



*TAX YEAR 2019*  
**MODERNIZED E-FILE GUIDE FOR  
SOFTWARE DEVELOPERS  
& TRANSMITTERS**

*INDIVIDUAL - HOMESTEAD - FIDUCIARY - CORPORATE - PARTNERSHIP*



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KANSAS DEPARTMENT OF REVENUE  
INFORMATION FOR FED/STATE  
DEVELOPMENT OF MODERNIZED E-FILE  
INDIVIDUAL, FIDUCIARY, CORPORATE AND PARTNERSHIP TAXES

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Please refer to KDOR's Individual Income Tax Publication for Standard Deduction amounts, Kansas's new tax rates, various worksheets to calculate tax, and our County and School District Listing.

## Section 1: Introduction

The Kansas Department of Revenue, in conjunction with the Internal Revenue Service, accepts state Individual Income, Fiduciary Income, Corporate, and Partnership Tax returns and corresponding forms and schedules by method of the Modernized E-File system (MeF). The transmission method is a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data should be formatted using Extensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's) can submit returns to the IRS MeF system for federal and state return processing. **FOR TAX YEAR 2019, ALL INDIVIDUAL INCOME SUBMISSIONS MUST BE SENT AS LINKED.** Each linked return must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with the department and receive approval prior to submitting live returns.

The material in this publication will provide software developers the necessary information for capturing and formatting Kansas tax data and the associated federal information required as part of a Kansas return. The information included in these specifications does not provide all the various tax booklet instructions and tax law detail necessary in the preparation of the Kansas return. Please refer to the Kansas Income, Fiduciary, Corporate and Partnership tax booklets on the Kansas Department of Revenue's website ([www.ksrevenue.org](http://www.ksrevenue.org)) for all tax forms, schedules and instructions.

This publication does not contain the requirements and procedures issued by the IRS. All IRS requirements must be adhered to, in developing the Kansas return and participating in the fed/state e-file program. The IRS has updated the 4164 and 1345 publications for tax year 2018 so please make sure you reference the new security changes that all developers are now required to follow.

## Section 2: Highlights of Changes for Tax Year 2019

### INDIVIDUAL

- a. Individual Income Schema changes: see the KS Schema Change Log – located inside the documents folder of the schema package.
- b. Child and Dependent Care Tax Credit – The credit percentage for tax year increased to 18.75%. You must be a Kansas resident and have a valid social security number for all individuals on your return. Please refer to the Income Tax instruction booklet for specific details.
- c. Itemized Deductions – Please see the changes in the Kansas Individual Income tax instruction book for the changes made to the Schedule S, Part C percentage changes. **Taxpayers' can only itemize their deductions on the Kansas return if they had itemized deductions on their federal return.**
- d. New Tax Credit – K-44 Purchases from Qualified Vendor Credit. Please refer to the Income Tax instruction booklet for specific details.

### FIDUCIARY

- a. Fiduciary Schema changes: see the KS Schema Change Log –inside the documents folder of the schema package.

- b. New Tax Credit – K-44 Purchases from Qualified Vendor Credit. Please refer to the Income Tax instruction booklet for specific details.

**CORPORATE**

- a. Corporate and Partnership Schema changes: see the KS Schema Change Log – Business inside the documents folder of the schema package.
- b. New Tax Credit – K-44 Purchases from Qualified Vendor Credit. Please refer to the Income Tax instruction booklet for specific details.

**Section 3: Contact Personnel**

Primary: Hope Manderino Phone 785-291-3539  
Fax 785-296-0153  
Email [Hope.Manderino@ks.gov](mailto:Hope.Manderino@ks.gov)

Public Contact: Taxpayer Phone 785-368-8222  
Customer Service Email [kdor\\_TAC@ks.gov](mailto:kdor_TAC@ks.gov)

Electronic filing website: [www.webtax.org](http://www.webtax.org)  
[www.ksrevenue.org/eservefile.html](http://www.ksrevenue.org/eservefile.html)

Mailing Address: Kansas Department of Revenue  
Electronic Services  
905 SW Jackson Street RM 806  
PO Box 3506  
Topeka, Kansas 66601-3506

**Section 4: Acceptance and Participation**

1. Kansas will accept returns electronically from any IRS approved software provider upon completion of testing with the Kansas Department of Revenue. Software providers will work in a cooperative partnership effort with the Kansas Department of Revenue.
2. Software providers should make the following information available to the Kansas Department of Revenue for participation:
  - Completed State Letter of Intent (LOI)

When you submit the LOI it is VERY important to include all of the Software Id's and ETINs that will be used during TY2019 as we will only allow transmissions from those listed that have been approved and certified with Ks DOR. If you don't supply these numbers the submissions sent will be rejected.

