



# Publication 4163

## Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns

Tax Returns | Volume XX

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## **The Internal Revenue Service Mission**

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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## Processing Year 2023 Nature of Substantive Changes

Page	Change
Throughout	This publication was updated to reflect tax returns processed in 2023; this includes TY2020, 2021, 2022, and a few TY2023 returns.
Throughout	2019 tax year products were removed.
Throughout	2022 and 2023 tax year products were added.
Throughout	Form 8453-(C/I/S) (formerly filed with 1120, 1120-S and 1120-F) have been made historical. The now consolidated form to file with 1120, 1120-S and 1120-F is the Form 8453-CORP.
Throughout	Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons can be e-Filed.
Throughout	Form 8453-WH is a new form for TY2022/PY2023 for Form 1042.
Throughout	New form: Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds.
Throughout	New form: Form 8879-TE, IRS e-File Signature Authorization for a Tax Exempt Entity.
Throughout	New form: Form 8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing.
44	Removed reference to Form 990-PF. We now accept foreign returns.
56	Added new waiver information for tax-exempt organization returns.
74	Added new e-File information for tax-exempt organization returns.

**Note:** When reading this Publication “We” refers to the IRS, while “You” refers to the reader.

# 1 Introduction and General Information

## 1.1 What is Modernized e-File (MeF)?

**MeF** is an Internet based system that uses standardized Extensible Mark-Up Language (XML) constructs, which provide certain businesses the capability to electronically file. MeF processes the following business forms: 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 94x On-Line Signature PIN Registration, 990, 990-EZ, 990-N, 990-PF, 990-T, 1041, 1042, 1065, 1120, 1120-F, 1120-POL, 1120-S, 2290, 4720, 7004, 8038-CP, 8849, and 8868. Additional forms supported by MeF can be found at **Modernized e-File (MeF) Forms** on [IRS.gov](https://www.irs.gov).

## 1.2 Using Publication 4163

This document addresses Tax Years 2020, 2021, 2022 and some Tax Year (TY) 2023 business returns filed during Processing Year (PY) 2023. Publication 4163 provides Authorized IRS e-File Providers (Providers) and Large Taxpayers with specific requirements and procedures for electronic filing through the MeF system. E-file instructions for Large Taxpayers filing their own corporate income tax returns are included in **Section 5** of this publication. The procedures in this publication apply to all MeF business e-File programs. All publications referenced in this document are available at **Forms and Publications** on [IRS.gov](https://www.irs.gov).

## 1.3 General Information

When a new tax form is added to the MeF platform, the form may only be filed electronically during the current and future processing years. For example, if Form ABC was added to the MeF platform during PY2022, it may only be e-Filed for PY2022 and subsequent processing years. Furthermore, for any given processing year, MeF will accept returns for the most recent tax year and two prior tax years. For example, during PY2022 Form 1120 can only be e-Filed for TY2022, 2021 and 2020.

## 1.4 Authorized IRS e-File Providers

Providers are firms and organizations that develop software, originate, or transmit electronic returns to the IRS and provide services to taxpayer clients. The roles and responsibilities of Providers vary according to the e-File activities. A firm identifies its e-File activity by selecting the appropriate Provider Option in the IRS e-File application. Each Provider Option includes a different role and may have different responsibilities that relate to the e-File activity. For example, an Electronic Return Originator (ERO) may also be a Transmitter. Providers must adhere to all IRS e-File rules and requirements applicable to their roles. What follows details the roles and responsibilities of each Provider Option.

## 1.4.1 Electronic Filing Identification Numbers (EFINs), Electronic Transmitter Identification Numbers (ETINs), and Passwords

All Providers must protect their EFINs, ETINs, and passwords from unauthorized use. Providers must never share the numbers and passwords with others. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or any other transaction to another entity. If the IRS learns a Provider's EFIN or ETIN is compromised, the IRS changes the number and notifies the Provider by mail. See **Publication 3112**, IRS e-File Application and Participation for additional information.

## 1.4.2 Electronic Return Originator

The ERO is the Provider who originates the electronic submission and usually the first point of contact for most taxpayers filing a return using IRS e-File. See **Publication 3112** and **Revenue Procedure (Rev. Proc.) 2007-40, Internal Revenue Bulletin (IRB) 2007-26** for additional information. Rev. Proc. 2007-40 informs Providers of their obligations to the IRS, taxpayers, and other participants in the IRS e-File Program, and combines the rules governing IRS e-File.

### 1.4.2.1 ERO Responsibilities

Origination of an Electronic Return: Although an ERO may also engage in return preparation, the activity is separate and distinct from the origination of the electronic submission of the return to the IRS. An ERO originates the submission after the taxpayer authorizes the filing via IRS e-File. An ERO may only originate the submission of returns the ERO either prepared or collected from a taxpayer. An ERO originates the submission by any one of the following:

- Electronically sending the return to a Transmitter that will transmit to the IRS (most taxpayers use this method)
- Directly transmitting the return to the IRS (rarely used), or
- Providing a return to an Intermediate Service Provider (ISP) for processing, prior to transmission to the IRS (rarely used).

In originating the electronic submission of a return, the ERO has responsibilities including, but not limited to:

- Timely originating the electronic submission of returns
- Submitting required supporting paper documents to the IRS
- Providing copies to taxpayers
- Retaining records and making records available to the IRS
- Accepting returns only from taxpayers and Providers, and
- Working with the taxpayer or the Transmitter to correct rejected returns.

If the taxpayer chooses not to have the electronic portion of a return corrected and retransmitted to the IRS, or if the electronic portion of a return cannot be accepted for processing, the taxpayer must file a paper return. See **Section 3.20**, Transmission Perfection Period for detailed instructions about filing a paper return.

Taxpayers required to electronically file a return under **Treasury Decision (T.D.) 9363** or Section 1224 of the Taxpayer Relief Act of 1997 must contact the e-help Desk for authorization to file a paper return.

### 1.4.3 Transmitter

A Transmitter sends the electronic return data directly to the IRS. EROs may apply to be Transmitters, or may contract with an accepted third-party to transmit the data.

#### 1.4.3.1 Transmitter Responsibilities

A Provider participating in MeF as a Transmitter has a variety of responsibilities that include, but are not limited to:

- Conducting a one-time communication test – no further testing is required as additional forms are added to MeF – this applies to MeF Transmitters using Software Developers' software to prepare and transmit returns
- Transmitting all electronic portions of returns to the IRS within three calendar days of receipt
- Retrieving the acknowledgement file within two business days of transmission
- Matching the acknowledgement file to the original transmission file and sending, or making available, the acknowledgement file to the ERO, ISP, or Large Taxpayer for all rejected and accepted returns, within two business days of retrieval
- Retaining an acknowledgement file received from the IRS until the end of the calendar year in which the electronic return was filed, or, for fiscal year filers, for nine (9) months after the transmission date, whichever is later
- Immediately contacting the IRS e-help Desk toll-free number 1-866-255-0654 for further instructions if an acknowledgement has not been received within 24 hours of transmission
- Working with the ERO or Large Taxpayer to promptly correct any error that caused an transmission to be rejected
- Contacting the IRS e-help Desk if the electronic portion of the return has been rejected after three transmission attempts
- Ensuring the security of all transmitted data, and
- Ensuring against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or any other transaction to another entity.

The Transmitter must notify the ERO, ISP, or taxpayer of the following:

#### Accepted Returns

- Date the return was accepted

#### Rejected Returns

- Date the return was rejected
- Business Rule(s) explaining why the return rejected
- Steps the ERO or taxpayer need to take to correct any errors that caused the reject.

## 1.4.4 Software Developer

A Software Developer creates software that formats electronic return information, according to IRS e-File specifications, and transmits that information directly to the IRS. IRS e-File specifications are found in **Publication 4164**, Modernized e-File (MeF) Guide for Software Developers and Transmitters. Additional resources, such as the Automated Enrollment (AE) External User Guide, MeF Submission Composition Guide, and MeF State and Trading Partners Reference Guide can be found on the **Modernized e-File (MeF) User Guides and Publications** page.

Software Developers must pass the Assurance Testing System (ATS). If a Provider is a Software Developer whose only role in IRS e-File is software development, the Principals and Responsible Officials need not pass a suitability check during the application process. However, if a Software Developer performs the function of any Provider Options, in addition to software development, then suitability checks will apply.

Software Developers are not required to retest when new Schemas, either major or minor, are released. However, retesting using the ATS system is strongly recommended when updating software with Schema changes.

### 1.4.4.1 Software Developer Responsibilities

A Software Developer has a variety of responsibilities including, but not limited to:

- Adhering to specifications provided in official IRS publications
- Ensuring its software creates accurate electronic returns
- Promptly correcting all software errors that cause tax returns to reject, and
- Distributing the corrections to all affected parties.

## 1.4.5 Online Provider

An Online Provider transmits business income tax return information prepared by a taxpayer using commercially purchased software or software provided by an Internet site.

