

<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html> for additional information.)

- The checkpoint/restart feature is being removed. EMS recommends that transmitters not file more than 500 returns per transmission, however, MeF has no limits on the number of returns in a transmission.

### **New Forms**

- MeF will accept Form 7004, Applications for extensions for calendar year, fiscal year, and short tax year returns for the following return types:
  - 14 different tax returns (includes Forms 1120, 1120S, 1120-POL, and 990-C).
  - Extension for domestic and foreign returns filing under Regulation Section 1.6081-5, or filing for an 1120F that do not maintain an office in the U.S., or filing for an 1120 for Subchapter T Cooperatives.
- MeF will accept Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation.
- Additional forms that can be attached to the 1120/1120S return:
  - Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities.
  - Schedule M (Form 8858), Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities.
  - Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More.

### **XML Schema Versioning**

- MeF will no longer require that the return version found in the return match the schema version used (by MeF) to validate it. This would allow the software developers to continue to compose and send returns using previous schema versions as long as the return data validates against the set of rules that are active at the time the return is processed by MeF. The latest set of rules are expressed by a specific schema version (for a return type and tax year), called the 'validating schema version'. The latest version can be found at <http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html> .

## **1.4 Received Date Charts**

**Chart 1A: RECEIVED DATE CHART for 1120/1120S – TY2003**

<b>Tax Period Beginning &amp; Ending Dates</b>	<b>Tax Period</b>	<b>Due Date (Weekends &amp; Holidays)</b>	<b>6 Month Extension Due Date</b>	<b>Tax Year of Return</b>
--	-------------------	---	-----------------------------------	---------------------------

		<b>Considered) #</b>	<b>(Weekends &amp; Holidays Considered)</b>	
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 15<sup>th</sup> of each month.

Chart 1B: RECEIVED DATE CHART for 1120/1120S – TY2004

<b>Tax Period Beginning &amp; Ending Dates</b>	<b>Tax Period</b>	<b>Due Date (Weekends &amp; Holidays Considered) #</b>	<b>6 Month Extension Due Date (Weekends &amp; Holidays Considered)</b>	<b>Tax Year of Return</b>
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 15<sup>th</sup> of each month.

Chart 2A : Received Dates for Exempt Organization Returns – TY2003

<b>Tax Period Beginning &amp; Ending Dates</b>	<b>Tax Period</b>	<b>Forms 990 and 990-EZ Due Date (Weekends &amp; Holidays Considered)</b>	<b>Forms 990 and 990-EZ 3 Month Extension Due Date (Weekends &amp; Holidays Considered)</b>	<b>Form 1120-POL Due Date (Weekends &amp; Holidays Considered)</b>	<b>Form 1120-POL 6 Month Extension Due Date (Weekends &amp; Holidays Considered)</b>	<b>Tax Year of Return</b>
1/1/03—12/31/03	200312	05/17/04	08/17/04	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	06/15/04	09/15/04	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	07/15/04	10/15/04	5/17/04	11/15/04	2003
4/1/03—3/31/04	200403	08/16/04	11/16/04	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	09/15/04	12/15/04	7/15/04	1/18/05	2003
6/1/03—5/31/04	200405	10/15/04	01/17/05	8/16/04	2/15/05	2003
7/1/03—6/30/04	200406	11/15/04	02/15/05	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	12/15/04	03/15/05	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	01/18/05	04/18/05	11/15/04	5/16/05	2003
10/1/03—9/30/04	200409	02/15/05	05/16/05	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	03/15/05	06/15/05	1/18/05	7/15/05	2003
12/1/03—11/30/04	200411	04/15/05	07/15/05	2/15/05	8/15/05	2003

Chart 2B: Received Dates for Exempt Organization Returns – TY2004

Tax Period Beginning & Ending Dates	Tax Period	Forms 990, 990-EZ and 990-PF Due Date (Weekends & Holidays Considered)	Forms 990, 990-EZ and 990-PF 3 Month Extension Due Date (Weekends & Holidays Considered)	Form 1120-POL Due Date (Weekends & Holidays Considered)	Form 1120-POL 6 Month Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/04—12/31/04	200412	05/16/05	08/15/05	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	06/15/05	09/15/05	4/15/05	10/17/05	2004
3/1/04—2/28/05	200502	07/15/05	10/17/05	5/16/05	11/15/05	2004
4/1/04—3/31/05	200503	08/15/05	11/15/05	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	09/15/05	12/15/05	7/15/05	1/17/06	2004
6/1/04—5/31/05	200505	10/17/05	01/17/06	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	11/15/05	02/15/06	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	12/15/05	03/15/06	10/17/05	4/17/06	2004
9/1/04—8/31/05	200508	01/17/06	04/17/06	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	02/15/06	05/15/06	12/15/05	6/15/06	2004
11/1/04—10/31/05	200510	03/15/06	06/15/06	1/17/06	7/17/06	2004
12/1/04—11/30/05	200511	04/17/06	07/17/06	2/15/06	8/15/06	2004

**Chart 3A: Form 7004 Date Chart - (excluding 990-C and 1120 Subchapter T Cooperatives)  
 – TY 2004**

<b>Tax Period</b>	<b>Return Due Date (15<sup>th</sup> day of 3 mo. from end of Tax Period)</b>	<b>Extended Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US) *</b>	<b>Automatic Extended Due Date (6 mo) #</b>
200406	09/15/04	12/15/04	03/15/05
200407	10/15/04	01/18/05	04/15/05
200408	11/15/04	02/15/05	05/15/05
200409	12/15/04	03/15/05	06/15/05
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

# Legal Extended Due Date for returns is the 15<sup>th</sup> of each month. This is the date to be entered for Extension Date when submitting 7004.

\* Includes 3 months for automatic 3-month extension allowed to these filers who can then file to request additional 3-month extension.

**Chart 3B: Form 7004 Date Chart – Form 990-C Or Form 1120 Subchapter T Cooperative  
– TY 2004**

<b>Tax Period</b>	<b>Due Date (15<sup>th</sup> day of 9 mo. from end of Tax Period)</b>	<b>Automatic Extended Due Date (6 mo) #</b>
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 15<sup>th</sup> of each month. This is the date to be entered for Extension Date when submitting 7004.