

PARTNERSHIP e-FILE HANDBOOK



pennsylvania

DEPARTMENT OF REVENUE

Partnership e-File Handbook for Authorized e-File Providers of 2010 Pennsylvania S Corporation/Partnership Information Returns (PA-20S/PA-65)



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1. OVERVIEW

The Pennsylvania Department of Revenue, in conjunction with the Internal Revenue Service (IRS), will accept PA S Corporation/Partnership Information Returns (PA-20S/PA-65) with corresponding forms and schedules for tax year 2010 beginning February 2011. The method of submission is through the Modernized e-File (MeF) platform provided by the IRS. The Federal/State Partnership e-File Program allows tax preparers and taxpayers to file federal and state returns in one electronic submission.

The process is designed to separate and encapsulate the federal and state return/report data in two distinct filings from one submission. The federal portion will contain only the data pertaining to the federal tax return. The associated state portion will contain all the data needed for filing the state S Corporation/Partnership Information Return, which includes a copy of the requested federal data. If the state submission is associated with a federal submission, there will be a pointer/link contained in the state submission to the associated federal submission.

The IRS acknowledges to the transmitter the acceptance of the federal submission and receipt of the state submission. The state submission is then retrieved by the Department and processed. The Department acknowledges to the transmitter the processing or rejection of PA submissions through the IRS. Processed return acknowledgements may also include informational codes and explanations.

The state submission consists of a manifest and payload. The manifest provides identifying information about the state submission and information the IRS needs to perform limited validation. The payload includes the state partnership XML data as defined by the State XML Master Schema (developed by states in partnership with the IRS and software developers), binary (PDF) attachments and a copy of the requested federal data as required by the state.

Taxpayers required to file PA RCT-101 should refer to REV-1138 CT, Corporate e-File Handbook for Authorized e-File Providers of 2010 Pennsylvania Corporate Tax Reports, available at www.doreservices.state.pa.us.

The Federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called International ACH Transactions (IAT). Presently, the Pennsylvania Department of Revenue does not support IAT ACH Debit Transactions. Taxpayers who instruct the Department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

The Department is requesting all commercial software vendors to program their software to inform each taxpayer about the change in the banking regulations and then to ask the taxpayer if the electronic transaction is an IAT. If the taxpayer confirms the transaction is an IAT, then the taxpayer should be informed that Pennsylvania cannot originate the electronic transaction on the taxpayer's behalf. If there is any tax due, they will need to make the payment in paper check form only.

2. DEFINITIONS

Electronic Return Originator (ERO) – Authorized e-file provider that originates the electronic submission of returns to the IRS.

Federal Submission – A federal S Corporation/Partnership tax return with accompanying schedules.

Received Date – The date and time the return is received and accepted by the IRS from the transmitter.

Schema – A document that defines the data types, content, structure and allowed elements.

Software Developer – A firm, organization or individual that develops software for the purpose of

- formatting electronic tax return/report information according to return/report layouts and specifications and/or
- transmitting electronic returns/reports information directly to the IRS.

State Submission - A PA S Corporation/Partnership Information Return (PA-20S/PA-65) with accompanying schedules as required by the Department. A state submission also includes a complete copy of the federal return data as required by the Department.

Partnership Return – A PA S Corporation/Partnership Information Return (PA-20S/PA-65) with accompanying schedules.

Transmitter – A firm, organization or individual that transmits electronic returns/reports directly to the IRS. A transmitter must have software and computers that allow it to interface with the IRS.

XML – Short for Extensible Markup Language, a language for defining and processing data.

3. PROGRAM PARTICIPATION

The Federal/State Partnership e-File Program for PA S Corporation/Partnership Information Return (PA-20S/PA-65) is available to all interested parties that have been accepted as authorized IRS e-file providers in the federal Partnership e-File Program and that transmit returns/reports to the IRS. This includes EROs, transmitters and software developers as defined in Section 2.

To participate in the Federal/State Partnership e-File Program, participants must first be accepted by the IRS for partnership e-filing. To be

accepted, potential filers must complete IRS Form 8633, Application to Participate in the IRS e-file Program, and testing. The Department does not require approved EROs, transmitters and software developers to register separately for electronic filing in Pennsylvania.

If the business is currently an IRS authorized e-file provider for other tax types, the business must revise its original e-file application to indicate it will file partnership returns.