### 1.4.5.1 Online Provider Responsibilities

An Online Provider has a variety of responsibilities including, but not limited to:

- Ensuring the use of an EFIN or ETIN obtained for online filing
- Ensuring the EFIN of the ISP is included in the electronic return data, when applicable
- Transmitting online returns electronically to the IRS
- Notifying the taxpayer of the status of a return by:
  - Sending an electronic transmission to the taxpayer or the ISP, when applicable, within two business days of retrieving the acknowledgment file from the IRS, or
  - Mailing a written notification to the taxpayer within one business day of retrieving the acknowledgment file

- Providing the Internet Protocol (IP) information, which consists of the IP Address, IP Date, IP Time and IP Time Zone
- Entering into agreements with companies to allow access to online filing only if the company correctly captures the IP Address of the computer submitting the return, as well as the date, time, and time zone of the computer receiving it, and
- Including the Originator Type “Online Filer” in the Return Header.

## 1.4.6 Intermediate Service Provider

An ISP assists with processing return information between an ERO, or the taxpayer in the case of Online Filer, and a Transmitter.

### 1.4.6.1 ISP Responsibilities

An ISP has a variety of responsibilities including, but not limited to:

- Including its EFIN and the ERO’s EFIN with all return information forwarded to a Transmitter
- Serving as a contact point between its client ERO and the IRS, if requested
- Providing the IRS with a list of each client ERO, if requested, and
- Adhering to all applicable rules applying to Transmitters.

## 1.4.7 Reporting Agent

A Reporting Agent originates the electronic submission of certain returns for its clients and transmits the returns to the IRS. They must be an accounting service, franchiser, bank, or other entity that complies with Rev. Proc. 2012-32, IRB 2012-34 and is authorized to perform one or more of the acts listed in Rev. Proc. 2012- 32 on behalf of a taxpayer. They must submit **Form 8655**, Reporting Agent Authorization to the IRS prior to updating or submitting an IRS e-File application.

## 1.4.8 Large Taxpayer

For purposes of electronic filing, the IRS defines a Large Taxpayer as a business or other entity (excluding partnerships) with assets of \$10 million or more, or a partnership with more than 100 partners (asset criteria does not apply to partnerships), which originates the electronic submission of its own return(s).

Large Corporations should carefully read **Section 5** of this publication for specific information. A Large Taxpayer is also a Provider Option on the IRS e-File Application, but it is not a Provider. The creation of an IRS e-File Application for Large Taxpayers is different from the Authorized IRS e-File Providers Application.

**Note:** Large Taxpayers can now include their 94x employment tax returns when electronically filing, using Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return.

## 1.5 Communicating with IRS

The IRS e-help Desk assists in support of MeF software and communication testing for corporate, partnership, estates and trusts, employment, excise, and tax-exempt returns throughout the filing season. It also assists with e-Services Secure Access registration and the IRS e-File application processes. Contact the e-help Desk at 1-866-255-0654 or if outside the U.S. and U.S. Territories 1-512-416-7750. You may also contact the e-help Desk with comments or suggestions regarding Publication 4163 or if you have technical questions regarding the e-filing of Form 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 94x On-Line Signature PIN Registration, 945, 990, 990-EZ, 990-N, 990-PF, 990-T, 1041, 1042, 1065, 1120, 1120-F, 1120-POL, 1120-S, 2290, 4720, 5227, 5330, 7004, 8038-CP, 8849, or the 8868.

### 1.5.1 MeF Status Page

The **MeF Status** page provides information on:

- Current system status including Production and ATS
- System maintenance
- Unplanned system interruptions and processing delays.

MeF uses QuickAlerts, an IRS email service, to distribute information quickly regarding MeF issues to subscribers. This service keeps tax professionals up to date on MeF issues throughout the year.

The subject line of QuickAlerts will usually identify targeted providers such as Software Developers, Transmitters, and EROs, as well as the targeted taxpayer type: either individual or business e-File.

Subscribers receive round-the-clock communications about issues such as processing delays, program updates, and early notification of seminars and conferences. New subscribers may sign up through the subscription page link located on the **QuickAlerts “More” e-File Benefits for Tax Professionals** page.

For additional information and assistance on MeF and forms and publications, refer to Table 1–1.

**TABLE 1–1: MeF INFORMATION**

Topic	Service	Phone Number
Electronic Funds Withdrawal (Direct Debit) Payments	Check the status of payments or cancelled deferred payments. Visit the <b>Electronic Funds Withdrawal</b> page for more information.	1-888-353-4537
Publications and Tax Forms	Obtain IRS publications and tax forms by phone or go to the <b>Forms and Publications</b> page. Obtain draft versions of IRS tax forms and instructions on the <b>Draft Tax Forms</b> page.	1-800-829-3676
Business and Specialty Tax Help	Request IRS Tax Assistance for corporate, partnership, tax exempt, employment, or excise returns.	1-800-829-4933

## 1.5.2 Helpful Publications and Information

Use any of the following methods to access publications and information:

Access the [Telephone Assistance Contacts for Business Customers](#) page

Access the [Forms and Publications](#) page

Access the [Modernized e-File \(MeF\) User Guides & Publications](#)

Search on [IRS.gov](#) "Search" box

Access the links in Table 1–2:

**TABLE 1–2: HELPFUL PUBLICATIONS AND INFORMATION**

Process	Provider Option	Publication Description and Link
E-Services Secure Access Registration	All	E-Services allows individuals to conduct business electronically with the IRS. All e-Services users must register and create an account using a two-factor authentication process called Secure Access. To complete this process, go to the <a href="#">e-Services</a> page and select the link for the family of products you want to access (for example, e-File Provider Services or Transcript Delivery System (TDS)), then the link for the appropriate Application/Product and follow the on-line guidance.
Creating an IRS e-File Application	EROs, Transmitters, Software Developers, Online Providers, ISPs and Reporting Agents	<b>Publication 3112:</b> Provides information on how to create an IRS e-File application. Successful completion of the IRS e-File application provides an EFIN and ETIN necessary to originate and transmit returns to IRS.
	Large Taxpayers	<b>Section 5</b> of Publication 4163, IRS e-File for Large Taxpayers Filing Their Own Corporate Income Tax Return, Provides information on how to create an IRS e-File application specific to Large Taxpayers. Successful completion of the IRS e-File application provides an EFIN and ETIN necessary to originate and transmit returns to IRS.
Current Known e-File Issues and Solutions	Software Developers and Transmitters	<b>Known e-File Issues and Solutions</b> Contains temporary workarounds for known issues within active versions. The issues are posted by form.



Process	Provider Option	Publication Description and Link
Assurance Testing System (ATS) Testing	All	<b>Publication 5078</b> , Modernized e-File (MeF) Test Package Business Submissions, Contains testing information for Corporations, Partnerships, Estates and Trusts, Employment, Excise, and Tax Exempt returns. Test Scenarios can be found on the <b>Modernized e-File (MeF) Assurance Testing System (ATS) Update</b> page.
Technical Information	Software Developers and Transmitters	<b>Publication 4164</b> : Contains communications procedures, transmission formats, Business Rules, and validation procedures for returns e-Filed through MeF.
Attachments to:  Unique Tax Returns: Form 720/2290/8849  Exempt Organization and Other Tax Exempt Entity returns: Form 990/990-EZ/990-PF/990-T/1120-POL/4720/5227/5330/8038-CP  Estate and Trust Tax Returns: Form 1041  Partnership Tax Returns: Form 1065  Corporate Tax Returns: Form 1120/1120-S/ 1120-F	EROs, Software Developers, and Transmitters	Each form family's <b>Schemas and Business Rules</b> page on <b>IRS.gov</b> contains a list of all attachments, forms, and schedules that can be filed for each tax year.
Attachments to Employment Tax returns: Form 940, 940-PR, 941, 941- PR, 941-SS, 943, 943-PR, 944, and 945.	EROs, Reporting Agents, Software Developers, and Transmitters	
Attachments to Withholding Tax returns: Form 1042	EROs, Reporting Agents, Software Developers, and Transmitters	

## 1.6 Overview and Benefits of MeF

The MeF system provides a standardized format using the widely accepted XML format and standardized transmission methods for e-Filed returns. IRS works regularly with stakeholders, including accounting

firms, practitioners, Software Developers, and the states to identify and resolve issues relative to MeF returns and downstream processing. MeF also provides:

- **More explicit error conditions:** Plain English explanations in the Acknowledgement File pinpoint the location of the error(s) in the return and provide complete information.
- **Faster acknowledgements:** Transmissions are processed upon receipt, and acknowledgments are returned in near real-time.
- **Integrated refund and payment options:** Refunds can be electronically deposited in bank accounts, or balance due payments can be electronically withdrawn from bank accounts. Payments are subject to limitations of the Federal Tax Deposit Rules found in Publications **3151**, The ABCs of Federal Tax Deposits and **3151A**, The ABC's of Federal Tax Deposits (Resource Guide).
- **The capability to attach supporting forms and schedules:** Form 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 94x On-Line Signature PIN Registration, 945, 990, 990-EZ, 990-N, 990-PF, 990-T, 1041, 1042, 1065, 1120, 1120- F, 1120-S, 1120-POL, 2290, 4720, 5227, 5330, 7004, 8038-CP, 8868, 8849, and their supporting forms and schedules can be e-Filed in MeF. See each form family's Schemas and Business Rules page at [IRS.gov](https://www.irs.gov) for tax year accepted forms and schedules.
- **24/7 transmissions:** MeF allows Transmitters to send data to the IRS year-round, except for a short cutover period at the end of the calendar year.
- **A completely paperless process:** Taxpayers using a third-party practitioner can use the Practitioner Personal Identification Number (PIN) option; see **Section 3.6**.
- **Signing an Electronic Return:** Form 8453-CORP, 8453-PE, 8453- B, 8453-EX, 8453-TE, 8453-EMP, 8453-WH, and 8453-FE can be printed and signed by the Corporate Officer, Principal or Fiduciary, and (when applicable) the ERO or Paid Preparer. Then the form can be scanned and attached to the return as a Portable Document Format (PDF) file. **Form 8655** is used by Reporting Agents to sign and file certain returns electronically. All other attachments for which XML Schemas have not been developed can be attached as PDF files.

