

Modernized e-File (MeF)
Information for Authorized
IRS *e-file* Providers
of
Forms 1120/1120S

Tax Year 2004

Publication 4163
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**INTERNAL REVENUE SERVICE
MISSION STATEMENT**

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PART I

INTRODUCTION

Modernized e-File (MeF) Overview

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

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

- The MeF system allows Transmitters to send transmissions to the IRS at any time. The MeF system validates the transmission file and creates an acknowledgement file immediately. During the first year of processing MeF returns, many acknowledgements were returned in 2-3 minutes or less, depending on the size of the transmission file.
- 100% of the forms that can be attached to Forms 1120/1120S are included in MeF. As IRS adds new forms that can be filed with the Forms 1120/1120S, they will be added to the MeF system.
- MeF is completely paperless. EROs can sign the return using a Practitioner PIN or have the option to scan Form 8453-C or Form 8453-S and transmit the jurat electronically to the IRS with the tax return. IRS MeF will not accept paper copies of Form 8453-C or Form 8453-S.
- IRS will eventually maintain three years of MeF programs allowing prior year returns to be filed beginning in Processing Year 2005.
- Rejects are now referred to as "Business Rules" and have been restated to be specific in defining the location of the error and the error is stated in plain English.

MeF has eliminated the need for corporations to submit duplicate copies of the forms listed below to the Philadelphia Submission Processing Center (PSPC), when the form is attached to the Form 1120/1120S and filed electronically.

- Form 5471---*Information Return of US Persons With Respect To Certain Foreign Corporations*
- Form 5472---*Information Return of a 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in a US Trade or Business*
- Form 5713---*International Boycott Report*

Publications for Corporate Tax Returns

This edition of Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1120/1120S*, replaces the previous edition revised July 2004. This edition adds rules and responsibilities that apply to Authorized IRS e-file Providers filing corporate income tax returns and related forms and schedules including extensions. Last year rules and responsibilities for Authorized IRS e-file Providers filing individual and/or corporate income tax returns were included in Publication 1345 *Handbook for Authorized IRS e-File Providers of Individual Income Tax Returns*. Publication 1345 was revised and now the rules and procedures apply to Authorized e-file Providers filing individual returns only.

This publication is designed to provide specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system for Form 1120, U. S. Corporation Income Tax Return, Form 1120S, U. S. Income Tax Return for an S Corporation, and for Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*. Unless otherwise noted, all information and procedures in this publication apply to Form 7004.

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

- Publication 3112, *IRS e-file Application and Participation*, contains standardized information about the roles and responsibilities of Authorized IRS e-file Providers for all e-file programs. All IRS e-file publications are available on the IRS web site. Any specific information regarding the 1120/1120S/7004 can be found in Publication 4163.
- Publication 4162, *Modernized e-File Test Package for Forms 1120/1120S*, - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing (ATS) of Forms 1120/1120S/7004.
- Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, contains the communication procedures, transmission formats, business rules and validation procedures to be used by software developers and transmitters to develop software for filing electronic 1120/1120S returns and 7004 extensions.

Request for Publication

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

[IRS e-file Technical Publications](#)

Or by entering "publication" in the Keyword Search"

Or take the following steps on the irs.gov web site:

- Click on the *e-file* logo
- Click on *e-file* for Software Developers & Transmitters
- Click on Form 1120/1120S XML Schemas
- Go to User Guide & Publications; select the publication you need.

Communications

IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage), please let us know by e-mail at 1120@irs.gov or write to:

Internal Revenue Service
Janet Brown, OS: CIO:I: ET: D: G1
Stop 6150AUSC
P.O. Box 934
Austin, TX 78767

For Form 7004, please send an email to 1120@irs.gov or write to:

Internal Revenue Service
7004 Analyst, OS:CIO:I:ET:D:G1
NCFB C5-463
5000 Ellin Road
Lanham, MD 20706

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

- e-mail - The 1120 Team maintains an e-mail distribution list of current and prospective partners. On an as needed basis, updates and other communications are distributed to the group. To have your e-mail address added to the group, please send an e-mail with your name, company name, and any other relevant contact information, including your role (Electronic Return Originator (ERO), Software Developer or Transmitter) to 1120@irs.gov.
- Quick Alerts is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and Electronic Return Originators. Software Developers and Transmitters use their ETIN. EROs use their 6 digit EFIN. If you have received both an ETIN and an EFIN, then you should use your ETIN. The Quick Alerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via pre-selected vehicle of choice(s): cell phone, e-mail, fax, telephone. After subscribing, EROs can receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at www.Envoyprofiles.com/quickalerts or through the links provided on the "Tax Professionals" page at www.irs.gov.
- The Ogden e-Help Desk has been designated to provide assistance for MeF software testing and live processing. Software developers, transmitters and

electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654 (Prompt 125).

- IRS Website—A link for helpful web pages can be found by going through the www.irs.gov home page. Click on the *e-file* logo for information about *e-file* options for business partners including a list of approved *e-file* business products.
- Additional Contacts

Topic	Services Offered	Number
Application	<p>IRS <i>e-file</i> Application (irs.gov) To obtain additional information regarding the e-services Registration and IRS <i>e-file</i> Application process go to:</p> <p>http://www.irs.gov/taxpros/article/0,,id=109646,00.html</p> <p>Paper Application (Form 8633)</p> <p>Obtain answers to questions regarding the IRS <i>e-file</i> Application process or about the status of an application</p>	<p>1-866-255-0654</p> <p>Outside US & US Territories 512-416-7750</p>
Electronic Funds Withdrawal (Direct Debit) Deposits	Providers may check the status of payments and the status of cancelled warehoused (deferred) payments	1-888-353-4537
Forms by Fax	Request forms through IRS faxback system (Available 24 hours a day) (You must have the catalog five-digit number from tax package or catalog)	703-368-9694
Publications & Tax Forms	Order IRS publications and tax forms by phone	1-800-829-3676
e-Help	Obtain assistance with electronic business tax filing by calling the e-Help Desk	1-866-255-0654
Tax Help	Request IRS Tax Assistance Business Taxpayers	1-800-829-4933
TeleTax (Recorded Tax Information)	Listen to Automated tax help see topic numbers in tax package	1-800-829-4477
Fraud	Report suspicious activity in the IRS e-File Program by calling the 1-800 number or e-mailing to HQ-QRF@ci.irs.gov ;	1-800-829-0433

Application To Participate in the IRS *e-file* Program

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

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

Part II
Processing Year 2005
Information

Processing Year 2005 Highlights

- Taxpayers who file electronically will no longer receive paper tax forms by mail.
- IRS is scheduled to begin accepting TY 2004 corporate tax returns on January 10, 2005.
- MeF will accept calendar and fiscal year returns with tax periods ending December 31, 2003 or later. A Fiscal Year return is a return whose tax period ends in a month other than December, and is not a Short Period Return (other than an initial return) or Final Return.
- The following new forms were added for TY 2004
 - **Form M-3**, *Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More*
 - **Form 8858**, *Information Return of U.S. Persons With Respect to Disregarded Entities*
 - **Form 8858 Schedule M**, *Transactions Between Foreign Disregarded Entity Owned by a Controlled Foreign Corporation and Filer or Other Related Entities*
 - **Form 7004**, *Application for Automatic Extension of Time to File Corporation Income Tax Return*
- A complete list of Forms and Schedules for Tax Year 2003 and 2004 is included in Exhibit 2. This exhibit also explains the maximum number of forms that may be submitted with each return.
- Applications for extensions can be e-filed for any of the 14 return types listed on the Form 7004, regardless of whether the actual return can be filed electronically.
- On October 22, 2004, the President signed H.R. 4520, the "American Jobs Creation Act of 2004". This legislation repeals the extraterritorial income exclusion in current tax law; provides domestic manufacturing and other business tax relief, including energy-related tax credits; allows for itemized deduction of State and local sales taxes; provides for reform of tobacco subsidies; includes international tax reform and simplification provisions; and includes various revenue-raising provisions. Provisions in the bill will result in changes to Form 1120, various attached forms and will create new credit forms: Forms 8864, 8865 and 8896.
NOTE: Due to the extensive nature of the changes and timing of when the bill was signed, IRS will restrict acceptance of the impacted forms until a later date. You can check with your software developer for more information about these forms.
- *Due to **HR 4520**, IRS must restrict all fiscal year filers with tax periods ending October 31, 2004 and November 30, 2004 from filing electronically. IRS will accept fiscal year returns for all other periods, except for fiscal year October or November filers.*

Return Due Date Chart Forms 1120/1120S Tax Year 2003

IRS will allow Tax Year 2003 calendar and fiscal year returns to be filed through Processing Year 2006.

Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends & Holidays Considered)	6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/03—12/31/03	200312	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	5/17/04	11/15/04	2003
4/1/03—3/31/04	200403	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	7/15/04	1/18/05	2003
6/1/03—5/31/04	200405	8/16/04	2/15/05	2003
7/1/03—6/30/04	200406	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	11/15/04	5/16/05	2003
10/1/03—9/30/04	200409	12/15/04	6/15/05	2003
**11/1/03—10/31/04	200410	1/18/05	7/15/05	2003
**12/1/03—11/30/04	200411	2/15/05	8/15/05	2003

*Legal Due Date is the 15th of each month.

** Restricted due to HR4520 (see explanation on previous page)

Return Due Date Chart for Forms 1120/1120S Tax Year 2004

Tax Period Beginning & Ending Dates	Tax Period	Due Date (Weekends & Holidays Considered) #	6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/04—12/31/04	200412	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	4/15/05	10/17/05	2004
3/1/04—2/28/05	200502	5/16/05	11/15/05	2004
4/1/04—3/31/05	200503	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	7/15/05	1/17/06	2004
6/1/04—5/31/05	200505	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	10/17/05	4/17/06	2004
9/1/04—8/31/05	200508	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	12/15/05	6/15/06	2004
11/1/04—10/31/05	200510	1/17/06	7/17/06	2004
12/1/04—11/30/05	200511	2/15/06	8/15/06	2004

Legal Due Date is the 15th of each month.

**Extension Due Date Chart for Form 7004 Tax Year 2004
Form 1120 Series**

Due dates for Form 7004, Applications for Extensions vary according to the type of return for which the extension is being requested.

The following chart depicts extension due dates for all return types listed on Form 7004 with the exception of 990-C and 1120 Subchapter T Cooperatives.

Tax Period	Return Due Date (15th day of 3rd mo. from end of Tax Period)	Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US) *	Extended Due Date (6 mo) #
200410	01/18/05	04/15/05	07/15/05
200411	02/15/05	05/16/05	08/15/05
200412	03/15/05	06/15/05	09/15/05
200501	04/15/05	07/15/05	10/15/05
200502	05/16/05	08/15/05	11/15/05
200503	06/15/05	09/15/05	12/15/05
200504	07/15/05	10/17/05	01/15/06
200505	08/15/05	11/15/05	02/15/06
200506	09/15/05	12/15/05	03/15/06
200507	10/17/05	01/17/06	04/15/06
200508	11/15/05	02/15/06	05/15/06
200509	12/15/05	03/15/06	06/15/06
200510	01/17/06	04/17/06	07/15/06
200511	02/15/06	05/15/06	08/15/06
200512	03/15/06	06/15/06	09/15/06

* Certain filers are entitled to an automatic 3 month extension. In addition to the automatic extension, a filer may request an additional 3 month extension by filing a Form 7004. See the Form 7004 instructions for more information.

Legal Extended Due Date is the 15th of each month (holiday and weekends are **not** considered). This is the date to be entered for Extension Date when submitting 7004.

**Extension Due Date Chart for Form 7004 Tax Year 2004
Form 990-C Or Form 1120 Subchapter T Cooperative**

Tax Period	Due Date (15th day of 9th mo. from end of Tax Period)	Automatic Extended Due Date (6 mo) #
200401	10/15/04	04/15/05
200402	11/15/04	05/15/05
200403	12/15/04	06/15/05
200404	01/18/05	07/15/05
200405	02/15/05	08/15/05
200406	03/15/05	09/15/05
200407	04/15/05	10/15/05
200408	05/16/05	11/15/05
200409	06/15/05	12/15/05
200410	07/15/05	01/15/06
200411	08/15/05	02/15/06
200412	09/15/05	03/15/06
200501	10/17/05	04/15/06
200502	11/15/05	05/15/06
200503	12/15/05	06/15/06
200504	01/17/06	07/15/06
200505	02/15/06	08/15/06
200506	03/15/06	09/15/06
200507	04/17/06	10/15/06
200508	05/15/06	11/15/06
200509	06/15/06	12/15/06
200510	07/17/06	01/15/07
200511	08/15/06	02/15/07
200512	09/15/06	03/15/07

Legal Extended Due Date for returns is the 15th of each month (holidays and weekends are **not** considered). This is the date to be entered for Extension Date when submitting 7004.

Returns Not Eligible for MeF

Returns and extensions meeting the conditions below cannot currently be electronically filed.

For Forms 1120/1120S:

- Final returns
- Short-year returns (other than an initial return)
- Returns with tax periods ending prior to December 2003
- 52-53 week filer returns
- Returns covering multiple tax periods
- Amended returns
- Bankruptcy returns
- Returns with pre-computed penalty and interest
- Prompt assessment
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file return timely
- Requests for overpayments to be applied to another account
- Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Name change returns
- TY2003 fiscal year filers with month ending in 10/31 and 11/30 cannot file electronically because of changes resulting from HR4520.
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form
- Fiscal year filers who file a Form 4136 and wish to use a credit reference number other than what is currently preprinted on the form.

For Form 7004:

- 52-53 week filer applications
- Name change applications
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file application timely
- Requests for refunds
- Election to make installment payments for a portion of balance due amount
- Applications requesting extension due to change in accounting period unless prior approval has been applied for from IRS or certain conditions have been met. See Publication 538, Accounting Periods and Methods, for details.
- Applications with Net Operating Loss Carryback. Form 1138 should be sent separately, not with the application.
- Applications attaching a Power of Attorney (POA). POA should be sent separately, not with the application.
- Early filed returns (filed before end of tax period)
- Returns with tax periods ending prior to December 2003

- Any condition or requirement, not supported by software, that requires the submission of a paper document or form
- Filing short period extension due to termination of 1120S status.

