



## **TIGERS**

1120/1065 2006 v1.0  
MASTER SPREADSHEET  
RELEASE and INSTRUCTIONS

**Spreadsheet Submission Deadline**

**August 11, 2006**

In order to ensure that your state's elements are included  
in the 2006 V 1.0 schema release. No exceptions.

## Background

At the March TIGERS Meeting in Austin, it was decided that the existing 1120 Master spreadsheets needed to be reviewed and refined for the following reasons:

- The initial 1120 “boil down” ran out of time
- Later states were not “boiled in” so redundancy was introduced
- Underestimated the need to standardize simple and especially complex types upfront, so states all created their own
- New complex types were needed for 1065
- Need for a multi-level new Category, DistributiveShare, to replace and extend K-1
- We had “String50Type” and “StringType50”
- Duplicate elements in Header and General Information
- “Land” and “PropLand” in A&A Property
- Complex types with 75% or more overlap
- No clear descriptions of the 1120/1065 Categories or complex types for use as a guideline by states, especially newcomers.

A small group of TIGERS volunteers, known as the SWAT TEAM, were tasked with the review and refinements. Their mission was to:

- Consolidate redundant elements in Categories
- Consolidate similar simple and complex types
- Identify new complex types for 1065
- Create DistributiveShare Category and structure
- Make NO changes to production tax year 2005 1120 spreadsheets or schema set.
- Create first cut 2006v1.0 spreadsheet, category descriptions, and complex type descriptions.

The SWAT TEAM presented their recommendations to TIGERS at the Chicago meeting in June. TIGERS adopted the recommended changes which have resulted in:

- Consolidated redundant and similar simple and complex types
- Creation of FinancialTransaction Schema to handle both tax payment and refund deposit
- Description of Partnership categories
- Description of Simple types
- Description and illustration of Complex types
- New version of State1120 efile types XSD
- Creation of 1065 XSD's
- Master 1120/1065 2006 v1.0 spreadsheet.

