1. INTRODUCTION
   - Identify schema version number
   - Brief description of the State's program
   - Briefly explain the purpose of the manual in the introduction
2. CHANGES FOR TAX YEAR 20??
   - Identify all changes related to legislation, procedure or policy
   - Identify if schema version has changed
3. CONTACT PERSONNEL
   - IDENTIFY CONTACT PERSONNEL
   - LIST TELEPHONE & FAX NUMBERS, EMAIL AND MAILING ADDRESSES
4. ACCEPTANCE AND PARTICIPATION
   - PROVIDE A LIST OF REQUIREMENTS NEEDED TO PARTICIPATE IN THE STATE'S PROGRAM
5. DEVELOPERS RESPONSIBILITIES
   - CONFIDENTIALITY – LIST ANY CONFIDENTIALITY GUIDELINES, RULES AND VIOLATION CONSEQUENCES
   - COMPLIANCE REQUIREMENTS
   - PUBLICATIONS
     WEBSITES– REFERENCE FOR CON-OPS, FORMS, INSTRUCTIONS
   - STATE PUBLICATION – GUIDELINES AND BUSINESS RULES AND/OR ERROR CODES
6. MISCELLANEOUS
   - TIMELINESS OF FILING
     1. POLICY ON REJECTED RETURNS
   - SOFTWARE ACCEPTANCE, TESTING AND APPROVAL – FIX FORMAT
7. ACKNOWLEDGEMENT SYSTEM
   - ERROR CODES AND CHECK SUM---BEST PRACTICE ITEMS
8. GENERAL INFORMATION
   - TESTING PERIOD
   - SIGNATURE REQUIREMENTS
   - PAYMENT METHODS
   - DATA REQUIREMENTS – ZERO FIELDS BLANK
   - TYPE OF FILINGS ACCEPTED – FED/STATE (LINKED), STATE-ONLY (UNLINKED)
   - DECIMAL PLACES FOR RATIOS
   - HANDLING OF ATTACHMENTS – PDF REQUIREMENTS
   - EDITS AND VERIFICATIONS
   - Forms/schedules/worksheets/situations that <u>are</u> supported versus not supported.
   - EXCLUSIONS FROM ELECTRONIC FILING PROGRAM
9. SCHEMAS AND SPECIFICATIONS
   SCHEMAS SHOULD BE PRESENTED IN STATE SPECIFIC SAMPLE.
   INSTANCE DOCUMENTS
   - Details of the state manifest
   - STATE SPECIFIC
   - PAYMENTS
   - TRANSMISSION, ENVELOPE, MANIFEST
   - ACKNOWLEDGEMENT

- ENVELOPE

10. APPENDIX
    - COUNTY CODES
    - CITY CODES
    - SCHOOL DISTRICT NUMBERS
    - COMMON ABBREVIATIONS
    - STATE ABBREVIATIONS AND ZIP CODE
    - OTHER STATE SPECIFIC ABBREVIATIONS/INFORMATION

10. FEDERAL DATA REQUIREMENTS

State must specify the requirements for federal data, including whether the complete or partial return is required.