## Section 5: Developer's Responsibilities, Terms of Participation & Definitions

### **Developed software must:**

1. Adhere to all federal and state procedures, requirements and specifications. All of the National Security Summit Standards and Requirements along with the Industry Trusted Customer requirements, Rapid Response procedures and the nationally identified Security Controls standards listed out in the National and Kansas MeF LOI's must be followed. Any requirements specified in IRS Publication 4163, 4164, and in this publication KS-4164 are also required. Software providers must comply with all other IRS Safeguarding IRS *e-file* provider procedures, publications and notices governing the IRS *e-file* program at all times.
2. Successfully complete all testing requirements.
3. Be developed in accordance with statutory requirements, Kansas return preparation instructions and forms request.
4. Provide accurate Kansas tax returns in the correct electronic format.
5. Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
6. Software providers should allow PDF attachments to be sent with the Kansas tax return data. The annotations included in the K-120 and K-120S schemas describe which data elements need a PDF attachment.
7. Software providers are required to provide the data located in the AuthenticationHeader elements when applicable to each particular software product. The only elements Kansas won't require BUT should be optional to the taxpayer are the Primary and Spouse Driver's license group information and the State Issued PIN data.
  - We still want the driver's license data given to the filer as an option to enter like it has been in the previous years. All the other data elements software providers must agree to send through with each submission. Refer to the schema layout for specific details regarding the required data.
8. Professional software products are **required** to send to Kansas the PaidPreparerInformationGrp data elements completed. NO preparer using a professional product should be allowed to transmit a return to the Kansas Department of Revenue without the Preparer data missing. There are several filings coming through that are fraudulent and missing the preparer data.
9. Software provider must be available to correct any software errors, which may occur after production begins, and work with the Kansas Department of Revenue to follow up on any processing issues that may arise during filing season. If software providers need to re-release corrected software it should be done in a timely manner and proper notification should be made to all customers.
10. **Information Privacy and Safeguard Policies**  
All authorized IRS e-file providers participating in Online Filing of individual income

tax returns that own or operate a Web site through which taxpayer information is collected, transmitted, processed or stored shall follow IRS Pub 4557 and 4600 laws and regulations which can be located on the IRS website. The Federal Trade Commission (FTC) safeguard rule known as the Gramm-Leach-Bliley Act is also required. This information can be found at <http://www.ftc.gov/privacy/privacyinitiatives/glbact.html>.

In addition, Providers' compliance with these policies shall be certified by a privacy seal vendor and acquire, maintain, and display a license/accreditation seal from a consumer protection and privacy seal vendor acceptable to the IRS.

**11. Protection against Bulk Filing of Fraudulent Income Tax Returns**

This standard applies to online providers of individual income tax returns that own or operate a Web site through which taxpayer information is collected, transmitted, processed or stored. These providers shall implement effective technologies to protect their Web site against bulk filing of fraudulent income tax returns. Taxpayer information shall not be collected, transmitted, processed or stored otherwise. The use of any type of recognition software needs to be used to help prevent computer generated processing of fraudulent returns.

**12. Public Domain Name Registration**

This standard applies to Online Providers of individual income tax returns that own or operate a Web site through which taxpayer information is collected, transmitted, processed or stored. These Online Providers shall have their Web site's domain name registered with a domain name registrar that is located in the United States and accredited by the Internet Corporation for Assigned Names and Numbers (ICANN). The domain name shall be locked and not be private.

**Section 6: Software Acceptance, Testing and Approval**

1. The Kansas Department of Revenue requires all software developers to complete and pass testing. The test package will detail the conditions and acceptance procedures. The Kansas Department of Revenue will notify the developer by e-mail as soon as possible of acceptance or if problems exist with your test cases. Consult the Kansas Electronic Filing Test Packages KS-1436 (Individual Income) and KS-4162 (Corporate/Partnership) for more details and information.
2. The Kansas Department of Revenue will accept test returns at any time. The MeF testing system is subject to IRS availability and dates are subject to change. Please email Hope Manderino at [hope.manderino@ks.gov](mailto:hope.manderino@ks.gov) when sending test returns. Include your ETIN and the Submission ID's associated with the test returns you want reviewed.
3. The test package will consist of the following publications:
  - XML forms-based schema
  - PDF copies of state test returns

