

SECTION 1 - DATA COMMUNICATION

Electronic Filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS), also known as Electronic Management System (EMS) located at the Enterprise Computing Center (ECC) at Memphis, Tennessee and Martinsburg, West Virginia.

HISTORICAL NOTE: In 1996, IRS began phasing in a UNIX-based Front End Processing Subsystem (FEPS), also known as the Electronic Management System (EMS), at the Enterprise Computing Center (ECC) at Memphis (formerly known as Tennessee Computing Center (TCC)) to eventually replace all of the IBM Series/1 Data Communications Subsystem (DCS). In processing year 1997, the Tennessee Computing Center (TCC) replaced the Series/1 DCS with the new FEPS.

In 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and in 1999 phased out the IBM Series/1. Beginning with PATS 1999, the IBM Series/1 mini-computers were retired from Andover (ANSC), Cincinnati (CSC), and Ogden Service Centers (OSC). Instead of installing the new FEPS in these centers all sites began using the FEPS in the ECC at Martinsburg, WV and Memphis, TN.

The following transmission rules apply:

**Processing for 1040 e-file in 2009
Tax Year 2008**

JANUARY 2009 - OCTOBER 2009 Return Transmissions

If Fed/State or State only return and the State return included is for the following state; OR If Online Federal return only and the taxpayer's address on their Federal return is in the following state:	Return Processing Center Site Designator and URL	Error Resolution System Correspondence
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, APO/FPO New York	C - Andover efileD.ems.irs.gov	Andover
North Dakota, South Dakota, Colorado, New Mexico, Texas, Nebraska, Oklahoma, Iowa, Arkansas, Louisiana, Mississippi, Alabama ----- Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, Forms 2555/2555-EZ, Forms 8833, Form 8854 or Forms 8891	E - Austin efileD.ems.irs.gov	Austin
Illinois, Minnesota, Wisconsin, Michigan, Indiana, Ohio, West Virginia, Missouri, Kansas	F - Kansas City efileC.ems.irs.gov	Kansas City
Florida, Tennessee, Kentucky, North Carolina, South Carolina, Georgia, APO/FPO Miami	G - Philadelphia efileD.ems.irs.gov	Kansas City
California, Alaska, Arizona, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming, APO/FPO San Francisco	H - Fresno efileC.ems.irs.gov	Fresno
If Federal return only and the first two digits of the ERO's Electronic Filing Identification Number (EFIN) are:		
01, 02, 03, 04, 05, 06, 11, 13, 14, 16, 20, 22, 23, 25, 51, 52, 54, 78	C - Andover efileD.ems.irs.gov	Andover
42, 45, 46, 47, 63, 64, 66, 71, 72, 73, 74, 75, 76, 80, 84, 85, 98	E - Austin efileD.ems.irs.gov	Austin
15, 31, 34, 35, 36, 37, 38, 39, 40, 41, 43, 48, 55	F - Kansas City efileC.ems.irs.gov	Kansas City
50, 56, 57, 58, 59, 60, 61, 62, 65, 67	G - Philadelphia efileD.ems.irs.gov	Kansas City
30, 33, 68, 77, 81, 82, 83, 86, 87, 88, 91, 92, 93, 94, 95, 96, 99	H - Fresno efileC.ems.irs.gov	Fresno

All Forms 8453 will be mailed to Austin.

efileA is used for Test returns that are processed at ECC-MTB
 efileD is used for Production returns that are processed at ECC-MTB
 efileB is used for Test returns that are processed at ECC-MEM
 efileC is used for Production returns that are processed at ECC-MEM