Part III
Rules and Requirements
For
Corporate *e-file* Providers

General

All Authorized IRS *e-file* Providers must adhere to IRS *e-file* rules and requirements to continue participation in IRS *e-file*. Requirements are included in Revenue Procedure 2000-31, throughout this publication, and in other publications and notices that govern IRS *e-file* (See Publication 3112, *IRS e-file Application and Participation*). Adherence to all rules and requirements is expected of all Providers regardless of where published. Some rules and requirements are specific to the activities performed by the Provider and are included in appropriate chapters of this publication. The following list, while not all-inclusive, applies to all Authorized IRS *e-file* Providers of Corporate Income Tax Returns, except Software Developers that do not engage in any other IRS *e-file* activity other than software development. A Provider must:

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

Safeguarding of Modernized e-File From Fraud and Abuse

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

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

Returns Filed Through Modernized e-File

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

Submitting a Timely Filed Electronic Tax Return

All prescribed due dates for filing of returns apply to MeF returns. All Authorized IRS *e-file* Providers must ensure that returns are promptly processed. However, a Provider that receives a return for electronic filing on or before the due date of the return must ensure that the electronic portion of the return is transmitted on or before that due date (including extensions). An electronically filed return is not considered filed until the electronic portion of the tax return has been acknowledged by the IRS as accepted for processing and a signature for the return has been received. However, if the electronic portion of a composite return is successfully transmitted on or shortly before the due date and the Provider complies with the requirements for signing the return, the return will be considered timely filed. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the Provider and the taxpayer comply with the requirements for timely resubmission of a correct return, the return will be considered timely filed (see Resubmission of Rejected Tax Returns on page 36). For additional information about the filing of a return through Modernized e-File, see The Procedures for Electronic Return Originators of Corporate MeF Returns in Part IV of this publication.

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

Disclosure of Tax Return Information

Under §301.7216, disclosure of tax return information among Authorized IRS *e-file* Providers for the purpose of preparing a tax return is permissible. For example an ERO may pass on tax return information to an Intermediate Service Provider and/or a Transmitter for the purpose of having an electronic return formatted and transmitted to

the IRS. However, if the tax return information is disclosed or used in any other way, an Intermediate Service Provider and/or a Transmitter may be subject to the penalties described in §301-7216 and/or the civil penalties in §6713 for unauthorized disclosure or use of tax return information.

Preparer Penalties

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

Under §301.7701-15(d), Authorized IRS *e-file* Providers are not income tax return preparers for the purpose of assessing most preparer penalties as long as their services are limited to “typing, reproduction, or other mechanical assistance in the preparation of a return or claim for refund”. If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return information in a nonsubstantive way, this alteration will be considered to come under the “mechanical assistance” exception described in §301.7701-15(d). A nonsubstantive change is a correction or change limited to a transposition error, misplaced entry, spelling error, or arithmetic correction.

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

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

Suspensions

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

Advertising Standards

In addition to the advertising standards common to all Authorized IRS *e-file* Providers detailed in Publication 3112, *IRS e-file Application and Participation*, there are additional responsibilities for Providers e-filing Corporate Income Tax Returns.

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

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

Paperwork Reduction Act Notice

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

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

The collections of information in this publication are in Part III and IV. This information is required to implement IRS *e-file* and to enable taxpayers to file their corporate income tax returns electronically. The information will be used to ensure that taxpayers receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the filing of electronic returns. The collections of information are required to retain the benefit of participating in IRS *e-file*. The likely respondents are business or other for-profit institutions.

**Part IV
Procedures For
Electronic Return
Originators
of
Corporate MeF Returns**

Obtaining, Handling, and Processing Return Information from Taxpayers

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

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

Safeguarding Modernized e-File From Fraud and Abuse

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

Be Careful With Addresses

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

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

Foreign Address

MeF does accept corporate income tax returns with a foreign address in the entity portion of the Form 1120/1120S and Form 7004.

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

Address Changes

Domestic Address

Forms 1120/1120S MeF will accept all domestic address changes as shown by the corporation in the entity portion of the tax return. IRS will update the corporation's entity information with the change of address.

Foreign Address

Forms 1120/1120S MeF will not accept changes to foreign addresses. Corporations must submit Form 8822, Change of Address, to IRS to update or change a foreign address. Form 8822 can be downloaded through the IRS web site, www.irs.gov.

Standard Street Address Abbreviations

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

Valid ZIP Codes

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

Business Name Controls and NAICS Codes

The Name Control for corporations 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 corporation name and consists of up to four alpha and/or numeric characters. See Exhibit 1, Business Name Controls, for a complete list of rules for creating Business Name Control and examples to assist you in the preparation of the corporation tax return.

A principal business activity and the associated code is designed to classify an enterprise by the type of activity in which it is negated to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System. Exhibit 7 provides a list of the valid codes for Principal Business Activity Codes (NAIC Codes).

If after reading this section you still need additional assistance, you may contact the e-Help Desk at 1-866-255-0654 (Prompt 125).

Refund Returns

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

Direct Deposit of Refunds

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

Check or share draft accounts that are "payable through" another institution may not accept Direct Deposits. Taxpayers should verify their financial institution's Direct Deposit policy before they elect the Direct Deposit option.

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

Additionally, a Provider must never charge a separate fee for Direct Deposit and must accept any Direct Deposit election by a taxpayer to any eligible financial institution. The Provider must advise the taxpayer that a Direct Deposit election cannot be rescinded and that changes cannot be made to routing numbers of financial institutions or to the taxpayer's account numbers after IRS has accepted the return. The Provider must not

alter the Direct Deposit information in the electronic record after a taxpayer has signed the tax return.

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

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

Balance Due Returns

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

Electronic Funds Withdrawal

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

Taxpayers can schedule the payment for withdrawal on a future date. Scheduled payments must be effective on or before the return due date. For example, the Provider may transmit a corporate income tax return in February and the taxpayer can specify that the withdrawal be made on any day on or before the return due date. The taxpayer does not have to remember to do anything at a later date. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted.

Electronic Funds Withdrawal payments must be authorized at the time the balance due return or form is e-filed.

Payments can be made by electronic funds withdrawal for the following:

- Form 1120/1120S series return;
- Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*

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

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

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

Credit Card Payments

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

Electronic Federal Tax Payment System (EFTPS)

Taxpayers can pay balances due and estimated taxes year round using the Electronic Federal Tax Payment System (EFTPS). Taxpayers enroll in EFTPS-On-Line via an official government site on the Internet, using a user-friendly Web interface. After enrollment, taxpayers receive a confirmation package by mail with instructions. For added security, a unique Personal Identification Number (PIN) is mailed separately to the taxpayers. To make payments On-Line, taxpayers will need the PIN and Internet

password. Taxpayers can refer to the confirmation package for instructions on obtaining an Internet password. For more information on electronic deposit options, visit www.irs.gov/efile and click on “Electronic Federal Tax Payment System”.

Pay by Check

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

Attachments

MeF allows for two types of attachments:

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

Approved tax preparation software should provide the necessary instructions for creating and submitting all required attachments. IRS prepared the list of Forms and Attachments in Exhibit 3 to assist you in the preparation of electronic returns. The list includes items from the following sources:

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

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

MeF software may also provide Preparers the capability to scan or export documents in PDF format (i.e. Appraiser Statements, Meeting Notes, and Signature Documents) and submit them as binary attachments. **Only attachments that cannot be transcribed into the software can be submitted as binary attachments.** Preparers will create the binary attachments as pdf documents and submit them as electronic files attached to the MeF return. Check with your Software Provider to see if your software will support binary attachments.

- **Special Instructions for “schedule” attachments to Form 8865:**

In many instances information on schedules attached to Form 1065 will be the same schedules required to be filed with the Form 8865, *Return of US Person with Respect to Certain Foreign Partnerships*. If a taxpayer has already prepared

the Form 1065 and has completed Schedules B, D, K, K1, L, M-1, M-2, do **NOT** attach the Form 1065 schedules to the return, instead the data from the Form 1065 schedules should be copied to the corresponding Form 8865 schedules.

- **Special Instructions for Form 8838**

The jurat extends to all accompanying statements and schedules with the exception of Form 8838, *Consent to Extend the Time to Assess Tax Under Section 367 – Gain Recognition Agreement*. The Form 8838 data must be entered into the software, and a signed copy must be submitted electronically as a binary attachment to the electronic Forms 1120/1120S.

Signing an Electronic Return

As with any corporate income tax return submitted to the IRS on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable. The corporation (taxpayer) must designate a corporate officer responsible for signing the corporate income tax return following the procedures outlined in Regulation 6062.

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

If the electronic return data on a corporate income tax return is changed after the taxpayers signed the Declaration of Taxpayer, taxpayers must sign a new declaration if the amounts differ by more than either \$150 to “Total Income” or \$100 to “Taxable Income”.

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

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

Signature Alternatives for Modernized e-File

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

Practitioner PIN Option

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

In some instances, corporate officers may wish to sign electronically, but are unable to enter their PIN directly in the electronic return. Taxpayers may authorize the ERO to enter their PINs in the electronic return record.

The taxpayers and EROs must complete the appropriate form (see below) to select a PIN for signing corporate tax returns and/or extensions.

Form 1120 - Form 8879-C *IRS efile Signature Authorization for Form 1120 and 1120-A*

Form 1120S - Form 8879-S *IRS e-file Signature Authorization for Form 1120-S*

Form 7004 - Form 8878-A *IRS e-file Electronic Funds Withdrawal Authorization for Form 7004*

EROs should confirm the identity of the corporate officer when completing Form 8879-C, 8879-S, or 8878-A prior to transmitting returns to IRS. EROs participating in the Practitioner PIN method must retain Forms 8879-C, 8879-S and/or 8878-A for three years from the return due date or IRS Received Date, whichever is later.

Practitioner PIN is the only option viable for signing extensions.

NOTE: Do Not Mail Form 8879-C, Form 8879-S or 8878-A to IRS.

Scanned Form 8453 Option

If this option is chosen, the ERO or taxpayer must ensure that the software they are using allows for binary attachments. (See section titled Attachments in Part IV of this document). The Forms 8453-C or 8453-S will be completed and signed by all required parties and then scanned to create a pdf document. The pdf document can then be included as part of the electronic return. The binary attachment must be named “8453 Signature Document”. The software you use will provide instructions for including the scanned document with your electronic tax return.

Note: The scanned Form 8453-C, or 8453S is the only option available for On-Line filing.

Avoiding Refund Delays

EROs should advise taxpayers that they can avoid refund delays by having all of their taxes and obligations paid, providing current and correct information to the ERO, ensuring that all bank account information is up-to-date and carefully checking their tax return information before signing the return.

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

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

Submitting the Electronic Return to the IRS

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

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

Record Keeping and Documentation Requirements

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

- A copy of signed IRS *e-file* Consent to Disclosure forms for taxpayers who signed using an electronic signature;
- A complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission that the IRS can process; and
- The acknowledgement file for IRS accepted returns.

Forms 8878-A, 8879-C, 8879-S, must be available to the IRS in the same manner described above, for three years from the due date of the return or IRS received date, whichever is later.

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

Providing Information to the Taxpayer

The ERO must provide a complete copy of the return to the taxpayer. However, the copy need not contain the taxpayer identification number of the paid preparer. A complete copy of a taxpayer's return includes jurats, as well as the electronic portion of the return. The electronic portion of the return can be contained on a replica of an official form or on an unofficial form. However, on an unofficial form, data entries must be referenced to the line numbers or descriptions on an official form. If the taxpayer provided a completed paper return for electronic filing and the information on the electronic portion of the return is identical to the information provided by the taxpayer, a printout of the electronic portion of the return does not have to be provided to the taxpayer. The ERO should advise the taxpayer to retain a complete copy of the return and any supporting material. The ERO should also advise the taxpayer that an amended return, if needed, must be filed as a paper return and mailed to the submission processing center that would handle the taxpayer's paper return. Refer to the current year's tax package for addresses or www.irs.gov.

Acknowledgements of Transmitted Return Data

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered "not filed." The acknowledgement identifies the source of the reject and uses business rules to explain the problem. A business rule will explain why the transmission or return rejected (See Exhibit 8, Business Rules). Notification of changes to business rules will be sent out via the "Quick Alerts" Communication System).

If the ERO makes changes to the electronic return after Form 8453C/S or 8879C/S has been signed by the taxpayer (whether it was before transmitting or if the return was rejected after transmission) returns can be corrected and transmitted without new signatures or authorizations if changes are not more than \$150 to "Total Income" or more than \$100 to "Taxable Income". If the changes are more than the amounts listed, the taxpayer is required to sign a new 8453 C/S or 8879C/S and must be given a copy of the applicable document (either paper or electronic).

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

Resubmission of Rejected Tax Returns

If the Service rejects the corporate return for processing and the reason for the rejection cannot be corrected and retransmitted, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the taxpayer that the return has not been filed, the ERO must provide the taxpayer with the Business Rule explanation (See Exhibit 8).

- If the electronic return can be retransmitted it must be filed by the later of the due date of the return or five (5) calendar days after the date the Service gives notification the return is rejected.
- If the electronic return cannot be accepted for processing electronically, the taxpayer must file a paper return. In order for the paper return to be considered timely it must be filed by the later of the due date of the return or ten (10) calendar days after the date the Service gives notification the return is rejected. The paper return should include an explanation of why the return is being filed after the due date and include a copy of the reject notification.

Part IV
Procedures For
Transmitters of
Corporate MeF Returns

Transmitter Requirements

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

- Transmit all electronic portions of returns to the appropriate IRS center within three calendar days of receipt;
- Retrieve the acknowledgement file within two work days of transmission;
- Match the acknowledgement file to the original transmission file and send the acknowledgement file for all rejected and accepted returns, to the ERO or Intermediate Service Provider within two work days of retrieving the acknowledgement file;
- Retain an acknowledgement file received from the IRS until the end of the calendar year in which the electronic return was filed;
- Immediately contact the IRS e-Help Desk toll-free number 1-866-255-0654 (Prompt 125) for further instructions if an acknowledgement of acceptance for processing has not been received within 24 hours of transmission or if an acknowledgement for a return that was not transmitted in the designated transmission is received;
- Promptly correct any transmission error that causes an electronic transmission to be rejected;
- Contact the IRS e-Help Desk toll-free number 1-866-255-0654 (Prompt 125) for assistance if the electronic portion of the return has been rejected after three transmission attempts;
- Ensure the security of all transmitted data;
- Ensure against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or otherwise to another entity; and
- Use only software that does not have an IRS assigned production password built into the software.