- Scenarios including special test conditions
4. Support all main forms and schedules. It is important that our taxpayers and your customers are provided with a complete range of services.
  5. Edits and verification, or Business rules, are defined for each field or data element within the schema set. Developers must closely follow the requirements for each field to insure proper data formatting.
  6. The Kansas Department of Revenue will attempt to provide test results in a timely manner. Software developers will receive test results by email and will receive an approval letter by email upon completion of testing.
  7. Acknowledgements will be generated on all test returns, however an “accepted” ACK does not mean your software is approved for release. You must receive a software approval letter from the Kansas Department of Revenue prior to releasing your software.
  8. A completed State Letter of Intent (LOI) for MeF must be submitted annually and on file with KDOR prior to the approval letter being provided.

#### Section 7: Acknowledgement System

1. The Kansas Department of Revenue will generate an acknowledgement of acceptance or rejection for all returns received. The acknowledgement record will be in a format approved and agreed upon by the IRS, state agencies, transmitters, and software developers.
2. Transmitters and software developers should allow 2 days to receive the State acknowledgement before contacting the department.
3. To check on the status of a Kansas acknowledgement, contact Kansas E-File Staff by phone or email with the following information:

Transmission Date  
Submission ID

#### Section 8: General Information

- 1) For **Individual Income**, the following forms and schedules are included:
  - Form K-40 Kansas Individual Income Tax Return
  - Schedule S Kansas Supplemental Schedule
  - Schedule CR Kansas Credit Schedule Itemization
  - Form K-40V Kansas Payment Voucher
  - Form K-40H Kansas Homestead Claim
  - Form K-40PT Kansas Property Tax Relief Claim
  - Schedule K-34 Kansas Business and Job Development Credit
  - Schedule K-35 Kansas Historic Preservation Credit

- Schedule K-37 Kansas Disabled Access Credit
  - Schedule K-44 Purchases from Qualified Vendor Credit (**NEW**)
  - Schedule K-47 Kansas Adoption Credit
  - Schedule K-53 Kansas Research and Development Credit
  - Schedule K-59 Kansas High Performance Incentive Program Credit
  - Schedule K-60 Kansas Community Contribution Service Credit
  - Schedule K-70 Kansas Low Income Student Scholarship Credit
  - Schedule K-88 Kansas Owner's Promoting Employment Across Kansas (PEAK) Credit ELECTRONIC/XML DATA ONLY, NO PDF ALLOWED
  - Schedule K-89 Kansas Rural Opportunity Zone Credit ELECTRONIC/XML DATA ONLY, NO PDF ALLOWED
- Any credit schedule not supported as XML data should be attached as a PDF document (except for K-88 and K-89 – these must be transmitted as XML data).
  - Kansas has several other credit schedules not listed in this publication, that if claimed should be sent as PDF documents.

For the **Fiduciary Income**, the following forms and schedules are included:

- Form K-41 Fiduciary Income Tax
  - Schedule K-34 Kansas Business and Job Development Credit
  - Schedule K-37 Kansas Disabled Access Credit
  - Schedule K-44 Purchases from Qualified Vendor Credit (**NEW**)
  - Schedule K-53 Kansas Research and Development Credit
  - Schedule K-59 Kansas High Performance Incentive Program Credit
  - Schedule K-60 Kansas Community Contribution Service Credit
  - Schedule K-70 Low Income Student Scholarship Credit
- Any credit schedule not supported as XML data should be attached as a PDF document. Kansas has several other credit schedules not listed in this publication, that if claimed should be sent as PDF documents.

For the **Corporate/Partnership**, the following forms and schedules are included:

- Form K-120 Kansas Corporate Income Tax Return
- Form K-120ES Kansas Estimated Tax Payments
- Schedule K-120AS Kansas Corporation Apportionment Schedule
- Schedule K-121 Kansas Combined Income Method of Reporting
- Form K-120S Kansas Small Business Corporation/Partnership Tax Return filed for an S-Corporation or for a Partnership
- Schedule K-120SAS Kansas S-Corp Apportionment Schedule
- Form K-121S Kansas Small Business Combined Income Method of Reporting
- Schedule K-34 Kansas Business and Job Development Credit
- Schedule K-35 Kansas Historic Preservation Credit
- Schedule K-37 Kansas Disabled Access Credit



