections > Predefined Elections > Code Section 441**.

IRC SECTION 441 - ELECTION TO ADOPT OR CHANGE TO A 52-53 WEEK TAX YEAR

Include this election in the return

hereby elects under Section 441 of the Internal Revenue Code to a 52-53 week year beginning with the taxable year ending .

The taxpayer keeps its books and computes its income on the basis of this 52-53 week year. The 52-53 week year will:

(1) always end in the month of .

(2) always end on , and

(3) always end on .

OR

(1) always end on , and

(2) always end on the nearest to the last day in .

Figure 3:1

Account-defined Elections

You have the ability to set up your own elections in the Tax Defaults. These elections are displayed within **Organizer > Federal Tax Elections > Account Defined Elections** when you open your return. You can then select those elections that might apply to this return. Modifications can be made to these elections, but Account Defined elections cannot be added within the return.

ACCOUNT DEFINED ELECTION

Include this election in the return

Taxpayer Name:

Taxpayer ID Number:

Year-end:

Short Description.....

Include Short Description in printed election

Form and Line, or Instruction Reference (Optional)

Code or Regulation Reference (Optional).....

Election Explanation

Figure 3:2

Preparer-defined Elections

You can add your own return-specific elections using the **Preparer-Defined Elections** screen by entering a new Short Description. These elections are included in the XML File using the General Dependency schema.

PREPARER DEFINED ELECTION

Include this election in the return

Taxpayer Name:

Taxpayer ID Number:

Year-end:

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

Include Short Description in printed election

Form and Line, or Instruction Reference **(Mandatory)**

Code or Regulation Reference (Optional).....

Election Explanation

Figure 3:3

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

CHAPTER 4: E-FILING RETURNS

Not all returns qualify for e-file. The 990 e-file application generates appropriate diagnostics when it encounters a return that does not qualify for e-file and rejects the non-qualifying return.

STEPS TO E-FILE RETURNS

1. **Prepare the return.** See [Preparing the Return \(page 12\)](#).
2. **Enable e-file.** See [Enabling E-file \(page 13\)](#).
3. **Select electronic signature options.** See [Selecting Electronic Signature Options \(page 18\)](#).
4. **Review attachments, including attaching Form 8453-EO when PIN/Form 8879-EO is not used.** See [Reviewing Attachments \(page 19\)](#).
5. **Enter additional information.** See [Entering Additional Information \(page 22\)](#).
6. **Review e-file diagnostics.** See [Reviewing E-file Diagnostics \(page 24\)](#).
7. **Create an e-file for the return.** See [Creating the E-file \(page 27\)](#).
8. **Send qualified returns to the IRS.** See [Sending Qualified Returns to the IRS \(page 29\)](#).
9. **Verify acknowledgment of receipt by the IRS.** See [Checking the Status of the E-filed Return \(page 31\)](#).
10. **View rejection notices.** See [Viewing Rejection Notices \(page 33\)](#).

PREPARING THE RETURN

Preparing the Electronic Part of the Return

You must create a data file for every return you wish to e-file. The following major tasks to create a data file are as follows:

- Enable e-file and auto-calculation.
- Enter PIN or binary signature information.
- Enter any additional information and review PDF attachment details.
- Review the forms list, name control, and special conditions.
- Review e-file diagnostics, including rejects, alerts, and XML validation errors.
- Create an e-file for the return.

Preparing the Paper Part of the Return

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

PORTION FILED WITH THE IRS - FORM 8453-EO

Form 8453-EO: US Individual Income Tax Declaration for Electronic Filing. ***This form will not print if a practitioner or self-selected PIN is used.***

ENABLING E-FILE

1. On the Organizer tab, select **E-file > Return > Enable E-file > Enable E-file**.

EFIN	
<input type="text"/>	
TYPE OF ORIGINATOR	
<input type="text"/>	
ENABLE FEDERAL E-FILE	
<input checked="" type="checkbox"/> Enable federal e-file	
<input type="checkbox"/> Suspend federal e-file	
<input type="checkbox"/> Paper-file federal Return	
ENABLE STATE E-FILE	
<input type="checkbox"/> Enable CA199 e-file	
<input type="checkbox"/> Enable FL F1120 e-file	
<input type="checkbox"/> Enable NY CT-13 e-file	
SUSPEND STATE E-FILE	
<input type="checkbox"/> Suspend CA199 e-file	
<input type="checkbox"/> Suspend FL F1120 e-file	
<input type="checkbox"/> Suspend NY CT-13 e-file	
PAPER-FILE STATE E-FILE	
<input type="checkbox"/> Paper-file CA199	
<input type="checkbox"/> Paper-file FL F1120	
<input type="checkbox"/> Paper-file NY CT-13	

Figure 4:1

2. Be sure that Auto-Compute is turned on.

3. Enter the EFIN (a six-digit number assigned by the Andover IRS service center) and the originator (the ERO is normally the paid preparer). **Both fields are mandatory entries.**
4. Select the type of originator: *ERO, Online Filer, Reporting Agent, IRS Agent, Financial Agent, or Large Taxpayer*. The default is *None selected*.
5. Check the box to enable e-file for the federal return. **This is a mandatory entry.**
6. If desired, select the states for e-file.

ENABLE STATE E-FILE

- Enable CA199 e-file
- Enable FL F1120 e-file
- Enable NY CT-13 e-file

Figure 4:2

7. If desired, select the option to suspend the states for e-file.

SUSPEND STATE E-FILE

- Suspend CA199 e-file
- Suspend FL F1120 e-file
- Suspend NY CT-13 e-file

Figure 4:3

Deleting the E-file

1. On the Organizer tab, select **E-file > Return > Enable E-file > Delete E-file**.

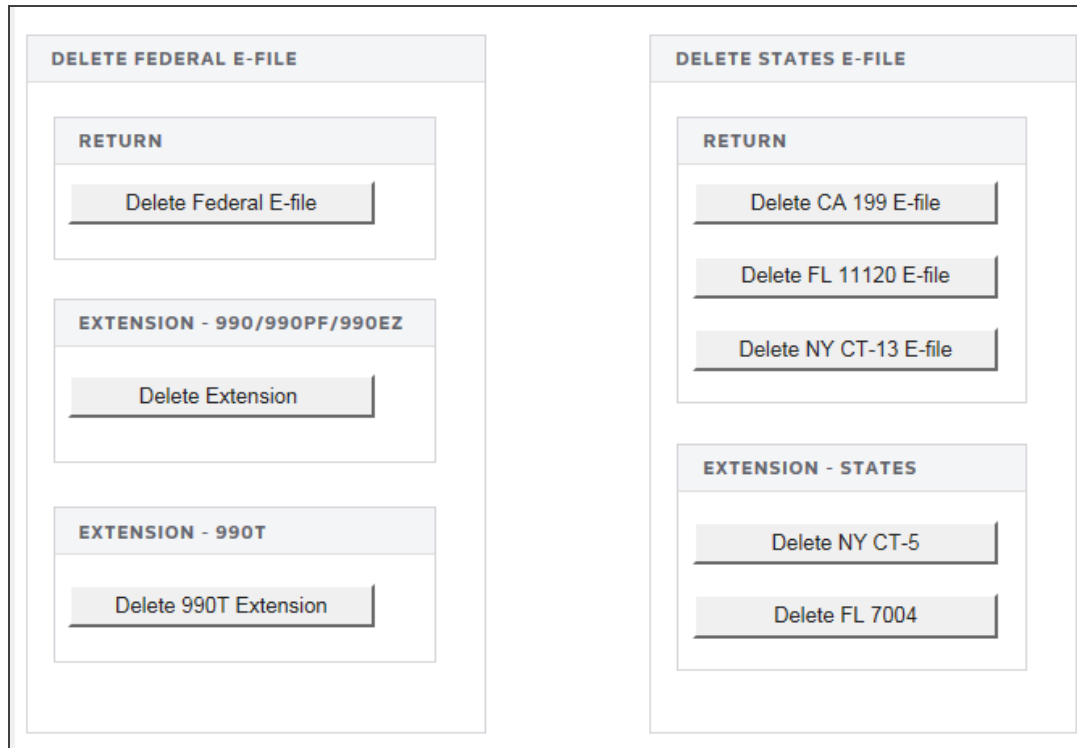


Figure 4:4

2. Select the e-file you wish to delete (federal, extension, and/or state e-file).
3. Click the appropriate button.

SELECTING ELECTRONIC SIGNATURE OPTIONS

1. On the Organizer tab, select **E-file > Return > Signature Authorization**.

The screenshot shows a software interface for selecting electronic signature options. It is divided into three main sections:

- SIGNATURE OPTION:** Contains three radio button options:
 - Form 8879-EO - Practitioner PIN
 - Form 8453-EO - scanned signature document
 - Not applicable
- PRACTITIONER PIN:** Contains a sub-section titled "PIN ENTERED BY" with three radio button options:
 - ERO
 - Officer
 - Not applicable
- PIN INFORMATION:** Contains a checkbox for "Randomly generate officer and ERO PIN". Below this are two input fields:
 - Officer PIN..... [input box]
 - ERO PIN..... [input box]

Figure 4:5

2. The taxpayer may select one of two options for signing the return:
 - For the Practitioner PIN option, the taxpayer and the ERO will each select a PIN (or use the auto-generate tax default option), and those numbers will be used to sign the return electronically in the software. Selecting this option will allow the ERO to complete Form 8879-EO. The ERO must retain the completed Form 8879-EO for three years.
 - If the taxpayer selects the Binary Attachment option, the ERO will complete and print Form 8453-EO. The ERO will then have all required parties sign the form, scan it into a PDF document, and attach it in the software as a binary attachment. The name of the PDF file is limited to 23 characters.
3. For the Practitioner PIN, indicate who entered the PIN: ERO or officer.

4. If desired, select the option to randomly generate the officer and ERO PIN.
5. Enter the officer PIN and ERO PIN.

REVIEWING ATTACHMENTS

The most common attachment for a 990 return is the 8453-EO. Form 8453-EO shall 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.

1. Navigate to **E-file > Return > Attachments > PDF Attachments > Summary**.

HELP

[Add Binary Attachment](#) [Delete Binary Attachment](#) [Binary Attachment List Approved by IRS](#)

ATTACH PDF

[Attach PDF](#)

PDF ATTACHMENTS SUMMARY

Attached PDF Files

Total count.....

Total size.....

Figure 4:6

2. You may add other attachments. For a complete list, please check the **Binary Attachment List**, located by clicking the indicated hyperlink on the screen.