Additional Transmitters Responsibilities for On-Line Providers

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

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

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

Accepted Returns

- Date the transmission was accepted

Rejected Returns

- That the IRS rejected the electronic portion of the taxpayer's return;
- Date the return was rejected;
- The Business Rule explaining why the return was resulting in the Reject condition;

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

Electronic Postmark

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

If the electronic postmark is on or before the prescribed deadline for filing but the return is received by the IRS after the prescribed deadline for filing, the return will be treated as filed on the electronic postmark's date. In order for a return to be treated as filed on the electronic postmark's date, all requirements for signing the return and completing a paper declaration must be met. If the electronic postmark is after the prescribed deadline for filing, the IRS actual receipt date, not the date of the electronic postmark will be the filing date. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return.

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

- Creates an electronic postmark bearing the date and time (in the Transmitter's time zone) the return was received by the Transmitter's host system;
- Provides the electronic postmark to the taxpayer or the ERO no later than when the acknowledgement is made available to the taxpayer in a format that precludes alteration and manipulation of the electronic postmark information;
- Provides the same electronic postmark data to the IRS in the electronic record of the return;

- Provides taxpayers with an explanation of the electronic postmark and when the IRS treats the electronic postmark as the filing date;
- Refrains from using terms that currently have specific meaning in the postal industry such as “certified” or “registered” and similar terms, and from using “Internal Revenue Service”, “IRS” or “Federal” as a definer of the electronic postmark when discussing the electronic postmark, including in all advertising, product packaging, articles, press releases, and other presentations;
- Retains a record of each electronic postmark until the end of the calendar year and provides the record to the IRS upon request;
- Transmits all tax returns and extensions of time to file that received an electronic postmark to the IRS within two days of receipt from the ERO or from the taxpayer in the case of On-Line Filing; and
- Retains the original electronic postmark of the rejected return for a corrected return that is received by the Transmitter through the last date for retransmitting rejected returns and creates a new postmark for all returns, including corrected returns received after the last date for retransmitting returns. All corrected returns retaining an electronic postmark of a date through the prescribed last day of filing must be transmitted to the IRS within two days of the date the return was received by the Transmitter or the twenty second day of the respective month of the prescribed due date, whichever is earlier.

**Part IV
Procedures
For
Other Authorized IRS *e-file* Providers**

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

Intermediate Service Providers

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

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

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

Additional Requirements for Participants in On-Line Filing

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

- Ensure that it uses an EFIN obtained for On-Line Filing;
- Ensure that its On-Line Filing EFIN is included in the electronic return data, when applicable;
- Send the transmission to the Transmitter within 24 hours of the receipt of the return from the taxpayer;
- Ensure that no more than five tax returns are filed electronically by one software package or from one e-mail address;

- Ensure that software used by the taxpayer does not have a IRS-assigned production password built into the software; and
- Immediately forward to the taxpayer information received from the Transmitter as required for On-Line Filing. For example, a Transmitter receives information from the IRS regarding the status of the electronic portion of a taxpayer's return.

Software Developers

A Software Developer develops software for the purposes of formatting electronic return information according to IRS *e-file* specifications and/or transmitting electronic return information directly to the IRS. IRS *e-file* specifications may be found in Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*. Software Developers must pass Assurance Testing as prescribed in Publication 4162, *Modernized e-File Test Package for Forms 1120/1120S*.

A Software Developer must:

- Promptly correct any software error which causes the electronic portion of a return to be rejected and then promptly distribute that correction;
- Ensure that any software package that will be used to transmit electronic portions of returns from multiple Authorized IRS *e-file* Providers has the capability of combining returns from these Providers into one IRS transmission file.
- Ensure that an IRS assigned production password is not incorporated into its software;
- Provide a copy of the software and accompanying documentation (a demonstration package is sufficient) to the IRS, if requested, upon successful completion of the communication testing;
- Ensure that its software contains appropriate language and version indicators for Consent To Disclose and Jurat statements;
- Ensure software contains IRS *e-file* Signature Authorization; and
- Ensure its software allows for input of different addresses on appropriate forms and schedules.

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

- Ensure that it's software contains Form 8453-C or 8453-S in a format that can be printed
- Ensure the Internet Protocol (IP) statement is present.

EXHIBITS

EXHIBIT 1

Business Name Controls

The following Business Name Control rules and examples are provided to assist you in the preparation of the corporation tax return.

If after reading this section you still cannot determine your business name control, you may contact the e-Help Desk at 1-866-255-0654.

Business Name Control General Information:

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

Business Name Control Valid Characters:

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

Business Name Control Special Rule:

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

Examples:

Name Control Underlined	Name Control	Rule
<u>S</u> umac Field Plow Inc. <u>11</u> th Street Inc. <u>P & P</u> Company <u>Y-Z</u> Drive Co <u>ZZZ</u> Club <u>P</u> alm Catalpa Ltd. <u>Fir</u> Homeowners Assn.	SUMA 11 TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.
The <u>W</u> illow Co. The <u>H</u> awthorn	WILL THEH	When determining a corporation name control, omit "The" when it is

		followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D.P.A.	John SAMS CARL	If a business name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The <u>Joseph</u> Holly Fund The <u>Joseph</u> Holly Foundation Kathryn Fir Memorial Fdn.	JOSE JOSE KATH	Apply Corporate Name Control rules when the organization name contains "Fund", "Foundation" or "Fdn".
<u>City</u> of Fort Hickory Board <u>Walnut</u> County Employees Association <u>Rho</u> Alpha Chapter Alpha Tau Fraternity <u>House</u> Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to chapter names of national fraternal organizations.

EXHIBIT 2

Accepted Forms and Schedules for Forms 1120/1120S for Tax Year 2004

Note: Form 7004 does not have any additional forms or schedules that can be attached.

The chart below identifies the 1120/1120S forms and schedules that will be accepted for Tax Year 2004 and the maximum number of forms that may be submitted with each return.

For forms marked with a single asterisk; the preparer can only attach one form to Form 1120 or 1120S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

Schedule M-3 (Form 1120) is marked with the double asterisks because when filing Form 1120S, if the corporation meets the criteria outlined in Revenue Procedure 2004-45, then the preparer can attach one Schedule M-3 (Form 1120) in lieu of Form 8886.

Forms marked with triple asterisks will not be accepted when MeF begins accepting tax returns in January of 2005 for tax year 2004. On October 22, 2004, the President signed H.R. 4520, the "American Jobs Creation Act of 2004." This legislation repeals the extraterritorial income exclusion in current tax law; provides domestic manufacturing and other business tax relief, including energy-related tax credits; allows for itemized deduction of State and local sales taxes; provides for reform of tobacco subsidies; includes international tax reform and simplification provisions; and includes various revenue-raising provisions. Due to the extensive nature of the changes and timing of when the bill was signed, IRS plans are to restrict acceptance of the impacted forms until a later date. When these forms become accepted electronically by the MeF, notification will be published on the irs.gov website.

Form	1120	1120S
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule M-3 (Form 1120)	1	1**
Schedule N (Form 1120)	1	1
Schedule PH (Form 1120)	1	0
Form 1120S	0	1
Schedule D (Form 1120S)	0	1
Schedule K-1 (Form 1120S)	0	Unbounded
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)*	Unbounded	Unbounded
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded

Form	1120	1120S
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562*	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 7004	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275*	Unbounded	Unbounded
Form 8275-R*	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609*	Unbounded	Unbounded
Schedule A (Form 8609)*	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820*	Unbounded	Unbounded
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826*	Unbounded	Unbounded

Form	1120	1120S
Form 8827	1	1
Form 8830*	Unbounded	Unbounded
Form 8832	Unbounded	0
Form 8833	Unbounded	Unbounded
Form 8834*	Unbounded	Unbounded
Form 8835*	Unbounded	Unbounded
Form 8838	Unbounded	Unbounded
Form 8844*	Unbounded	Unbounded
Form 8845*	Unbounded	Unbounded
Form 8846*	Unbounded	Unbounded
Form 8847*	Unbounded	Unbounded
Form 8858	Unbounded	Unbounded
Schedule M (Form 8858)	Unbounded	Unbounded
Form 8860*	Unbounded	Unbounded
Form 8861*	Unbounded	Unbounded
Form 8864***	Unbounded	Unbounded
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8884*	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form 8895***	Unbounded	Unbounded
Form 8896***	Unbounded	Unbounded
Form T (Timber)*	Unbounded	Unbounded

EXHIBIT 3

Forms and Attachments Listing (Revised TY 2004 – Version 3.1)

Form	Form Name/Dependency	Reference	1120/ 1120S
Form T (Timber)	Forest Industries Schedule		1120/ 1120S
	<ul style="list-style-type: none"> Acquisition Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement 	Instructions for Part I, top of Page 2	
	<ul style="list-style-type: none"> Explanation of Unit Type Used Statement 	Part II, top of Page 3	
	<ul style="list-style-type: none"> Section 631(a) Attachment 	Part II, Page 4, Lines 28-33	
	<ul style="list-style-type: none"> Profit or Loss Information on Timber-Cutting Rights on a Pay-As-Cut Basis Statement 	Instructions for Part III, at top of Page 5	
	<ul style="list-style-type: none"> Currently Deductible Expenditures for Other Silvicultural Activities Schedule 	Part IV, Page 6, Line 42	
851	Affiliations Schedule		1120
	<ul style="list-style-type: none"> Allowed Loss Under Section 1.1502-35T(c)5 or Section 1.337(d)-2T(c) Statement 	Part III, line (d)	
926	Return by a U.S. Transferor of Property to a Foreign Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Recognize Income Under Temporary Regulations Statement 	Part III, Line 13	
970	Application To Use LIFO Inventory Method		1120/ 1120S
	<ul style="list-style-type: none"> Detailed Analysis of All Inventories Statement 	Part I, Line A	
	<ul style="list-style-type: none"> Beginning Inventory Not Valued at Cost Explanation 	Part I, Line C	
	<ul style="list-style-type: none"> Inventory Not Taken at Actual Cost Explanation 	Part I, Line D	
	<ul style="list-style-type: none"> Adjustment Not Included in Income Over 3 Years Explanation 	Part II, Line 3	
	<ul style="list-style-type: none"> Goods Not Treated as Acquired Explanation 	Part II, Line 5	
	<ul style="list-style-type: none"> Other Methods Use Explanation 	Part II, Line 7a	
	<ul style="list-style-type: none"> Pooling Method Statement 	Part II, Line 9	
	<ul style="list-style-type: none"> LIFO Computation Method for Dollar-Value Pooling Attachment 	Part II, Line 10	
	<ul style="list-style-type: none"> Cost System Used Statement 	Part II, Line 11	
	<ul style="list-style-type: none"> LIFO Inventory Method Used Before Statement 	Part II, Line 13	
972	Consent of Shareholder to Include Specific Amount in Gross Income		1120
	<ul style="list-style-type: none"> Gross Income and Consent Distribution Discrepancy Statement 	Important Note between Line 1 and Schedule A	
973	Corporation Claim for Deduction for Consent Dividends		1120
	No Dependencies		
982	Reduction of Tax Attributes Due to Discharge of Indebtedness		1120/ 1120S

