

IRM PROCEDURAL UPDATE

DATE: 08/20/2024

NUMBER: ts-21-0824-0928

SUBJECT: Forms 94XX Filed Via MeF

AFFECTED IRM(s)/SUBSECTION(s): 21.7.2

CHANGE(s):

IRM 21.7.2.3.5 Revised title, deleted outdated information in (4), and added new content in (4) with regards to MeF filing options for Forms 94XX.

Electronic Filing (MeF) for Employment Tax Returns

(1) See IRM 3.42.4, *IRS e-file for Business Tax Returns* for detailed information on electronic filing methods for business tax returns including employment tax returns.

(2) As of January 2016, electronically filed employment tax returns are filed exclusively through Modernized e-File (MeF).

(3) The following employment tax returns and associated schedules can be filed via MeF:

Parent Form	Attachment to Parent Form
Form 940/Form 940-PR	Schedule A (Form 940) Schedule R (Form 940)
Form 941/Form 941-SS/Form 941-PR	Schedule B (Form 941) Anexo B (Formulario 941-PR) Schedule D (Form 941) Schedule R (Form 941) Form 8974
Form 943/Form 943-PR	Form 943-A Schedule R (Form 941) Form 8974
Form 944	Form 945-A Schedule D (Form 941) Form 8974
Form 945	Form 945-A

(4) Beginning in June of 2024, the following Forms 94XX can be filed using MeF:

- Form 941-X — Tax periods 202403 and subsequent
- Form 943-X — Tax periods 202312 and subsequent

- Form 945-X — Tax periods 202312 and subsequent

Note: All attachments applicable to corresponding parent forms as shown in the table in (3) above are also valid with MeF filed Forms 94XX.

(5) See IRM 3.42.4.9.2.1, *Researching e-file BMF Identification Codes*, if Filing Location Code (FLC), Document Code, or other coding information is needed for electronically filed employment tax returns.

IRM 21.7.2.4.6 Added new (3) with information on MeF filed Forms 94XX. Subsequent paragraphs renumbered as appropriate.

(3) Beginning in June of 2024, the following Forms 94XX can be filed using Modernized e-File (MeF):

Form	CII Doc Type	Valid Tax Periods
Form 941-X	F - 941X MEF	Tax periods 202403 and subsequent
Form 943-X	F - 941X MEF	Tax periods 202312 and subsequent
Form 945-X	F - 941X MEF	Tax periods 202312 and subsequent

Note: The initial systemically generated CII case note provides information with regards to the MeF filed document record. The Form 94XX image is accessed through the Employee User Portal (EUP) using the "MeF Bus Tax Return & Ack PRD" application.