**Note:** For PY2023, Form 8453-(C/I/S) (formerly filed with 1120, 1120-S and 1120-F) have been made historical. The now consolidated form to file with 1120, 1120-S and 1120-F is the Form 8453-CORP. Form 8453-WH is a new form for TY2022/PY2023 for Form 1042.

- **Support for filing prior-year returns:** MeF can process the current and two previous years of returns. For PY2023, taxpayers can e-File returns for TY2022, 2021, 2020, and some TY2023 returns.

## 1.7 New for Processing Year 2023

### 1.7.1 Forms

Beginning in PY2023, new XML forms include:

- Form 1040 Sch LEP
- Form 1040NR Sch A
- Form 1040NR Sch OI
- Form 1040NR Sch NEC

- Form 1042
- Form 5227
- Form 5330 (e-Filed beginning June 2022)
- Form 8038-CP (e-Filed beginning March 2022)

No longer available in XML forms include:

- Form 965 Schedules A, B, C, D, E, G

## 1.7.2 Schema Updates

### 1.7.2.1 Form 1120-S Schedule K-1

An amended K-1 indicator (AmendedK1Ind) has been added to the Form 1120-S Schedule K-1 schema for TY2021.

## 1.8 Forms for Processing Year 2023

MeF can process all the following parent forms in XML. Check [IRS.gov](https://www.irs.gov) for the exact date MeF will begin processing. A complete listing of forms, including new forms, MeF accepts can be found at [IRS.gov/mef](https://www.irs.gov/mef) on each form family's Schemas and Business Rules page.

### 1.8.1 Withholding Tax Returns

- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

### 1.8.2 Corporation Returns

- Form 1120, U.S. Corporation Income Tax Return
- Form 1120-F, U.S. Income Tax Return of a Foreign Corporation
- Form 1120-S, U.S. Income Tax Return for an S Corporation

### 1.8.3 Employment Tax Returns

- Form 94x On-Line Signature PIN Registration
- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 940-PR, Planilla para la Declaración Federal Anual del Patrono de la Contribución Federal para el Desempleo (FUTA)
- Form 941, Employer's QUARTERLY Federal Tax Return
- Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono
- Form 941-SS, Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of Northern Mariana Islands, and the U.S. Virgin Islands)
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees

- Form 943-PR, Planilla para la Declaración Anual de la Contribución Federal del Patrono de Empleados Agrícolas
- Form 944, Employer's ANNUAL Federal Tax Return
- Form 945, Annual Return of Withheld Federal Income Tax

#### **1.8.4 Estate and Trust Returns**

- Form 1041, U.S. Income Tax Return for Estates and Trusts

#### **1.8.5 Excise Tax and e-filing Compliance Returns (ETEC)**

- Form 2290, Heavy Highway Vehicle Use Tax Return
- Form 720, Quarterly Federal Excise Tax Return
- Form 8849, Claim for Refund of Excise Taxes (All Schedules available)

#### **1.8.6 Extension Applications**

- Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
- Form 8868, Application for Extension of Time To File an Exempt Organization Return

#### **1.8.7 Partnership Return**

- Form 1065, U.S. Return of Partnership Income

#### **1.8.8 Tax Exempt/Government Entity (TEGE) Returns**

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
- Form 990-T, Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))
- Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations
- Form 4720, Return for Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
- Form 5227, Split-Interest Trust Information Return
- Form 5330, Return of Excise Taxes Related to Employee Benefit Plans
- Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds

## 1.9 Preparer Tax Identification Number (PTIN) Procedures

All paid preparers must have a PTIN before preparing returns. All enrolled agents are required to have a PTIN. All PTINs expire on December 31 of each year. PTIN renewal open season begins approximately October 16 each year.

Additional information on the [PTIN process](#) can be found on [IRS.gov](#).

## 1.10 Tax Relief in Disaster Situations

Special tax provisions may help businesses recover financially from the impact of disasters. For additional information, please access [Disaster Assistance](#).

## 1.11 The Requirement to E-File

Certain corporations, partnerships, employment tax, and tax-exempt organizations are required to e-File. The Department of the Treasury issues regulations requiring certain entities to e-File. Complete regulations and the history of the requirement to e-File can be found on the [IRS.gov](#) website.

### 1.11.1 Large Business and International (LB&I) Corporations

#### 1.11.1.1 Form 1120-F Foreign Corporations

T.D. 9363 provides authorization to extend the requirement to e-File for certain corporations, including Form 1120-F. Be sure to check the [IRS.gov](#) website for the latest information on the requirement to e-File this form.

### 1.11.2 Employment Tax Returns

#### 1.11.2.1 Forms 94x filers

The Tax Increase Prevention Act of 2014 (Pub. L. 113–295) requires approved Certified Professional Employer Organizations (CPEOs) to file Form 940, Form 941 and Form 943 (with required schedules, including Schedule R, Allocation Schedule for Aggregate Filers) electronically, unless granted a waiver. The CPEO program is a voluntary program; a person that does not wish to file these forms electronically is not obligated to obtain CPEO certification. This is a voluntary program; however, once certification is obtained as a CPEO, the consequence of any failure to file these forms and associated schedules electronically is potential suspension or revocation of CPEO certification. For additional information on CPEOs and how to request a waiver from electronic filing requirements, go to [IRS.gov/CPEO](#) and Rev. Proc. 2017- 14.

### 1.11.3 Estates and Trusts

Any tax preparer who anticipates filing 11 or more Form 1040, 1040A, 1040EZ, or 1041 during a calendar year must use IRS e-File. Section 6011(e)(3) of the Internal Revenue Code requires specified tax return preparers to electronically file certain federal income tax returns they prepare and file for individuals, trusts or estates. Final Regulations provide further guidance on this requirement. See T.D. 9518. See also **Modernized e-File (MeF) Program Information** on [IRS.gov](https://www.irs.gov).

### 1.11.4 Excise Tax Returns

Any taxpayer who files a Form 2290, with 25 or more vehicles for any taxable period, shall file electronically.

### 1.11.5 Partnerships

Treasury Regulations Section 301.6011-3(a) provides that if a partnership with more than 100 partners is required to file a partnership return, the information required by the applicable forms and schedules must be filed electronically, unless a waiver from the electronic filing requirement has been granted. Returns filed electronically must be prepared in accordance with revenue procedures or publications.

### 1.11.6 Tax Exempt/Government Entities (TEGE)

Required e-filing of Form 990, 990-EZ, 990-PF, 990-T, and 4720 for tax years beginning after July 1, 2019—The Taxpayer First Act—requires tax-exempt organizations to electronically file information returns and related forms. The law affects tax-exempt organizations in tax years beginning after July 1, 2019.

- Transition of Form 990-EZ

For small exempt organizations, legislation specifically allowed a postponement ("transitional relief"). For tax years ending before July 31, 2020, the IRS will accept either paper or electronic filing of Form 990-EZ, Short Form Return of Organization Exempt from Income Tax. For tax years ending July 31, 2020, and later, Form 990-EZ must be filed electronically.

- Forms 990 & 990-PF

Forms 990, Return of Organization Exempt from Income Tax and 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, MUST be filed electronically for tax years ending July 31, 2020, and later.

- Form 990-T Form 990-T,

Exempt Organization Business Income Tax Return, for tax years ending December 2020 and later with a due date on or after April 15, 2021, MUST be filed electronically. A limited exception applies for 2020 Form 990-T returns submitted on paper that bear a postmark date on or before March 15, 2021.

- Form 4720

Notice 2021-01 provides that, while subject to a delay, private foundations must electronically file Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code: required by Section 3101 of the Taxpayer First Act of 2019 (Pub. L. No. 116-25), which amended Section 6033 of the Internal Revenue Code.