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Election to Reduce the Basis of Depreciable Property Under IRC 108(b)(5) Statement 	Line 5	
	<ul style="list-style-type: none"> Statement describing Transactions Under Section 1081 – Part III 	Part III	
	<ul style="list-style-type: none"> Statement if the Corporation Desires to Have Basis Adjusted in a Different Manner 	Part III	
1040 Sch F	Profit or Loss From Farming		1120/ 1120S
	<ul style="list-style-type: none"> Commodity Credit Corporation Loan Detail Cash Method Statement 	Schedule F (Form 1040) Instructions, Page 3, Lines 7a through 7c	
	<ul style="list-style-type: none"> Postponement of Crop Insurance and Disaster Payments Statement 	Part I, Line 8c	
	<ul style="list-style-type: none"> Explanation of Additional Interest Deduction Statement 	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b	
	<ul style="list-style-type: none"> Form 1098 Recipients Statement 	Schedule F (Form 1040) Instructions, Page 5, Lines 23a and 23b	
	<ul style="list-style-type: none"> Commodity Credit Corporation Loan Detail Accrual Method Statement 	Schedule F (Form 1040) Instructions, Page 6, Lines 39 through 41c	
1118	Foreign Tax Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Financial Services Income Statement 	Form 1118 Instructions	
	<ul style="list-style-type: none"> Currency Conversion Statement 	Form 1118 Instructions	
	<ul style="list-style-type: none"> Other Income Statement 	Schedule A Line 7	
	<ul style="list-style-type: none"> Foreign Taxes Paid, Accrued and Deemed Paid Statement 	Schedule B Part I Line 1	
	<ul style="list-style-type: none"> Total Carryover of Foreign Taxes Schedule 	Schedule B Part II Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule C, Part I, Line 4	
	<ul style="list-style-type: none"> Accumulated Profits For Tax Year Schedule 	Schedule C, Part II, Line 4	
	<ul style="list-style-type: none"> Earnings and Profits Schedule 	Schedule C, Part III, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule D, Part I, Section A, Line 4	
	<ul style="list-style-type: none"> Accumulated Profits For Tax Year Schedule 	Schedule D, Part I, Section B, Line 4	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule D, Part II, Section A, Line 4	
	<ul style="list-style-type: none"> Accumulated Profits For Tax Year Schedule 	Schedule D, Part II, Section B, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule E, Part I, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule E, Part II, Line 4	
	<ul style="list-style-type: none"> Post 1986 Undistributed Earnings Schedule 	Schedule E, Part III, Line 4	
	<ul style="list-style-type: none"> Foreign Branch Income Statement 	Schedule F, Line 1	
	<ul style="list-style-type: none"> Reduction of Taxes Under Section 901e Schedule 	Schedule G Line A	
	<ul style="list-style-type: none"> Reduction of Taxes for Section 6038c Penalty Schedule 	Schedule G Line D	
	<ul style="list-style-type: none"> Other Reduction of Taxes Schedule 	Schedule G Line E	
1118 Sch I	Reduction of Oil and Gas Extraction Taxes		1120/ 1120S
	<ul style="list-style-type: none"> Currency Conversion Statement 	Schedule I F1118 Instructions	
	<ul style="list-style-type: none"> Foreign Oil and Gas Extraction Taxes Paid or Accrued Schedule 	Part I, Col 12 (A-G)	
	<ul style="list-style-type: none"> Foreign Oil and Gas Extraction Taxes Deemed Paid Schedule 	Part I, Col 13 (A-G)	
	<ul style="list-style-type: none"> Carryover or Carry-back of Disallowed Credits 	Part II, Line 4	
1118 Sch J	Adjustments to Separate Limitation Income (Loss)		1120/ 1120S
	<ul style="list-style-type: none"> Annual Recapture Revocable Election Statement 	Part I, Col (i), Line 5	
1120	U.S. Corporation Income Tax		
	<ul style="list-style-type: none"> Form 1122 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8271 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 851 	Form 1120, Box A1	
	<ul style="list-style-type: none"> Schedule PH (Form 1120) 	Form 1120, Box A2	
	<ul style="list-style-type: none"> Schedule M-3 	Form 1120, Box A4	
	<ul style="list-style-type: none"> Ownership Interest in a FASIT Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Stock Ownership in Foreign Corporation Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Transfer to a Corporation Controlled by the Transferor Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Election to Amortize Start-Up Expenditures Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Election to Amortize Organizational Expenditures Statement 	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Dual Consolidated Losses Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Mark-to-Market Accounting Method Election 	Form 1120 Instructions	
	<ul style="list-style-type: none"> De Minimis Exception Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Post-Completion Adjustments Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Delayed Reapplication Method Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Simplified Marginal Impact Method Election 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Controlled Foreign Partnership Reporting Statement 	Form 8865 Instructions	
	<ul style="list-style-type: none"> Certificate for Members of Controlled Group Statement 	Form 5713 Instructions	
	<ul style="list-style-type: none"> Protective Statement 	Form 8621 Instructions	
	<ul style="list-style-type: none"> Election Not to Claim Special Depreciation Allowance 	Form 4562 Instructions	
	<ul style="list-style-type: none"> Form 1120 Schedule H 	Form 8716 Instructions	
	<ul style="list-style-type: none"> Disallowance of Deduction for Employee Compensation in Excess of \$1 Million statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Extension of Time Under Regulations Section 1.6081-5 Statement 	Form 7004 Instructions	
	<ul style="list-style-type: none"> Income Tax Returns Statement 	Form 5471 Instructions	
	<ul style="list-style-type: none"> Interest in Rental Real Estate Statement 	Form 8810 Instructions	
	<ul style="list-style-type: none"> Form 3115 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8716 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8873 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Gross Receipts Installment Sales Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Non-accrual Experience Method Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Schedule D 	Form 1120, Line 8	
	<ul style="list-style-type: none"> Form 4797 	Form 1120, Line 9	
	<ul style="list-style-type: none"> Form 4684 	Form 4684 Instructions	
	<ul style="list-style-type: none"> Form 8816 	Form 8816 Instructions	
	<ul style="list-style-type: none"> Itemized Other Income Schedule 	Form 1120, Line 10	
	<ul style="list-style-type: none"> Bad Debts-Current Year's Provision Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 4562 	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Interest Deduction Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Charitable Contributions Declaration Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Charitable Contributions Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8283 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 4562 	Form 1120, Line 20	
	<ul style="list-style-type: none"> Form T (Timber) 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8816 	Form 8816 Instructions	
	<ul style="list-style-type: none"> Itemized Other Deductions Schedule 	Form 1120, Line 26	
	<ul style="list-style-type: none"> Form 6198 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Itemized Net Operating Loss Deductions Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> NOL Special Rules Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8816 	Form 8816 Instructions	
	<ul style="list-style-type: none"> Estimated Tax Payments Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 2439 	Form 1120, Line 32f	
	<ul style="list-style-type: none"> Form 4136 	Form 1120, Line 32g	
	<ul style="list-style-type: none"> Form 2220 	Form 1120, Line 33	
	<ul style="list-style-type: none"> Form 8050 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Refigured Closing Inventory Statement 	Form 1120 Instructions, Schedule A, Line 1	
	<ul style="list-style-type: none"> Additional Section 263A Costs Schedule 	Form 1120, Schedule A, Line 4	
	<ul style="list-style-type: none"> Itemized Other Costs Schedule 	Form 1120, Schedule A, Line 5	
	<ul style="list-style-type: none"> Other Valuing Closing Method Statement 	Form 1120, Schedule A, Line 9a(iii)	
	<ul style="list-style-type: none"> Form 970 	Form 1120, Schedule A, Line 9c	
	<ul style="list-style-type: none"> Change in Inventory Statement 	Form 1120, Schedule A, Line 9f	
	<ul style="list-style-type: none"> Dividends on Debt-Financed Stock Statement 	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Dividends from Domestic Corporations-Small Business Investment Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8621 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 5471 	Form 1120, Schedule C, Line 14	
	<ul style="list-style-type: none"> Other Dividends Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Controlled Group Apportionment Plan Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Tax Computation for Each Member of a Controlled Group Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Controlled Group Additional Tax Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8621 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Controlled Group Computation Worksheet Statement 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 1120-L (Binary Attachment) 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 4626 	Form 1120, Schedule J, Line 4	
	<ul style="list-style-type: none"> Form 1118 	Form 1120, Schedule J, Line 6a	
	<ul style="list-style-type: none"> Form 5735 	Form 1120, Schedule J, Line 6b	
	<ul style="list-style-type: none"> Non-Conventional Source Fuel Credit Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8834 	Form 1120, Schedule J, Line 6c	
	<ul style="list-style-type: none"> Form 3800 	Form 1120, Schedule J, Line 6d	
	<ul style="list-style-type: none"> Form 3468 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 5884 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 6478 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 6765 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8586 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8830 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8826 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8835 	Form 1120 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Form 8844 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8845 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8846 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8820 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8847 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8861 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8874 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8881 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8882 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8884 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8827 	Form 1120, Schedule J, Line 6e	
	<ul style="list-style-type: none"> Form 8860 	Form 1120, Schedule J, Line 6f	
	<ul style="list-style-type: none"> Form 4255 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8611 	Form 1120 Instructions	
	<ul style="list-style-type: none"> Form 8697 	Form 8697 Instructions	
	<ul style="list-style-type: none"> Form 8866 	Form 8866 Instructions	
	<ul style="list-style-type: none"> Other Tax and Interest Schedule 	Form 1120, Schedule J, Line 10	
	<ul style="list-style-type: none"> Total Tax Schedule 	Form 1120 Instructions	
	<ul style="list-style-type: none"> 50% Voting Stock of Domestic Corporation Statement 	Form 1120, Schedule K, Line 3	
	<ul style="list-style-type: none"> Anyone Owned 50% or More of Corporation's Voting Stock Statement 	Form 1120, Schedule K, Line 5	
	<ul style="list-style-type: none"> Form 5452 	Form 1120, Schedule K, Line 6	
	<ul style="list-style-type: none"> Form 5472 	Form 1120, Schedule K, Line 7c	
	<ul style="list-style-type: none"> Temporary Regulations Section 1.1502-21T(b)(3)(i) or (ii) Statement 	Form 1120, Schedule K, Line 11	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Itemized Other Current Assets Schedule 	Form 1120, Schedule L, Lines 6(b) or 6(d)	
	<ul style="list-style-type: none"> Itemized Other Investments Schedule 	Form 1120, Schedule L, Lines 9(b) or 9(d)	
	<ul style="list-style-type: none"> Itemized Other Assets Schedule 	Form 1120, Schedule L, Lines 14(b) or 14(d)	
	<ul style="list-style-type: none"> Itemized Other Current Liabilities Schedule 	Form 1120, Schedule L, Lines 18(b) or 18(d)	
	<ul style="list-style-type: none"> Itemized Other Liabilities Schedule 	Form 1120, Schedule L, Lines 21(b) or 21(d)	
	<ul style="list-style-type: none"> Retained Earnings—Appropriated Schedule 	Form 1120, Schedule L, Lines 24(b) or 24(d)	
	<ul style="list-style-type: none"> Adjustments to Shareholder's Equity Schedule 	Form 1120, Schedule L, Lines 26(b) or 26(d)	
	<ul style="list-style-type: none"> Itemized Schedule of Income Not Recorded on Books 	Form 1120, Schedule M-1, line 4	
	<ul style="list-style-type: none"> Itemized Schedule of Expenses Recorded on Books 	Form 1120, Schedule M-1, line 5	
	<ul style="list-style-type: none"> Itemized Schedule of Income Recorded on Books 	Form 1120, Schedule M-1, line 7	
	<ul style="list-style-type: none"> Itemized Schedule of Deductions Not Charged Against Books 	Form 1120, Schedule M-1, line 8	
	<ul style="list-style-type: none"> Itemized Schedule of Other Increases 	Form 1120, Schedule M-2, line 3	
	<ul style="list-style-type: none"> Itemized Schedule of Other Decreases 	Form 1120, Schedule M-2, line 6	
	<ul style="list-style-type: none"> Extension of Time Under Regulations Section 1.6081-5 Statement 	Form 7004	
1120 – Eliminations or Adjustment Version	U.S. Corporation Income Tax		
1120 Sch D	Capital Gains and Losses		1120
	<ul style="list-style-type: none"> Unused Capital Loss Carryover Computation Schedule 	Part I Line 4	
	<ul style="list-style-type: none"> Explanation of Other Basis for Short Term Capital Gains and Losses 	Part I Line 1(e) Part II Line 6(e)	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> SSBIC Election to Postpone Short Term Gain Statement 	Part I Line 1(f) Part II Line 6(f)	
1120 Sch H	Section 280H Limitations for a Personal Service Corporation (PSC)		1120
	No Dependencies		
1120 Sch M-3	Net Income (Loss) Reconciliation for Corporations With total Assets of \$10 Million or More		1120
	<ul style="list-style-type: none"> Includible Corporations With No Activity Schedule 	Return level	
	<ul style="list-style-type: none"> Accounting Standards Statement 	Part 1, line 1c	
	<ul style="list-style-type: none"> Restated Income Statement 	Part 1, Line 2b	
	<ul style="list-style-type: none"> Preceding Period Restated Income Statement 	Part 1, Line 2c	
	<ul style="list-style-type: none"> Publicly Traded Voting Common Stock Schedule 	Part 1, Line 3a	
	<ul style="list-style-type: none"> Nonincludible Foreign Entity Schedule 	Part I, Line 5a & 5b	
	<ul style="list-style-type: none"> Nonincludible U.S. Entity Schedule 	Part I, Lines 6a & 6b	
	<ul style="list-style-type: none"> Other Includible Corporations Schedule 	Part I, Lines 7a & 7b	
	<ul style="list-style-type: none"> Adjustment to Eliminate Transaction Between Entities Schedule 	Part 1, Line 8	
	<ul style="list-style-type: none"> Adjustment to Reconcile Income Schedule 	Part 1, Line 9	
	<ul style="list-style-type: none"> Other Adjustments to Reconcile Schedule 	Part 1, Line 10	
	<ul style="list-style-type: none"> Additional Information For Equity Method or Minority Interest Schedule 	Part II, Line 1	
	<ul style="list-style-type: none"> Additional Information For Gross Foreign Dividends or Distributions Schedule 	Part II, Line 6	
	<ul style="list-style-type: none"> Additional Information For Income Inclusions or Gross Up Sections Schedule 	Part II, Line 8	
	<ul style="list-style-type: none"> U.S. Dividends Not Eliminated in Tax Consolidation Schedule 	Part II, Line 7	
	<ul style="list-style-type: none"> Partnership Interest Schedule 	Part II, Line 9 and Line 10	
	<ul style="list-style-type: none"> Pass -Through Entities Schedule 	Part II, Line 11	
	<ul style="list-style-type: none"> Items Relating to Reportable Transactions Schedule 	Part II, Line 12	
	<ul style="list-style-type: none"> Worthless Stock Losses Schedule 	Part II, Line 23f	
	<ul style="list-style-type: none"> Other Income (Loss) Items With Differences Schedule 	Part II, Line 26	
	<ul style="list-style-type: none"> Other Expense / Deduction Items with Differences Schedule 	Part III, Line 35	
1120 Sch M-3 - Elimination or Adjustments Version	Net Income (Loss) Reconciliation for Corporations With total Assets of \$10 Million or More		