For more information on attachments, see [Appendix C - Attachments \(page 67\)](#).

Selecting Binary Attachments for the E-file

1. Navigate to **E-file > Return > Attachments > PDF Attachments > Summary**.
2. Click the **Attach PDF** button.
3. In the **Attachment Related To** field, select *Federal*. State attachments are not allowed at this time.
4. Browse to select a PDF file.
5. When you select the PDF file, the **Description** field will automatically show the PDF file name. You cannot change the **TTA Filename** field.
6. To delete attachments, select **Delete Attachment**.
7. When all attachments are added or deleted, select **OK**.
8. For informational purposes, you may enter details about the attachments.
9. Return to the e-file process.

Adding General Dependencies

You may add General Dependencies to the e-file as follows:

1. Navigate to **E-file > Return > Attachments > General Dependencies > Add General Dependency**.

The screenshot shows a web form titled "GENERAL DEPENDENCY". At the top, there is a header bar with the title. Below the header, there is a text input field labeled "Form line / instruction reference.....". Underneath this field is a checkbox labeled "Delete this explanation from next year's proforma". Below the checkbox is another header bar titled "ATTACHMENT INFORMATION". Under this header, there is a large, empty rectangular area for entering an explanation. At the bottom of the form, there are two more input fields: "Number of characters....." and "Maximum number of characters.....".

Figure 4:7

2. Enter the form line or instruction reference.
3. Enter the explanation for the general dependency.

ENTERING ADDITIONAL INFORMATION

Forms Included in E-file

1. Navigate to **E-file > Return > Additional Information > Forms Included in E-file**.

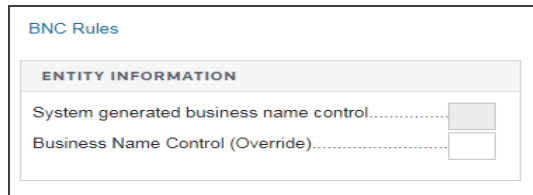
FORMS INCLUDED IN E-FILE - RETURN	
<input type="checkbox"/> 990	<input type="checkbox"/> 4562
<input type="checkbox"/> 990 EZ	<input type="checkbox"/> 4797
<input type="checkbox"/> 990 PF	<input type="checkbox"/> 5471
<input type="checkbox"/> 990 N	<input type="checkbox"/> 8275
<input type="checkbox"/> 990 Schedule A	<input type="checkbox"/> 8275-R
<input type="checkbox"/> 990 Schedule B	<input type="checkbox"/> 8621
<input type="checkbox"/> 990 Schedule C	<input type="checkbox"/> 8697
<input type="checkbox"/> 990 Schedule D	<input type="checkbox"/> 8833
<input type="checkbox"/> 990 Schedule E	<input type="checkbox"/> 8858
<input type="checkbox"/> 990 Schedule F	<input type="checkbox"/> 8865
<input type="checkbox"/> 990 Schedule G	<input type="checkbox"/> 8865 Schedule K-1
<input type="checkbox"/> 990 Schedule H	<input type="checkbox"/> 8865 Schedule O
<input type="checkbox"/> 990 Schedule I	<input type="checkbox"/> 8865 Schedule P
<input type="checkbox"/> 990 Schedule J	<input type="checkbox"/> 8865 3468
<input type="checkbox"/> 990 Schedule K	<input type="checkbox"/> 8865 4562
<input type="checkbox"/> 990 Schedule L	<input type="checkbox"/> 8865 4797
<input type="checkbox"/> 990 Schedule M	<input type="checkbox"/> 8865 8824
<input type="checkbox"/> 990 Schedule N	<input type="checkbox"/> 8865 8825
<input type="checkbox"/> 990 Schedule O	<input type="checkbox"/> 8883
<input type="checkbox"/> 990 Schedule R	<input type="checkbox"/> 8886
<input type="checkbox"/> 926	<input type="checkbox"/> 8949
<input type="checkbox"/> 970	<input type="checkbox"/> T
<input type="checkbox"/> 2439	<input type="checkbox"/> IRS Payment
<input type="checkbox"/> 3115	

Figure 4:8

2. Review the forms to be included in the e-filed return.

Business Name Control

1. Navigate to **E-file > Return > Additional Information > Business Name Control**.



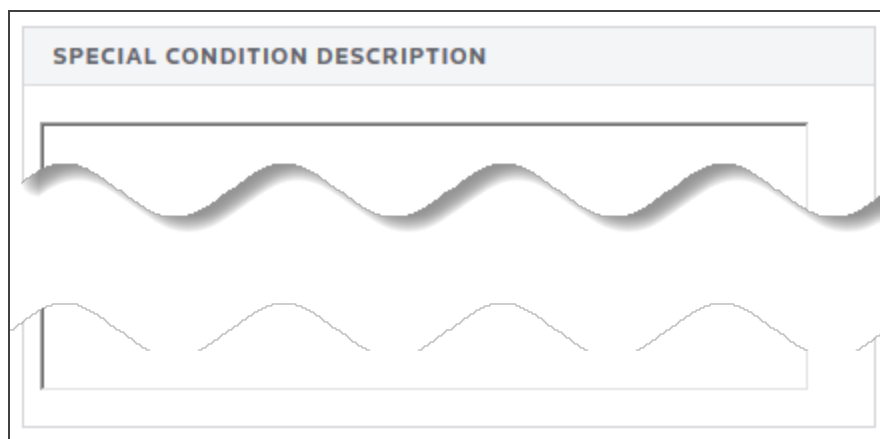
The screenshot shows a window titled "BNC Rules". Inside, there is a section header "ENTITY INFORMATION". Below this header are two rows of controls. The first row is "System generated business name control" followed by a greyed-out checkbox. The second row is "Business Name Control (Override)" followed by an active, empty checkbox.

Figure 4:9

2. Review the system-generated business name control.
3. Enter an override for the business name control if the calculated business name does not comply with Publication 4206 rules. This entry is **mandatory**. The **Name Control** field for the corporation is created from the information specified on the first name line of the corporation name and as per the complete list of rules specified by IRS Publication 4206. For more information on name control, see [Appendix B - Name Control \(page 65\)](#).

Special Conditions

1. Select **E-file > Return > Additional Information > Special Conditions**.



The screenshot shows a window titled "SPECIAL CONDITION DESCRIPTION". It features a large, empty text area with a wavy, light grey pattern, indicating where a user should enter a description for a special condition.

Figure 4:10

2. Enter a description for the special condition.

REVIEWING E-FILE DIAGNOSTICS

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

Types of Diagnostics

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

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

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

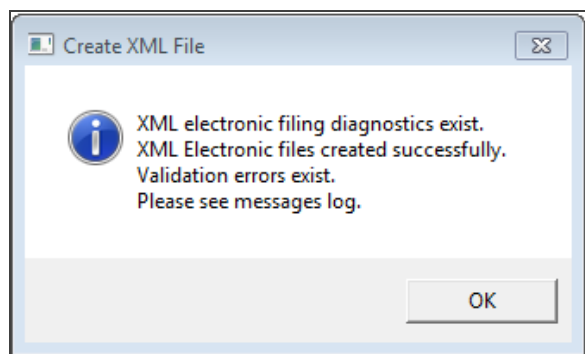


Figure 4:11

Reviewing Reject and Alert Diagnostics

1. Expand each folder (**E-file - Alerts** and **E-file - Rejects**) to view the text of each diagnostic.
2. Select each diagnostic to go to the source of the diagnostic, and make any necessary changes to prevent the diagnostic from being regenerated during subsequent tax return computes.
3. Repeat the diagnostic review process for all e-file diagnostics existing on the return.



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

4. Perform a full recompute on the return, and review any new e-file diagnostics that may have been generated, modifying input as necessary.
5. Repeat the data modification, compute, and review process until there are no e-file diagnostics listed for the return.

Reviewing XML Validation Errors

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



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

1. Select **E-file > Return > Error Checking**.
2. Click the **Generate Validation File** button.

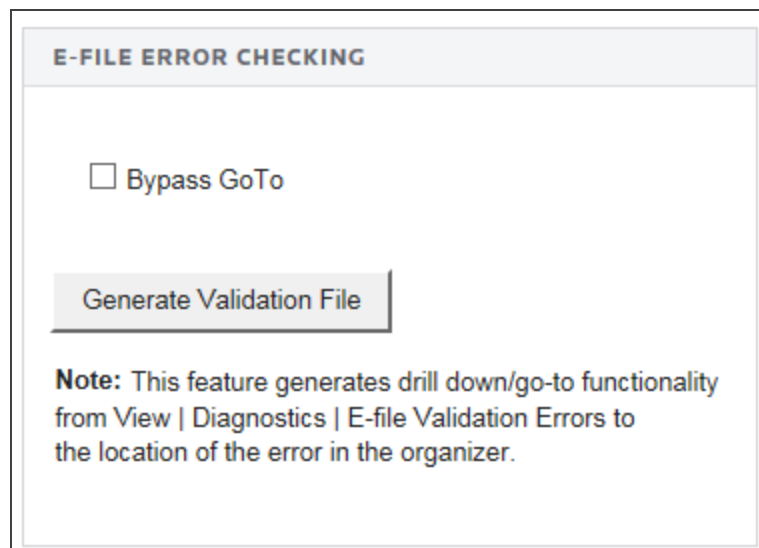


Figure 4:12

3. Select **View > Diagnostics**, and expand the **E-file XML Validation Errors** folder to display the XML validation errors.
4. Depending on the method used to generate the XML file, the validation heading will change. XML validation errors generated through these steps will have a heading instructing you to use **GoTo** to correct the error.