4. PROVIDER RESPONSIBILITIES

Authorized e-file providers must adhere to all IRS and PA e-file rules, requirements and specifications applicable to the e-file activities they conduct. Responsibilities include, but are not limited to:

Software Developer

1. Develop software in accordance with statutory requirements and Pennsylvania return preparation instructions and provided business rules.
2. Provide accurate Pennsylvania S Corporation/Partnership Information Returns in the correct electronic format.
3. Provide data validation, verification and error detection to prevent transmission of incomplete, inaccurate or invalid return information.
4. Prevent electronic filing of any form or schedule not approved for electronic filing by the Department.
5. Include electronic signature information in the software (see Section 8 for Department requirements).
6. Successfully complete all testing as required.
7. Correct any software errors that may occur after production begins and work with the Department to follow up on any processing issues that may arise during filing season. If

software providers need to re-release corrected software, the release must be done in a timely manner, and proper notification must be provided to all customers.

8. Program software to inform taxpayers about the change in banking regulations and ask taxpayer if the electronic transaction is an International ACH Transaction (IAT). See Overview in Section 1.

Transmitter

1. Timely transmit returns/reports, retrieve acknowledgement files and send acknowledgement file information to appropriate EROs.
2. Provide an e-postmark for every Pennsylvania return/report.
3. Promptly correct transmission errors causing electronic transmissions to be rejected.
4. Ensure the security of all transmitted data.

ERO

1. Identify the paid preparer (if any) in the appropriate field of the electronic record of returns/reports it originates.
2. Inform taxpayers of obligations and options for paying balances due. Taxpayers who have balances due must pay them by the original due dates of the returns/reports in order to avoid interest and penalties. See Section 13 - Extension of Time to File.
3. Ensure appropriate signatures are included in the electronic returns/reports.
4. Originate the electronic submission of returns/reports as soon as possible after they are signed.
5. Retain signed signature documents for seven years from the due date of the return/report or the date the return/report

was filed electronically, whichever date is later (see Section 9).

6. Ensure acknowledgements are received for all state submissions filed.
7. Instruct taxpayers that if an amended return is needed, the amended return must be filed in paper form.
8. Instruct taxpayers that if a Federal/State submission is rejected by the IRS, a state stand alone submission must be filed to meet the established due date (see Section 11).

5. ACCEPTED PA FORMS AND SCHEDULES

Following are the PA forms and schedules that will be accepted for Tax Year 2010 in XML format. The forms and schedules are also listed in the order in which they are to be assembled. The appropriate XML schemas for these forms are on the Department’s website, www.revenue.state.pa.us.

PA-20S/PA-65	PA S Corporation/Partnership Information Return
Partner/Member/Shareholder Directory	Partner/Member/Shareholder Directory
PA Schedule D-I	Sale, Exchange or Disposition of Property Within PA
PA Schedule D-II	Sale, Exchange or Disposition of Property Within PA
PA Schedule D-III	Sale, Exchange or Disposition of Property Outside PA
PA Schedule D-IV	Sale, Exchange or Disposition of Property Outside PA
PA Schedule E	Rents and Royalty Income (Loss)
PA Schedule RK-1	Resident Schedule of PA S Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

PA Schedule NRK-1	Nonresident Schedule of PA S Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits
PA Schedule M	Reconciliation of Federal Taxable Income (Loss) to PA Taxable Income (Loss) – Part A Reconciliation of Federal Taxable Income (Loss) to PA Taxable Income (Loss) – Part B
PA Schedule OC	Other Credits
PA Schedule H-Corp	Corporate Partner Apportioned Business Income (Loss)
PA-65 Corp	Directory of Corporate Partners
PA Schedule CP	Corporate Partner Withholding
PA Schedule A	Interest Income
PA Schedule B	Dividend and Capital Gains Distributions Income
PA Schedule H	Apportioned Business Income (Loss) Calculation of PA Net Business Income (Loss)
PA Schedule NW	Nonresident Withholding Payments PA S Corporations and Partnerships
PA Schedule J	Income from Estates or Trusts
PA Schedule T	Gambling and Lottery Winnings
PA-KOZ PS	Schedule P-S KOZ (Keystone Opportunity Zone)

Schedule Changes and Additions

PA-20S/PA-65 Information Return - A short-year return oval was added to Page 1. Starting with tax year 2010, the entity is required to indicate if the return is a short-year.

Schedule A - Schedule A/B was separated. Schedule A must now be in XML format.

Schedule B - Schedule A/B was separated. Schedule B must now be in XML format.

Schedule H-Corp - The multiplying factor for Table 1 was changed to 5, the multiplying factor for Table 2 was changed to 5 and the multiplying factor for Table 3 was changed to 90.