Form	Form Name/Dependency	Reference	1120/ 1120S
1120 Sch N	Foreign Operations of U.S. Corporations		
	• Form 8858	Line 1a	1120
	• 10% Interest Owned in Foreign Partnership Statement	Line 3	
	• Form 5471	Line 4a	
	• Form 8873	Line 7a	
1120 Sch PH	U.S. Personal Holding Company (PHC)		1120
	• Excess Expenses and Depreciation Statement	Part I, Line 3	
	• Statement of Federal and Foreign Taxes Not Deducted in Figuring Taxable Income	Part I, Line 5	
	• Schedule of Income Tax on Net Capital Gain	Part I, Line 8b	
	• Schedule of Excluded Interest Income	Part II, Line 15b	
	• Statement of Deductions Allocable to Rent	Part II, Line 18b	
	• Statement of Deductions Allocable to Mineral, Oil and Gas Royalties	Part II, Line 19b	
	• Statement of Repairs, Insurance and Other Section 162 Expenses	Part V, Line 1(e)	
	• Statement of Names and Addresses of Persons Paying Rent and Other Compensation	Part V, Line 2	
	• Attach Forms 972 and 973	Part VI, Line 2	
	• Statement of Dividend Carryover from Preceding Years	Part VI, Line 4	
1120S	U.S. Income Tax Return for an S Corporation		1120S
	• Mark-to-Market Accounting Method Election	1120S Instructions	
	• Stock Ownership in Foreign Corporation Statement	1120S Instructions	
	• Transfer to a Corporation Controlled by the Transferor Statement	1120S Instructions	
	• Protective Statement	Form 8621 Instructions	
	• Election to Amortize Start-Up Expenditures Statement	1120S Instructions	
	• Election to Amortize Organizational Expenditures Statement	1120S Instructions	
	• Gross Receipts Installment Sales Schedule	Form 1120S Instructions	
	• Non-accrual Experience Method Schedule	1120S Instructions	
	• Itemized Other Income (loss) Schedule	1120S Instructions	
	• Ordinary Income/Loss Statement	1120S Instructions	
	• Interest Deduction Statement	1120S Instructions	
	• Other Deductions Schedule	1120S Instructions	
	• Excess Net Passive Income Tax Schedule	1120S Instructions	
	• Form 1120 Computation Schedule	1120S Instructions	
	• De Minimis Exception Election	Form 8697 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Post-Completion Adjustments Election	Form 8697 Instructions	
	• Delayed Reapplication Method Election	Form 8697 Instructions	
	• Simplified Marginal Impact Method Election	Form 8697 Instructions	
	• Controlled Foreign Partnership Reporting Statement	Form 8865 Instructions	
	• Certificate for Member of a Controlled Group Statement	Form 5713 Instructions	
	• Election Not to Claim Special Depreciation Allowance	Form 4562 Instructions	
	• Refigured Closing Inventory Statement	1120S, Sch A Line 1 Instructions	
	• Additional Section 263A Cost Schedule	1120S, Sch A Line 4	
	• Itemized Other Costs Schedule	1120S, Sch A Line 5	
	• Other Valuing Closing Method Statement	1120S, SchA, Line 9(a)iii	
	• Change in Inventory Statement	1120S, SchA, Line 9f	
	• 50% Voting Stock Statement	1120S, SchB Line 3	
	• Sch K-1	1120S, Line G	
	• Ordinary Income/Loss Passive Business Activities Statement	1120S, Sch K Line 1	
	• Ordinary Income/loss At-Risk Activities Statement	1120S, SchK Line 1	
	• Net Income/Loss Passive Rental Real Estate Activities Statement	1120S, Sch K Line 2	
	• Net Income/loss At-Risk Real Estate Activities Schedule	1120S, Sch K Line 2	
	• Expenses From Other Rental Activities Schedule	1120S, Sch K Line 3b	
	• Income and Expenses From Other Passive Rental Activities Statement	1120S, Sch K Line 3a & 3b	
	• Income and Expenses From Other Rental At-Risk Activities Statement	1120S, Sch K Line 3a & 3b	
	• 1120S Schedule D	1120S, Sch K Line 4d2; 1120S Sch K Line 4e2	
	• Other Portfolio Income/Loss Statement	1120S, Sch K Line 4f	
	• REMIC Statement	1120S, Sch K Line 4f	
	• Passive Activity Section 1231 Gain/Loss Statement	1120S, Sch K Line 5	
	• At-Risk Activity Section 1231 Gain/Loss Statement	1120S, Sch K Line 5	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Other Income (Loss) Schedule 	1120S, Sch K Line 6	
	<ul style="list-style-type: none"> Passive Activity Other Income (Loss) Schedule 	1120S, Sch K Line 6	
	<ul style="list-style-type: none"> At-Risk Activity Other Income (Loss) Statement 	1120S, Sch K Line 6	
	<ul style="list-style-type: none"> Charitable Contributions Schedule 	1120S, Sch K Line 7	
	<ul style="list-style-type: none"> Section 179 Zone Enterprise Property Statement 	1120S, Sch K Line 8	
	<ul style="list-style-type: none"> Itemized Deductions Related to Portfolio Income (loss) Statement 	1120S, Sch K Line 9	
	<ul style="list-style-type: none"> Itemized Other Deductions Statement 	1120S, Sch K Line 10	
	<ul style="list-style-type: none"> Low-Income Housing Credit Statement 	1120S Sch K Line 12b	
	<ul style="list-style-type: none"> Qualified Rehabilitation Expenditures Statement 	1120S, Sch K Line 12c	
	<ul style="list-style-type: none"> Credits Related to Rental Real Estate Activities Statement 	1120S, Sch K Line 12d	
	<ul style="list-style-type: none"> Credits Related to Other Rental Activities Statement 	1120S, Sch K Line 12e	
	<ul style="list-style-type: none"> Itemized Other Credits Schedule 	1120S, Sch K Line 13	
	<ul style="list-style-type: none"> Non-conventional Source Fuel Credit Schedule 	1120S, Sch K Line 13	
	<ul style="list-style-type: none"> Adjusted Gain or Loss Schedule 	1120S, Sch K Line 14b	
	<ul style="list-style-type: none"> Other Adjustments and Tax Preference Items Schedule 	1120S, Sch K Line 14e	
	<ul style="list-style-type: none"> Gross Income Sourced at Shareholder Level Schedule 	1120S, Sch K Line 15c	
	<ul style="list-style-type: none"> Foreign Gross Income at Corporate Level Listed Categories Schedule 	1120S, Sch K Line 15d2	
	<ul style="list-style-type: none"> Deductions Listed Categories Schedule 	1120S, Sch K Line 15f2	
	<ul style="list-style-type: none"> Total Foreign Taxes Schedule 	1120S, Sch K Line 15g	
	<ul style="list-style-type: none"> Reduction in Taxes Schedule 	1120S, Sch K Line 15h	
	<ul style="list-style-type: none"> Other Items and Amounts Schedule 	1120S, Sch K	
	<ul style="list-style-type: none"> Termination of Shareholder's Interest Statement 	1120S, Sch K	
	<ul style="list-style-type: none"> Qualifying dispositions statement 	1120S, Sch K	
	<ul style="list-style-type: none"> Itemized Other Current Assets Schedule 	1120S, Sch L Line 6b or 6d	
	<ul style="list-style-type: none"> Itemized Other Investment Schedule 	1120S, Sch L Line 9b or 9d	
	<ul style="list-style-type: none"> Itemized Other Assets Schedule 	1120S, Sch L Line 14b or 14d	
	<ul style="list-style-type: none"> Itemized Other Current Liabilities Schedule 	1120S, Sch L Line 18b or 18d	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Itemized Other Liabilities Schedule 	1120S, Sch L Line 21b or 21d	
	<ul style="list-style-type: none"> Adjustments to Shareholders Equity Schedule 	1120S, Sch L Line 25b or 25d	
	<ul style="list-style-type: none"> Accumulated Adjustments Account-Other Additions Schedule 	1120S, Sch M2 Line 3a	
	<ul style="list-style-type: none"> Accumulated Adjustments Account-Other Reductions Schedule 	1120S, Sch M2 Line 5a	
	<ul style="list-style-type: none"> Other Adjustments Account – Other Additions Schedule 	1120S, Sch M2 Line 3b	
	<ul style="list-style-type: none"> Other Adjustments Account – Other Reductions Schedule 	1120S, Sch M2 Line 5b	
	<ul style="list-style-type: none"> Source of Distribution Election Statement 	1120S, Sch M2	
	<ul style="list-style-type: none"> Form 3115 	1120S	
	<ul style="list-style-type: none"> Form 8716 	1120S	
	<ul style="list-style-type: none"> Form 8873 	1120S	
	<ul style="list-style-type: none"> Form 8271 	1120S	
	<ul style="list-style-type: none"> Form 982 	1120S	
	<ul style="list-style-type: none"> Form 5452 	1120S	
	<ul style="list-style-type: none"> Form 6198 	1120S	
	<ul style="list-style-type: none"> Form 8082 	1120S	
	<ul style="list-style-type: none"> Form 8594 	1120S	
	<ul style="list-style-type: none"> Form 8611 	1120S	
	<ul style="list-style-type: none"> Form 8621 	1120S	
	<ul style="list-style-type: none"> Form 8838 	1120S	
	<ul style="list-style-type: none"> Form 8860 	1120S	
	<ul style="list-style-type: none"> Form 8866 	1120S	
	<ul style="list-style-type: none"> Form 8881 	1120S	
	<ul style="list-style-type: none"> Form 8882 	1120S	
	<ul style="list-style-type: none"> Form 8883 	1120S	
	<ul style="list-style-type: none"> Form 8884 	1120S	
	<ul style="list-style-type: none"> Form 8886 	1120S	
	<ul style="list-style-type: none"> Form 8271 	1120S; 1120S, Sch K	
	<ul style="list-style-type: none"> Form 4797 	1120S, Line 4; 1120S, Line 5 1120S, Sch K Line 5	
	<ul style="list-style-type: none"> Form 4684 	1120S, Line 4; 1120S, Sch K, Line 10	
	<ul style="list-style-type: none"> Form 4562 	1120S, Line 11; 1120S, Line 13; 1120S, Line 19 1120S, Sch K, Line 8	
	<ul style="list-style-type: none"> Form T 	1120S, Line 15	
	<ul style="list-style-type: none"> Form 4255 	1120S, Line 22c	
	<ul style="list-style-type: none"> Form 8697 	1120S, Line 22c	
	<ul style="list-style-type: none"> Form 8866 	1120S, Line 22c	