- Schedule K-44 Purchases from Qualified Vendor Credit (**NEW**)
  - Schedule K-53 Kansas Research and Development Credit
  - Schedule K-59 Kansas High Performance Incentive Program Credit
  - Schedule K-60 Kansas Community Contribution Service Credit
  - Schedule K-62 Kansas Alternative-Fueled Motor Vehicle Property Credit
  - Schedule K-70 Kansas Low Income Student Scholarship Credit
  - Schedule K-120EX Kansas Expensing Deduction (K-120 Only)
- Any credit schedule not supported as XML data should be attached as a pdf document. Kansas has several other credit schedules not listed in this publication, that if claimed should be sent as PDF documents.

2) The Kansas Department of Revenue will accept the following return types:

Individual Income:

Linked (Fed/State) ONLY- A federal return submitted with a Kansas state return.

Fiduciary Income:

Linked (Fed/State) – A federal return submitted with a Kansas state return.  
Unlinked – State only return

Corporate & Partnerships:

Linked (Fed/State) – A federal return submitted with a Kansas state return.  
Unlinked – State only return.

3) Required Data Elements

Generally you should send data elements only if they contain data values. The exception to this is for required data elements within the schema such as numeric fields where the Kansas Department of Revenue requires an entry even if it's a zero.

4) Decimal places for ratios and percentages

Ratios and percentages will use a single position in front of the decimal and up to 6 decimal places. Examples:

100% = transmitted as 1.000000  
37.3456% = transmitted as 0.373456

5) Numeric Fields

Amount fields should be sent as whole dollar. Kansas numeric fields use the USAmountType or USAmountNNTType which accommodates up to 15 total digits.

6) Exclusions from Electronic Filing

Returns for a Tax Year not supported by MeF  
Non-calendar year filers for Individual Income tax

7) Amended Returns

We will accept amended returns for all tax years supported by MeF.

8) Prior Year Returns

We will accept prior year returns for 3 tax years prior to the current tax year supported by MeF.

9) Rejected Returns:

INDIVIDUAL

| <u>ErrorCategory</u>          | <u>ErrorMessage</u>  | <u>RuleNumber</u> |
|-------------------------------|--|-------------------|
| XML Validation                | <Actual XML Error Message>   | 1                 |
| Duplicate Return              | Original return already received for this tax year by SSN.                                 | 2                 |
| Invalid Tax Year              | Tax Year in the Manifest is invalid and out of the range of the program.                   | 3                 |
| Invalid Submission type       | Submission type in manifest not an accepted value. Valid values are K40, KS40, or 1040.    | 4                 |
| XML PDF Mismatch              | XML attachments and submission attachments do not match.                                   | 5                 |
| Invalid Primary SSN           | Primary SSN does not match IRS master file.  | 6                 |
| Invalid Secondary SSN         | Secondary SSN does not match IRS master file.  | 7                 |
| Schedule CR Missing           | Transmitting a K-40 with a tax credit amount requires a Schedule CR                        | 9                 |
| ITIN not allowed              | Valid SSN is required to claim Food Sales Tax, EIC or any credits on the Schedule CR.      | 10                |
| Schedule S Missing            | Part-year residents must include Schedule S and are not eligible for Food Sales Tax or EIC | 11                |
| Part-Year Status              | Part-year residents are not eligible for Food Sales Tax or EIC.                            | 12                |
| Debit Date Missing            | Requested Settlement Date must be sent for a direct debit transaction                      | 13                |
| Debit Amount Error            | Payment Amount for a direct debit must be greater than zero                                | 14                |
| TaxPeriodBeginDate Missing    | Tax period begin date must be sent   | 15                |
| TaxPeriodEndDate Missing      | Tax period end date must be sent   | 16                |
| ABA Validation                | ABA Bank routing number format is invalid  | 17                |
| Primary Date of Birth Missing | Date of birth is required for Primary taxpayer   | 18                |
| Spouse Date of Birth Missing  | Date of birth is required for Spouse taxpayer on MFJ returns                               | 19                |
| Invalid Taxpayer              | SSN not allowed to file in Kansas  | 20                |
| Unknown Schema Version        | XML Schema version unknown or missing  | 100               |
| Invalid ETIN                  | Invalid or unauthorized transmitter  | 101               |
| Invalid EFIN                  | Invalid or unauthorized filer  | 102               |
| XML Return Missing            | XML Return was not found in the transmission   | 103               |
| Invalid PTIN                  | Invalid or unauthorized preparer   | 104               |
| Schema Year Mismatch          | XML version does not match filing tax year   | 105               |
| Unapproved Vendor             | The ETIN or Software Id was not submitted for approval                                     | 106               |

|                           |  |     |
|---------------------------|--|-----|
| Schedule K59 Data Missing | SchK59 Part C Credit Available amount is greater than zero so SchK59 Part C Investment Schedule data is required | 107 |
|---------------------------|--|-----|