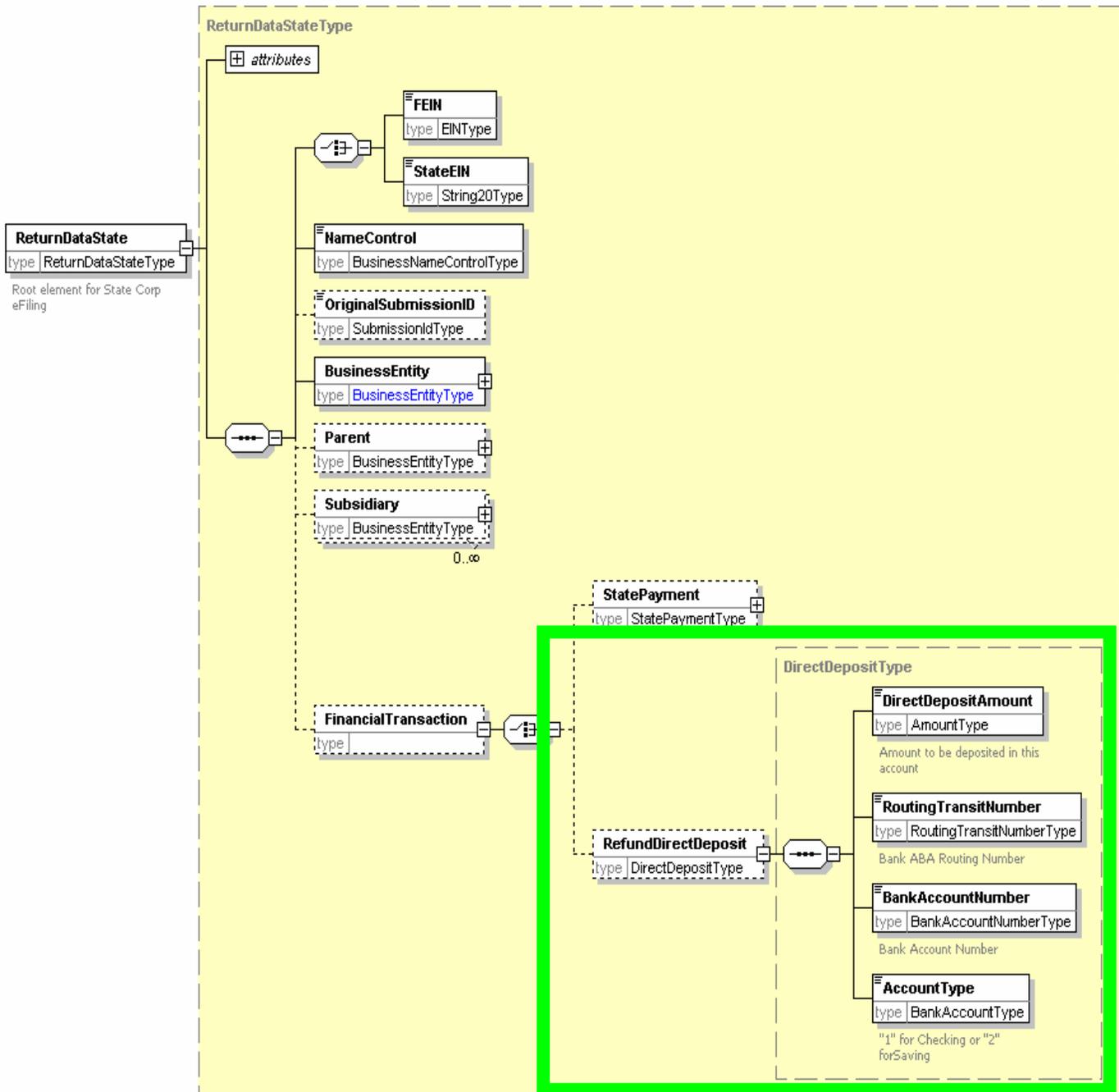
## 1120/1065 2006 v1.0 MASTER SPREADSHEET INSTRUCTIONS

A review of each category on the NEW Master Spreadsheets should be conducted before adding any new 1120/1065 elements. Each spreadsheet (category) is populated with the 1120 elements. These elements have been “cleaned” by the “SWAT” team.

- **BLUE highlighted** elements indicate a change to the original element.
- **RED highlighted** elements indicate that the team recommends deletion of the element.