Private foundations may no longer rely on Treas. Reg. 53.6011-1(c) as a result of this electronic filing mandate.

Required e-filing of Form 990 and 990-PF for certain large tax-exempt organizations for tax years beginning before July 1, 2019: Exempt organizations with \$10 million or more in total assets may be required to e-File if the organization files at least 250 returns in a calendar year, including income, excise, employment tax, and information returns. Private foundations and non-exempt charitable trusts, who file at least 250 returns annually, are required to e-File Form 990-PF electronically, regardless of their asset size. The electronic filing requirement does not apply to Form 8868, Application for Extension of Time To File an Exempt Organization Return; it can be filed electronically or in paper format.

Annual Electronic Filing Requirement for Small Exempt Organizations, Form 990-N (e-Postcard): Most small tax-exempt organizations, whose annual gross receipts are normally \$50,000 or less, are required to electronically submit Form 990-N, unless they choose to file a complete Form 990 or Form 990-EZ instead.

There is no requirement to file e-File Form 1120-POL.

### 1.11.7 Withholding Tax Returns

The IRS issued a notice (REG-102951-16) that includes amendments to the rules for the electronic filing of withholding tax returns; they reflect changes made by the Taxpayer First Act of 2019. Under these regulations, a new section under IRC section 6011(e) will be added: Treas. Reg. sec. 301.6011-15. It requires electronic filing of Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, for certain withholding agents meeting specified criteria within the regulations.

In addition, the regulations will amend Treas. Reg. sec. 301.1474-1 to require withholding agents that are financial institutions to file Form 1042 electronically. The requirement to file Form 1042 electronically is effective for tax returns required to be filed during calendar year beginning 01/01/2023. See [IRS.gov/Form 1042](https://www.irs.gov/Form1042) for latest information and developments for Form 1042 and its instructions.

## 2 MeF Rules and Requirements

### 2.1 Participating in the IRS e-File Program

To apply for IRS e-File, you must first register with e-Services. To register for e-Services, follow the guidance in **Section 5.4.1**, Register with E-Services.

Applications to become an IRS e-File Provider must be submitted online.

Once successfully registered, complete an online IRS e-File application for the business location. **Section 1.4** of this publication and **Publication 3112**, explain the different types of provider options, as well as the roles and responsibilities of being a Provider. Information on passing suitability and other requirements is available.

**Note:** Software Developers with no other provider options (ERO, Transmitter, and so on) are not required to undergo suitability.

We recommend e-Services Secure Access registration and IRS e-File Application completion at least 45 days before e-filing returns. At least two Responsible Officials should be assigned for back-up purposes.

To transmit returns directly to IRS, all providers must designate one or more representatives on the IRS e-File application as their MeF Internet Transmitter (IFA) or MeF System Enroller (A2A).

### 2.2 Maintaining Your IRS e-File Application

Important information on maintaining your IRS e-File Application:

**Form Types:** IRS e-File applications must be current. The system will prompt for forms available to transmit during the year based on the provider options selected. To avoid having returns reject because of an incorrect form type, IRS e-File Applications must be kept up to date. Please be aware of all the forms that each family includes: for example, the 1120 family includes 1120, 1120-S, and 1120-F.

**Maintain your IRS e-File Application:** Update your IRS e-File application to remove any Principal, Responsible Official, or Delegated User who no longer works with your organization or assigned the designated responsibility on the application. Ensure business and mailing addresses are updated on the IRS e-File application.

**Maintain Active Secure Access Authentication:** You must have an active Secure Access Authentication account to maintain your IRS e-File application.

**Keep information (for example, addresses, phone numbers) on the application current to avoid having your ETIN/EFIN disabled.**

### 2.3 Adherence to MeF Rules

All providers must adhere to IRS e-File rules and requirements to continue participation in IRS e-File. Some rules and requirements are specific to the activities performed by the Provider and included in appropriate parts of this publication. The following list of requirements, while not all-inclusive, applies to all



Providers of corporate income, tax-exempt organization, excise, partnership, estate and trust, and employment returns. These rules do not apply to Software Developers who do not engage in any IRS e-File activity other than software development, such as transmitting returns. Authorized IRS e-File Providers requirements:

- Maintain an acceptable cumulative error or reject rate
- Adhere to the requirements for ensuring tax returns are properly signed
- Include the ERO's EFIN as the return EFIN for returns the ERO submits to an ISP or Transmitter
- Include the ISP's EFIN in the designated ISP field in the electronic return record, and
- Submit an electronic return to the IRS with information identical to the information provided to the taxpayer.

## **2.4 Protecting Taxpayer Information: Gramm-Leach-Bliley Act of 1999 and Federal Trade Commission Rules**

Title V of the Gramm-Leach-Bliley Act (GLB Act) of 1999 established the policy stating that “financial institutions” have an obligation to respect the privacy of and protect the security and confidentiality of their customers’ nonpublic personal information. Financial institutions are defined in GLB Act—15 USC Subchapter II, as “any institution engaged in the business of providing financial services to customers who maintain a credit, deposit, trust, or other financial account or relationship with the institution,” and are significantly engaged in financial activities. Financial institutions include tax preparation firms as well as their affiliates. Refer to 16 CFR 313.2 and 313.3 for more information on the definition of financial institutions.

The GLB Act directed the Federal Trade Commission (FTC) to establish the Financial Privacy Rule and the Safeguards Rule. The Financial Privacy Rule requires companies to give consumers privacy notices explaining the institutions’ information-sharing practices. In turn, consumers have the right to limit some—but not all—sharing of their information. The Safeguards Rule requires financial institutions under FTC jurisdiction to have measures in place, such as a written information security plan, to keep customer information secure. The Safeguards Rule also applies to recipients of and service providers to financial institutions. Thus, tax preparation firms that collect nonpublic personal information from customers have an obligation to make sure their service providers safeguard the information.

FTC advises, “The Financial Privacy Rule does not supersede the restrictions in Section 7216. The GLB Act and the Agencies’ implementing regulations do not authorize a ‘financial institution’ to disclose nonpublic personal information in a way that is prohibited by some other law. Therefore, you [financial institutions] may not avoid the restrictions of Section 7216 by providing customers with an opt-out notice and a reasonable opportunity to opt out.”

The GLB Act, the Financial Privacy Rule and the Safeguards Rule cover volunteer tax assistance services. The Financial Privacy Rule does not apply to businesses such as Payroll Service Providers whose customers are other businesses and not individual consumers.

For additional information please visit the Federal Trade Commission website where you can find documents, guidance, and useful information about the GLB Act, the Financial Privacy Rule and the Safeguards Rule.

## 2.5 Safeguarding MeF Data from Fraud and Abuse

### 2.5.1 Safeguarding Taxpayer Information

IRS **Publication 4557**, Safeguarding Taxpayer Data: A Guide for Your Business provides guidance on federal and state information security laws and regulations, as well as industry standards and best practices. Providers should read this publication to ensure they are handling taxpayer data in the manner prescribed by law.

If you have any comments on Publication 4557, please send an email to [Safeguard.data.tp@irs.gov](mailto:Safeguard.data.tp@irs.gov).

### 2.5.2 Safeguarding Against Fraud and Abuse

A potentially abusive return is a return the taxpayer is required to file but contains inaccurate information that may lead to an understatement of a liability or the overstatement of a credit resulting in a refund to which the taxpayer may not be entitled.

Safeguarding of IRS e-File from fraud and abuse is the shared responsibility of the IRS and Providers. Providers must be diligent in recognizing and preventing fraud and abuse in IRS e-File.

Each Principal, Responsible Official, and Delegated User is accountable for ensuring IRS e-File rules and requirements are followed. Providers with problems involving fraud and abuse may be suspended or expelled from the IRS e-File program, assessed civil and preparer penalties, or subject to legal action.

To learn about the integrity of MeF data and security during transmission of MeF returns over the Internet access the **Security During Transmission of MeF Returns Using the Internet** page.

## 2.6 Disclosure of Tax Return Information

Under 26 CFR 301.7216, disclosure of tax return information among Providers for the purpose of preparing a tax return is permissible. For example, an ERO may pass on tax return information to an ISP or a Transmitter for the purpose of having an electronic return formatted and transmitted to the IRS. However, if the tax return information is disclosed or used in any other way, an ISP or a Transmitter may be subject to penalties described in 301.7216 and Internal Revenue Code (IRC) 6713 for unauthorized disclosure or use of tax return information.

## 2.7 Submitting a Timely-Filed Electronic Tax Return

All due dates for filing paper income tax returns apply to e-Filed returns. All Providers must ensure returns, or applications for extensions, are timely processed. See **Section 3.28** for information concerning Electronic Postmarks.

The IRS must acknowledge the electronic portion of the return as “accepted” for processing before an e-Filed return is considered filed. To be accepted, all e-Filed returns must have a signature:

- An attached PDF signature document (Form 8453 series)
- The Practitioner PIN method (Form 8879 series)
- The Reporting Agent PIN method (94x family, **Form 8655**), or
- The 94x On-Line Signature PIN Method.