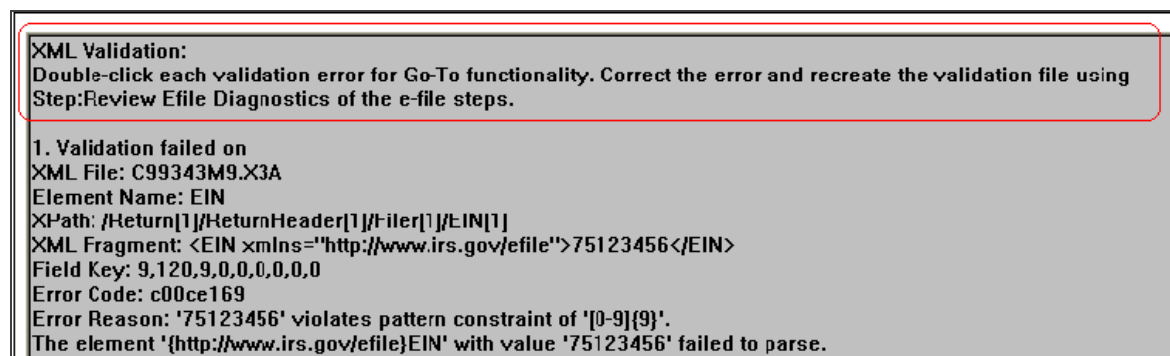


Figure 4:13

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

CREATING THE E-FILE

Follow these steps to create the e-file:

1. If no e-file diagnostics exist, create the file to send to the IRS by clicking the button on the Organizer screen. A pop-up box appears on the screen confirming that the files were created successfully.
2. Make sure that the file is generated as the last step before sending (after ALL changes have been made to the return). If not, incorrect information will be sent to the IRS.

Generating the E-file

1. Navigate to **E-file > Return > Create E-File**.

The screenshot displays a web interface titled "CREATE E-FILE" with four distinct sections, each containing a button and a set of input fields. The top section, "Create Federal E-file", is highlighted with a red border. The other three sections, "Create CA 199 E-file", "Create FL 1120 E-file", and "Create NY CT 13 E-file", are highlighted with a green border. Each section includes a button at the top left and four input fields below: "Date/time XML file created" (a date-time picker), "E-file status" (a text input), "Number of XML validation errors" (a numeric input), and "Direct Debit Indicator" (a checkbox).

Figure 4:14

2. Click the **Create Federal E-file** button (in area outlined in **red**).
3. A popup screen will show **XML File for Federal Exempt Org**. The return is being created.

4. Click **OK**. Another popup screen will show **Start XML Validation**.
5. Click **OK**. If there are no errors, the XML validation is completed. Otherwise, the XML Validation result will indicate the number of errors.
6. To review the validation errors, select **View > Diagnostics > Efile XML Validation Errors**, and select *Federal*. You will **not** be able to use **GoTo** to navigate to these errors.
7. Correct the invalid input causing the errors.
8. Recreate the test file by clicking the button labeled **Generate Federal E-file** to clear all validation errors.
9. The application creates an e-file (to be filed with the IRS) only when no e-file diagnostics exist.
10. If the e-file was created without any problem, the application shows a message stating *E-files created successfully*.
11. Use the various state buttons to create the files for the e-filed state returns (in areas outlined in **green**).

SENDING QUALIFIED RETURNS TO THE IRS

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



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

To create an e-file batch, follow the steps below:

1. Select **Returns Processing > E-file > Select Returns**.
2. Select an **Account**, Tax **Year**, and Return **Type 990** from the drop-down lists.
3. Select the number of returns to display from the Limit list size to drop-down dialog box.
4. Select the **preparer, reviewer, manager**, and/or other **user group** to filter the list, plus any advanced sort criteria using the **Advanced** button.

5. Select whether the returns are *Federal Ready to Send*. Select the e-file type: returns or extensions.

Create E-file Batches

Account: 0083
 Year: [dropdown]
 Type:
 1040 5500
 1041 990
 1120 706
 1065 709
 All
 Limit List size to 10

Sort List by:
 Name Client Code
 Locator
 And Match These First Characters of Sort Column:
 [text field]

Assigned To:
 Preparer Partner
 Reviewer Group
 Manager
 Location: (All)
 Login ID/Group Name: (All)

Support Firm
 [text field]

Select Return/Extension
 e-File Type: Return
 Federal ready to send
 States/Cities ready to send CA199

Find State/City
 Find State/City

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

This process will initiate electronic filing with the appropriate taxing authority. If you need to download the actual electronic file (certain return types only), please select "Download" from the left hand menu.

Figure 4:15

6. Click **Continue**. A list of all returns matching the criteria you selected is created.
7. If you selected *Federal Ready to Send*:
- You will see a list of locators with the federal return ready to be sent.
 - You may select which returns you wish to send by checking the box in the **Select** column.
 - When you select a return, we assume that you want to send all returns that are ready.
8. After you made all your selections, click the **Submit for e-file** button.

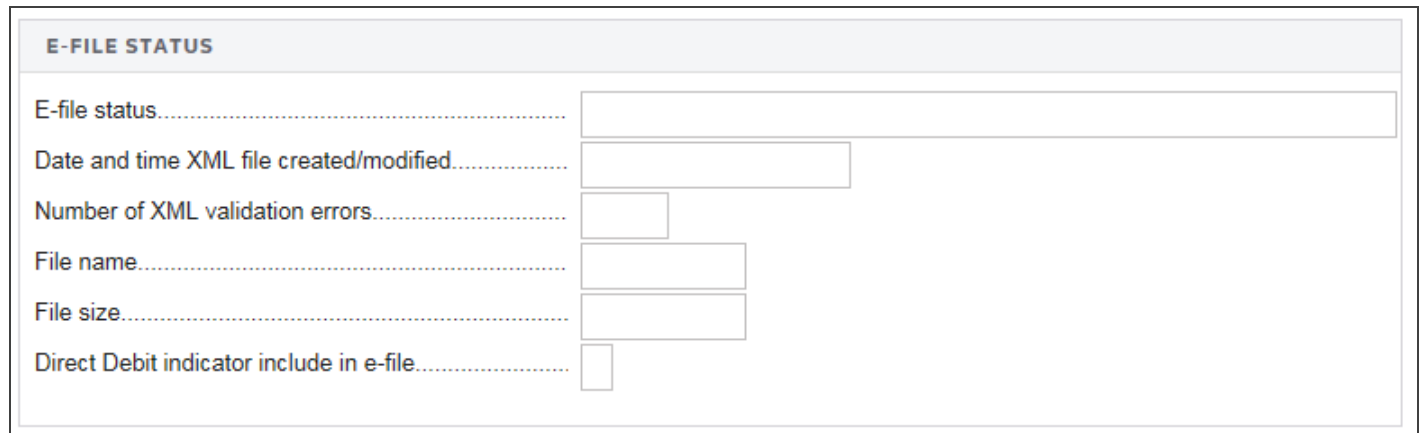
After completing this procedure, your returns will be processed and sent to the IRS.

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

CHECKING THE STATUS OF THE E-FILED RETURN

Checking Status in the Locator

Check the e-file status on your return at **Organizer > E-file > Return > Status > Federal**.



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

Figure 4:16

Checking Status in RS Browser

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

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

1. Select **Returns Processing > E-file > Status Report**.
2. Select an **Account**, Tax **Year**, and Return **Type 990** from the drop-down lists.
3. Select the number of returns to display from the **Limit list size to** drop-down dialog box.
4. Select the **preparer, reviewer, manager**, and/or other **user group** to filter the list.
5. Select the e-file type: *regular, extension, or all e-file types*.

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

The screenshot shows the "E-file Status" interface. The "Tax Type" section has radio buttons for 1040, 1041, 1120, 1065, All, 5500, 990, 706, and 709. The "990" option is selected and highlighted with a red box. The "E-File Type" section has radio buttons for Regular, Extension, and All E-File Types, with "All E-File Types" selected and highlighted. The "Federal Status" dropdown menu is set to "Awaiting acknowledgement" and is highlighted with a red box. The "Continue" button at the bottom left is also highlighted with a red box. Other fields include Account, Year, Sort List By (Name, Client Code, Locator), Assigned To (Preparer, Partner, Reviewer, Group, Manager), Location, Login ID/Group Name, Limit Size To (10), Always Show Locator Information, and Export to Excel.

Figure 4:17

7. You will see a list of locators that meet the criteria selected on the **E-file Status** screen.
8. Should the IRS accept the e-filed tax return, the e-file status for the locator will show as *Accepted*. If this is the case, the relevant IRS acceptance information appears.
9. Although processing usually occurs within 24 hours, the IRS can take as long as 48 hours to process a return. If you have not received an acknowledgment of the return within 48 hours, call Thomson Reuters at 1-800-327-8829 to check the status of the return.

VIEWING REJECTION NOTICES

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

1. Select **Returns Processing > E-file > Status Report**.
2. Select the **account** number, **year**, and tax **type** (990).
3. Select the e-file type: *return*, *extension*, or *all e-file types*.

The screenshot shows the 'E-file Status' configuration window. Key elements include:
- **Account:** (All)
- **Year:** (dropdown)
- **Tax Type:** Radio buttons for 1040, 1041, 1120, 1065, All, 5500, 990 (selected), 706, 709.
- **Limit Size To:** 10
- **Sort List By:** Radio buttons for Name, Client Code, Locator.
- **Assigned To:** Radio buttons for Preparer (selected), Partner, Reviewer, Group, Manager.
- **Location:** (All)
- **Login ID/Group Name:** (All)
- **E-File Type:** Radio buttons for Regular, Extension, All E-File Types (selected).
- **Always Show Locator Information:**
- **Export to Excel:**
- **Federal Status:** Rejected (selected in dropdown).
- **State Status:** Ignore State status (dropdown).
- **Fed Ack.Date From:** [] 15 To: [] 15
- **Buttons:** Continue (highlighted), Batch Status.
- **Footnote:** Use this Screen to make selections for generating a report that will show you the current status of returns that you have electronically filed. If seeking a Federal e-Filing status only, State Status should be set to "Ignore State Status". If seeking a State e-Filing status only, Federal Status should be set to "Ignore Federal Status".

Figure 4:18

4. Select the federal status (in this case, *Rejected*), and click **Continue**.
5. On the **Batch Report** screen, click *Rejected* (the word *Rejected* will be a hyperlink) in the **Federal Status** column.
6. The appropriate reject messages will appear.

7. Select the **Print** button. (The Rejection Notice will be sent to your default printer.)
8. Review the reason for the rejection as included on the printed Rejection Notice.

If the situation causing the rejection can be corrected:

1. Open the locator and modify the erroneous information.
2. Repeat the process under [Preparing the Electronic Part of the Return \(page 12\)](#) or [Preparing the E-file for the Extension \(page 36\)](#).
3. Repeat the process of initiating an e-file request.

CHAPTER 5: E-FILING EXTENSIONS

The IRS allows e-file of Form 8868. The e-file system:

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

E-file provides taxpayers the option to e-file extension and pay tax obligations at the same time and allows taxpayers to file extension for calendar and fiscal year returns.

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

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

LIST OF ACCEPTED FORMS

The following forms and schedules are currently allowed and accepted by the IRS for e-file with Form 8868:

- Form 8868: Extension of Time to File
- Electronic Payment.