#### FIDUCIARY – ESTATE-TRUST

| <u>ErrorCategory</u>      | <u>ErrorMessage</u>  | <u>RuleNumber</u> |
|---------------------------|--|-------------------|
| XML Validation            | <Actual XML Error Message>   | 1                 |
| Duplicate Return          | Original return already received for this tax year by EIN  | 2                 |
| Invalid Tax Year          | Tax Year in the Manifest is invalid and out of the range of the program.   | 3                 |
| Invalid Submission type   | Submission type in manifest not an accepted value. Valid values are ESTRS.                                       | 4                 |
| XML PDF Mismatch          | XML attachments and submission attachments do not match.   | 5                 |
| Debit Date Missing        | Requested Settlement Date must be sent for a direct debit transaction  | 13                |
| Debit Amount Error        | Payment Amount for a direct debit must be greater than zero  | 14                |
| TaxPeriodBeginDt Missing  | Tax period begin date must be sent   | 15                |
| TaxPeriodEndDt Missing    | Tax period end date must be sent   | 16                |
| ABA Validation            | ABA Bank routing number format is invalid  | 17                |
| Invalid EIN               | EIN does not match IRS master file   | 55                |
| Unknown Schema Version    | XML Schema version unknown or missing  | 100               |
| Invalid ETIN              | Invalid or unauthorized transmitter  | 101               |
| Invalid EFIN              | Invalid or unauthorized filer  | 102               |
| XML Return Missing        | XML Return was not found in the transmission   | 103               |
| Invalid PTIN              | Invalid or unauthorized preparer   | 104               |
| Schema Year Mismatch      | XML version does not match filing tax year   | 105               |
| Unapproved Vendor         |  |                   |
| Schedule K59 Data Missing | SchK59 Part C Credit Available amount is greater than zero so SchK59 Part C Investment Schedule data is required | 107               |

#### CORPORATE

| <u>ErrorCategory</u>       | <u>ErrorMessage</u>   | <u>RuleNumber</u> |
|----------------------------|---|-------------------|
| XML Validation             | <Actual XML Error Message>  | 50                |
| Duplicate Return           | Original return already received for this tax year by FEIN.                                   | 51                |
| Invalid Tax Year           | Tax Year in the Manifest is invalid and out of the range of the program.                      | 52                |
| Invalid Submission type    | Submission type in manifest not an accepted value. Valid is K120, K120S, 1120, 1120S or 1065. | 53                |
| XML PDF Mismatch           | XML attachments and submission attachments do not match.                                      | 54                |
| Invalid EIN                | EIN does not match IRS master file.   | 55                |
| Debit Date Missing         | Requested Settlement Date must be sent for a direct debit transaction                         | 56                |
| Debit Amount Error         | Payment Amount for a direct debit must be greater than zero                                   | 57                |
| TaxPeriodBeginDate Missing | Tax period begin date must be sent  | 58                |

|                           |  |     |
|---------------------------|--|-----|
| TaxPeriodEndDate Missing  | Tax period end date must be sent   | 59  |
| ABA Validation            | ABA Bank routing number format is invalid  | 60  |
| Unknown Schema Version    | XML Schema version unknown or missing  | 100 |
| Invalid ETIN              | Invalid or unauthorized transmitter  | 101 |
| Invalid EFIN              | Invalid or unauthorized filer  | 102 |
| XML Return Missing        | XML Return was not found in the transmission   | 103 |
| Invalid PTIN              | Invalid or unauthorized preparer   | 104 |
| Schema Year Mismatch      | XML version does not match filing tax year   | 105 |
| Unapproved Vendor         | The ETIN or Software Id was not submitted for approval   | 106 |
| Schedule K59 Data Missing | SchK59 Part C Credit Available amount is greater than zero so SchK59 Part C Investment Schedule data is required | 107 |

10) Perfection Period

Kansas follows the IRS 5-day perfection period on rejected Individual Income tax returns and 10-day perfection period on rejected Corporate & Partnership returns.