Form	Form Name/Dependency	Reference	1120/ 1120S
	• Form 4136	1120S, Line 23c	
	• Form 2220	1120S, Line 24	
	• Form 8050	1120S, Line 27	
	• Form 970	1120S, Sch A, Line 9c	
	• Form 8825	1120S; 1120S, Sch K, Line 2	
	• Form 8283	1120S, Sch K, Line 7	
	• Form 6478	1120S, Sch K, Line 12a	
	• Form 8586	1120S; 1120S, Sch K, Line 12b(1-2)	
	• Form 8609	1120S, Sch K, Line 12b	
	• Form 8609 Schedule A	1120S, Sch K, Line 12b	
	• Form 3468	1120S, Sch K, Line 12c	
	• Form 8834	1120S, Sch K, Line 13	
	• Form 5884	1120S; 1120S, Sch K, Line 13	
	• Form 8861	1120S, Sch K, Line 13	
	• Form 6765	1120S; 1120S, Sch K, Line 13	
	• Form 8830	1120S, Sch K, Line 13	
	• Form 8826	1120S, Sch K, Line 13	
	• Form 8835	1120S, Sch K, Line 13	
	• Form 8844	1120S, Sch K, Line 13	
	• Form 8845	1120S, Sch K, Line 13	
	• Form 8846	1120S, Sch K, Line 13	
	• Form 8820	1120S; 1120S, Sch K, Line 13	
	• Form 8874	1120S, Sch K, Line 13	
	• Form 8847	1120S, Sch K, Line 13	
	• Form 8275	1120S, Sch K	
	• Form 8275R	1120S, Sch K,	
	• Form 3468	1120S; 1120S, Sch K	
	• Form 4255	1120S; 1120S, Sch K	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Form 8886 	1120S Form Instructions	
	<ul style="list-style-type: none"> Form 926 		
	<ul style="list-style-type: none"> Form 970 		
	<ul style="list-style-type: none"> Schedule F (1040) 		
	<ul style="list-style-type: none"> Form 1118 		
	<ul style="list-style-type: none"> Schedule I (Form 1118) 		
	<ul style="list-style-type: none"> Schedule J (Form 1118) 		
	<ul style="list-style-type: none"> Schedule N (Form 1120) 		
	<ul style="list-style-type: none"> Form 4466 		
	<ul style="list-style-type: none"> Form 4626 		
	<ul style="list-style-type: none"> Form 5471 		
	<ul style="list-style-type: none"> Schedule J (Form 5471) 		
	<ul style="list-style-type: none"> Schedule M (Form 5471) 		
	<ul style="list-style-type: none"> Schedule O (Form 5471) 		
	<ul style="list-style-type: none"> Form 5472 		
	<ul style="list-style-type: none"> Form 5713 		
	<ul style="list-style-type: none"> Schedule A (Form 5713) 		
	<ul style="list-style-type: none"> Schedule B (Form 5713) 		
	<ul style="list-style-type: none"> Schedule C (Form 5713) 		
	<ul style="list-style-type: none"> Form 6252 		
	<ul style="list-style-type: none"> Form 8824 		
	<ul style="list-style-type: none"> Form 8827 		
	<ul style="list-style-type: none"> Form 8833 		
	<ul style="list-style-type: none"> Form 8865 		
	<ul style="list-style-type: none"> Schedule O (Form 8865) 		
	<ul style="list-style-type: none"> Schedule P (Form 8865) 		
1120S Sch D	Capital Gains and Losses and Built-In Gains		1120S
	<ul style="list-style-type: none"> Bad Debt Deduction Statement 	Line 1	
	<ul style="list-style-type: none"> Taxable Income Computation Schedule 	Line 15	
	<ul style="list-style-type: none"> Excess of Recognized Built-In Gains Computation Attachment 	Line 14	
	<ul style="list-style-type: none"> Cost if Other Than Actual Cash Statement 	Line 1(e) & 7(e)	
1120S Sch K-1	Shareholder's Share of Income, Credits, Deduction, etc.		1120S
	<ul style="list-style-type: none"> Supplemental Information Statement, line 23 (0830) 	Line 23	
1122	Authorization & Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return		1120
	No Dependencies		
2220	Underpayment of Estimated Tax by Corporations		1120/ 1120S
	No Dependencies		
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains		1120
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
3115	Application for Change in Accounting Method		1120/ 1120S
	<ul style="list-style-type: none"> Consolidated Group Information Statement 	Instructions, page 2	
	<ul style="list-style-type: none"> Operating Division Director Statement 	Pt II, In 4d	
	<ul style="list-style-type: none"> Appeals and/or Federal Court Explanation Statement 	Pt II, In 5c	
	<ul style="list-style-type: none"> Parent Corporation Information Statement 	Pt II, In 6	
	<ul style="list-style-type: none"> Present Hybrid Method of Accounting Attachment 	Pt II, In 11	
	<ul style="list-style-type: none"> Proposed Hybrid Method of Accounting Attachment 	Part II, In 11	
	<ul style="list-style-type: none"> Overall Method of Accounting Attachment 	Pt II, In 12	
	<ul style="list-style-type: none"> Advance Consent Request Procedures Statement 	Pt III, In 18	
	<ul style="list-style-type: none"> Legal Basis for Change Statement 	Pt III, In 19	
	<ul style="list-style-type: none"> Trade or Business Statement 	Pt II, In 13	
	<ul style="list-style-type: none"> Applicant's Reason for Proposed Change Statement 	Pt III, In 21	
	<ul style="list-style-type: none"> Use of Proposed Method of Accounting Statement 	Pt II, In 14	
	<ul style="list-style-type: none"> Affiliated Group Filing Consolidated Return Statement 	Pt III, In 22	
	<ul style="list-style-type: none"> Reorganization or Merger During Tax Year of Change Statement 	Pt II, In 15b	
	<ul style="list-style-type: none"> Section 481(a) Adjustment Statement 	Pt IV, In 27	
	<ul style="list-style-type: none"> Change in Accounting Method or Period For Past Four Years Statement 	Pt II, In 9b	
	<ul style="list-style-type: none"> Private Letter Ruling, Change in accounting Method or Period, or Technical Advise Request Statement 	Pt II, In 10b	
	<ul style="list-style-type: none"> Reduced User Fee Statement 	Pt III, In 23a	
	<ul style="list-style-type: none"> Change in Overall Method of Accounting Statement 	Sch A	
	<ul style="list-style-type: none"> Change in Overall Method Breakdown Statement 	Sch A, In 1	
	<ul style="list-style-type: none"> Income Received or Reported Before It Was Earned statement 	Sch A, Pt 1, In 1b	
	<ul style="list-style-type: none"> Other Amounts Statement 	Sch A, Pt I, In 1g	
	<ul style="list-style-type: none"> Change to Cash Method Statement 	Sch A, Pt II, In 1-2	
	<ul style="list-style-type: none"> Present and Proposed LIFO Methods Statement 	Sch C, Pt I, In 1 a-d	
	<ul style="list-style-type: none"> Present Method Difference Explanation statement 	Sch C, Pt I, In 2	
	<ul style="list-style-type: none"> Proposed Change Not For LIFO Inventory Statement 	Sch C, Pt I, In 3	
	<ul style="list-style-type: none"> Proposed Change Not For LIFO Pools Statement 	Sch C, Pt I, In 4	
	<ul style="list-style-type: none"> LIFO Inventory Other Than Cost Statement 	Sch C, Pt I, In 5	
	<ul style="list-style-type: none"> Proposed Change in Pooling Inventories Statement 	Sch C, Pt II, In 1	
	<ul style="list-style-type: none"> Proposed Natural Business Unit statement 	Sch C, Pt II, In 2 a-f	
	<ul style="list-style-type: none"> Manufacturing Proposed Pool Statement 	Sch C, Pt II, In 3	
	<ul style="list-style-type: none"> Wholesaling or Retailing Goods Proposed Number of Pools Statement 	Sch C, Pt II, In 4	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Change to Inventory Price Index Computation (IPIC) Method Statement 	Sch C, Pt I, In 6	
	<ul style="list-style-type: none"> Long-Term Contracts Statement 	Sch D, Pt I, In 1	
	<ul style="list-style-type: none"> Exception Under Section 460(e) Statement 	Sch D, Pt I, In 2b	
	<ul style="list-style-type: none"> Cost Comparison or Method Used Statement 	Sch D, Pt I, In 1d	
	<ul style="list-style-type: none"> Long-Term Manufacturing Contracts Statement 	Sch D, Pt I, In 3b	
	<ul style="list-style-type: none"> Manufacturing Goods Sold or Distributed Without Installation Statement 	Sch D, Pt 1, In 3c	
	<ul style="list-style-type: none"> Applicant's Contracts Statement 	Sch D, Pt I, In 5	
	<ul style="list-style-type: none"> Description of Inventory Goods Being Changed Statement 	Sch D, Pt II, In 1	
	<ul style="list-style-type: none"> Description of Inventory Goods Not Being Changed Statement 	Sch D, Pt II, In 2	
	<ul style="list-style-type: none"> Other Identification Methods and Valuation Methods Statement 	Sch D, Pt II, In 4a	
	<ul style="list-style-type: none"> Computation of Section 481(a) Adjustment Statement 	Pt IV, In 25	
	<ul style="list-style-type: none"> Change From LIFO to Non-LIFO Method Statement 	Sch D, Pt II, In 5b	
	<ul style="list-style-type: none"> Change in Valuing Inventories Additional Information Statement 	Sch D, Pt II, In 5c	
	<ul style="list-style-type: none"> Statement When Unable to Furnish Copy of Form 970 	Sch D, Pt II, In 5a	
	<ul style="list-style-type: none"> Allocation and Capitalization Methods Statement 	Pt III, Sec A, In 1-3	
	<ul style="list-style-type: none"> Method of Cost Allocation For Costs Not Fully Included Under Section 263A or Section 460 Statement 	Pt III, Sec B, In 1-28 and Sec D, In 1-11	
	<ul style="list-style-type: none"> List of Other Costs Direct & Indirect Costs Attachment 	Pt III, Sec B, In 28	
	<ul style="list-style-type: none"> Other Costs Not Required To Be Allocated attachment 	Pt III, Sec C, In 11	
	<ul style="list-style-type: none"> Request to defer Advance Payment Under Rev Proc 71-21 Statement 	Sch B, Pt I, In 1	
	<ul style="list-style-type: none"> Request to Defer Advance Payment Under Reg. Sect 1.451-5 Statement 	Sch B, Pt I, In 2	
	<ul style="list-style-type: none"> Description of Property Being Changed statement 	Sch E, In 4a	
	<ul style="list-style-type: none"> Explanation of How Property is Treated Under Present Method Statement 	Sch E, In 5	
	<ul style="list-style-type: none"> Facts Supporting Proposed Change to Depreciate or Amortize the Property Statement 	Sch E, In 6	
	<ul style="list-style-type: none"> Code Section Under Which Property is Depreciated or Amortized Statement 	Sch D, Pt II, In 7	
	<ul style="list-style-type: none"> Form 970 		
	<ul style="list-style-type: none"> Copy of Form 2848 	Pt IV, In 25	
	<ul style="list-style-type: none"> True Copies of Documents Related to the Change Attachment 	Pt II, In 12	
3468	Computation of Investment Credit		1120/ 1120S
	<ul style="list-style-type: none"> Allowable Credit Statement 	Part I, Line 5	
	<ul style="list-style-type: none"> Section 1.48-12(b)(2)(viii) Adjusted Basis of Building Statement 	F3468 Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
3800	General Business Credit		1120
	<ul style="list-style-type: none"> Current Year Trans-Alaska Pipeline Liability Fund Credit Computation 	Part 1 Line 1q	
	<ul style="list-style-type: none"> Carry Forward of General Business Credit Computation 	Part 1 Line 6	
	<ul style="list-style-type: none"> Allowable General Business Credit Computation Statement 	Part II Line 19	
4136	Credit for Federal Tax Paid on Fuels		1120/ 1120S
	<ul style="list-style-type: none"> Explanation of Diesel Fuel With Visible Evidence of Dye 	Line 3	
	<ul style="list-style-type: none"> Explanation of Kerosene With Visible Evidence of Dye 	Line 4	
	<ul style="list-style-type: none"> Explanation of Diesel Fuel With Visible Evidence of Dye Sold 	Line 6	
	<ul style="list-style-type: none"> Persons to Whom Un-dyed Diesel Fuel Sold Statement 	Line 6b(d)	
	<ul style="list-style-type: none"> Explanation of Kerosene Fuel Sales with Visible Evidence of Dye 	Line 7	
	<ul style="list-style-type: none"> Persons to Whom Un-dyed Kerosene Fuel Sold Statement 	Line 7a(c) & 7b(c)	
4255	Recapture of Investment Credit		1120/ 1120S
	<ul style="list-style-type: none"> Recapture Tax Statement 	Line 10	
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax		1120/ 1120S
	No Dependencies		
4562	Depreciation and Amortization		1120/ 1120S
	<ul style="list-style-type: none"> 50-Year GDS Deduction Statement 	Pt II, ln 15a-15i	
	<ul style="list-style-type: none"> 50-Year ADS Deduction Statement 	Pt II, ln 16a-16c	
	<ul style="list-style-type: none"> Section 168(f)(1) Property Explanation 	F4562 Inst., pg 5, ln 18	
	<ul style="list-style-type: none"> Amortization Election Statement 	F4562 Inst. Pg 9, ln 40	
4626	Alternative Minimum Tax – Corporations		1120/ 1120S
	No Dependencies		
4684	Casualties and Thefts		1120/ 1120S
	<ul style="list-style-type: none"> Deductible Loss Computation Statement 	Line 27	
4797	Sale of Business Property		1120/ 1120S
	<ul style="list-style-type: none"> Securities or Commodities Held by a Trader – Mark-To-Market Election 	Pt II, ln 10	
5452	Corporate Report of Non-dividend Distributions		1120/ 1120S
	<ul style="list-style-type: none"> Explanation of Non-dividend Distribution for Partial or Complete Liquidation of Corporation Statement 	Part B	
	<ul style="list-style-type: none"> Non-cash Distributions Tax Basis and Fair Market Value Schedule 	Page 2, Part E Instructions	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Supporting Information Attachment 	Page 2, Instructions Supporting Information 1	
	<ul style="list-style-type: none"> Parent of Consolidating Group Supporting Information Attachment 	Page 2, Instructions Supporting Information 1	
5471	Information Return with Respect to a Foreign Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Form 8883, Asset Allocation Statement under Section 338 	F8883 Instructions	
	<ul style="list-style-type: none"> Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities 	F5471 Instructions	
	<ul style="list-style-type: none"> Name Change Explanation 	Ln D	
	<ul style="list-style-type: none"> Category 3 Filer Statement 	Ln A	
	<ul style="list-style-type: none"> Person on Whose Behalf This Information Return is Filed Statement 	Ln D(4)	
	<ul style="list-style-type: none"> Itemized Schedule of Other Deductions Statement 	Sch C, In 16	
	<ul style="list-style-type: none"> Itemized Schedule of Other Current Assets Statement 	Sch F, In 4	
	<ul style="list-style-type: none"> Itemized Schedule of Investment in Subsidiaries Statement 	Sch F, In 6	
	<ul style="list-style-type: none"> Itemized Schedule of Other Investment Statement 	Sch F, In 7	
	<ul style="list-style-type: none"> Itemized Schedule of Other Assets Statement 	Sch F, In 12	
	<ul style="list-style-type: none"> Itemized Schedule of Other Current Liabilities Statement 	Sch F, In 15	
	<ul style="list-style-type: none"> Itemized Schedule of Other Liabilities Statement 	Sch F, In 17	
	<ul style="list-style-type: none"> Itemized Schedule of Paid-in or Capital Surplus Reconciliation Statement 	Sch F, In 19	
	<ul style="list-style-type: none"> Required Statement if the Foreign Corporation Owned at Least 10% in a Foreign Partnership 	Sch G, In 1	
	<ul style="list-style-type: none"> Statement if the Foreign Corporation Owned Any Foreign Entities That Were Disregarded as Entities Under Regs 301.7701-2 and 301-7701-3 	Sch G, In 3	
	<ul style="list-style-type: none"> Itemized Schedule of Current Earnings and Profits Other Statement 	Sch H, In 2h	
	<ul style="list-style-type: none"> Statement of Explanation of Foreign Corporation Blocked Income Under Section 964(b) 	Sch I	
5471 Sch J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		1120/ 1120S
	No Dependencies		
5471 Sch M	Foreign Corporation Controlled by a United States Person		1120/ 1120S
	No Dependencies		
5471 Sch O	Organization or Reorganization of Foreign Corporation and acquisitions and Dispositions of its Stock		1120/ 1120S
	<ul style="list-style-type: none"> Statement if Return is Required Because Shareholders Became U.S. Person 		
	<ul style="list-style-type: none"> Statement if Return Filed for Prior Three Years 		

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Organization Chart Statement (Binary Attachment) 		
5472	Information Return of a Foreign Owned Corporation		1120/ 1120S
	<ul style="list-style-type: none"> Schedule of reporting corporations under section 6038A or on a consolidated Form 5472 	Pt I, ln 1h	
	<ul style="list-style-type: none"> Explanation of the attribution of ownership 	Pt II, ln 3a-3e	
	<ul style="list-style-type: none"> Description of all Non-monetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party 	Pt V	
	<ul style="list-style-type: none"> Exchange Rate Schedule Statement 	Pt IV, ln 1-22	
	<ul style="list-style-type: none"> Explanation of the Difference Between the Basis or Inventory Cost and Customs Value of the Imported Goods Statement 	Pt VI, ln 2b	
5712A	Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5)		1120
	<ul style="list-style-type: none"> List of All Members of Affiliated Group Attachment 	Part IV, Line 18	
5713	International Boycott Report		1120/ 1120S
	<ul style="list-style-type: none"> Common Taxable Year Election Statement 	Ln 4	
	<ul style="list-style-type: none"> Boycott Requests Statement 	Pt I, Ln 11	
	<ul style="list-style-type: none"> Boycott agreements Statement 	Pt I, ln 11	
5713 Sch A	Schedule A – Computation of the International Boycott Factor		1120/ 1120S
	No Dependencies		
5713 Sch B	Specifically Attributable Taxes and Income (Section 999(c)(2))		1120/ 1120S
	No Dependencies		
5713 Sch C	Tax Effect of The International Boycott Provisions		1120/ 1120S
	No Dependencies		
5735	Computation of Possessions Corporation Tax Credit Allowed Under Section 936		1120
	<ul style="list-style-type: none"> Schedule P (Form 5735) 	Form 5735 Instructions, Page 2	
5735 Sch P	Allocation of Income and Expenses Under Section 936(h)(5)		1120
	<ul style="list-style-type: none"> Form 5712A 	Form 5735 Instructions, Page 2	
	<ul style="list-style-type: none"> Itemized Other Costs Schedule 	Part II, Line 2d	
	<ul style="list-style-type: none"> Itemized Schedule of Other Deductions Schedule 	Part II, Line 4e	
5884	Work Opportunity Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Line(s): 1a, 1b	
	<ul style="list-style-type: none"> Deduction Differentiation Statement 	Line(s): 2	
6198	At-Risk Limitations		1120/ 1120S

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Sch D Gains or Losses For At-Risk Limitations Statement 	Form 6198, Instructions for Lines 2a, 2b, and 2c	
	<ul style="list-style-type: none"> Form 4797 Gains or Losses For At-Risk Limitations Statement 	Form 6198, Instructions for Lines 2a, 2b, and 2c	
	<ul style="list-style-type: none"> Other Form or Schedule Gains or Losses For At-Risk Limitations Statement 	Form 6198, Instructions for Lines 2a, 2b, and 2c	
6252	Installation Sale Income		1120/ 1120S
	<ul style="list-style-type: none"> Computation of Gain Schedule 	Form 6252 Instructions, Page 2, line 5	
	<ul style="list-style-type: none"> Explanation of Disposition Not to Avoid Tax Statement 	Part III, line 29e	
6478	Credit for Alcohol Used as Fuel		1120/ 1120S
	No Dependencies		
6765	Credit for Increasing Research Activities		1120/ 1120S
	<ul style="list-style-type: none"> Capitalized Expenses/Deduction Amounts Statement 	Line(s): 16, 39	
	<ul style="list-style-type: none"> Members of Controlled Group or Businesses Under Common Control Statement 	Line(s): 16, 39	
6781	Gains and Losses From Section 1256 Contracts and Straddles		1120/ 1120S
	<ul style="list-style-type: none"> List of Foreign Currency Contracts Statement 	Form 6781 Instructions, Page 2, Section 1256 contract	
	<ul style="list-style-type: none"> Mixed Straddle Account Election Statement 	Form 6781 Instructions, Page 2, Box C	
	<ul style="list-style-type: none"> Explanation of Form 1099-B Adjustments Schedule 	Part I, Line 4	
	<ul style="list-style-type: none"> Straddles and Components Schedule 	Part II, Gains and Losses From Straddles	
	<ul style="list-style-type: none"> Short/Long Term Losses Schedule 	Form 6781 instructions, page 3, line 11	
	<ul style="list-style-type: none"> Short/Long Term Gains Schedule 	Form 6781 instructions, page 3, line 13	
8050	Direct Deposit of Corporate Tax Refund		1120/ 1120S
	No Dependencies		
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request		1120/ 1120S