See **Section 3.6** for more information.

Transmitters may provide electronic postmarks to taxpayers if the Transmitters adhere to the requirements in **Section 3.28** of this publication. The receipt of an electronic postmark will provide taxpayers with confidence of a timely filing. All requirements for signing the return, as well as resubmitting a rejected timely filed return, must be adhered to for the electronic postmark to be considered the date of filing.

## 2.8 Preparer Penalties

Preparer penalties may be asserted against an individual or firm meeting the definition of an income tax preparer under **IRC 7701(a)(36)** and **IRC 301.7701-15**. Preparer penalties asserted under appropriate circumstances include, but are not limited to, those found in **IRC 6694, 6695, and 6713**.

Under IRC 301.7701-15(d), Providers are not income tax return preparers for the purpose of assessing most preparer penalties, as long as their services are limited to “typing, reproduction, or other mechanical assistance in the preparation of a return or claim for refund.” If an ERO, ISP, Transmitter, or the tax preparation product of a Software Developer alters the return information in a non-substantive way, this alteration will be considered under the “mechanical assistance” exception described in IRC 301.7701-15(d). A non-substantive change is a correction or change limited to a transposition error, misplaced entry, spelling error, or arithmetic correction.

If an ERO, ISP, Transmitter, or the tax preparation product of a Software Developer alters the return in a way that does not come under the “mechanical assistance” exception, the Provider may be considered “income preparers” for purposes of asserting income tax return preparer penalties. See **IRC 301.7701-15**; Rev. Rul. 85-189, 1985-2 C.B. 341 which describes a situation in which the Software Developer was determined to be an income tax return preparer and subjected preparer penalties.

The IRS reserves the right to assert all appropriate preparer and non-preparer penalties against a Provider as warranted. For further information about rules for tax preparers who are authorized to e-File, see **Publication 3112**.

## 2.9 Paperwork Reduction Act Notice

The information contained in this publication has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1708.

An agency may not conduct or sponsor—and a person is not required to respond to—a collection of information unless it displays a valid control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

This information is required to implement IRS e-File and to enable taxpayers to file their corporate, partnership, excise, estate and trust, employment, and tax-exempt organization income tax returns electronically. It's used to ensure taxpayers receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the return filing. The collection of information is required to retain the benefit of participating in IRS e-File. The likely respondents are business or other for-profit institutions.

## **2.10 Provider Responsibilities in Obtaining, Handling, and Processing Return Information**

Large Taxpayers required to e-File their own income tax return, see **Section 5** of this publication. For purposes of electronic filing, the IRS defines a Large Taxpayer as a business or other entity (excluding partnerships) with assets of \$10 million or more, or a partnership with more than 100 partners (asset criteria does not apply to partnerships), which originates the electronic submission of its own return(s).

### **2.10.1 Making Substantive Changes to the Return**

An ERO who chooses to originate returns collected, but not prepared, becomes an “income tax return preparer” when, as a result of entering the data, discovers errors on the return that require substantive changes and then makes the changes to correct those errors. A non-substantive change is a correction limited to a transposition error, misplaced entry, spelling error, or arithmetic correction. The IRS considers all other changes substantive. As such, the ERO may be required to sign the tax return as the preparer.

A substantive change is one in which the “Total Income” amount differs by more than \$150 or the “Taxable Income” amount differs by more than \$100. If the electronic return data on a corporate income tax return is changed after the taxpayer signed the jurat, the taxpayer must sign a new Form 8453, as applicable to the form type.

### **2.10.2 Providing a Copy of the Return to the Taxpayer**

An ERO is required to submit an electronic return to the IRS with information identical to that provided by the taxpayer and provide a complete copy to the taxpayer. The copy given to the taxpayer may be in any media acceptable to both the taxpayer and the Provider. A complete copy of a taxpayer's return consists of the electronic portion of the return, including schedules, forms, PDF attachments, and jurats filed with the IRS. It must include all information submitted to the IRS and show all material filed with the return. The copy doesn't need the taxpayer identification number of the Paid Preparer. The electronic portion of the return can be contained on a replica of an official form or on an unofficial form. On an unofficial form, data entries must reference the line numbers or descriptions of an official form.

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The taxpayer should be advised to retain a complete copy of the return and any supporting information. It is recommended to retain this information for a minimum of three years from the due date or extended due date of the tax return. This corresponds to the Statute of Limitations for that tax period, which is generally three years from the date the tax return is filed.

## 3 MeF Information Applicable to All Form Types

### 3.1 Preparing Your Return

Ensure the software has all forms and schedules necessary to file. Not all software providers support all forms and schedules. It is the taxpayer's responsibility to verify software capabilities, including the ability to file amended tax returns and short period returns.

Find Software Developers who have passed ATS on the [Approved IRS e-File for Business Providers](#) page.

### 3.2 Validating Your Return

Validating an e-File return involves running the diagnostics built into the software used to prepare a return. IRS provides Software Developers all the Business Rules and XML Schema requirements needed for each form and schedule to build into their software.

Schemas and Business Rules are distributed through e-Services Secure Object Repository (SOR) Mailbox. To access, have an active e-Services account and be listed on an e-File application with the provider option of Software Developer or State Government Agency. The role must be Principal, Responsible Official, or Delegated User with MeF authorities (MeF System Enroller or MeF Internet Transmitter). These mailbox messages are purged after 30 days; download as soon as possible. The link [Instructions for accessing the SOR Mailbox](#) were created for users.

To ensure that the electronic return is complete and contains all required information, please follow the steps below:

1. Prepare the return using IRS-approved software that has all the forms and schedules necessary to file.
2. Check/validate the return to make sure it includes all forms, schedules, and attachments required to be filed with the return.
3. Check/validate the return to make sure the IRS will accept it.
4. Receive proper authorization to e-File the return.
5. Transmit the return.

When the return is transmitted to IRS, each of the XML Schema requirements and Business Rules are checked. Without errors, the return will be accepted. If the return fails any of the Business Rules or Schema requirements, the Transmitter receives an acknowledgement from the IRS with the error description(s). When third-party Transmitters are used, they must notify their clients of the rejection.

## 3.3 Return/Extension Due Date Tables

Links to the return due date and extended due date tables for each tax year can be found in each form family's tax year **Schemas and Business Rules** page on [IRS.gov](https://www.irs.gov).

## 3.4 Short Period Returns for Corporate, Partnership and Estate and Trust Tax Returns

MeF accepts short period corporate, partnership, and estate and trust tax returns.

### 3.4.1 Current Year Software is Available

When a taxpayer needs to file a short period return and the current year software is available, ensure the Tax Year in the Return Manifest and Return Header reflect the Tax Year of the Schemas being used. Enter the actual Beginning and Ending Date of the short period return: for example, 11/01/2022–01/31/2023.

### 3.4.2 Current Year Software is Not Available

In certain situations, a taxpayer may need to file a short period return before their software is ready for the next tax year. For instance, at the beginning of calendar year 2023, a taxpayer may need to file a short period TY2023 return with Tax Period Beginning Date 01/01/2023 and Tax Period Ending Date 01/31/2023. Such a return would normally be filed on TY2023 software, but in this scenario, the TY2023 software may have not been developed.

In this case, the taxpayer may use TY2022 software. Ensure the Tax Year in the Return Manifest and Return Header reflect the Tax Year of the TY2022 Schema, and then enter the actual Beginning and Ending Dates of the short period return (for example, 01/01/2023 - 01/31/2023). The return must reflect the laws applicable to the TY2023 return even though the Schema being used is a TY2022 Schema.

When a short period corporate return is filed, regulations may require the taxpayer to attach Form 1128, Application to Adopt, Change, or Retain a Tax Year, provide an explanation of why the short period return is being filed, and cite the applicable revenue procedure.

**Note:** Once current year TY2023 software becomes available, it must be used to prepare the short period TY2023 return.

If you use the Form 1128, attach it to the top-level of the return as a PDF file and describe it as "Form 1128 for Short Period Return."

If a revenue procedure is required to be cited on the tax return, then the Schema provides the ability to indicate "Pursuant to Rev. Proc. 2006-45" or "Pursuant to Rev. Proc. 2006-46."

To prevent processing delays, a number of indicators have been added to the 1041, 1120, 1120-S, and 1120-F Schemas, which include a list of valid reasons that should be used to explain why a short period return is being filed. The indicators are listed in Table 3–1.

**TABLE 3–1: SHORT PERIOD RETURN INDICATORS**

Schema	Indicator
1041	ShortPeriodReason1041Ind
1120	ShortPeriodReasonCd
1120-F	ShortPeriodReasonCd
1120-S	ShortPeriodReasonCd

If the reason for your short period return is not on this list for Form 1041, 1120, 1120-S or 1120-F, use the General Dependency to indicate the reason a short period return is being filed.