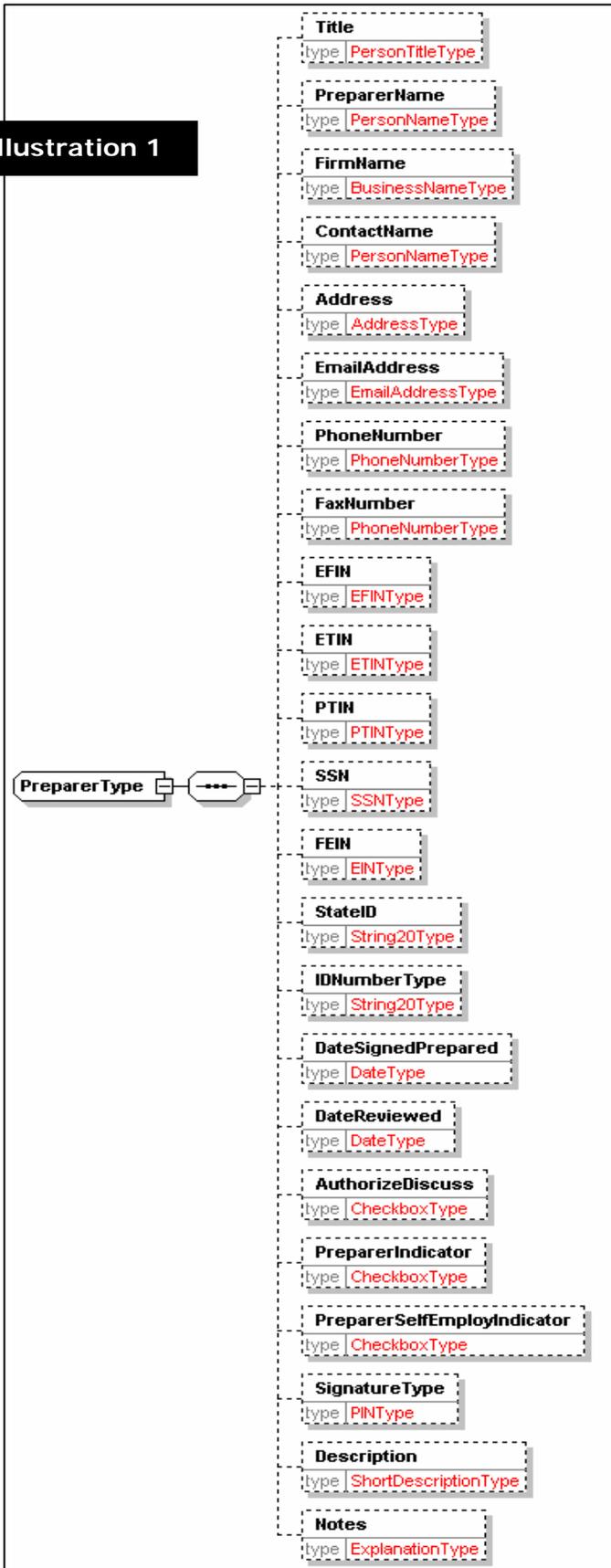
If, as a result of the SWAT TEAM work, an element has been recommended for deletion or consolidation, a change request must be submitted to TIGERS to be added-back or unconsolidated elements.

The illustration of the FinancialTransaction schema below is provided as a reference when reviewing the existing spreadsheets. The SWAT Team consolidated direct deposit elements found in the Header and GeneralInformation categories into the Payment schema and renamed these to FinancialTransaction Schema. Therefore, it is not necessary to include financial items in any spreadsheet category.

