



INTRODUCTION TO e-FILE ARCHITECTURE

January 6, 2004



One Architecture Across Multiple Tax Types

- Developed by IBM under contract to the IRS
- In production for IRS 941
- Target this month for IRS 1120
- Fed/State programs for Withholding/UI and Corporate
- SSTP uses simplified version – no binary attachments



Tiered Structure With Built-in Control Check Features

- Transmission Header
 - Transmission Id
 - Transmission Timestamp
 - Transmitter Id ("ETIN")
 - Process Type
 - **"T" for Test**
 - **"P" for Production**



Tiered Structure, continued

- Transmission Manifest
 - Contains a "Reference" for each document in the transmission
 - The Reference must match the Document Id contained in each document
 - Mandatory "count" attribute which must balance to the number of documents in the transmission



Tiered Structure, continued

- Document Structure
 - Document Id – must match Reference in Transmission Manifest
 - Document Header – contains identifying information such as Taxpayer Id and Tax Period Covered
 - Document Data – depending on document type



Acknowledgements

- Tiered Acknowledgement structure mirrors original transmission
- Repeats control features from original transmission
- Accept or Reject transmission as a whole, and Accept or reject each individual document



Acknowledgments, continued

- Acknowledgement Header contains timestamp of acknowledgement
- Acknowledgement Manifest
 - Transmission Reference is Id from original Transmission Header
 - Reference for each document being acknowledged equals original Document Id



Acknowledgements, continued

- Transmission Acknowledgement
 - Transmission ID from original transmission must match Transmission Reference in the Acknowledgement Manifest
 - Timestamp of original transmission
 - Transmission Status: "A" or "R"
 - Errors – detail of any transmission level errors



Acknowledgements, continued

- Document Acknowledgement
 - Document Id from original document – must match Reference in Ack Manifest
 - Taxpayer Id
 - Document Type
 - Document Status – “A” or “R”
 - Payment Indicator – “A” or “R” or “N”
 - Errors – detail of any errors for that document



Acknowledgements, continued

- Errors Structure
 - Both at Transmission and Document levels
 - Error Count
 - For each error:
 - **Optional XPath pointer to XML error**
 - **Error Message**
 - **Optional “Severity” classification**
 - **Optional data value of data in error**



SER and Information Report

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Filing Header

- Optional "Electronic Postmark"
- Mandatory Tax Period Start and End Dates
- Optional Preparer/Originator data
- Document Type – SER or Info Report
- SSTP-Id or State assigned Id
- Federal Taxpayer Identification Number
- FIPS Code of Receiving State
- "Payment Included" Indicator



SER

- Original or Amended return
- Exemptions/Deductions total only
- Total Sales, Taxable Sales, Sales and Use tax amounts, even if zero
- Sales and Use distribution to local jurisdictions
- Optional Penalty, Interest, Discounts, and Prepayments
- Amount Due or Refund (if negative)



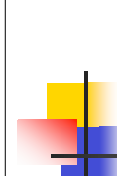
Information Report

- Original or Amended report
- One detail break-out by month for no location, single location, or aggregated locations within the state
- Alternate detail breakout by location for multiple locations within state; detail by month within location



Payments

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Flexible Structure for Multiple Payment Options

- Based on FSET Payment schema
- Choice of ACH Debit, ACH Credit, Check, or Wire Transfer
- Data to originate ACH Debit
- Data to match Credit, Check, or Wire
- Ability to request Settlement Date
- Elements for State to record Receipt Date and Actual Settlement Date



Bulk Payment Option

- Allows CSP to make a single payment for multiple taxpayers
- Payment record with each filing
 - Specifies "Bulk Payment"
 - Includes Bulk Payment Identifier
- Standalone Payment record
 - Specifies payment method
 - Payment Identifier matches Bulk Payment Identifier on each filing Payment record
 - Breakout of each Taxpayer and Amount



Registration

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Registration Header

- Mandatory SSTP-Id assigned by Registration vendor
- No Tax Period
- No Payment Indicator, as payment is not allowed for Streamlined Registration
- Other elements same as Filing Header



Two Alternate Registration Documents

- One for New Registrations, with almost all data elements mandatory
- One for Change, Out of Business, or Unvolunteer
 - Action Code and Effective Date mandatory
 - Other elements optional – only changed data need be transmitted