

PARTNERSHIP e-FILE HANDBOOK



pennsylvania

DEPARTMENT OF REVENUE

Partnership e-File Handbook for Authorized e-File Providers of 2011 Pennsylvania S Corporation/Partnership Information Returns (PA-20S/PA-65)



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Using REV-993, Partnership e-File Handbook for Authorized e-File Providers of 2011 Pennsylvania S Corporation/Partnership Information Returns

This document addresses tax years 2010 and 2011 returns filed during 2011. The REV-993 is designed to provide authorized IRS e-file providers with specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system, also known as the Federal/State Partnership e-File. The procedures in this document apply to all MeF business e-file programs. All publications referenced in this document are available at www.revenue.state.pa.us. Check the website frequently for updated information on e-filing through the MeF program.

What's New

The department will accept original, and beginning with tax year 2011, amended PA S Corporation/Partnership Information Returns (PA-20S/PA-65), including corresponding forms and schedules, through Federal/State Partnership e-File. You may not file an amended PA-20S/PA-65 for tax years prior to 2011 through Federal/State Partnership e-File. An amended return for a tax year prior to 2011 must be filed as an amended paper return. See "How To Amend a PA-20S/PA-65 Information Return" in the 2011 PA-20S/PA-65 instructions on the department's website www.revenue.state.pa.us.

Effective Nov. 11, 2011, the PA Department of Revenue will no longer process tax years 2008 and 2009 federal/state e-file returns. The department will only support tax years 2010 and 2011 in the upcoming filing season. Any tax return filed prior to tax years 2008 and/or 2009 must be filed as a paper return.

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 2011 beginning February 2012. 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 Pennsylvania 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 attachments in portable document format (PDF) and a copy of the requested federal data as required by the state.

Taxpayers required to file RCT-101, PA Corporate Tax Report, 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 PA 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 federal 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 Pennsylvania 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.

Electronic Return Originator (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 amended PA-20S/PA-65 Information Returns filed through Federal/State e-File will only be accepted for 2011 tax year returns and forward. An amended PA-20S/PA-65 Information Return for any tax year prior to 2011 may not be filed through Federal/State E-File. It 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 PENNSYLVANIA FORMS AND SCHEDULES

Following are the Pennsylvania forms and schedules that will be accepted for tax year 2011 in XML format. 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 - Beginning with tax year 2011, the Pennsylvania Department of Revenue will accept amended PA S Corporation/Partnership Information Returns, including corresponding forms and schedules, through Federal/State e-file.

The short-year return oval was moved under Fiscal Year on Page 1. This allows for begin and end date for the short-year return oval as well as the fiscal-year return oval.

In Part X, Page 3, Signature and Verification, two new sections were added: print/type name of general partner, principal officer or authorized individual; and print/type preparer's name.

The preparer's Social Security number was removed. If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return.

PA-65 Corp - Beginning with tax year 2011, the Pennsylvania Department of Revenue will accept amended PA-65 Corp, Directory of Corporate Partners, including corresponding forms and schedules filed through Federal/State e-file.

"Outside U.S." was added under the foreign entity oval.

The signature section was revised to include:

- A declaration for tax return signatures;
- Print/type name of general partner, principal officer or authorized individual;
- Signature of general partner, principal officer or authorized individual;
- Print/type preparer's name; and
- A self-employed check box for the preparer.

Partner/Member/Shareholder Directory -

One new code was added: DE=Disregarded Entity

Schedule RK-1 - A short-year return oval was added. Starting with tax year 2011, the entity is required to indicate if the return is a short-year return and indicate a beginning and ending tax period date.

Schedule NRK-1 - A short-year return oval was added. Starting with tax year 2011, the entity is required to indicate if the return is a short-year return and indicate a beginning and ending tax period date.

Listed below are Pennsylvania forms and schedules that will be accepted for tax year 2011 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 Pennsylvania forms and schedules not listed above, tax preparation software must note "PAMiscStateAttachment" as the file name.

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

6. EXCLUSIONS TO ELECTRONIC FILING

The following Pennsylvania 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 2010.
2. **PA-20S/PA-65**, PA S Corporation/Partnership Information Amended Return for tax years prior to 2011.
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. **PA-65 Corp**, Directory of Corporate Partners – If submitting payment by check for corporate partner(s), the PA-65 Corp must be attached as a payment voucher with 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 PA Schedule NRK-1, or claimed on a PA-40 Nonresident Consolidated Income Tax Return, then the entity must send a written request to:

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

The request must be on company letterhead and include the entity's name, tax year, Social Security number(s) of the owner(s), amount of nonresident withholding paid, amount of nonresident withholding tax liability, the requested refund amount and/or carry forward to the next year of nonresident withholding and reason for request. Direct deposit is not an option.