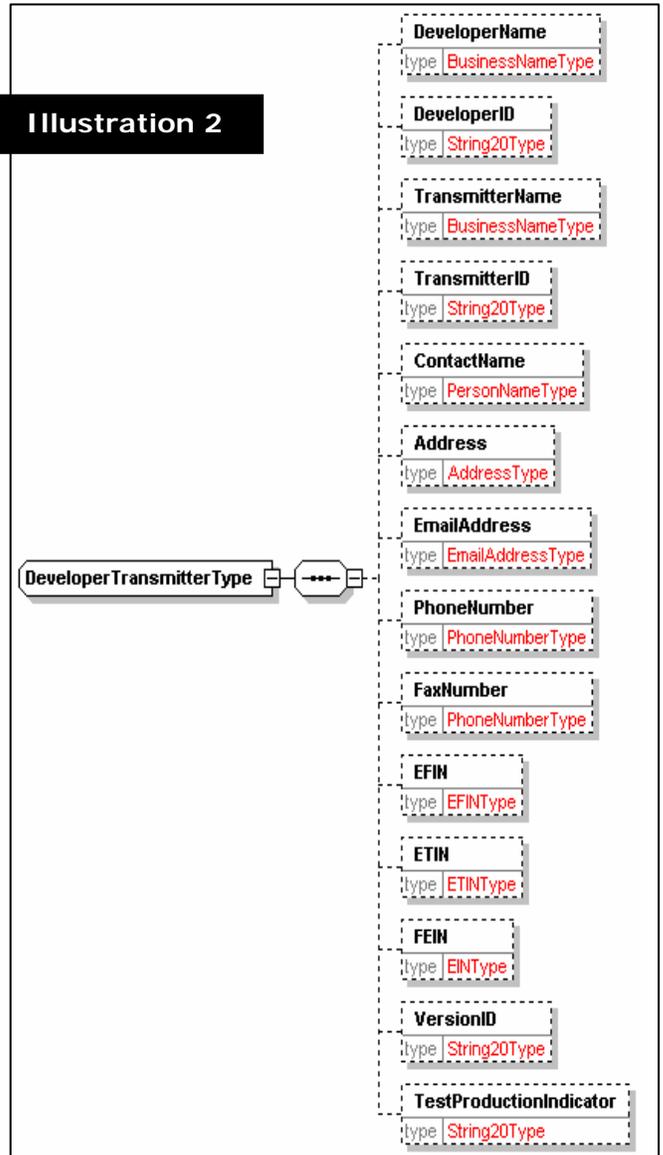


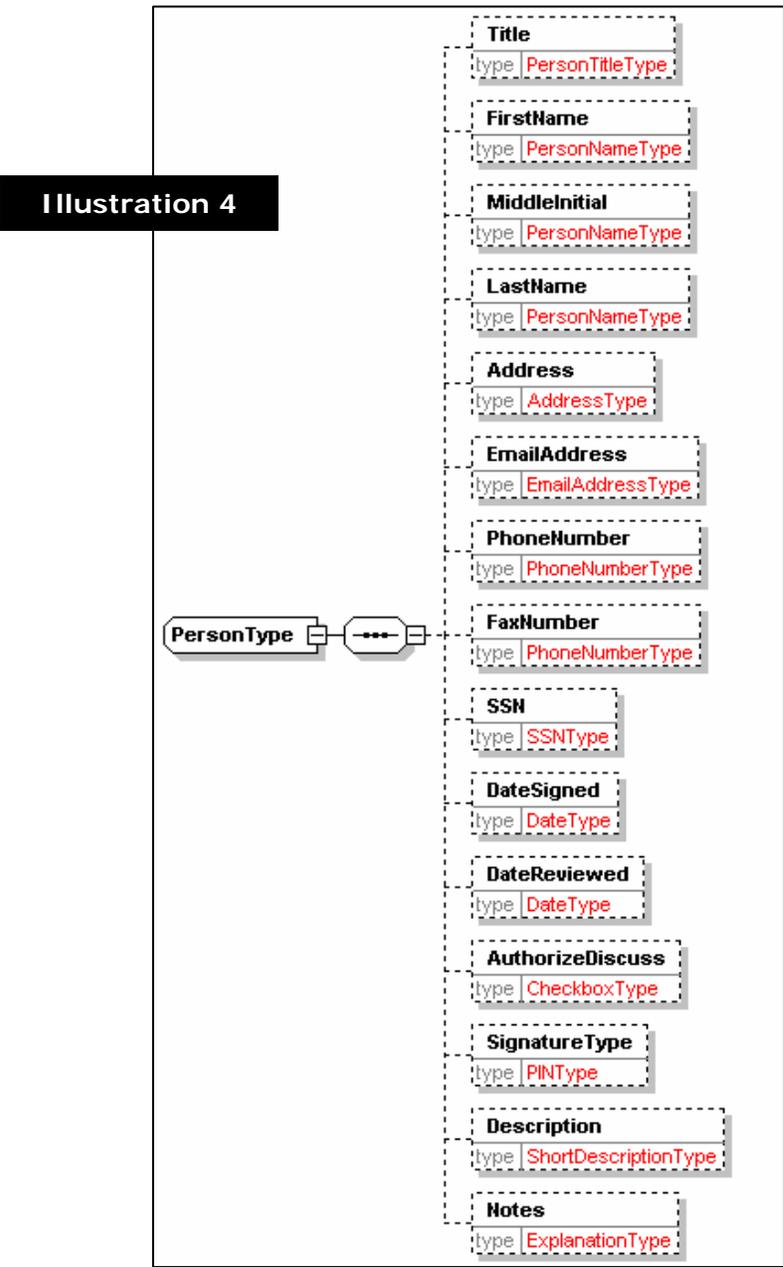
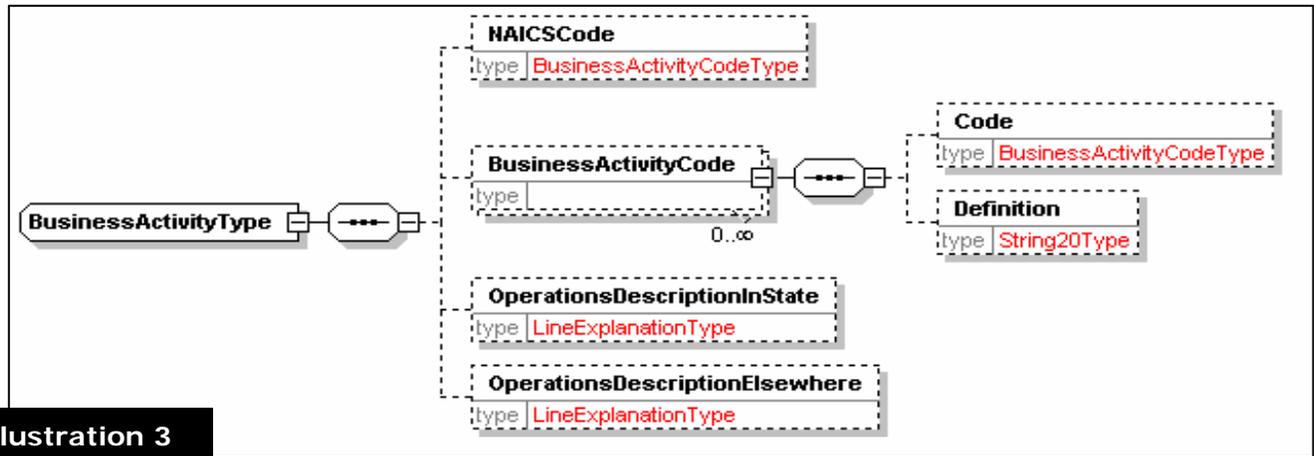
In addition to consolidating the direct deposit elements, the SWAT Team also consolidated some elements which were duplicated into several complex efile types. The new efile types are PreparerType (Illustration 1), DeveloperTransmitterType (Illustration 2) and BusinessActivityType (Illustration 3). Another efile type, PersonType now includes many single elements found in Header and GeneralInformation. Please refer to Illustration 4 to review what is included in the PersonType.