Form	Form Name/Dependency	Reference	1120/ 1120S
	No Dependencies		
8271	Investor Reporting of Tax Shelter Registration Number		1120/ 1120S
	No Dependencies		
8275	Disclosure Statement		1120/ 1120S
	No Dependencies		
8275-R	Regulation Disclosure Statement		1120/ 1120S
	No Dependencies		
8283	Non-cash Charitable Contributions		1120/ 1120S
	<ul style="list-style-type: none"> Deductions Taken Under Section 170(e)(3) or (4) Statement 	Form 8283	
	<ul style="list-style-type: none"> Reasonable Cause for Line 1(d) and (f) Statement 	Section A, Part I, Line 1, Column (f)	
	<ul style="list-style-type: none"> Fair Market Value (FMV) Statement 	Page 2, Section A, Part I, Line 1, Column (g)	
	<ul style="list-style-type: none"> Qualified Conservation Contribution Statement 	Section A, Part I, Line 1, Column (g)	
	<ul style="list-style-type: none"> "Restricted Use" Explanation Statement 	Section A, Part II, Lines 3a through 3c	
	<ul style="list-style-type: none"> Reasonable Cause for Line 5(d), (e) or (f) Statement 	Section B, Part I, Line 5, Columns (d)--(f)	
	<ul style="list-style-type: none"> Donee's Signature Unavailable Statement 	Section B, Part IV	
8586	Low-Income Housing Credit		1120/ 1120S
	<ul style="list-style-type: none"> Multiple Building Project Schedule 	Part I, Line 1	
	<ul style="list-style-type: none"> Pass-Through Entity Schedule for Current Year Credit Attributable to More Than One Building 	Part I, Line 4	
	<ul style="list-style-type: none"> Pass-Through Entity Schedule for Credits From More Than One Pass-Through Entity 	Part I, Line 5	
8594	Asset Acquisition Statement		1120/ 1120S
	<ul style="list-style-type: none"> Consideration Computation Statement 	Part II, Line 6	
	<ul style="list-style-type: none"> Reason(s) for Increase or Decrease Statement 	Part III, Line 8	
8609	Low-Income Housing Credit Allocation Certification		1120/ 1120S
	No Dependencies		
8609 Sch A	Annual Statement		1120/ 1120S
	No Dependencies		
8611	Recapture of Low-Income Housing Credit		1120/ 1120S
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund		1120/ 1120S
	<ul style="list-style-type: none"> Shareholder's Stock Ownership Attachment 	Form 8621 Instructions – page 2	
	<ul style="list-style-type: none"> Deemed Dividend Election Statement 	Form 8621 Instructions; How to Make the Election – Page 4	
	<ul style="list-style-type: none"> QEF Distribution Statement 	Form 8621 Instructions – Page 5	
	<ul style="list-style-type: none"> Taxation of Excess Distribution Statement 	Part IV, Line 11a	
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts		1120/ 1120S
	<ul style="list-style-type: none"> Identification Of Pass-Through Entities Statement 	Section C	
	<ul style="list-style-type: none"> Adjustments to Long-Term Contracts Schedule 	Part I Instructions, Line 2	
	<ul style="list-style-type: none"> Schedule of Adjustments to Long-Term Contracts from Schedules K-1 	Part I Instructions, Line 2-Note	
	<ul style="list-style-type: none"> Alternative Method Of Interest Computation Statement 	Part I Instructions, Lines 7 and 8-Note	
	<ul style="list-style-type: none"> Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method Schedule 	Part II Instructions, Line 1	
	<ul style="list-style-type: none"> Schedule of Adjustments to Long-Term Contracts Under Simplified Marginal Impact Method from Schedules K-1 	Part II Instructions, Line 1-Note	
	<ul style="list-style-type: none"> Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method Schedule 	Part II Instructions, Line 3	
	<ul style="list-style-type: none"> Schedule of Alternative Minimum Taxable Income Adjustments Under Simplified Marginal Impact Method from Schedules K-1 	Part II Instructions, Line 3-Note	
8716	Election to Have a Tax Year Other Than a Required Tax Year		1120/ 1120S
	No Dependencies		
8810	Corporate Passive Activity Loss and Credit Limitations		1120
	No Dependencies		
8816	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies		1120
	<ul style="list-style-type: none"> Section 847 Tax Benefit Re-computation Schedule 		
	<ul style="list-style-type: none"> Difference Between Preceding Year Ending Balance and Current Year Ending Balance Statement 	Line 8	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Payments Added in Subsequent Years Schedule 	Line 9	
8820	Orphan Drug Credit		1120/ 1120S
	No Dependencies		
8824	Like-Kind Exchanges		1120/ 1120S
	<ul style="list-style-type: none"> Principal Purpose of Related Party Exchange Statement 	Part II, Line 11c	
	<ul style="list-style-type: none"> Realized and Recognized Gain in Multi-Asset Exchanges Statement 	Form 8824 Instructions	
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation		1120S
	<ul style="list-style-type: none"> Attach Form 4562 		
8826	Disabled Access Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Form 8826 Instructions	
8827	Credit for Prior Year Minimum Tax - Corporations		1120/ 1120S
	Computation of Minimum Tax Credit Statement	Line 8	
8830	Enhanced Oil Recovery Credit		1120/ 1120S
	No Dependencies		
8832	Entity Classification Election		1120
	No Dependencies		
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)		1120/ 1120S
	No Dependencies		
8834	Qualified Electric Vehicle Credit		1120/ 1120S
	No Dependencies		
8835	Renewable Electricity Production Credit		1120/ 1120S
	<ul style="list-style-type: none"> Closed-loop Facility Kilowatt-hours Computation Schedule 	Part I, Line 1	
	<ul style="list-style-type: none"> Closed-loop Facility Phase-out Adjustment Computation Schedule 	Part I, Line 2	
	<ul style="list-style-type: none"> Wind Facility Kilowatt-hours Computation Schedule 	Part I, Line 4	
	<ul style="list-style-type: none"> Wind Facility Phase-out Adjustment Computation Schedule 	Part I, Line 5	
8838	Consent To Extend the Time to Assess Tax Under Section 367 - Gain Recognition Agreement		1120/ 1120S
	No Dependencies		
8844	Empowerment Zone Employment Credit		1120/ 1120S
	No Dependencies		
8845	Indian Employment Credit		1120/ 1120S
	No Dependencies		

Form	Form Name/Dependency	Reference	1120/ 1120S
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips		1120/ 1120S
	<ul style="list-style-type: none"> Schedule Showing Amount of Tips 	Line 4	
8847	Credit for Contributions to Selected Community Development Corporations		1120/ 1120S
	No Dependencies		
8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities		1120/ 1120S
	<ul style="list-style-type: none"> Organization Chart Statement 	Line 5	
	<ul style="list-style-type: none"> Chain of Ownership Statement 	Line 5	
	<ul style="list-style-type: none"> 10% Interest Owned in Foreign Partnership Statement 		
	<ul style="list-style-type: none"> Form 8886 		
	<ul style="list-style-type: none"> Elective Relief Agreement and/or Annual Certification Statement 		
8858 Sch M	Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities		1120/ 1120S
	No Dependencies		
8860	Qualified Zone Academy Bond Credit		1120/ 1120S
	<ul style="list-style-type: none"> Qualified Zone Academy Bond Credit for Shareholders of S Corporations 	Line 2(a)	
8861	Welfare-to-Work Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Special instructions for controlled group members.	
	<ul style="list-style-type: none"> Statement of Capitalized Salaries and Wages and Full Absorption Method Inventory Reduction by Welfare-to-Work Credit 	Instructions for Line 2	
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships		1120/ 1120S
	<ul style="list-style-type: none"> Form 8865 Schedule K1 Form 8865 Schedule O Form 8865 Schedule P Multiple Category 1 Filers Statement Tax Shelter Disclosure Supporting Info Statement Form 3468 Form 4255 Form 4797 Form 5884 Form 6478 Form 6765 Form 8271 Form 8586 Form 8825 	No Form Reference	
	<ul style="list-style-type: none"> Functional Currency and Exchange Rate QBU Statement 	Line F8(b)	
	<ul style="list-style-type: none"> Foreign Disregarded Entities Schedule 	Line G5	
	<ul style="list-style-type: none"> Separate Units Schedule 	Line G8	
	Income Statement – Trade or Business Income		
	<ul style="list-style-type: none"> Gross Receipts Installment Sales Schedule 	Sch B, Line 1a	
	<ul style="list-style-type: none"> Itemized Ordinary Income Loss Statement 	Sch B, Line 4	
	<ul style="list-style-type: none"> Attach Schedule F (Form 1040) 	Sch B, Line 5	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Itemized Other Income (Loss) Schedule 	Sch B, Line 7	
	<ul style="list-style-type: none"> Form 4562 	Sch B, Line 13	
	<ul style="list-style-type: none"> Deduction Disallowed Computation Statement 	Sch B, Line 15	
	<ul style="list-style-type: none"> Form 4562 	Sch B, Line 16a	
	<ul style="list-style-type: none"> Form T (Timber) 	Sch B, Line 17	
	<ul style="list-style-type: none"> Itemized Other Deductions Schedule 	Sch B, Line 20	
	Capital Gains and Losses		
	<ul style="list-style-type: none"> Bad Debt Statement 	Sch D, Part I Line 5	
	<ul style="list-style-type: none"> Other Basis Statement – Part I 	Sch D, Part I	
	<ul style="list-style-type: none"> Other Basis Statement – Part II 	Sch D, Part II	
	<ul style="list-style-type: none"> Sale or Exchange of Collectibles Statement 	Sch D, Line 11f	
	Partner's Share of Income, Credits, Deductions, etc.		
	<ul style="list-style-type: none"> Form 8825, Rental Real Estate Income and Expenses of a Partnership or a corporation 	Sch K, Line 2	
	<ul style="list-style-type: none"> Expenses From Other Rental Activities Schedule 	Sch K, Line 3b	
	<ul style="list-style-type: none"> Unrecaptured Section 1250 Gain 	Sch K, Line 9c	
	<ul style="list-style-type: none"> Form 4797, Sale of Business Property 	Sch K, Line 10	
	<ul style="list-style-type: none"> Other Portfolio Income (Loss) Statement 	Sch K, Line 11	
	<ul style="list-style-type: none"> Remic Statement 	Sch K, Line 11	
	<ul style="list-style-type: none"> Itemized Other Income (Loss) Schedule 	Sch K, Line 11	
	<ul style="list-style-type: none"> Section 179 Expense Deduction 	Sch K, Line 12	
	<ul style="list-style-type: none"> Charitable Contributions Statement 	Sch K, Line 13(a)	
	<ul style="list-style-type: none"> Itemized Deductions Related to Portfolio Income Statement 	Sch K, Line 13(b)	
	<ul style="list-style-type: none"> Deductions Listed Categories Schedule 	Sch K, Line 13 (e)	
	<ul style="list-style-type: none"> Itemized Other Deductions Schedule 	Sch K, Line 13(e)	
	<ul style="list-style-type: none"> Form 8586- Low Income Housing Credit, Form 8609 –Low Income Housing Credit Allocation Certification Sch A 	Sch K, Line 15(a)	
	<ul style="list-style-type: none"> Low Income Housing Credit Statement 	Sch K, Line 15(a) Sch K, Line 15(b)	
	<ul style="list-style-type: none"> Form 3468- Investment Credit Qualified Rehabilitation Expenditures Statement 	Sch K, Line 15 (c)	
	<ul style="list-style-type: none"> Form 8834- Qualified Electric Vehicle Credit, Form 5884- Work Opportunity Credit, Form 8864- Welfare to Work Credit, Form 6478 Credit for Alcohol Used as Fuel, Form 6765 Credit for Increasing Research Activities, Form 8830 Enhanced Oil Recovery Credit, Form 8826 Disabled Access Credit, Form 8835 Renewable Electricity Production Credit, Form 8844 Empowerment Zone Enhancement Credit, Form 8845 Indian Employment Credit, Form 8846 Credit for Employer Social Security and Medicare Taxes paid on Certain Employee Tips, Itemized Other Credits Statement, Non-conventional Source Fuel Credits Statement 	Sch K, Line 15(f)	
	<ul style="list-style-type: none"> Gross Income Sourced At Partner Level Schedule 	Sch K, Line 16(c)	
	<ul style="list-style-type: none"> Foreign Gross Income At Partnership Level Listed Categories Schedule 	Sch K, Line 16(e)	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Total Foreign Taxes Schedule 8865 	Sch K, Line 16l(1) Sch K, Line 16l(2)	
	<ul style="list-style-type: none"> Reduction In Taxes Schedule 	Sch K, Line 16(m)	
	<ul style="list-style-type: none"> Adjusted Gain or Loss Schedule 	Sch K, Line 17b	
	<ul style="list-style-type: none"> Gross Income from Oil, Gas, and Geothermal Properties Statement 	Sch K, Line 17(d)	
	<ul style="list-style-type: none"> Deductions Allocable To Oil Gas And Geothermal Properties Statement 	Sch K, Line 17(e)	
	<ul style="list-style-type: none"> Other Adjustments And Tax Preference Items Schedule 	Sch K, Line 17(f)	
	<ul style="list-style-type: none"> Distributions Of Money Statement 	Sch K, Line 19(a)	
	<ul style="list-style-type: none"> Distributions Of Property Other Than Money Statement 	Sch K, Line 19(b)	
	<ul style="list-style-type: none"> Other Items And Amounts Schedule, IRS3468 Investment Credit, IRS4255 Recapture of Investment Credit, IRS8271 Investor Reporting of Tax Shelter Registration Number, IRS 8275/8275R Disclosure Statement 	Sch K, Line 20(b)	
	Balance Sheets per Books		
	<ul style="list-style-type: none"> Itemized Other Current Assets Schedule 	Sch L, Line 6(b) Sch L, Line 6(d)	
	<ul style="list-style-type: none"> Itemized Other Investments Schedule 	Sch L, Line 8(b) Sch L, Line 8(d)	
	<ul style="list-style-type: none"> Itemized Other Assets Schedule 	Sch L, Line 13(b) Sch L, Line 13(d)	
	<ul style="list-style-type: none"> Itemized Other Current Liabilities Schedule 	Sch L, Line 17(b) Sch L, Line 17(d)	
	<ul style="list-style-type: none"> Itemized Other Liabilities Schedule 	Sch L, Line 20(b) Sch L, Line 20(d)	
	Balance Sheets for Interest Allocation		
	<ul style="list-style-type: none"> Itemized Listed Categories Statement 	Sch M, Line 2b(a) & 2b(b)	
	Reconciliation Of Income (Loss) per Books With Income (Loss) per Return		
	<ul style="list-style-type: none"> Total Income Not Recorded on Books 	Sch M-1, Line 2	
	<ul style="list-style-type: none"> Total Expenses Not Deducted 	Sch M-1, Line 4	
	<ul style="list-style-type: none"> Total Income Recorded but Not Included 	Sch M-1, Line 6	
	<ul style="list-style-type: none"> Total Deductions Not Charged 	Sch M-1, Line 7	
	Analysis of Partner's Capital Accounts		
	<ul style="list-style-type: none"> Total Other Increases 	Sch M-2, Line 4	
	<ul style="list-style-type: none"> Total Other Decreases 	Sch M-2, Line 7	
	<ul style="list-style-type: none"> Balance At End of Year 	Sch M-2, Line 9	
	Transactions Between Controlled Foreign Partnerships and Partners or Other Related Entities		
	No Dependencies	Sch N	