STEPS TO E-FILING EXTENSIONS

Go to **Organizer > Extensions and Penalties > Extensions > General Options**, and select a print option.

1. Prepare the e-file and paper sections of the extension. See [Preparing the Extension \(page 36\)](#).
2. Enable e-file. See [Enabling E-file \(page 37\)](#).
3. Select signature options. See [Selecting Signature Options \(page 39\)](#).
4. Review additional information. See [Reviewing Additional Information \(page 42\)](#).

5. Review e-file diagnostics. See [Reviewing Extension E-file Diagnostics \(page 43\)](#).
6. Create an e-file for the extension. See [Creating the E-file for the Extension \(page 43\)](#).
7. Send qualified extensions to the IRS. See [Sending Qualified Extensions to the IRS \(page 45\)](#).
8. Verify acknowledgment of receipt by the IRS and check the status of the e-filed extension. See [Checking the Status of the E-filed Extension \(page 47\)](#).
9. View rejection notices. See [Viewing Rejection Notices \(page 49\)](#).

PREPARING THE EXTENSION

Preparing the E-file for the Extension

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

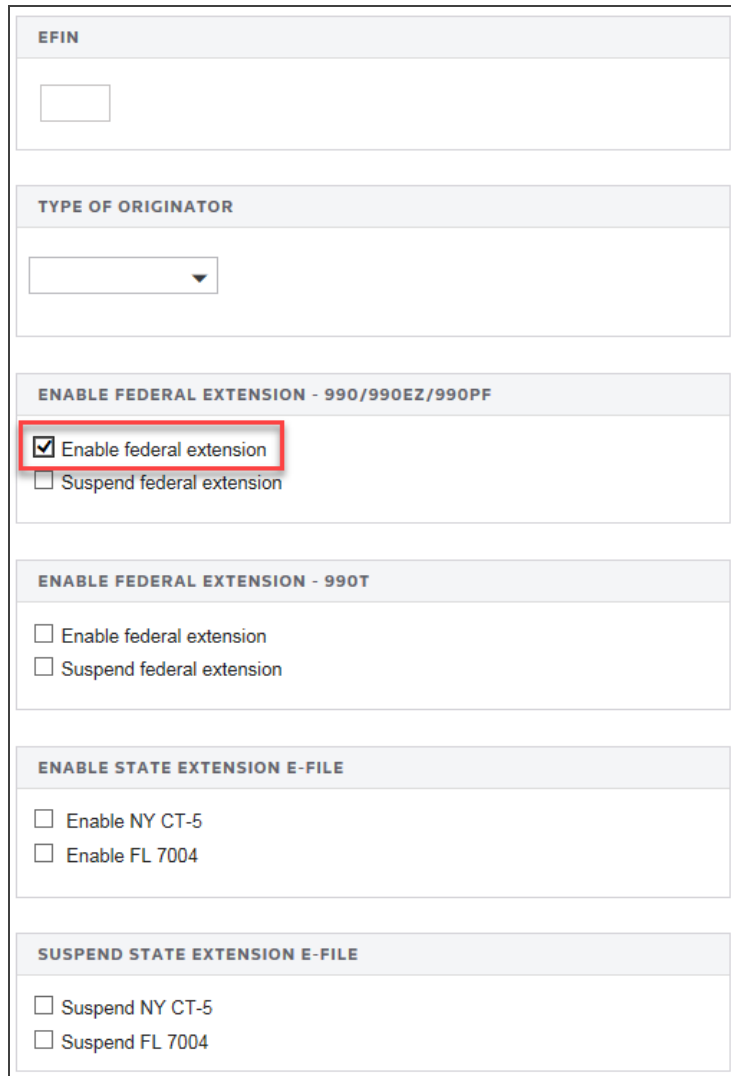
- Enable e-file and auto-calculation.
- Enter PIN information.
- Enter any additional information.
- Review e-file diagnostics.
- Create an electronic file for the extension.

Preparing the Paper Part of the Extension

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

ENABLING E-FILE

1. On the Organizer tab, select **E-file > Extension > Enable E-file > Enable E-file**.



The screenshot shows a form with several sections. The first section is 'EFIN' with an empty text box. The second section is 'TYPE OF ORIGINATOR' with a dropdown menu. The third section is 'ENABLE FEDERAL EXTENSION - 990/990EZ/990PF' and contains two checkboxes: 'Enable federal extension' (checked) and 'Suspend federal extension' (unchecked). The fourth section is 'ENABLE FEDERAL EXTENSION - 990T' and contains two checkboxes: 'Enable federal extension' (unchecked) and 'Suspend federal extension' (unchecked). The fifth section is 'ENABLE STATE EXTENSION E-FILE' and contains two checkboxes: 'Enable NY CT-5' (unchecked) and 'Enable FL 7004' (unchecked). The sixth section is 'SUSPEND STATE EXTENSION E-FILE' and contains two checkboxes: 'Suspend NY CT-5' (unchecked) and 'Suspend FL 7004' (unchecked). A red box highlights the 'Enable federal extension' checkbox in the third section.

Figure 5:1

2. Enter the EFIN (a six-digit number assigned by the Andover IRS service center).
3. Select the type of originator: *ERO, Online Filer, Reporting Agent, IRS Agent, Financial Agent, or Large Taxpayer*. The default is *None selected*.
4. Check the box to enable e-file for the applicable federal extension (990/990EZ/990PF **or** 990T).

5. If you wish to suspend an extension, check the box to suspend e-file for the applicable first or second federal extension.
6. To enable a state extension, select the check box for the applicable state.



The screenshot shows a form titled "ENABLE STATE EXTENSION E-FILE". It contains two rows of checkboxes. The first row has a checked checkbox followed by the text "Enable NY CT-5". The second row has a checked checkbox followed by the text "Enable FL 7004".

Figure 5:2

7. To suspend a state extension, select the check box for the applicable state.



The screenshot shows a form titled "SUSPEND STATE EXTENSION E-FILE". It contains two rows of checkboxes. The first row has an unchecked checkbox followed by the text "Suspend NY CT-5". The second row has an unchecked checkbox followed by the text "Suspend FL 7004".

Figure 5:3

Deleting the E-file

1. On the Organizer tab, select **E-file > Extension > Enable E-file > Delete E-file**.

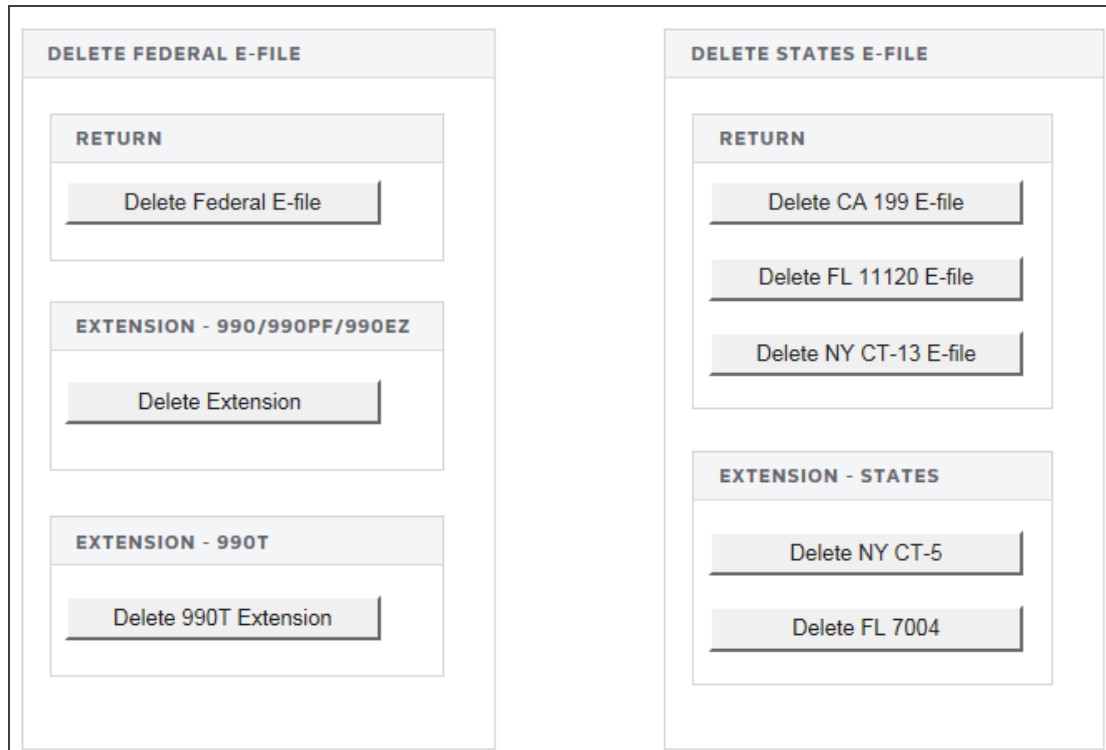


Figure 5:4

2. Select the e-file you wish to delete (federal, first or second extension, and/or state e-file and/or extensions).
3. Click the appropriate button.

SELECTING SIGNATURE OPTIONS

If you are filing the extension with a payment, enter information on the **Signature Authorization** Organizer. Signature option details for Form 8868 are applicable only if you have selected the option to allow the IRS to withdraw funds using the entered bank account information on the **Bank Information** Organizer.