Schedule J - Schedule NW/J was separated. Schedule J must now be in XML format.

Schedule NW - Schedule NW/J was separated. Schedule NW must now be in XML format.

Schedule T - Schedule OC/T was separated. Schedule T must now be in XML format.

Listed below are PA forms and schedules that will be accepted for tax year 2010 as binary attachments in PDF format. When naming binary attachments, tax preparation software must use the names noted below.

Federal Form 3115	Application for Change in Accounting Method	FF3115.PDF
Federal Form 8824	Like-Kind Exchanges	FF8824.PDF

For PA forms and schedules not listed above, tax preparation software must note "PAMiscStateAttachment" as the file name.

Miscellaneous PDF file cannot exceed 60 MB. If additional miscellaneous files are needed, use numeric labeling at the end of file name. EX: PAMiscStateAttachment2

6. EXCLUSIONS TO ELECTRONIC FILING

The following PA forms and schedules cannot be filed electronically through the Federal/State Partnership e-File Program:

1. **PA-20S/PA-65** PA S Corporation/Partnership Information Return for tax periods prior to 2008
2. **PA-20S/PA-65** PA S Corporation/Partnership Information Amended Return

3. **PA-40 NRC** Nonresident Consolidated Income Tax Return
4. **PA Schedule NRC-O** Directory of Nonresident and Foreign Owners – Other Entities
5. **PA Schedule NRC-I** Directory of Nonresident Owners – Individuals
6. If submitting payment by check for PA-65 corporate partner(s), the PA-65 Corp Directory of Corporate Partners must be filed on paper and accompany the check.
7. **REV-276** Application for Extension of Time to File
8. Debits from financial institutions outside of the territorial jurisdiction of the U.S.
9. The PA-20S/PA-65 is an information return that does not provide the option for requesting a refund or carry-forward of overpayments. If the overpaid amount is not passed through to the nonresident individual, estate or trust on the respective NRK-1, or claimed on a PA-40 Nonresident Consolidated Income Tax Return, then the entity must send a written request to the Department with instructions on how to treat the overpayment (refund or carry-forward). Direct deposit is not an option.

Send request to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280509
HARRISBURG PA 17128-0509

7. INCLUSION OF FEDERAL DATA

Each state filing must include a copy of the federal data using the most current published version of the IRS Partnership XML schema.

1. Limited liability company filing as an S corporation with the IRS
 - Submit a complete copy of federal Form 1120S with the RCT-101; or

- If a copy was not submitted with a filing of the RCT-101, submit a complete copy of federal Form 1120S as a PDF file with the PA-20S/PA-65.
2. Limited liability company filing as a partnership with the IRS
 - Provide a complete copy of federal Form 1065 in XML format.

Inclusion of Pennsylvania Corporate Tax Report, RCT-101

1. Taxpayers required to file federal Form 1065 should file PA corporate report RCT-101 as a stand alone submission.
2. Taxpayers required to file federal Form 1120 or 1120S should file PA corporate report RCT-101 with the federal returns. The PA 20S/PA65 may be filed as a stand alone submission for such taxpayers.
3. EROs using software in production with the 1120/1120S program for tax year 2010 should file any PA corporate requirement electronically through the Federal/State e-File platform.

For more information on filing the PA RCT-101, please refer to REV-1138 CT, Corporate e-File Handbook for Authorized e-File Providers of 2010 Pennsylvania Corporate Tax Reports, available at www.doreservices.state.pa.us.

8. SIGNATURE REQUIREMENTS

An electronic return must be signed by a general partner, principal officer or authorized individual. An electronic return must also be signed by the paid preparer, if applicable. Two signature options are available, as described below.

1. Form PA-8879-P Pennsylvania e-FILE Signature Authorization For PA S Corporation/Partnership Information Return (PA-20S/PA-65) – Directory Of Corporate Partners (PA-65 Corp).

The federal self-select PIN option consists of two PINs, one for the taxpayer and one for the practitioner. In order for the Department to accept the federal self-select PIN as a signature, software developers must display a Jurat/Disclosure Statement (similar to the language on the PA-8453-P and meeting the requirements of 72 P.S. § 7333 and 61 Pa. Code § 121.23) attached as Appendix 2. Taxpayers and EROs must complete Form PA-8879-P when using this method and consenting to electronic funds withdrawals. The Department requires EROs to retain completed Forms PA-8879-P for seven years after the due dates of the returns or the dates the returns were filed electronically, whichever is later. These forms are not to be mailed to the Department. Appendix 3 provides a copy of this form and instructions.