**Illustration 1**



**Illustration 2**





Rather than developing separate spreadsheets and schemas for the partnership project, TIGERS agreed to consolidate 1120 and 1065 elements into the existing master spreadsheets and schemas because of the similarities between the two taxes. The only differences between the two taxes, at least in many states, are the need for K-1 data elements. To accommodate the partnership and shareholders elements, two new categories have been added to the master spreadsheets from which the schemas will be generated.

The two categories are:

- ShareholderPartner
- DistributiveShareItems

The ShareholderPartner category is used for elements about the shareholder(s) - see illustration 1 and 2. Please note that the partnership (entity) data is not included in this category since data is listed in other categories. For example the name of the partnership for which the return is being filed would be listed in the Header category as would many of the other data elements on the return.

The DistributiveShareItems category is used for elements from the rows on the K and K1 (see illustration 5 and 6). This category uses the efile type DistributionType exclusively (refer to Description of simple and complex efile types and illustrations). The PARENT NAME on the spreadsheet is always NIX.

**SCHEDULE K-1**  
(Form 65 and Form 205)  
2005

ALABAMA DEPARTMENT OF REVENUE  
INDIVIDUAL & CORPORATE TAX DIVISION  
Owner's/Shareholder's Share of Income, Deductions, Credits, etc.