1. Navigate to **E-file > Extension > Signature Authorization.**

SIGNATURE OPTION - 990/990PF/990EZ	
<input type="radio"/> PIN (with direct debit payment)	
<input type="radio"/> 8453-EO - NOT FOR EXTENSION	
<input type="radio"/> Not applicable (without direct debit payment)	

SIGNATURE OPTION - 990T	
<input type="radio"/> PIN (with direct debit payment)	
<input type="radio"/> 8453-EO - NOT FOR EXTENSION	
<input type="radio"/> Not applicable (without direct debit payment)	

PRACTITIONER PIN	
PIN ENTERED BY	
<input type="radio"/> Authorized person (taxpayer)	
<input type="radio"/> ERO	
<input type="radio"/> Not applicable	

PIN INFORMATION	
<input type="checkbox"/> Randomly generate officer and ERO PIN	
Officer PIN.....	<input type="text"/>
ERO PIN.....	<input type="text"/>

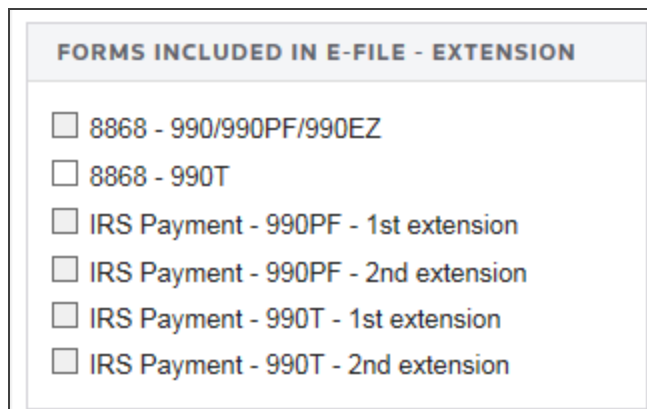
Figure 5:5

2. Select the signature option for 990/990-PF/990-EZ:
 - PIN with payment
 - 8453-EO-NOT FOR EXTENSION
 - Not applicable (without payment).
3. Select the signature option for 990-T:
 - PIN with payment
 - 8453-EO-NOT FOR EXTENSION
 - Not applicable (without payment).
4. Indicate who entered the PIN: *Authorized Person (Taxpayer)*, *ERO*, or *Not applicable*.
5. Select the option, if desired, to randomly generate PINs for the officer and ERO.
6. Enter the Officer PIN and ERO PIN. This information is mandatory if it is not entered in Tax Defaults.

REVIEWING ADDITIONAL INFORMATION

Forms Included in the Extension E-file

1. Navigate to **E-file > Extension > Additional Information > Forms Included in E-file**.
2. Review the forms to be included in the e-file.



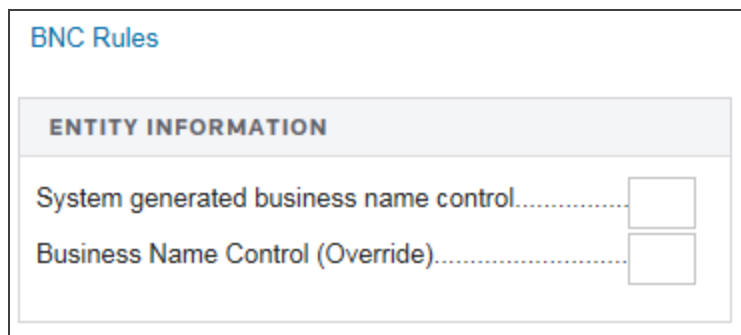
FORMS INCLUDED IN E-FILE - EXTENSION

- 8868 - 990/990PF/990EZ
- 8868 - 990T
- IRS Payment - 990PF - 1st extension
- IRS Payment - 990PF - 2nd extension
- IRS Payment - 990T - 1st extension
- IRS Payment - 990T - 2nd extension

Figure 5:6

Reviewing the Business Name Control

1. Navigate to **E-file > Extension > Additional Information > Business Name Control**.



BNC Rules

ENTITY INFORMATION

System generated business name control.....

Business Name Control (Override).....

Figure 5:7

2. Review the system-generated business name control.

3. Enter an override for the business name control if the calculated business name does not comply with Publication 4206 rules. This entry is **mandatory**. The **Name Control** field for the corporation is created from the information specified on the first name line of the corporation name and as per the complete list of rules specified by IRS Publication 4206. For more information on name control, see [Appendix B - Name Control \(page 65\)](#).

REVIEWING EXTENSION E-FILE DIAGNOSTICS

1. Perform a full recompute of the locator, and make the necessary corrections.
2. Select **View > Diagnostics** to open the **Diagnostics** dialog box. Select the **E-file** option.
3. Review the return information causing the diagnostic, and make any necessary changes to prevent the diagnostic from being regenerated during subsequent tax return computes.
4. Repeat the diagnostic review process for all e-file diagnostics existing on the locator.



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

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

CREATING THE E-FILE FOR THE EXTENSION

Follow these steps to create the e-file:

1. If no e-file diagnostics exist, create the file to send to the IRS by clicking the button on the Organizer screen. A pop-up box appears on the screen confirming that the files were created successfully.
2. Make sure that the file is generated as the last step before sending (after ALL changes have been made to the extension). If not, incorrect information will be sent to the IRS.
3. Exit the locator and extension.

Creating the E-file

1. Go to **E-file > Extension > Create E-file**.
2. Click the appropriate **Create...** button on this form (for first or second extension).
3. For **990/990-EZ/990-PF**:

The screenshot shows a web form titled "CREATE FEDERAL EXTENSION - 990/990EZ/990PF". At the top left is a button labeled "Create Extension". Below the button are four rows of input fields:

- Date/time XML file created..... [text box]
- E-file status..... [text box]
- Number of XML validation errors..... [text box]
- Direct Debit Indicator..... [checkbox]

Figure 5:8

4. For **990-T**:

The screenshot shows a web form titled "CREATE FEDERAL EXTENSION - 990T". At the top left is a button labeled "Create Extension". Below the button are four rows of input fields:

- Date/time XML file created..... [text box]
- Status of e-file..... [text box]
- Number of XML validation errors..... [text box]
- Direct Debit Indicator..... [checkbox]

Figure 5:9

5. For **State Extensions:**

CREATE STATE EXTENSION

Create NY CT-5 Extension

Date/time XML file created.....

E-file status.....

Number of XML validation errors.....

Direct Debit Indicator.....

Create FL 7004 Extension

Date/time XML file created.....

E-file status.....

Number of XML validation errors.....

Direct Debit Indicator.....

Figure 5:10

6. If the file was created without any problem, the application shows a message stating *E-files created successfully*.
7. Review the XML file information.



This step is also used for reviewing selections for transmission and for disqualifying a previously qualified return. For further instruction on these functions, press the corresponding button.

SENDING QUALIFIED EXTENSIONS TO THE IRS

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



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

To create an e-file batch, follow the steps below:

1. Select **Returns Processing > E-file > Select Returns**.
2. Select an **Account**, Tax **Year**, and Extension **Type 990** from the drop-down lists.
3. Select the number of extensions to display from the Limit list size to drop-down dialog box.
4. Select the **preparer, reviewer, manager**, and/or other **user group** to filter the list, plus any advanced sort criteria using the **Advanced** button.
5. Select *First Extension* as the return type.

Create E-file Batches

Account: 0083
 Year: [dropdown]
 Type:
 1040 5500
 1041 990
 1120 708
 1065 709
 All
 Limit List size to 10

Sort List by:
 Name Client Code
 Locator
 And Match These First Characters of Sort Column:

Assigned To:
 Preparer Partner
 Reviewer Group
 Manager
 Location: (All)
 Login ID/Group Name: (All)

Support Firm

Select Return/Extension
 e-File Type: First Extension
 Federal ready to send
 States/Cities ready to send All States/Cities

Find State/City

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

This process will initiate electronic filing with the appropriate taxing authority. If you need to download the actual electronic file (certain return types only), please select "Download" from the left hand menu.

Figure 5:11

6. Select whether the returns are *Federal Ready to Send*.
7. Click **Continue**. A list of all extensions matching the criteria you selected is created.

8. If you selected *Federal Ready to Send*:
 - You will see a list of locators with the federal return ready to be sent.
 - You may select which extensions you wish to send by checking the box in the **Select** column.
 - When you select an extension, we assume that you want to send all extensions that are ready.
 - After you made all your selections, click the **Submit for e-file** button.
9. After completing this procedure, your returns will be processed and sent to the IRS.
10. The processing status of these locators on the **E-file Status Report** will show as *Awaiting Acknowledgment* until the extension has either been Accepted or Rejected by the appropriate taxing authority.

CHECKING THE STATUS OF THE E-FILED EXTENSION

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

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

1. Select **Returns Processing > E-file > Status Report**.
2. Select an **Account**, **Tax Year**, and **Return Type 990** from the drop-down lists.
3. Select the number of returns to display from the **Limit list size to** drop-down dialog box.
4. Select the **preparer, reviewer, manager**, and/or other **user group** to filter the list.
5. Select the e-file type: *regular, extension, or all e-file types*.

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

The screenshot shows the 'E-file Status' interface. The following elements are highlighted with red boxes:

- The 'Tax Type' section where '990' is selected.
- The 'E-File Type' section where 'All E-File Types' is selected.
- The 'Federal Status' dropdown menu set to 'Awaiting acknowledgement'.
- The 'Continue' button at the bottom left.

Other visible elements include: Account: (All), Year: (dropdown), Tax Type: 1040, 1041, 1120, 1065, All, 5500, 990, 706, 709, Limit Size To: 10, Sort List By: Name, Client Code, Locator, Add Match These First Characters of Sort Column, Assigned To: Preparer, Partner, Reviewer, Group, Manager, Location: (All), Login ID/Group Name: (All), Always Show Locator Information: , Export to Excel: , State Status: Ignore State status, Fed Sent Date From: []/15 To: []/15, and a 'Batch Status' button.

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

Figure 5:12

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

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

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

VIEWING REJECTION NOTICES

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

1. Select **Returns Processing > E-file > Status Report**.
2. Select the **account** number, **year**, and tax **type** (990).
3. Select the e-file type: *return*, *extension*, or *all e-file types*.

The screenshot shows the 'E-file Status' report generation interface. Key elements include:

- Account:** (All)
- Year:** (All)
- Tax Type:** Radio buttons for 1040, 1041, 1120, 1065, All, 5500, 990 (selected), 706, 709.
- Limit Size To:** 10
- Sort List By:** Radio buttons for Name, Client Code, Locator.
- Assigned To:** Radio buttons for Preparer, Partner, Reviewer, Group, Manager.
- Location:** (All)
- Login ID/Group Name:** (All)
- E-File Type:** Radio buttons for Regular, Extension, All E-File Types (selected).
- Always Show Locator Information:**
- Export to Excel:**
- Federal Status:** Rejected (selected in dropdown)
- State Status:** Ignore State status
- Fed Ack.Date From:** [] To: []
- Buttons:** Continue (highlighted), Batch Status

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

Figure 5:13

4. Select the federal status (in this case, *Rejected*), and click **Continue**.
5. On the **Batch Report** screen, click *Rejected* (the word *Rejected* will be a hyperlink) in the **Federal Status** column.
6. The appropriate reject messages will appear.

7. Select the **Print** button. (The Rejection Notice will be sent to your default printer.)
8. Review the reason for the rejection as included on the printed Rejection Notice.