The General Dependency may be submitted in the General Dependency XML document or in a PDF file. Provide the regulatory citation and explanation in the General Dependency PDF file with the description "Short Period Return Explanation."

**Note:** The values transmitted in the return must be labeled precisely using one of the following values. Failure to name these items exactly as shown will cause the return to reject with a Schema error.

### 3.4.3 Valid Reasons for Form 1041 Short Period Returns

- Form 1128 attached as a PDF
- IRS granted change in tax period
- Trust is changing tax period under IRC Reg. 1.442.1(c)
- Rev. Proc. 76-10
- Rev. Proc. 85-58
- Rev. Proc. 87-32
- Rev. Proc. 2003-38
- Rev. Proc. 2006-46
- IRS Regulation 1.502-76
- Section 806 of Tax Reform Act of 1986
- Tax Period month changing to 12.

### 3.4.4 Valid Reasons for Form 1120 or 1120-F Short Period Returns

- National Office Grant Letter
- Filed under Rev. Proc. 2006-45 or 2006-46
- Notation referring to Section 898 (c)((1) A)
- Election Change in taxable year under Section 898 (c)(2)



- Section 1398 Election
- Second Short Year after Section 1398 Election
- Section 444 Election Terminated.

### 3.4.5 Valid Reasons for Form 1120-S Short Period Returns

- National Office Grant Letter
- Filed Under Rev. Proc. 2006-46
- S Election termination or revocation is checked
- Statement on Qualifying Disposition under Reg. 1.1368-1(g)(2)(i)
- Statement on Termination of Shareholders Interest under Reg. 1377(a)(2) and 1.1377-(1)b
- Statement referring to S Election and taxpayer is changing to 12/31 calendar year end
- Statement the S corporation is coming out of consolidation
- Statement the corporation is a qualified sub chapter S subsidiary
- Section 444
- 1120-S, Box A contains a date which matches the Tax Period Begin Date
- Section 1398 Election
- Second Short Year after Section 1398 Election.

### 3.4.6 Form 1065 Technical Termination Returns

Returns should be prepared for the appropriate tax period reflecting the respective partnership interests during that time. The final return for the period prior to the change in partner interest should have the “Technical Termination” and the “Final Return” checkbox marked. A second return will also be filed to reflect the initial return of the new partner(s) interest(s) and should have the “Technical Termination” and the “Initial Return” checkbox marked. For further information, please see the Form 1065 instructions.

## 3.5 Superseding and Amended Returns

The MeF system processes both superseding and amended returns for Form 1041, 1042, 1120, 1120-S, 1120-F, and 1065.

For Form 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 5227, and 5330, MeF only processes amended returns.

The table below indicates the form types for which superseding and amended returns can be processed through MeF:

A=amended return, S=superseding return

**TABLE 3–2: PROCESSED SUPERSEDING AND AMENDED RETURNS**

Tax Year	94x Series	990 Series	990- T	1041	1042	1120	1120-S	1120-F	1065	2290	4720	8038-CP
2020		A	N/A	A/S		A/S	A/S	A/S	A/S	A	N/A	
2021		A	N/A	A/S		A/S	A/S	A/S	A/S	A	N/A	
2022		A	A	A/S		A/S	A/S	A/S	A/S	A	A	
2023					A/S							A

If the taxpayer is required to file their original return electronically, then they must also e-File their amended and superseding returns. A taxpayer must receive an approved waiver to file those tax years on paper. More information about requesting a waiver can be obtained by contacting the MeF Helpdesk at 1-866-255-0654 or by reviewing IRS.gov.

Tax Year 2019 and prior returns cannot be filed electronically after December 31, 2022. They must be filed on paper. No waiver is needed to file an amended TY2019 (or older) return on paper.

**Note:** Corporate amended returns with carryback claims may be e-Filed as long as the carryback claim box is checked.

### 3.5.1 Superseding Returns

A superseding return is a return filed subsequent to the originally filed return but filed within the filing period, including extensions. A superseding return must be a complete XML filing of the entire return, with all required forms, schedules, and attachments (XML or PDF, if applicable).

**Note:** A “Superseding Return” checkbox is available on certain MeF business returns; however, this checkbox is not available on their paper counterparts.

**Access corporate superseding returns** on irs.gov for more information. For partnership returns, see **Guidance for Amended Partnership Returns**.

To file a superseding Form 990, 990-EZ, 990-PF, 990-T, 1120-POL, 2290, 4720, 5227, and 5330 within the filing period (including extensions), the taxpayer should check the “Amended Return” box in the relevant Schema. This eliminates the possibility of receiving a rejection for a duplicate filing.

For Form 1041, 1042, 1065, 1120, 1120-S, and 1120-F, a taxpayer filing a superseding return must select the Superseded Return checkbox (designation) in the software, or the return will reject as a duplicate filing. All of the Business Rules enforced for e-filing original returns are also enforced for superseding returns.

### 3.5.2 Amended Returns

An amended return is a return filed subsequent to the originally filed or superseding return and filed after the expiration of the filing period (including extensions).

**Note:** An “Amended Return” checkbox is available on certain MeF business returns; however, this checkbox may not be available on their paper counterparts.

When amending Form 1120, 1120-S, 1120-F and 1065 returns, the taxpayer should include the main form and any forms and schedules necessary to support the changes made. When amending Form 1041, complete the entire return and correct the appropriate lines with the new information.

- For Form 1120, 1120-S, and 1120-F amended returns, only a subset of Business Rules relevant to the corresponding original returns will be enforced. This subset is posted on [IRS.gov](https://www.irs.gov).
- For 1065, 1041, and 1042 amended returns, all of the Business Rules for e-filing original returns will be enforced.

Partnerships who are required to file a Form 8082 along with their amended return will need to:

Complete the Form 8082 available electronically and attach the “GeneralDependencySmall” to indicate if:

- You are a Tax Matters Partner (TMP) filing an Administrative Adjustment Request (AAR) on behalf of the pass through entity and you are or are not requesting a substituted return treatment
- You are an Electing Large Partnership.

Most taxpayers who e-File an amended return have previously e-Filed the underlying original tax return. In these situations, the easiest way to e-File an amended return is to update the original return for the changed items. Once this has been completed, attach the required XML document (see below), and any other supporting explanations, and e-File the amended return with the Amended Return checkbox selected.

Amended returns require at a minimum:

- The corrected Form 1120, 1120-S, or 1120-F return, completed in its entirety (all pages of the return), with the Amended Return checkbox selected
- All forms, schedules, and attachments that changed or support changes on the amended Form 1120, 1120-S, or 1120-F, including any subsidiary returns (if changed) and the information to support those changes.

- And one of the following:
  - For Form 1120: Attach to the amended Form 1120, the XML Form 1120X completed through Part I, line 10 or 11 (as applicable), and Part II with the line number of each amended item, the corrected amount or treatment of the item, and an explanation of the reasons for each change.
  - For Form 1120-S and 1120-F: Attach to the amended Form 1120-S or Form 1120-F, the XML document, AmendedReturnChanges which identifies the line number of each amended item, description, the amount on the previous return, the amount on the amended return, and an explanation of the reasons for each change.
  - A signed signature document, Form 8453-CORP or use of a Practitioner’s PIN
  - Appropriate forms to make a payment, request a refund, or request a credit carryover to another year.

For Form 1041, 1065, 990, 990-EZ, 990-PF, 990-T, 1120-POL, 2290, 4720, 5227, and 5330, there is an “Amended Return” box in the XML Schema. For these amended returns, a subset of Business Rules is currently not in place. In order to pass the Business Rules for these forms, you need to complete the entire return and all applicable fields.

An amended return for Form 720 (Form 720X) must be filed using the existing paper procedures.

For information on Form 1065 amended returns, see [Guidance for Amended Partnership Returns](#).

For Form 8038-CP, if the previously filed final return was a paper return, the amended return must be filed using a paper return. If the previously filed final return was filed using an electronic return, the amended return must be filed using an electronic return.

### 3.5.3 Form 2290 Vehicle Identification Number (VIN) Correction

For Form 2290 a Vehicle Identification Number (VIN) Correction is treated the same as an Amended Return. If you must correct a VIN(s) previously reported on an e-Filed Form 2290 due to a typographical error, a corrected Form 2290 must be filed with the IRS. The “VIN Correction” checkbox located on page 1 must be checked, and the Schedule 1 must be completed using the corrected VIN(s). Use the VINCorrectionExplanationStatement dependency to identify which VIN(s) are being corrected from the original, accepted e-Filed return and why the VIN(s) are being corrected.

## 3.6 Signing an Electronic Return

As with any income tax return submitted to the IRS on paper, an authorized tax return signer of the entity type (corporation, partnership, estates and trusts, employment taxes, or exempt organization) must sign an electronic income tax return, the ERO (if applicable), and the paid preparer (if applicable). If the electronic return does not have an appropriate signature (see below), the return will be rejected. **T.D. 9300** provides guidance on signing requirements for each return type.

