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
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

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**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 Data mandatory
  - Other elements optional – only changed data need be transmitted