11) Direct Deposit and Direct Payment

Kansas accepts both direct deposit and direct payment (ACH debit) requests on all MeF tax returns. We restrict FinancialTransaction to allow only one direct deposit bank account per refund and one bank account per state payment. At this time we are not able to process International ACH Transactions so the checkbox "NotIATIndicator" should be sent on all Financial Transactions. The K-120S does not support Direct Deposit or Direct Debit.

12) Federal Forms & Schedules Required

Kansas requires a complete copy of the XML federal return, wage and income statements, and federal PDF's to be sent along with the Kansas XML return when sent as a "linked" submission.

13) State Program Description

Individual:

|                            |                   |
|----------------------------|-------------------|
| Type of E-filing Program   | Fed/State         |
| # of State Taxpayers       | 1,500,000 approx. |
| # of State Returns E-filed | 1,300,000 approx. |
| ELF Refund Time Frame      | 10-14 days        |
| Direct Deposit Time Frame  | 7-10 days         |

Individual, Corporate, Partnership:

|                            |                                  |
|----------------------------|----------------------------------|
| Direct Payment (ACH Debit) | YES, but not supported on K-120S |
| Direct Deposit             | YES, but not supported on K-120S |

Signature Process: Signature process used for Federal Return accepted for Kansas signature requirement. No signature required for Online returns. No signature document should be mailed to Kansas.

14) Important Dates:

|  |             |
|--|-------------|
| Begin Federal & State Software Testing | Same as IRS |
|--|-------------|

|   |             |
|---|-------------|
| Deadline for Submitting Program Application | N/A         |
| Electronic Return Acceptance Period         | Same as IRS |

15) State Contacts

| <u>Program Area</u> | <u>Contact</u> | <u>Phone</u> | <u>Fax</u>   |
|---------------------|----------------|--------------|--------------|
| Schemas             | Hope Manderino | 785-291-3539 | 785-296-0153 |
| ATS                 | Hope Manderino | 785-296-3539 | 785-296-0153 |
| Acknowledgments     | Hope Manderino | 785-291-3539 | 785-296-0153 |
| Tax Policy          | Carl York      | 785-296-1048 |              |
| Vendor Paper Forms  | Faye Streeter  | 785-296-2460 |              |

16) Electronic Filing Program Publications & Forms

| <u>IRS Form</u> | <u>Publication</u>   | <u>State Equivalent</u> |
|-----------------|--|-------------------------|
| Pub 1345        | Handbook for Electronic Preparers                              | KS-1345                 |
| Pub 4164        | Modernized e-File Guide for Software Developers & Transmitters | KS-4164                 |
| Pub 1436        | Individual Income Test Package                                 | KS-1436                 |
| Pub 5078        | Corporate/Partnership Test Package                             | KS-5078                 |
| Form 8633       | Application to Participate                                     | N/A                     |
| Form 9325       | General Info for EF Taxpayers                                  | N/A                     |
| Form 1040-V     | Payment Voucher  | K-40V                   |

**Section 9: Schemas and Transmission Specifications**

- The Kansas forms-based schema has been developed to match all tax forms and schedules included in our e-file program.
- Software developers should apply the data element restrictions documented in the schema to the corresponding data elements in their software.
- Annotations are provided for all line items to help in the development process, as well as to provide additional information when a submission is rejected.
- All XML data must be well formed.
- Packaging of data and transmission payload must be in the proper format.
- Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments could consist of credit schedules, statement records, or other types of documentation. The allowed file type for an attachment is file extension .PDF. The file order of attachments and procedures must follow the IRS requirements for binary attachments as found in IRS publication 4163. The Kansas Department of Revenue will allow for binary attachments to the state return.



- PDF attachment names may contain letters and numbers. The name should reference the Form/Schedule and Line number when possible. The PDF should only have one file extension '.PDF'. The LinkToAttachment element in the XML state return must match the actual file name of the PDF.
- No nesting of Zip archive files or returns will be allowed. (i.e. one submission, one zip.)
- The SOAP message itself must not be compressed or zipped.
- The message must contain a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.
- ERO's and transmitters must be approved with the IRS in order to transmit MeF returns.
- The Kansas Department of Revenue will produce an acknowledgement of acceptance or rejection for each state submission. The transmitter may then retrieve the State acknowledgement from the IRS.