SEE INSTRUCTIONS

Final K-1  
Amended K-1

Subchapter K entity  
S corporation

Tax year beginning 2005 and ending 20

**PART I Information About the Pass Through Entity**

**PART II Information About the Owner/Shareholder**

**PART III Owner's/Shareholder's Share of Current Year Alabama Income, Deductions, Credit, and Other Items**

A Entity's Federal Employer Identification Number

B Entity's name, address, city, state, and ZIP code

C Owner's/Shareholder's identifying number

D Owner's/Shareholder's name

E Owner's/Shareholder's street address

F Owner's/Shareholder's city, state, ZIP code

G General partner or LLC member manager

H What type of entity is this owner/shareholder?

I Owner's/Shareholder's percentage of ownership

J This owner/shareholder is a:

K Owner's/Shareholder's basis in entity

L Notes:

M Nonseparately Stated Income Allocated and Apportioned to Alabama

N Amount of Guaranteed Payments to Partner to be Reported by the Partner as Alabama Source Income (see instructions)

O Section 179 Expense (enter on Form 40, Form E40, or Form 40NR, page 2, Part I, line 8, other income)

P Investment Interest Expense Related to Portfolio Income

Q Portfolio Income

R Other Expenses Related to Portfolio Income (do not include interest expense)

S Separately Stated business items (attach schedule)

T Composite Payment made on behalf of owner/shareholder (enter on Form 40NR, page 1, line 24)

U U.S. Income Taxes Paid (see instructions)

V Casualty Losses (see instructions)

W Withdrawals and Distributions

X Additional Information:

Y Oil and Gas Depletion

Z Separately Stated Nonbusiness Items (attach schedule)

AA Alabama Exempt Income (attach explanation)

AB

\*Shareholders in S corporations reduce your basis in stock of the corporation by the distributions on this line. If these distributions exceed your basis, the excess is treated as gain on investment and is reported on Schedule D, Form 40, Form E40, or Form 40NR.

A completed Alabama Schedule K-1 for each member in the Subchapter K entity S corporation should be attached to Form 65 Form 205.

Illustration 5

Schedule **3K-1** Partner's Share of Income, Deductions, etc.  
2005

Wisconsin Department of Revenue

For 2005 or taxable year beginning 2005 and ending 20

**Part I Information About the Partnership**

**Part II Information About the Partner**

A Partnership's federal employer ID number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

E Tax shelter registration number, if any

F Check if Form 8271 is attached

G Partner's identifying number

H Partner's name, address, city, state, and ZIP code

I General partner or LLC member-manager

J Domestic partner Foreign partner

K What type of entity is this partner?

L Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

M Partner's share of liabilities at the year end:

Nonrecourse

Qualified nonrecourse financing

Recourse

N Partner's capital account analysis:

Beginning capital account	Capital contributed during the year	Current year distributions	Ending capital account
\$	\$	\$	\$

O Partner's state of residence (if a limited liability partner, do not apply)

P Check if partner's Wisconsin amount is determined by separate accounting. Apportionment percentage

Q Check applicable boxes: Final 3K-1 Amended 3K-1

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

Distributive share items	Federal amount	Adjustment	Amount under Wis. law	Wis. source amount (see instructions)
1 Ordinary business income (loss)				
2 Net rental real estate income (loss)				
3 Other net rental income (loss)				
4 Guaranteed payments				
5 Interest income				
6 Ordinary dividends				
7 Royalties				
8 Net short-term capital gain (loss)				
9 Net long-term capital gain (loss)				
10 Net section 1231 gain (loss)				
11 Other income (loss) (list)				
12 Section 179 deduction				

Illustration 6

**Which elements to add to the spreadsheet** – There are many lines on your paper form that you are not going to need in the electronic format. Basically you will want original entry and significant calculation elements. You will not need intermediate calculations and you will only need one carryover amount.

**Definitions:**

**Original Entry** - These are line that the taxpayer would make entries on. The data is coming from someplace off the return or other supporting forms and schedules. An entered piece of data rather than one calculated somewhere else on the return.