If the situation causing the rejection can be corrected:

1. Open the locator and modify the erroneous information.
2. Repeat the process under [Preparing the Electronic Part of the Return \(page 12\)](#) or [Preparing the E-file for the Extension \(page 36\)](#).
3. Repeat the process of initiating an e-file request.

CHAPTER 6: AGGREGATING XML FILES

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

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

TYPES OF AGGREGATION

- [Aggregating International Forms from Returns Created with Third Party Software \(page 51\)](#)
- [Completing the Aggregated Return \(page 58\)](#)

AGGREGATING INTERNATIONAL FORMS FROM RETURNS CREATED WITH THIRD PARTY SOFTWARE

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

1. Within the primary return, go to **Organizer > E-file > International > Third Party XML**.

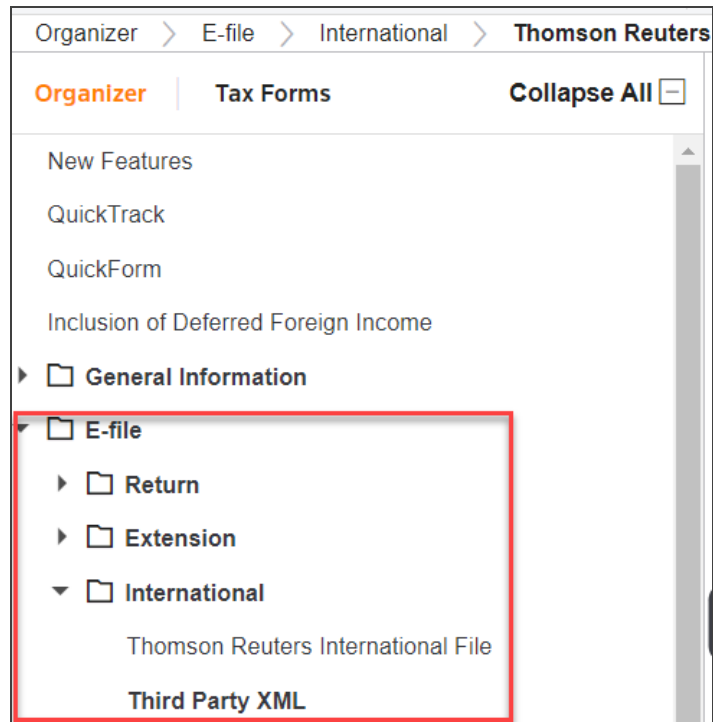


Figure 6:1

2. Select the **Attach Third Party XML File** button on the **Third Party XML** screen.

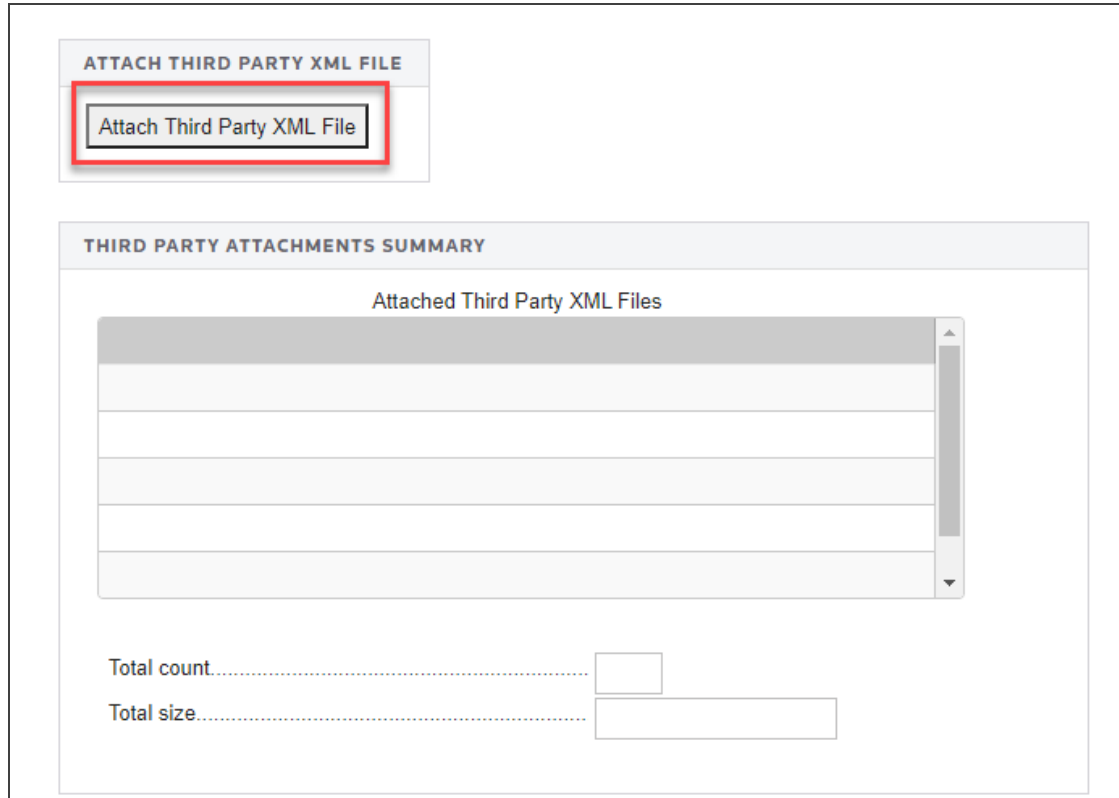
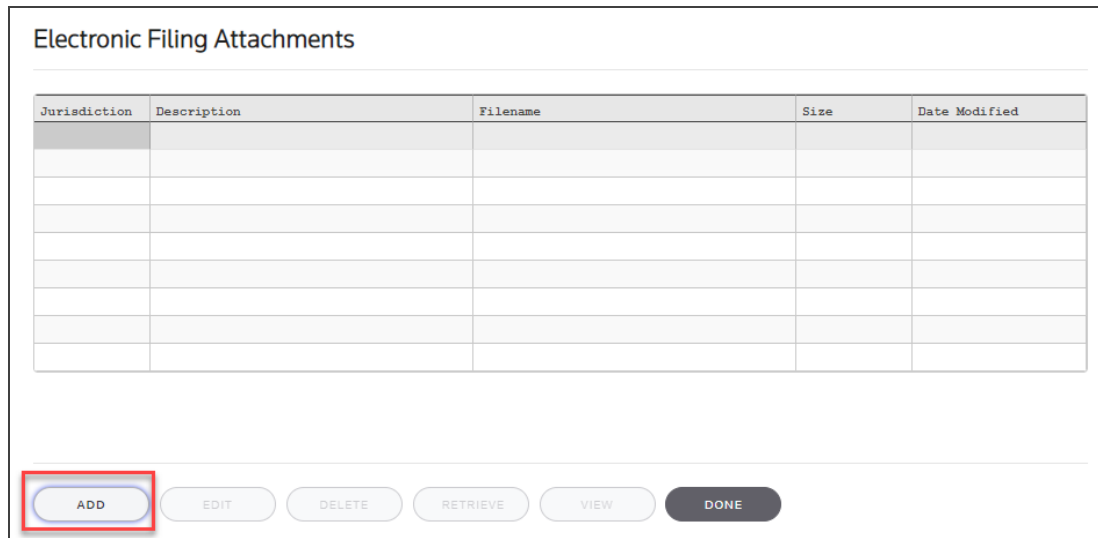


Figure 6:2

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



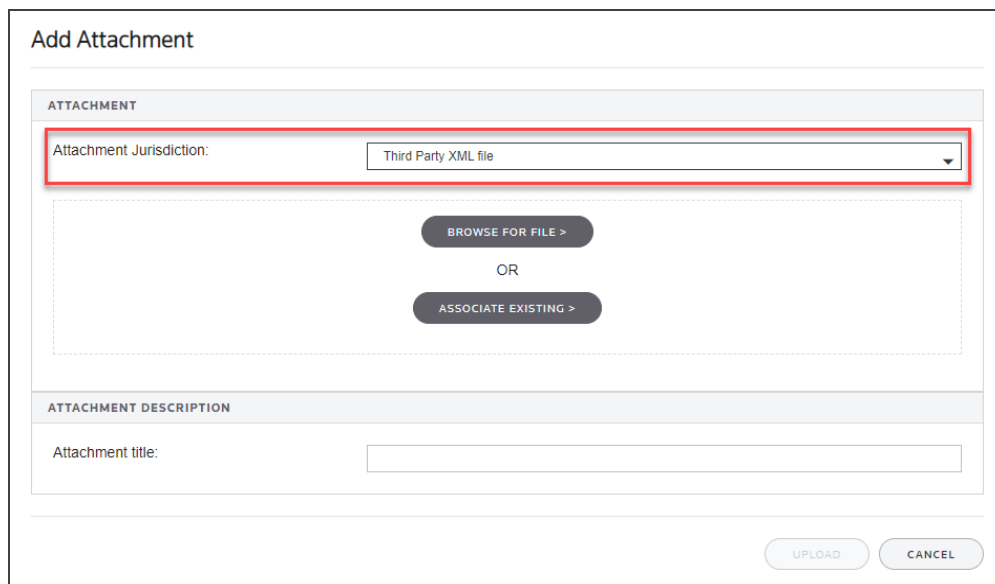
Electronic Filing Attachments

Jurisdiction	Description	Filename	Size	Date Modified

ADD EDIT DELETE RETRIEVE VIEW DONE

Figure 6:3

4. On the **Add Attachments** dialog box, select **Third-Party XML File** from the drop-down list, or you can click **Associate Existing** to find an existing file.



Add Attachment

ATTACHMENT

Attachment Jurisdiction: Third Party XML file

BROWSE FOR FILE >

OR

ASSOCIATE EXISTING >

ATTACHMENT DESCRIPTION

Attachment title:

UPLOAD CANCEL

Figure 6:4

Aggregating International Forms from Returns Created with Third Party Software

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

Add Attachment

ATTACHMENT

Attachment Jurisdiction:

BROWSE FOR FILE >

OR

ASSOCIATE EXISTING >

ATTACHMENT DESCRIPTION

Attachment title:

Figure 6:5

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

Add Attachment

ATTACHMENT

Attachment Jurisdiction: Third Party XML file

BROWSE FOR FILE >

OR

ASSOCIATE EXISTING >

F1234560.XML +

ATTACHMENT DESCRIPTION

Attachment title: F1234560

UPLOAD CANCEL

Figure 6:6

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



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

Electronic Filing Attachments

Jurisdiction	Description	Filename	Size	Date Modified
Third Party-	F1234560	F1234560.XML	35,908	

ADD EDIT DELETE RETRIEVE VIEW DONE

Figure 6:7

Aggregating International Forms from Returns Created with Third Party Software

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

ATTACH THIRD PARTY XML FILE

Attach Third Party XML File

THIRD PARTY ATTACHMENTS SUMMARY

Attached Third Party XML Files

2109JD_F1234560.XML

Total count..... 1

Total size..... 29628

Figure 6:8



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

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

VALIDATE THIRD PARTY XML FILES (MANDATORY)

Validate Third-Party XML File

Number of XML validation errors.....