2. Form PA-8453-P PA S Corporation/Partnership Information Return (PA-20S/PA-65) - Directory Of Corporate Partners (PA-65 Corp) Tax Declaration For A State *e-FILE* Return.

If a taxpayer elects not to use the federal self-select PIN option, or if the state submission is filed as a state stand alone (no link to an original federal submission), the Department requires the ERO to retain a completed Form PA-8453-P for seven years after the due date of the returns or the date the returns were filed electronically, whichever is later. These forms are not to be mailed to the Department. Form PA-8453-P must be completed and signed by all appropriate parties before the return is transmitted electronically. Appendix 4 provides a copy of this form and instructions.

In the event the Department selects an electronic return for examination, the ERO may be required to provide Form PA-8879-P and, if appropriate, PA-8453-P, within five business days of the request. A percentage of these forms will be randomly requested yearly for monitoring compliance.

9. PAYMENT OPTIONS

Tax payments of \$20,000 or more are required by law to be remitted electronically. Failure to comply with this requirement may result in the assessment of a penalty equal to 3 percent of the total tax due, not to exceed \$500. For purposes of enforcement, "total tax due" is the payment/remittance amount. Electronic funds withdrawal, EFT Program and credit card payments qualify as acceptable electronic payment methods.

For the Partnership e-File Program, withdrawal of the current year final Payment of Nonresident Withholding Tax can be made through the electronic funds withdrawal method detailed below.

Taxpayers have the option of electronically submitting future estimated nonresident individual quarterly withholding tax payments. Payments can only be electronically submitted when the current PA-20S/PA-65 S Corporation/Partnership Information return is filed through the Federal/State Modernized e-File (MeF) Program and the current return includes a final 'catch-up' payment through the electronic funds withdrawal method. Payments will be stored in the system as separate electronic transactions until the specified date.

1. Electronic Funds Withdrawal

Payments made by this method are part of the state submission and are automatically electronically transferred from taxpayers' bank accounts. Taxpayers who choose this option must provide their EROs with appropriate bank account numbers, routing numbers, account types (checking or savings), payment amounts and dates they wish to have payments debited. This allows taxpayers to pay the balances due as soon as the returns/reports are processed or to pay the balances due on a future date, should taxpayers want to file early but pay closer to the due dates. EROs should caution taxpayers to ensure their financial institutions allow

electronic funds withdrawal from designated accounts before e-filing.

2. EFT Program (ACH Debit, ACH Credit and Certified Cashiers Check)

Registration is required to make payments electronically through the EFT Program. More information on making payments through the EFT Program can be found on the Department's website at www.revenue.state.pa.us. The Federal/State Corporate e-File Program accepts payment through this method, however the Federal/State Partnership e-File Program does not.

3. Credit/Debit Card

To make payments by credit/debit card, visit the Department's website at www.revenue.state.pa.us. Official Payments Corp. charges a 2.49 percent convenience fee (\$1 minimum charge) per credit card transaction and a flat fee of \$3.95 per debit card transaction. The Federal/State Corporate e-File Program accepts payment through this method, however, the Federal/State Partnership e-File Program does not.

4. Check and 2010 Nonresident Withholding Payment Substitute Voucher

Payments remitted by check must be accompanied by the 2010 Nonresident Withholding Payment Substitute Voucher. A sample voucher and instructions for reproducing the voucher are provided in Appendix 1. Software vendors that will include the voucher in software must have the voucher approved by the Department.

If a state submission containing an electronic funds withdrawal payment is rejected by the IRS or Department, the taxpayer is still required to remit the balance due by the original due date of the return/report. Any balance due not paid by the original due date will be subject to interest and penalty fees.

Payment for capital stock/foreign franchise tax should be included with the PA Corporate RCT-101 portion of the transmission. Payment

for corporate net income tax should be included with the PA-65 Corp, Directory of Corporate Partners, portion of the transmission.

10. TIMELY-FILED SUBMISSIONS

All due dates for filing paper PA S Corporation/Partnership Information Returns (PA-20S/PA-65) apply to electronic returns. The Department recognizes the IRS received date as the date received by the Department. A state submission and an electronic payment is considered timely-filed if the received date is prior to the due date for PA S Corporation/Partnership Returns.