Form	Form Name/Dependency	Reference	1120/ 1120S
	Transfer of Property to a Foreign Partnership		
	• Dates of Transfer/Exchange Statement	Sch O, Part III	
	• Contributed Property/Substitute Basis Property Received Statement	Sch O, Part II Column (a)	
	• Transfer Statement	Sch O, Part II Column (b)	
	• Amount of Recapture Calculation Statement	Sch O, Part II Column (h)	
	Acquisitions, Dispositions, and Changes of Interests In a Foreign Partnership		
	No Dependencies	Sch P	
8865 Sch K-1	Partner's Share of Income, Credits, Deductions, etc.		1120/ 1120S
	• Other Income Loss	Sch K-1, Line 10	
	• Ordinary Income Loss Schedule	Sch K-1, Part III, Line 1	
	• Net Income Loss Rental Real Estate Amount	Sch K-1, Part III, Line 2	
	• Other Net Rental Income Loss Rental Amount	Sch K-1, Part III, Line 3	
	• Unrecaptured Section 1250 Gain	Sch K-1, Part III, Line 9(c)	
	• Net Section 1231 Gain (Loss)	Sch K-1, Part III, Line 10	
	• Section 179 Deduction	Sch K-1, Part III, Line 11	
	• Other Deductions	Sch K-1, Part III, Line 12	
	• Credits and Credit Recapture	Sch K-1, Part III, Line 15	
	• Foreign Transactions	Sch K-1, Part III, Line 16	
	• Alternative Minimum Tax	Sch K-1, Line 17	
	• Distributions	Sch K-1, Line 19	
	• Other Information	Sch K-1, Line 20	
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method		1120/ 1120S
	• Adjustment to Taxable Income Schedule	Line 2	
	• Adjustment to Taxable Income from Schedules K-1 Schedule	Line 2	
	• Explanation of Computed Interest Statement	Line 7 or Line 8	
	• Form 8866 Attachments Statement	Form 8866 Instructions, Page 2	
8873	Extraterritorial Income Exclusion		1120/ 1120S
	• Section 942(a)(3) Schedule	Line 1	
	• Transactions In Lieu Of The FSC Provisions Schedule	Line 2	
	• Basis for Entitlement Statement	Line 3	

Form	Form Name/Dependency	Reference	1120/ 1120S
	<ul style="list-style-type: none"> Additional Section 263A Costs Under Cost of Goods Sold Schedule 	Line 17d(a) and Line 17d(b)	
	<ul style="list-style-type: none"> Other Costs Under Cost of Goods Sold Schedule 	Line 17e(a) and Line 17e(b)	
	<ul style="list-style-type: none"> Other Expenses And Deductions Schedule 	Line 19(a) and Line 19(b)	
8874	New Markets Credit		1120/ 1120S
	<ul style="list-style-type: none"> Pass-Through Entities Credit Statement 	Line 2	
8881	Credit for Small Employer Pension Plan Startup Costs		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Part I, Line 7	
8882	Credit for Employer-Provided Child Care Facilities and Services		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Form 8882 Instructions	
	<ul style="list-style-type: none"> Credit from Pass-through Entities Statement 	Form 8882 Instructions	
8883	Asset Allocation Statement Under Section 338		1120/ 1120S
	No Dependencies		
8884	New York Liberty Zone Business Employee Credit		1120/ 1120S
	<ul style="list-style-type: none"> Controlled Group Member Statement 	Form 8884 Instructions, Page 3	
	<ul style="list-style-type: none"> Reduce Deduction For Salaries and Wages Exception Statement 	Line 2	
8886	Reportable Transaction Disclosure Statement		1120/ 1120S
	No Dependencies		

EXHIBIT 4

Foreign Country Codes

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

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

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

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

EXHIBIT 5

Standard Street Address Abbreviations

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

EXHIBIT 5—Standard Street Address Abbreviations Continued

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

EXHIBIT 5—Standard Street Address Abbreviations Continued

Word	Abbreviation
Union	UN
Valley	VLV
Village	VLG
Vista	VIS
West	W

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

EXHIBIT 6

Valid ZIP Codes

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

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

EXHIBIT 6 - Valid ZIP Codes Continued

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

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return **filer** address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

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

EXHIBIT 7

**North American Industry Classification System (NAICS)
(Codes for Principal Business Activity)**

<p>Agriculture, Forestry, Fishing and Hunting</p> <p>Crop Production 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)</p> <p>Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production</p> <p>Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging</p> <p>Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities For Forestry</p>	<p>Mining 211110 Oil & Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining</p> <hr/> <p>Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems</p> <p>Construction</p> <p>Construction of Buildings 236110 Residential Building Construction 236200 Nonresidential Building Construction</p> <p>Heavy and Civil Engineering Construction 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction</p> <p>Specialty Trade Contractors 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors 238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wall covering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation)</p>
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<p>Manufacturing</p> <p>Food Manufacturing 311110 Animal Food Mfg 311200 Grain & Oilseed Milling 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Products Mfg. 311610 Animal Slaughtering and Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries & Tortilla Mfg 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills</p> <p>Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel Mfg 315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg</p> <p>Paper Manufacturing 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities 323100 Printing & Related Support Activities</p>	<p>Petroleum and Coal Products Manufacturing 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint, Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg</p> <p>Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries</p> <p>Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Hand tool Mfg 332300 Architectural & Structural Treating, & Allied Activities 332400 Boiler tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg</p>
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<p>Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg</p> <p>Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg</p> <p>Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacture</p> <p>Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing</p>	<p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods 423100 Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Metal & Mineral (except Petroleum) 423600 Electrical & Electronic Goods 423700 Hardware, & Plumbing & Heating Equipment & Supplies 423800 Machinery, Equipment, & Supplies 423910 Sporting & Recreational Goods & Supplies 423920 Toy & Hobby Goods & Supplies 423930 Recyclable Materials 423940 Jewelry, Watch, Precious Stone, & Precious Metals 423990 Other Miscellaneous Durable Goods</p> <p>Merchant Wholesalers, Nondurable Goods 424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries 424300 Apparel, Piece Goods, & Notions 424400 Grocery & Related Products 424500 Farm Product Raw Materials 424600 Chemical & Allied Products 424700 Petroleum & Petroleum Products 424800 Beer, Wine, & Distilled Alcoholic Beverages 424910 Farm Supplies 424920 Book, Periodical, & Newspapers 424930 Flower, Nursery Stock, & Florists' Supplies 424940 Tobacco & Tobacco Products 424950 Paint, Varnish, & Supplies 424990 Other Miscellaneous Nondurable Goods</p> <p>Wholesale Electronic Markets and Agents and Brokers 425110 Business to Business Electronic Markets 425120 Wholesale Trade Agents & Brokers</p>
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<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441221 Motorcycle Dealers 441222 Boat Dealers 441229 All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores 442110 Furniture Stores 442210 Floor Covering Stores 442291 Window Treatment Stores 442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores 443111 Household Appliance Stores 443112 Radio, Television, & Other Electronics Stores 443120 Computer & Software Stores 443130 Camera & Photographic Supplies Stores</p> <p>Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish & Seafood Markets 445230 Fruit & Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery & Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores 446110 Pharmacies & Drug Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores</p> <p>Gasoline Stations 447100 Gasoline Stations (including convenience stores with gas)</p>	<p>Clothing and Clothing Accessories Stores 448110 Men's Clothing Stores 448120 Women's Clothing Stores 448130 Children's & Infants' Clothing Stores 448140 Family Clothing Stores 448150 Clothing Accessories Stores 448190 Other Clothing Stores 448210 Shoe Stores 448310 Jewelry Stores 448320 Luggage & Leather Goods Stores</p> <p>Sporting Goods, Hobby, Book, and Music Stores 451110 Sporting Goods Stores 451120 Hobby, Toy, & Game Stores 451130 Sewing, Needlework, & Piece Goods Stores 451140 Musical Instrument & Supplies Stores 451211 Book Stores 451212 News Dealers & Newsstands 451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores 452110 Department Stores 452900 Other General Merchandise Stores</p> <p>Miscellaneous Store Retailers 453110 Florists 453210 Office Supplies & Stationery Stores 453220 Gift, Novelty, & Souvenir Stores 453310 Used Merchandise Stores 453910 Pet & Pet Supplies Stores 453920 Art Dealers 453930 Manufactured (Mobile) Home Dealers 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers 454110 Electronic Shopping & Mail-Order Houses 454210 Vending Machine Operators 454311 Heating Oil Dealers 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan Providers, party plan merchandisers, & coffee-break service Providers)</p>
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<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation</p> <p>Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation</p> <p>Pipeline Transportation 486000 Pipeline Transportation 487000 Scenic & Sightseeing Transportation</p> <p>Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery</p> <p>Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & selfstorage units)</p>	<p>Information</p> <p>Publishing Industries (except Internet) 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Directory & Mailing List Publishers 511190 Other Publishers 511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries</p> <p>Broadcasting (except Internet) 515100 Radio & Television Broadcasting 515210 Cable & Other Subscription Programming</p> <p>Internet Publishing and Broadcasting 516110 Internet Publishing & Broadcasting</p> <p>Telecommunications 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)</p> <p>Internet Service Providers, Web Search Portals, and Data Processing Services 518111 Internet Service Providers 518112 Web Search Portals 518210 Data Processing, Hosting, & Related Services</p> <p>Other Information Services 519100 Other Information Services (including news syndicates & libraries)</p>
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<p>Finance and Insurance</p> <p>Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation</p> <p>Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other No depository Credit Intermediation</p> <p>Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)</p> <p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice)</p> <p>Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p> <p>Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525930 Real Estate Investment Trusts (Form 1120-REIT) 525990 Other Financial Vehicles (including closed-end investment funds) "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) below.</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate 531110 Lessors of Residential Buildings & Dwellings 531114 Cooperative Housing 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) 531130 Lessors of Miniwarehouses & Self-Storage Units 531190 Lessors of Other Real Estate Property 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate</p> <p>Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
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<p>Professional, Scientific, and Technical Services</p> <p>Legal Services 541110 Offices of Lawyers 541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories</p> <p>Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services</p> <p>Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services</p>	<p>Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies</p> <hr/> <p>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services 561110 Office Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)</p> <p>Waste Management and Remediation Services 562000 Waste Management & Remediation Services</p>
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<p>Educational Services 611000 Educational Services (including schools, colleges, & universities)</p> <p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists</p> <p>Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists</p> <p>Offices of Other Health Practitioners 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners</p> <p>Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient CareCenters</p> <p>Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services 621610 Home Health Care Services</p> <p>Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals 622000 Hospitals</p> <p>Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities</p>	<p>Social Assistance 624100 Business & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services</p> <hr/> <p>Arts, Entertainment, and Recreation</p> <p>Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts,Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers,& Other Public Figures 711510 Independent Artists, Writers, & Performers</p> <p>Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar nstitutions</p> <p>Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)</p> <hr/> <p>Accommodation and Food Services</p> <p>Accommodation 721110 Hotels (except Casino Hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses</p> <p>Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)</p>
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Other Services

Other Services

Repair and Maintenance

- 11110 Automotive Mechanical & Electrical Repair & Maintenance
- 11120 Automotive Body, Paint, Interior, & Glass Repair
- 11190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 11210 Electronic & Precision Equipment Repair & Maintenance
- 11310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
- 11410 Home & Garden Equipment & Appliance Repair & Maintenance
- 11420 Reupholstery & Furniture Repair
- 11430 Footwear & Leather Goods Repair
- 11490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

- 12111 Barber Shops
- 12112 Beauty Salons
- 12113 Nail Salons
- 12190 Other Personal Care Services (including diet & weight reducing centers)
- 12210 Funeral Homes & Funeral Services
- 12220 Cemeteries & Crematories
- 12310 Coin-Operated Laundries & Drycleaners
- 12320 Drycleaning & Laundry Services (except Coin-Operated)
- 12330 Linen & Uniform Supply
- 12910 Pet Care (except Veterinary) Services
- 12920 Photofinishing
- 12930 Parking Lots & Garages
- 12990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

- 13000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

EXHIBIT 8

Business Rules

To find the most current version of 1120/1120S/7004 MeF business rules click on the link below. In the chart of information titled "Production System" look for the tax year and form type of the return you are inquiring about. Click on the "PDF" Business Rule link in the same row. The display will provide all the business rules for a specific tax year.

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

<http://www.irs.gov/efile/article/0,,id=128360,00.html>.