Figure 6:9

If validation errors exist:

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



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

COMPLETING THE AGGREGATED RETURN

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

1. In the Organizer, go to **E-file > International > Thomson Reuters International File.**

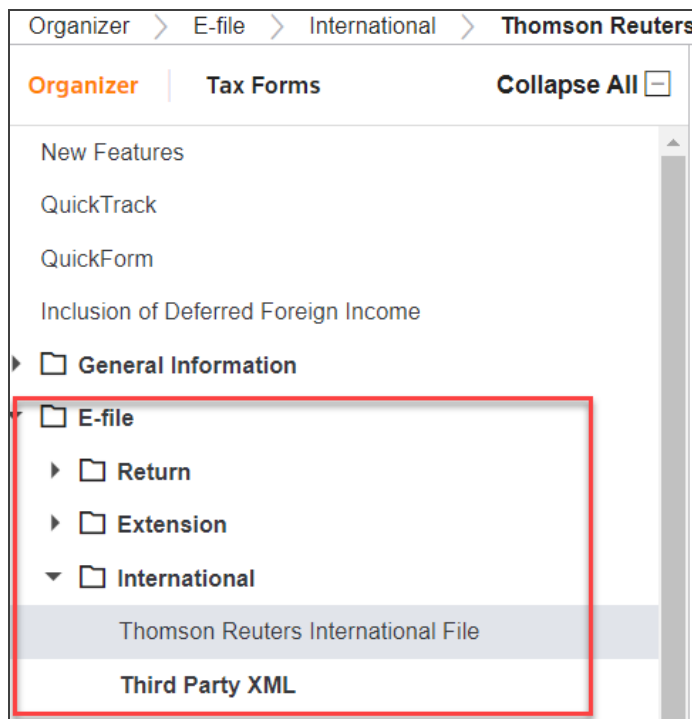


Figure 6:10

2. Select the **Attach Thomson Reuters XIT File** button.

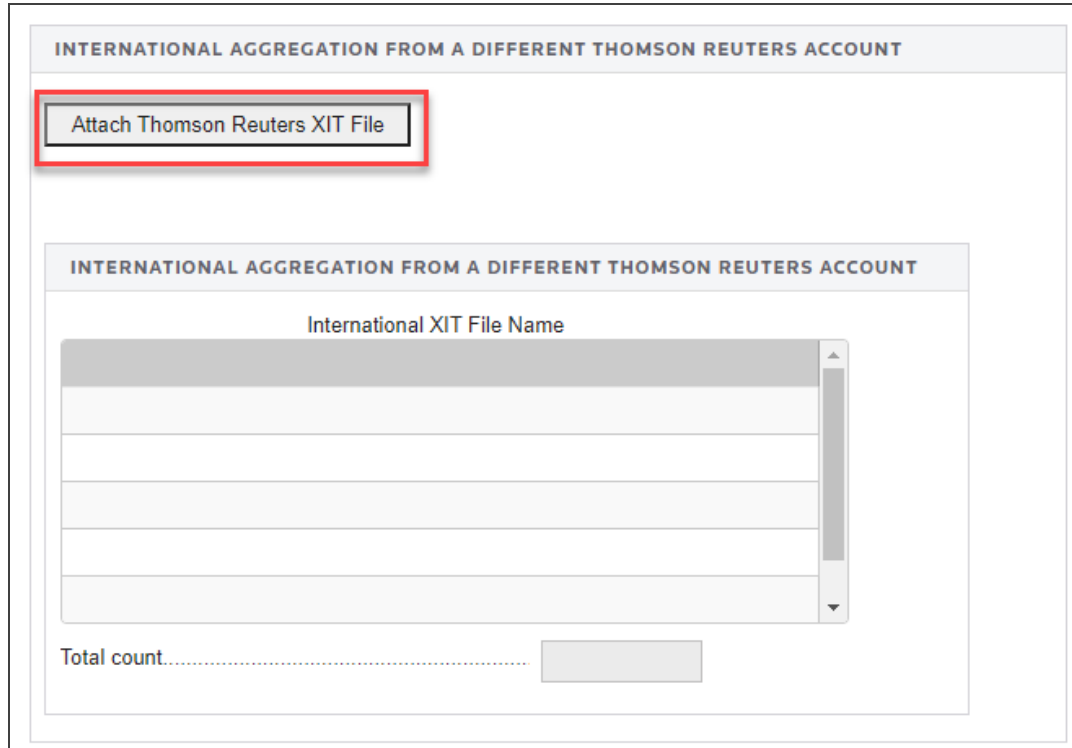


Figure 6:11

3. On the resulting **Electronic Filing Attachments** screen, select **Add**.
4. On the **Add Attachments** pop-up dialog box, select **International XML File** from the drop-down list, and then select **Next**.
5. Browse to and select the applicable XIT file.
6. On the **Electronic Filing Attachments** screen, select **Done**.
7. Repeat this process for each XIT file to be included.
8. After attaching the XIT files, confirm that the XIT attachment details are correct in the **International Aggregation** section at the bottom of the screen.



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

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

On the **E-file > Create E-file** screen, click the **Create Federal E-file 990/990EZ/990PF** button.

The screenshot shows a web interface titled "CREATE E-FILE". A red rectangular box highlights a section of the page. Inside this box, at the top left, is a button labeled "Create Federal E-file". Below the button are four rows of text labels followed by dotted lines and input fields:

- Date/time XML file created..... [input field]
- E-file status..... [input field]
- Number of XML validation errors..... [input field]
- Direct Debit Indicator..... [input field]

Figure 6:12

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

CHAPTER 6: APPENDICES

APPENDIX A - ACCEPTED FORMS AND SCHEDULES

The following lists are forms and schedules currently allowed and accepted by the IRS for e-file with 990 returns.

Forms and Schedules for E-file

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

https://www.riahelp.com/html/2020/reports/ef_forms/990/990_Federal_E-file_Forms.pdf

This document is kept current.

Form 990: Other Forms and Schedules for E-file

- Affiliate Listing Detail Statement
- Affiliated Group Attachment
- Affiliated Group Schedule
- Averaging Attachment
- Reasonable Cause Explanation

Form 990EZ: Other Forms and Schedules for E-file

- Affiliated Group Attachment
- Affiliated Group Schedule
- Averaging Attachment
- Explanation of Non UBI
- Reasonable Cause Explanation
- General Explanation
- Grants and Other Similar Amounts Paid Schedule
- Other Assets Schedule
- Other Expenses Schedule
- Other Liabilities Schedule
- Other Revenues Schedule
- Transfers Personal Benefits Contracts Declaration

Form 990PF: Other Forms and Schedules for E-file

- Part I, line 6: Gain/Loss from Sale of Other Assets
- Part I, line 10: Sales of Inventory Schedule
- Part I, line 11: Other Income
- Part I, line 16(a): Legal Fees
- Part I, line 16(b): Accounting Fees
- Part I, line 16(c): Other Professional Fees
- Part I, line 18: Taxes
- Part I, line 19: Depreciation
- Part I, line 23: Amortization

- Part I, line 23: Other Expenses
- Part II, line 6: Other Receivables from Officers
- Part II, line 7: Other Notes/Loans Receivable Long
- Part II, line 7: Other Notes/Loans Receivable Short 2
- Part II, line 10(a): Investment Government Obligations
- Part II, line 10(b): Investment Corporate Stock
- Part II, line 10(c): Investment Corporate Bonds
- Part II, line 11: Investments Land
- Part II, line 13: Investments Other
- Part II, line 14: Land, Etc.
- Part II, line 15: Other Assets
- Part II, line 20: Loans from Officers
- Part II, line 21: Mortgages and Notes Payable
- Part II, line 22: Other Liabilities
- Part III, line 3: Other Increases
- Part III, line 5: Other Decreases
- Part VI, line 2: Tax Under Section 511
- Part VII, line 2: Activity Not Previously Report
- Part VII, line 8: Explanation of Nonfiling with AG
- Part VII-A, line 10: Substantial Contributors
- Part VII-A, line 11a: Transfer from Controlled Entity
- Part VII-A, line 11a: Transfer to Controlled Entity
- Part VII-B, line 2: Section 4942(a) Explanation

- Part VII-B, line 5: Expenditure Responsibility
- Part VIII, line 1: Compensation Explanation
- Part VIII, line 2: Employee Compensation
- Part VIII, line 3: Contractor Compensation
- Part IX-B, line 3: All Other Program Related Investments
- Part X, line 1: Reduction Explanation
- Part X, line 4: Cash Deemed Charitable
- Part XII, line 1: Borrowed Funds Election
- Part XII, line 3: Cash Distribution Explanation
- Part XIII, line 4(b): Applied to Prior Year Election
- Part XIII, line 4(c): Distribution from Corpus Election
- Electronic Payment for 990-PF
- General Explanation Attachment
- Reasonable Cause Explanation

BINARY ATTACHMENTS

- Form 8453-EO: Exempt Organization Declaration and Signature for Electronic Filing

Form 8868: Other Forms and Schedules for E-file

- Electronic Payment

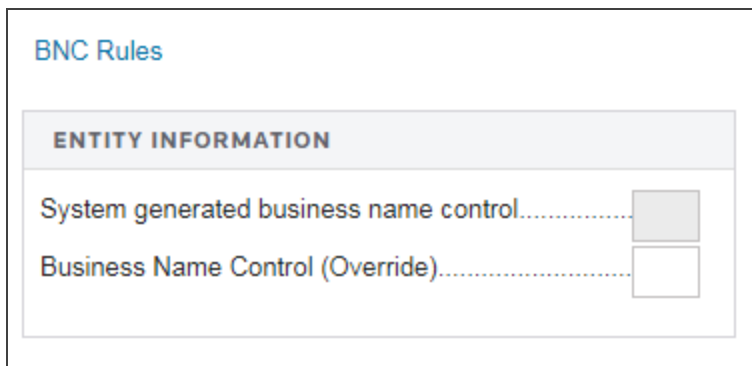
APPENDIX B - NAME CONTROL

Using Name Control

The Name Control field for the corporation is created from the information specified on the first name line of the corporation name and as per the complete list of rules specified by the IRS.