The MeF system requires taxpayers and providers to use specific signature methods for signing electronic returns. Available options are the Practitioner Personal Identification Number (PIN) method using Form 8879 or the Scanned Form 8453 method. Reporting agents should use the Reporting Agent

PIN method with **Form 8655**. Form 94x On-Line e-Filers should use the 94x Online Signature PIN method.

### 3.6.1 Practitioner Personal Identification Number (PIN) Signature Method— Form 8879

**Note:** For PY2023, Form 8879-(C/I/S) (formerly filed with 1120, 1120-S and 1120-F) have been made historical. The now consolidated form to file with 1120, 1120-S and 1120-F is the Form 8879-CORP. Form 8879-WH is a new form for TY2022/PY2023 for Form 1042.

The Practitioner PIN option can only be used if the taxpayer uses an ERO. Follow the processes below to sign the return electronically:

1. The ERO contacts the taxpayer and requests they choose a five-digit, self-selected PIN as their electronic signature. The taxpayer can authorize the ERO to input this in the software (by phone, fax, and so on), or they can come to the ERO's office and enter the PIN directly into the software.
2. Each Form 8879 is tailored to a unique parent form (see Table 3–3). The ERO completes and prints out the appropriate Form 8879 and includes their PIN and the taxpayer's self-selected PIN. The ERO's electronic signature is an 11-digit PIN. The first six positions of the PIN are of the ERO's EFIN and the next five positions are numeric characters the ERO chooses.

**Note:** The ERO must sign and complete the requested information in the “Declaration of Electronic Return Originator [ERO]” section after thoroughly reading the declaration. An ERO may authorize members of its firm or designate employees to sign for the ERO, but the ERO is still responsible for all returns originated by its firm. EROs do not have to disclose their Employer Identification Number (EIN) or Social Security Number (SSN) on the copies they provide to taxpayers.

3. If the return was prepared for a fee, the ERO's responsibility is to identify the paid preparer in the appropriate fields of the transmission record. The ERO should complete the Form 8879 with the information received from the taxpayer. The paid preparer should keep a copy of the return approved and signed by the taxpayer using the Form 8879.
4. The ERO and taxpayer must retain the Form 8879 for three years from the return due date, extended due date, or the IRS received date: whichever is later. The ERO should provide a copy of the Form 8879 to the taxpayer, along with other return data as required. Do not mail these forms to the IRS.
5. As the ERO completes the XML Schema return header, the following fields are required for the Form 1120 family practitioner PIN method, or the return will be rejected: Practitioner PIN, PIN Entered By Code, Name of Officer, Title of Officer, Taxpayer PIN/Fiduciary PIN, and Date Signed.

**Note:** Form 1041 return header Schema does not include Name of Officer or Title of Officer. For the Form 1041, the taxpayer PIN is replaced by Fiduciary PIN. Other Form families may have other specific fields required to be completed.

Signature authorization is made on the following Form 8879 for corporate, partnership, employment, estate or trust, tax-exempt organizations, and excise tax filers (see Table 3–3). The forms are available for downloading on the **Forms and Publications page**

**TABLE 3–3: PIN SIGNATURE METHOD AUTHORIZATION FORM**

Form	Signature Authorization Form
940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944 and 945	8879-EMP (.pdf), IRS e-File Signature for Form 940, 940-PR, 941, 941-PR, 941- SS, 943, 943-PR, 944, and 945
990, 990EZ, 990-PF, 990-T, 1120-POL, 4720, 5227, 5330, 8038-CP, and 8868	8879-TE, IRS e-File Signature Authorization for a Tax Exempt Entity
1041	8879-F (.pdf), IRS e-File Signature Authorization for Form 1041
1042	8879-WH (.pdf), IRS e-File Authorization for Form 1042
1065	8879-PE (.pdf), IRS e-File Signature Authorization for Form 1065
1120, 1120-S and 1120-F	8879-CORP (.pdf), E-file Authorization for Corporations
720, 2290 and 8849	8879-EX (.pdf), IRS e-File Signature Authorization for Form 720, 2290, and 8849

### 3.6.2 Form 1041 Multiple Tax Return Listing (MTRL)

As part of a regular review process, the IRS has determined the Multiple Tax Return Listing (MTRL) process used to sign electronically filed Form 1041, U.S. Income Tax Return for Estates and Trusts, must be modified. The IRS e-File Signature Authorization document, Form 8879-F, can only be associated with a single 1041 return, not with multiple forms.

This change is required for two reasons following additional legal review by the IRS. First, the perjury statement on the form refers to amounts in Part 1 of the form and the relevant amounts are actually on the attached listing. Second, a signature on one form cannot ensure the signer reviewed and approved each of the Form 1041 in the listing.

### 3.6.3 Scanned Form 8453 Signature Method

**Note:** For PY2023, Form 8879-(C/I/S) (formerly filed with 1120, 1120-S and 1120-F) have been made historical. The now consolidated form to file with 1120, 1120-S and 1120-F is the Form 8879-CORP. Form 8453-WH is a new form for Tax Year 2022 / Processing Year 2023 for Form 1042.

The authorized tax return signer of the entity type (corporation, estate or trust, employment, partnership, exempt organization, excise tax filer), signs the appropriate form (see Table 3–4). The form is then scanned and attached to the return as a PDF file. The tax preparation software selected will provide instructions on how and where to attach the document. You must describe the scanned Form 8453 attachment in the return software as “8453 Signature Document.”

The Form 8453 series may be used as a declaration that the taxpayer signed the electronic return. This document is a jurat, an affidavit in which the taxpayer attests to the truth of the information contained in the return and attached return information. It has the same legal effect as if the taxpayer had physically signed the return.

These forms were created specifically for each parent return type and need to be signed and dated by the authorized tax return signer of the entity type. The IRS will not accept these documents submitted on paper. Signing and dating the Form 8453 authorizes the ERO, Transmitter, or ISP to send the return to the IRS. The Consent to Disclosure authorizes the IRS to disclose information to the taxpayer's Provider. See each individual Form 8453 for specifics. EROs, Transmitters and ISPs are authorized to receive acknowledgement of receipt, or reason for rejection, of the electronic return from IRS

The MTRL used for legacy Form 8453-F does not apply to Form 1041 in MeF. Form 8453-FE, which is available for the 1041 MeF program, will not include an option to mail to IRS. Each Form 1041 MeF Submission must have a signed Form 8453-FE if the Scanned Form 8453 Signature Method is used. Form 8453-FE cannot be used as a transmittal to attach paper documents.

If the return data on a corporate income tax return is changed after the taxpayer signed the jurat, the taxpayer must sign a new Form 8453 if the "Total Income" amount differs by more than \$150 or the "Taxable Income" amount differs by more than \$100.

A copy of the signed form should be retained by the entity, but should not be mailed to the IRS.

Signature authorization is made on the following Form 8453. The forms are available for downloading on the [Forms and Publications page](#).

**TABLE 3–4: SCANNED FORM 8453 METHOD AUTHORIZATION FOR**

Form	Signature Authorization Form
940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944 and 945	8453-EMP (.pdf), Employment Tax Declaration for an IRS e-File Return - For use with Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945
990, 990EZ, 990-PF, 990-T, 1120-POL, 4720, 5227, 5330, 8038-CP, and 8868	8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing
1041	8453-FE (.pdf), U.S. Estate or Trust Income Tax Declaration and Signature for an IRS e-File Return
1042	8453-WH (.pdf), Electronic Filing Declaration for Form 1042
1065	8453-PE (.pdf), U.S. Partnership Declaration and Signature for Electronic Filing
1120, 1120-S and 1120-F	8453-CORP (.pdf), E-file Declaration for Corporations
720, 2290 and 8849	8453-EX (.pdf), Excise Tax Declaration for an IRS e-File Return

**Note:** Form 2290 on-line filers who do not use an ERO should refer to **Publication 4164** for alternative signature requirements.

### **3.6.4 Reporting Agents Personal Identification Number (PIN) Signature Method—Form 8655**

Reporting Agent: A Reporting Agent is an accounting service, franchiser, bank, or other entity that complies with Rev. Proc. 2012-32, IRB 2012-34 and is authorized to prepare and electronically file Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944 and 945 for a taxpayer. Reporting agents sign all electronic returns they file with a 5-digit PIN signature. The Reporting Agent PIN is issued through the IRS e-File application process when the Reporting Agent provider option is selected. Reporting agents may transmit their own returns, or may use the services of a third-party Transmitter. See **Publication 1474**.

Become a Reporting Agent and receive a 5-digit PIN to sign 94x returns transmitted via the Employment Tax e-File System. Potential e-File participants use the 94x e-File Program to select the Reporting Agent provider option on their IRS e-File Application. Form 8655 must be submitted prior to updating or submitting an IRS e-File application. The Reporting Agent PIN is system-generated with the e-File application, not self-selected. It can be obtained by phone by calling the e-help desk at 866-255-0654 and is also sent via USPS to the Firm Mailing Address on the application. Applications can be completed on-line after first registering for e-Services.