11. RE-SUBMISSION OF REJECTED SUBMISSIONS

Taxpayers choosing to re-submit returns rejected by the IRS or the Department must correct and re-transmit their electronic returns. Re-submissions will be considered timely filed if the electronic postmarks on the re-submissions are on or before the PA S Corporation/Partnership due dates. If a rejected submission contains an electronic funds withdrawal payment, the taxpayer is still required to remit the balance due by the original due date of the return. The Department recommends utilizing one of the payment options outlined in Section 9 to meet due date requirements. Linked Fed/State submissions rejected by the IRS may be submitted as unlinked state stand alone submissions provided they meet requirements and specifications of the Department.

Common Errors to Avoid

Address on Schedule E property(es) must be complete, including the following:

- Address line 1
- Address line 2 (optional)
- City
- State
- ZIP code

12. AMENDED REPORTS/RETURNS

After a state submission is acknowledged as received, it cannot be recalled or intercepted. If the ERO or taxpayer wishes to change any entry on an accepted state submission, an amended return must be filed.

An amended paper return/report must be filed and mailed to the Department's processing center for the PA S Corporation/Partnership Information Return, the PA Corporate RCT-101 and the PA-65 Corp, Directory of Corporate Partners.

13. EXTENSION OF TIME TO FILE

Taxpayers who have balances due must pay them by the original due date of the returns in order to avoid interest and penalties. REV-276 – Application for Extension of Time to File – can extend the filing due date up to five months for filing the return but it does not extend the payment deadline. Taxpayers filing for an extension should file in sufficient time for the PA Department of Revenue to consider and act upon it. Payments made with the extension request must be in paper check form only.

Fill in the "Extension Requested" oval at the top of the PA-20S/PA-65 Information Return

- If the entity did not file form REV-276, Application for Extension of Time to File, in paper form and has requested an extension for the federal return, include a copy of federal Form 7004 with the PA-20S/PA-65 Information Return as a PDF attachment.
- If the entity electronically filed a federal extension, include a statement as a PDF attachment.
- If the entity submitted form REV-276, Application for Extension of Time to File, in paper form, it should not submit a copy of the extension paperwork with the electronic PA-20S/PA-65 Information Return.

14. ACCEPTED FILING TYPES

1. **Federal/State** - An original federal submission and one original state submission containing a pointer/link to the original federal submission (includes the Submission ID of the federal return in the state manifest). The federal and state submissions do not have to be transmitted together; however, the state submission must include a link/pointer to the original federal return.

NOTE: If a state submission is linked to a federal submission and the state submission is to be transmitted separately, please transmit the federal submission first. After it has been accepted, send in the state submission.

2. **State Stand Alone** - An original state submission that does not contain a link/pointer to a previously submitted original federal submission.

15. SCHEMA REQUIREMENTS

1. The Department uses the Federal/State 1065 Deployment Team State XML Master Schema, developed by states in partnership with the IRS and software developers. The Department is using Tax Year 2010 Version 1.0 of the State XML Master Schema located at www.statemef.com.
2. Software developers are required to apply data from the PA Partnership spreadsheet or tax forms to the appropriate data element from the XML schema. State data must conform to the requirements and specifications outlined in this handbook.
3. Federal data required by the Department for inclusion in the state submission must conform to the most current published version of the IRS Partnership XML Schema.
4. Values for data elements identified by the Department as required fields must be included in the XML schema and passed to the

Department, even when the value of the data element is zero.

5. Values for data elements identified by the Department as fields not required should be included in the XML schema and passed to the Department only when the taxpayer enters a value, even if the value is zero.
6. All XML data must be valid and well-formed.

16. SUBMISSION AND TRANSMISSION SPECIFICATIONS

1. The transmission protocol will be Web Services using Simple Object Access Protocol (SOAP) with attachments messaging.
2. A state submission contains XML data, binary attachments and a copy of the federal submission as required by the Department.
3. Packaging of data and transmission payload must conform to all submission and transmission file structures.
4. If the IRS rejects a federal submission, the Department will not receive the state submission. The Federal/State submission must be corrected and re-submitted as a Federal/State submission or state stand alone submission.
5. Each submission must be in zip archive format.
6. The SOAP message itself must not be compressed or zipped.
7. The SOAP message must contain a header, a body and an attachment.
8. EROs and transmitters must be approved with the IRS to submit federal and state submissions.
9. The Department will produce acknowledgements of processing or rejection for each state submission. The transmitter will then

retrieve the state acknowledgements from the IRS.

For more information on conforming to transmission and submission file structures, refer to IRS Publications 4163 and 4164 at www.irs.gov.