The system automatically generates the Business Name Control. You may override the Business Name Control if the calculation does not comply with Pub. 4206 rules.

To review the Business Name Control, navigate to **E-file > Return > Additional Information > Business Name Control**.



BNC Rules	
ENTITY INFORMATION	
System generated business name control.....	<input type="checkbox"/>
Business Name Control (Override).....	<input type="checkbox"/>

Figure 6:13

Name Control Rules

Use the following name control rules to prepare the exempt organization return/extension:

NAME CONTROL GENERAL INFORMATION

1. The Name Control consists of up to four alphanumeric characters.
2. 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.
3. The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.

4. The Name Control can have less, but no more than, four characters. Blanks may be present only at the end of the Name Control.
5. Do not include *dba* (doing business as) as part of the Name Control.

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. For example, for *4U.com*, the Name Control should be *4UCO*.

Examples of Name Control

BASIC NAME CONTROL RULE (CALCULATED)

ORGANIZATION'S NAME	NAME CONTROL
Sumac Field Plow Inc	SUMA
11th Street Inc.	11TH
P & P Company	P&PC
Y-Z Drive Co	Y-ZD
ZZZ Club	ZZZC
Palm Catalpa Ltd	PALM
Fir Homeowners Assn.	FIRH

NAME CONTROL RULE REGARDING “THE”

ORGANIZATION'S NAME	NAME CONTROL
The Willow Co.	Will
The Hawthorn	THEN

NAME CONTROL RULE REGARDING “PC,” “SC,” “PA,” OR “PS”

ORGANIZATION'S NAME	NAME CONTROL
The Joseph Holly Fund	JOSE
The Joseph Holly Foundation	JOSE
Kathryn Fir Memorial Fdn.	KATH

NAME CONTROL RULE REGARDING “FRATERNAL ORGANIZATIONS”

ORGANIZATION'S NAME	NAME CONTROL
City of Fort Hickory Board	CITY
Walnut County Employees Association	WALN
Rhode Alpha Chapter Alpha Tau Fraternity	RHOA
House Assn. of Beta XI Chapter of Omicron Delta Kappa	HOUS

APPENDIX C - ATTACHMENTS

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

XML Files

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

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

PDF Files

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

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

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

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

If you are filing any of the IRS forms allowed as a PDF attachment, you must create a separate file for each form type included as a PDF (that is, one file for Forms 926, one file for Forms 982, and so forth).

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

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

- 8453-EO Signature Document
- Changes not reported to IRS.

Forbidden Characters in PDF Filenames

The filename cannot contain any of the following characters:

- Apostrophe (')
- Double quotation mark (")
- Left and right angle brackets (<) and (>)
- Vertical bar (|)
- Square brackets ([])
- Caret (^)
- Ampersand (&(the *and* symbol above the number 7 on the keyboard))
- Slashes (/) and (\)
- Colon and semicolon (:) and (;)
- Question and exclamation marks (?) and (!)
- Asterisk (*)
- Double periods (..)

Steps for Attaching PDF Files

Follow these steps for attaching PDF files:

1. To display the **Electronic Filing Attachments** window, go to **Organizer > E-file > Return > Attachments > PDF Attachments > Summary**.
2. Select the **Attach PDF** button.

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

Meaningful Titles

Meaningful titles must be described in 128 characters or less. The following are examples of meaningful titles:

PDF ATTACHMENT DESCRIPTION	PDF FILE NAME EXAMPLES
A warehousing leasing agreement required by regulations	Leasing Agmt
An appraiser statement on a Francisco de Goya oil painting	Appraiser Stmt
An appraiser statement on a Pablo Picasso painting	Picasso A Appraiser
An appraiser statement for a second Pablo Picasso painting	Picasso B Appraiser

Options Available for PDF Attachments

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

To associate an existing attachment with other jurisdictions:

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

At this time, the federal return, the federal extension, and California are the only forms and jurisdictions that allow PDF attachments.

To retrieve or download an attachment:

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

APPENDIX D - FREQUENTLY ASKED QUESTIONS

Attachments

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

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

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

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

Can the 990 tax app translate PDFs or receive electronic information provided by brokerage houses? Can we bridge this information into the tax app from Excel or other software?

If the files are Excel files (or other spreadsheet files that can be converted to .DIF files), then the best option for inclusion in the return is Data Connection. This avoids problems with trapped data.

Can we attach or bridge Excel files?

Yes. This will be accomplished through DIF import.

How much text space is available for each question?

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

Will any free form text be allowed?

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

Since the IRS does not accept PDFs, how do we attach 500 pages of purchase and sales securities and investments information received in hard copy?

As Thomson Reuters provides data entry fields for purchase and sale securities, clients should enter the data properly through the provided fields. DIF import and Data Connection will help in the transfer of bulk information.

Data Entry

Will some data entry be required of all users?

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

Diagnostics

How do I clear the following e-file reject diagnostic: 990 E-FILE: If Form 990, Part VII, line 1A check box (immediately above the table) is not checked, then one complete entry must present in Form 990, Part VII, Section A, line 1A (include Name, title, average hours per week, position, and compensation)?

1. Go to **Tax Forms > Federal > 990 > 990 > 990, page 7.**
 2. Verify that at least one employee listed has an amount, or *NONE*, displayed in Columns D, E, and F.
 3. If one of these columns is blank, navigate in Organizer to **Form 990 > Form 990 > Pt VII - Compensation of Officers/Directors > Officers, Directors, Trustees, Employees > Employee Name.**
 4. Enter *NONE* in the applicable field to populate this column for one employee.
-

Due Dates

Can 990 returns be e-filed after October 15?

Yes. You can e-file three years of returns (two prior years, plus current year) all year round.

Extensions

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

Extensions cannot be attached to the 990 return in e-file. If an extension was previously e-filed or paper filed, the IRS does not allow/require a copy of the extension to be sent electronically with the return.

Can extensions be attached to the 990 return?

No, extensions cannot be attached to the 990 return in the electronic format.

Overrides

How do overrides work in the system?

Data sent via XML will be taken from the tax form side of the software. Therefore, overrides will be transmitted.

CAUTION should be used, since an incorrect override may trigger IRS business rules (i.e., diagnostics) and cause the return to reject.

Can we print N/A in the current version of Form 990?

N/A is not a valid response in XML. Either *yes*, *no*, or a blank will be transmitted.

PINs

How do I automatically generate taxpayer and ERO PINs for e-file?

For 990 returns, this option must be selected in Tax Defaults, under **E-file > 990**.

Rejections

How do I resolve the following e-file rejection:

Type FED

Record Name IRS990 Form Occurrence No. 0 Field Sequence No. 0 Form No. F990

Form Page No. 1 Reject Code 153

Extended Reject Code 0

Error Message If Form 990, Part VII, Line 1a checkbox (immediately above the table) is not checked, then at least one complete entry must be present in Form 990, Part VII, Section A, Line 1a.

XPath to Error /efile:Return/efile:ReturnData/efile:IRS990 Error Category Missing Data

Rule Number F990-153 Severity Reject

Data Value Missing CompensationFromRelatedOrganization Data Reject Message:

There are two possible solutions to this rejection:

1. Go to **Tax Forms > Federal > Form 990 > 990, page 7**.
2. Ensure that there is something (either a dollar amount or *NONE*) in Columns D, E, and F, for at least one of the employees listed.

OR

1. Go to **Organizer > Form 990 > Form 990 > Pt VII - Compensation of Officers/Directors > Officers, Directors, Trustees, Employees > Employee Name**.
2. Ensure that the **Average hours per week devoted to position** have been entered for at least one employee.

Error when e-file return more than three years old: I am trying to e-file a return from four years ago, and the return is being rejected with a message similar to the following: The return type (specified in the Return Header) and the return version (specified by the return Version attribute of the Return element) of the return must match the return type and the version supported by the Modernized E-file system. How do I resolve this error?

The IRS Business MeF system only supports e-files on a rolling basis that includes the current and two prior tax years. When transmitting an e-file in the current tax year, the MeF system will process only that year and the two preceding years.

If you have any questions regarding this IRS e-file rejection, please contact the IRS e-Help Desk at 1-866-255-0654.

Schedule B

Will Schedule B be marked Not Open for Public Inspection?

For the printed disclosure copy, Form 990 will print with *Copy for Public Inspection*, and Schedule B will print without the Contributors names and addresses. For e-filed returns, this information is required.

Signature Requirements

How does the preparer sign the return? How does the client sign the return? Must clients get a PIN? How do we use Form 8879-EO and/or Form 8453-EO?

The taxpayer may select one of two options for signing the return:

- If the taxpayer selects the PIN option, the taxpayer and the ERO will each select a PIN, and those numbers will be used to sign the return electronically in the software. Selecting this option will allow the ERO to complete Form 8879-EO. The ERO must retain the completed Form 8879-EO for three years.
 - If the taxpayer selects the Binary Attachment option, the ERO will complete and print Form 8453-EO. Subsequently, the ERO will have all required parties sign the Form and will then scan it into a PDF document and attach it in the software as a binary attachment. The name of the PDF file is limited to 23 characters.
 - The taxpayer may bypass Forms 8879-EO and 8453-EO if the taxpayer is e-filing Extension Form 8868 and no payment is due.
-

Size Limitation

Is there a size limitation for files transmitted?

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

Viewing Completed Returns

Will we receive or be able to print a final "filed copy"?

Yes.

How will we preview a completed return before filing?

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

XML Validation Errors

Resolving XML Validation Errors

How do I resolve the following e-file rejection? Type FED

Record Name IRS990 Form Occurrence No. 0 Field Sequence No. 0 Form No. F990

Form Page No. 1 Reject Code 153

Extended Reject Code 0

Error Message If Form 990, Part VII, Line 1a checkbox (immediately above the table) is not checked, then at least one complete entry must be present in Form 990, Part VII, Section A, Line 1a.

XPath to Error /efile:Return/efile:ReturnData/efile:IRS990 Error Category Missing Data

Rule Number F990-153 Severity Reject

Data Value Missing CompensationFromRelatedOrganization Data Reject Message:

To correct this XML Validation error:

1. Go to **Organizer > Form 990 > Form 990 > Part III - Program Services > Program Services**.
 2. Under the **Program Service Activity #1** section, enter information in the **Description** field.
-