**Intermediate Calculations** – (e.g. Subtract line 9 from line 10) These intermediate calculations are placed on a paper form to aid those completing the paper form with a number 2 pencil and a calculator, but since State MeF electronic filing is not forms based, there is no need to transmit these intermediate calculations.

**Significant Calculations** – There are some calculation lines on the return that you do want to transmit. Tax Due is one such line.

**Carryover Amounts** – These are amounts, totals or balances from other supporting schedules or forms (Thus significant calculations). Often times in a supporting schedule or form we will make additions, subtractions or other calculations to arrive at a total or balance at the bottom of the form or schedule. That total or balance is then carried over to another place on the return. Thus in the paper world that (hopefully same) figure appears twice. In the electronic world we would only want to capture that figure one time (we may need to use it in two places when you display the data to users in a format that resembles the paper form).

**Adding Elements to the spreadsheets**

There are two philosophies for adding data element lines to the spreadsheets. 1) Add a row in the spreadsheet for every data element you wish to capture from your form. 2) Add a row in the spreadsheet for each line on your form that you wish to capture data from. It should be noted that both methods will yield the same result when the spreadsheets are build into schemas.

The difference has to do with lines on your form that are part of tables with multiple columns. Tabular data is generally handled with complex "eFileTypes". So one data element typed with a complex eFileType will yield the multiple data elements that represent the columns.

The benefit of #1 is that you will have a row in the spreadsheet for every data element you want, that may be easier to keep track of your elements throughout the process, however that will mean multiple rows in the spreadsheet with the same element name (which is perfectly acceptable, it just makes the spreadsheet longer). Note: when you make your state specific specification spreadsheet, you WILL want to have a row for every data element, so having it here will make that task easier.

The benefit of #2 is brevity; you only really need one row per element.

Every time an element is added or copied, the state must complete a line on the spreadsheet, and accompany all changes with a TIGERS Change Request. The Change Request Procedure and Forms are located at <http://www.taxadmin.org/fta/edi/xmldev.html> on FTA's website. Only one change request is needed no matter the number of changes that are requested. However, each row of the spreadsheet affected by a change must be highlighted as follows:

- YELLOW – Added Rows (New/Copied)
- BLUE – Changes made to existing row by the SWAT Team
- RED – Delete the existing row by the SWAT Team
- GREEN – Requested Changes by a state to existing row

When adding your state’s elements to the spreadsheet, states are required to attempt to use existing elements, “state agreed upon names” and Efile (simple and complex) Types to reduce duplication and maintain standardization.

**IMPORTANT NOTICE**

ALL rows must have an efileType given in column I. This may just be a simpleType (refer to efileType list or it may be a complexType (refer to complexType list). If the element requires a new or changed simpleType or complexType, due to unique state requirements, then that efileType must be presented in the Change Request.

If one of your state’s 1120 elements will work as a 1065 element, copy and paste the 1120 element (row) in the appropriate spreadsheet; change the form number on the copied line. It may also be necessary to change Form line number too. In many cases there will be two lines with identical elements except for the State Form Number and/or Form Line Numbers will be different (see below).

<u>State</u>	<u>Parent Element</u>	<u>Agreed Upon State Field Name</u>	<u>State Field Name</u>	<u>State Field Description</u>	<u>State Form Number(s)/ ID(s)</u>	<u>State Form Line Number(s)</u>
Illinois	HdrDateField	TaxYearBeginDate	TaxYearBeginning	Taxpayer's tax year beginning	IL-1120	top of page 1
Illinois	HdrDateField	TaxYearBeginDate	TaxYearBeginning	Taxpayer's tax year beginning	IL-1065	top of page 1

If an existing element is used by another state but will work for your state, copy the existing element line on the spreadsheet. Paste the copied line to the spreadsheet. Replace only the state indicator with the appropriate state name. For example if you need an element “Address”, copy the line, like the one below.