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.

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. The federal self-select PIN option - This 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-8879-P, Page 3, Electronic Signature Specifications and meeting the requirements of 72 P.S. § 7333 and 61 Pa. Code § 121.23. Taxpayers and EROs must complete [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), 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.

2. 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 return which means there is no link to an original federal submission, the department requires the ERO to complete [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, and retain it for seven years after the due date of the returns or the date the returns were filed electronically, whichever is later. Form PA-8453-P must be completed and signed by all appropriate parties before the return is transmitted electronically.

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.

Do not mail these forms to the department unless requested by the department.

9. PAYMENT OPTIONS

The only acceptable electronic payment method for Federal/State Partnership e-File is electronic funds withdrawal which is part of the current tax

year return submission and is automatically and electronically transferred from taxpayers' bank accounts.

The following types of payments can be electronically transferred with the PA-20S/PA-65 Information Return:

1. Final nonresident individual tax withholding "catch-up" payment submitted with the 2011 tax year return; and
2. 2012 (future) estimated payments for nonresident individual quarterly tax withholding submitted with the 2011 tax year return.

These future estimated nonresident individual tax withholding payments for tax year 2012 will be stored in the system as separate electronic transaction payments until the specified due date.

The nonresident individual quarterly tax withholding payment may not be submitted through electronic funds transfer (EFT), credit/debit cards or e-TIDES.

1. Electronic Funds Withdrawal

Taxpayers 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. Check and 2011 Nonresident Withholding Payment Substitute Voucher

Payments remitted by check must be accompanied by the [2011 Nonresident Withholding Payment Substitute Voucher](#). 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 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-TRANSMISSION OF REJECTED SUBMISSIONS

When an electronically transmitted PA S Corporation/Partnership Information Return (PA-20S/PA-65) is rejected, there is a 10-day transmission period to correct that return for electronic re-transmission. Correcting a return for electronic re-transmission is generally required when the originally signed return had errors in the XML format or errors that caused the return to fail department schema validation or business rules.

Re-transmissions will be considered timely filed if the electronic postmarks on the re-transmissions are on or before the PA S Corporation/Partnership due dates. It is important to note the 10-day re-transmission period does not apply to payments. 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 require-

ments. Linked Fed/State submissions rejected by the IRS may be submitted as unlinked state stand-alone submissions provided they meet the department's XML format, schema validations and business rules.

The PA Department of Revenue follows the same guidelines as the IRS for a rejected submission. If a submission was rejected, a return can be corrected within 10 days and the received date of the original rejected return will be honored.

Important: The 10-day re-transmission period is not an extension of time to file. It is a period of time to correct errors in the electronic file. The 10-day re-transmission period applies to business returns filed on MeF, regardless of the date filed, due date or extended due date.

Common Errors to Avoid

Address on Schedule E property(ies) 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.

For all tax years prior to 2011, 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 RCT-101, PA Corporate Tax Report, 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 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 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 2011 Version 1.3 of the State XML Master Schema located at www.statemef.com.
2. Software developers are required to apply data from the Pennsylvania 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 XML Schema e-File.
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 MeF.
2. The Electronic Filer Identification Number (EFIN) and Electronic Transmitter Identifica-

tion Number (ETIN) assigned by the IRS will be used by the department in the Federal/State MeF 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 2011 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
 Email: jenorman@pa.gov

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 Pennsylvania 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.

- PA1065 Final Format that includes data elements and business rules
 - MeF PA1065 Test Cases
 - PA1065 e-File Schemas
 - PA1065 MeF Rejection Codes
 - Mapped Forms
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 Pennsylvania 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:

BECKY WAND

PA DEPARTMENT OF REVENUE
 BUREAU OF INFORMATION SYSTEMS
 4TH & WALNUT ST
 HARRISBURG PA 17128
 Telephone: 717-772-9703
 Email: bwand@pa.gov

For general business information, please contact:

TERESA FORRY

PA DEPARTMENT OF REVENUE
PASS THROUGH BUSINESS OFFICE
4TH & WALNUT ST
HARRISBURG PA 17128
Telephone: 717-705-7400
Email: RA-ptbo@pa.gov

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 1120/1120-S/1120-F/7004 for Tax Year 2011
- 4505, Modernized e-File (MeF) Test Package for Forms 1065/1065-B for Tax Year 2011
- 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns
- 4164, Modernized e-File Guide for Software Developers and Transmitters