17. SOFTWARE ACCEPTANCE, TESTING AND APPROVAL

1. All participants are required to pass the IRS's acceptance testing system procedures for acceptance into the Federal/State Partnership e-File Program.
 2. The Electronic Filer Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN) assigned by the IRS will be used by the Department in the Federal/State Partnership e-File Program. These numbers will be required for use in every submission for identification/verification of testing and production returns.
 3. The software used to capture and transmit data must be approved by the IRS and the Department.
 4. When a software developer's test returns/reports have been accepted by the IRS, the state data will be retrieved by the Department for testing.
 5. Software developers must transmit PA S corporation/partnership test files, as specified by the Department, to ensure the software meets the Department's specifications.
 6. All software developers are required to test with the Department for approval of the software.
- NOTE:** Test materials and instructions may be obtained using the contact information in Section 19.
7. Software developers must support the schedules and forms specified by the Department, as listed in Section 5.

8. Software developers that produce a facsimile of 2010 Nonresident Withholding Payment Substitute Voucher, PA-8879-P and/or PA-8453-P with a software package must submit the appropriate number of copies to the Department for testing and approval. Five copies of the substitute voucher must be mailed to the address below. Two copies of PA-8879-P and two copies of PA-8453-P must be mailed or emailed in PDF format to:

JENNIFER NORMAN
 PA DEPARTMENT OF REVENUE
 BUREAU OF ADMINISTRATIVE SERVICES
 4TH & WALNUT ST 12TH FL
 HARRISBURG PA 17128
 Telephone: 717-783-9635
 E-mail: jenorman@state.pa.us

9. Software developers must include the edits and verifications based on the business rules for each field or data element specified by the Department. The PA partnership spreadsheet includes information on the required data elements such as field type, format and length and the business rules or edits for each field. Software developers must closely follow the requirements for each field to insure proper data formatting.

Below is a list of PA requirements and specifications to which software developers must adhere.

- Spreadsheet of required PA S corporation/partnership data elements and business rules
- PDF copies of PA S corporation/partnership forms with data element reference numbers
- PA XML schemas
- PA rejection codes
- PDF document naming conventions

10. The Department will provide test results and vendor approval in written confirmation to the vendor.

18. SUSPENSION

The Department reserves the right to suspend or revoke the business electronic filing privileges of any electronic filer who varies from the PA Partnership e-File requirements and specifications.

19. ACKNOWLEDGEMENT OF SUBMISSIONS

The Department electronically acknowledges the receipt of all state submissions. After the retrieval of state submissions from the IRS, the Department will generate acknowledgement records and transmit them to the IRS for retrieval by transmitters. The acknowledgement is an electronic confirmation of receipt and informs transmitters that the PA S corporation/partnership returns transmitted have been received and processed or rejected by the Department. The acceptance code "A" indicates a return has met the Department's processing criteria and is considered received, and the rejection code "R" indicates a return has failed to meet the Department's processing criteria.

Should a return be rejected, a unique rejection code will be included in the acknowledgement to identify the reason for rejection. Transmitters should communicate acknowledgment results back to the appropriate EROs for resolution if applicable.

If the return is rejected, the transmitter/software developer/ERO/taxpayer is required to re-submit a corrected return or file by other means.

20. CONTACT INFORMATION

Software developers, EROs and transmitters needing assistance with the Department's requirements and specifications may contact the following Revenue agents.

For technical assistance, please contact:

TIM MILLER

PA DEPARTMENT OF REVENUE
BUREAU OF INFORMATION SYSTEMS
4TH & WALNUT ST
HARRISBURG PA 17128
Telephone: 717-772-1137
E-mail: timmiller@state.pa.us

For general business information,
please contact:

TERESA HICKS

PA DEPARTMENT OF REVENUE
PASS THROUGH BUSINESS OFFICE
4TH & WALNUT ST
HARRISBURG PA 17128
Telephone: 717-346-1492
E-mail: thicks@state.pa.us

This document and related specifications and requirements are available on the Department's

website at www.revenue.state.pa.us and should be used in conjunction with the following IRS Publications, located at the IRS's website, www.irs.gov.

- 3112, IRS e-File Application and Participation
- 4162, Modernized e-File Test Package for Forms 1120/1120S
- 4505, Modernized e-File Test Package for Forms 1065/1065-B Tax Year 2010
- 4163, Modernized e-File Information for Authorized IRS e-File Providers of 1120/1120S and Large Taxpayers (Corporations, Partnerships and Tax Exempt Organizations)
- 4164, Modernized e-File Guide for Software Developers and Transmitters