<u>State</u>	<u>Parent Element</u>	<u>Agreed Upon State Field Name</u>	<u>State Field Name</u>	<u>State Field Description</u>	<u>State Form Number(s)/ ID(s)</u>	<u>State Form Line Number(s)</u>
Arizona	HdrAddress	Address	Mailing Address	Corporation Mailing Address	AZ120	top of page 1
Nebraska	HdrAddress	Address	Mailing Address	Corporation Mailing Address	1120N	top of page 1

If one of your state’s existing element needs to be changed such as the efile type, make the necessary change and highlight as illustrated below.

<u>State</u>	<u>Parent Element</u>	<u>Agreed Upon State Field Name</u>	<u>State Field Name</u>	<u>State Field Description</u>	<u>State Form Number(s)/ ID(s)</u>	<u>State Form Line Number(s)</u>
Illinois	HdrDateField	TaxYearBeginDate	TaxYearBeginning	Taxpayer's tax year beginning	IL-1120	top of page 1

Before change.

State	Parent Element	Agreed Upon State Field Name	State Field Name	State Field Description	State Form Number(s)/ ID(s)	State Form Line Number(s)
Illinois	HdrDateField	TaxYear	TaxYear	tax year	IL-1120	top of page 1

If an existing element's efile type is incorrect, make the changes and highlight the row Green.

State	Parent Element	Agreed Upon State Field Name	State Field Name	State Field Description	State Form Number(s)/ ID(s)	Efile Type
Illinois	HdrDateField	TaxYearBeginDate	TaxYearBeginning	beginning	IL-1120	YearMonthType

State	Parent Element	Agreed Upon State Field Name	State Field Name	State Field Description	State Form Number(s)/ ID(s)	State Form Line Number(s)
Illinois	HdrDateField	TaxYearBeginDate	TaxYearBeginning	beginning	IL-1120	DateType

If an existing element needs to be deleted for your state, highlight the row RED. Also mark the "Delete" (column U) on the spreadsheet with a capital D.

State	Parent Element	Agreed Upon State Field Name	State Field Name	State Field Description	State Form Number(s)/ ID(s)	U Delete Row?
NewYork	HdrDateField	TaxYearBeginDate	TaxYearBeginning	beginning	IL-1120	D

If an element does not exist – **which is unlikely**- states may add elements. Element names must conform to prescribed naming conventions. In addition, the row(s) must be highlighted YELLOW.

**TIGERS' RULES: NAMING ELEMENTS**

- Names can contain letters, numbers, and other characters
- Names cannot start with a number or punctuation character
- Names must not start with the letters xml (or XML or Xml)
- Names cannot contain spaces
- Names cannot contain "underscores" or hyphenation
- Names are "UpperCamelCase" – Words are concatenated with the first letter of each word is capitalized. For example: 2005 state filing period would use the following element naming convention:  
StateFilingPeriod2005
  - Elements **cannot** be longer than 30 characters and names should be short and simple.
  - XML documents often have a corresponding database, in which fields exist corresponding to elements in the XML document. A good practice is to use the naming rules of your database for the elements in the XML documents.
  - The ":" should not be used in element names because it is reserved to be used for something called namespaces.

**State Spreadsheets Submissions**

Once you have completed your state's spreadsheet, rename the spreadsheet starting with the two letter code of your state and use the current date. For example Kansas' header spreadsheet is named KS\_header20050219.xls.

**IMPORTANT NOTICE**

Don't forget if you are requesting to delete an element for your, highlight the row **RED**. Also mark the "Delete" (column U) on the spreadsheet with a capital D.

**All your state categories spreadsheets must be submitted. The spreadsheets must include ALL of your state's (rows) elements (1120 and 1065).** Submit the complete set of spreadsheets to Jim Rowland at [Jim@JC-Rowland.com](mailto:Jim@JC-Rowland.com).

In order to ensure that your state's elements are included in the 2006 V 1.0 schema release, Jim must receive your submission by August 11, 2006. No exceptions.