For complete guidelines refer to **Publication 3112** and Rev. Proc. 2007-40.

**Form 8655** gives the tax professional authority to sign the client's return with a 5-digit PIN.

Reporting agents must adhere to:

- Rev. Proc. 2012-32, Requirements for Completing and Submitting Form 8655, Reporting Agent Authorization
- **Publication 1474**, Technical Specification Guide for Reporting Agent Authorization and Federal Tax Depositors
- Submit an agent's list containing the names, EINs, and addresses of the taxpayers for whom they will file returns: **Publication 1474** shows how to create an agent list
- Submit an authorization made on **Form 8655** for each taxpayer included on the agent's list: For instructions on preparing **Form 8655**, see Rev. Proc. 2012-32.

### **3.6.5 94x On-Line e-Filer Signature Method (IRS Authorized Signer) This method is not acceptable for tax professionals. (See other signature options)**

On-Line e-Filer: The 94x On-Line Signature PIN method is only available to the Owner or Principal of a business or organization to use when submitting Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944 and 945.



- The Owner or Principal (IRS Authorized Signer) must submit a 94x On-Line Signature PIN Registration Application using an IRS Approved Commercial Off-the-Shelf (COTS) software. The software must be downloaded from the approved Internet site. Prospective Form 94x On-Line e-Filers must submit the 94x On-Line Signature PIN Registration Application at least 45 days in advance of the due date of the 94x return to ensure timely filing.
- The Owner or Principal will receive an IRS issued 10-digit 94x On-Line Signature PIN that will be used by the Authorized Signer to sign the 94x Family tax returns through the IRS Approved COTS software.

**The Authorized Signer acts for the entity in legal or tax matters and liable for filing all 94x returns and making all tax deposits/payments, as well as adhering to all rules and regulations in Publication 4163, Publication 15 (Circular E), Employer’s Tax Guide, and Rev. Proc. 2007-40.**

Approved Form 94x On-Line e-Filers are only allowed submission of 5 returns a year. Approved Form 94x On-Line e-Filers cannot file bulk returns or e-File for other businesses.

### 3.7 Applications for Extension of Time to File—Form 7004 and 8868

If a payment is submitted with Form 7004, the Practitioner PIN or ACH Debit Agreement Indicator must be used to sign the extension application and payment.

- When filing through an ERO, the Practitioner PIN can be used to sign an extension.
- If not filing through an ERO, then the ACH Debit Agreement Indicator must be used to sign a return. The Software Developer will have more instructions.

Form 8868, Application for Extension of Time to File an Exempt Organization Return, does not require a signature if not submitted with a payment. If providing a payment, use the Practitioner PIN or the scanned Form 8453-EO method to submit the extension application and payment.

If a payment is not submitted with Form 7004, a signature is not required.

### 3.8 Other Form and Elections Requiring Signatures

Many forms attached to MeF forms have separate signature lines. IRS Chief Counsel reviewed regulations to identify forms and elections that require a separate signature to determine if the requirements can be changed. T.D. 9300 and **T.D. 9329** contain amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR Part 301). This decision eliminates some regulatory requirements considered impediments to the electronic submission of tax returns and forms filed by corporations, partnerships, and other businesses with third-party signature requirements. These regulations impeded electronic filing by requiring taxpayers to include third-party signatures on their tax returns, attach documents or statements generated by third-parties, and sign and file an IRS form as an attachment to their return.

### 3.8.1 Signature Requirements for Elections

IRS Counsel reviewed Treasury Regulations to identify signature requirements and determine if they can be changed. IRS published the results of this review on [the e-File for Large Business and International](#) page. Elections requiring a separate signature may be submitted in PDF format.

IRS Chief Counsel has issued guidance in T.D. 9329 and T.D. 9300 for certain business entities, shareholders, and individuals retaining supporting documentation, rather than submitting with the return.

## 3.9 Attaching Portable Document Format Files

PDF files attached to a return must contain a meaningful file name and description. The description will be used as the name of the attachment: see [Appendix](#) for recommended names and descriptions. It's recommended that PDF files be attached to the top-level return, unless there is a reason to attach at a form level or General Dependency Schemas.

The reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered to be "attached" to the submission. Creating reference(s) to PDF files is necessary. When the IRS specifies the conditions under which the reference must be created, and the reference locations within return data, the reference must exist.

Do not password protect or encrypt PDF attachments submitted through MeF.

## 3.10 Special Instructions for Supporting Data Required by Form 8865

In many instances, information on schedules attached to Form 1065 are the same as required to be filed with Form 8865, Return of U.S. Person with Respect to Certain Foreign Partnerships. Copy data from the completed Form 1065 Schedules B, D, K, K1, L, M-1 and M-2 to the corresponding Form 8865 Schedules. Submit them with Form 8865. Do not attach these schedules with the Form 1065.

## 3.11 Name Controls

The Employer Identification Number (EIN) and Name Control of the filer are checked against the IRS's National Account Profile (NAP) database. Name Control mismatch is one of the most common causes for rejection; it is important each return submitted has the correct Name Control. The IRS uses rules to check Name Controls. Generally, the Business Name Control is the first four characters of the business name and can be up to four alphanumeric characters.

See [Section 3.11.1](#) for special instructions for Form 1041.

If unable to determine the business name control after reading the rules, please contact the IRS Business and Specialty Help Line (1-800-829-4933) and request assistance. Resources on Name Control follow:

- Alpha (A-Z)

- **Corporations: Using the Correct Name Control in e-filing Corporate Tax Returns**
- **Partnerships: Using the Correct Name Control in e-filing Partnership Tax Returns**

Name Control General Information:

- The Name Control should be from information specified on the first name line. Generally, the Name Control is the first four characters of the entity name. The ampersand (&) and hyphen (-) are the only special characters allowed.
- The Name Control can be fewer than four characters, but not more. Blanks may be present only at the end of the Name Control.

**Note:** Do not include the letters “dba” (doing business as) or “fbo” (for benefit of) as part of the Name Control.

Name Control Valid Characters:

- Alpha (A-Z)
- Numeric (0- 9)
- Hyphen (-)
- Ampersand (&)

Name Control Special Rule:

- If an invalid character is used in the name line, drop the special character from the taxpayer's name: for example, “4U.com” should be “4UCO”.

Please note, many Software Developers have built the IRS’s Name Control parameters into their software.

Correct Name Control examples:

**TABLE 3–5: GENERAL NAME CONTROL RULES**

Name Control (Underlined)	Name Control	Rule
Sumac Field Plow Inc. 11TH Street Inc. P & P Company Y-Z Drive Co ZZZ Club Palm Catalpa Ltd. Fir Homeowners Assn.	SUMA 11TH P&PC Y- ZD ZZZC PALM FIRH	Rule Sumac Field Plow Inc. 11TH Street Inc. P & P Company Y-Z Drive Co ZZZ Club Palm Catalpa Ltd. Fir Homeowners Assn. SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH Derive the Name Control from the first four significant characters of the business name.
The Willow Co. The Hawthorn	WILL THEH	When determining the business name control, omit “The” when it is followed by more than one word. Include the word “The” when it is followed by only one word.
John Hackberry PA	JOHN	If a business name contains any of the following

Name Control (Underlined)	Name Control	Rule
Sam Sycamore SC Carl Eucalyptus M.D.P.A. The Joseph Holly Fund The Joseph Holly Foundation Kathryn Fir Memorial Fdn.	SAMS CARL JOSE JOSE KATH	abbreviations, treat as the business name of a corporation: <ul style="list-style-type: none"> <li>■ Inc – Incorporated</li> <li>■ Co – Company</li> <li>■ Corp – Corporation</li> <li>■ Fdn – Foundation</li> <li>■ PC – Professional Corporation</li> <li>■ SC – Small Corporation</li> <li>■ PA – Professional Association</li> <li>■ PS – Professional Service</li> <li>■ LLC – Limited Liability Company</li> <li>■ Assn – Association</li> </ul>
City of Fort Hickory Board Walnut County Employees Association Rho Alpha Chapter Alpha Tau Fraternity House Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the Name Control rules to local governmental organizations or chapter names of national fraternal organizations.

In addition to the Name Control rules in Table 3–5, partnerships use the following Name Control rules.

**TABLE 3–6: NAME CONTROL RULES FOR PARTNERSHIPS**

Partnership (Name Control Underlined)	Name Control	Rule
Maple Pizza, LLC, John Maple Ptr Harold J. Almond & Thad J. Balsam et al Ptr. DBA Howard Elder Development Co. W.P. Plum & H.N. Laurel dba P&L Pump	MAPL HOWA P&LP	A trade name of DBA is present, use the first four characters of the business name.
E.J. Fig, M.L. Maple, & R.T. Holly Partnership Laurel, Birch & Hawthorn Ptrshp., Mark Laurel Gen. Ptr.	EJFI LAUR	“Partnership” or an abbreviation of that word appears with list of partners’ names – use the first four letters of the partnership name

Partnership (Name Control Underlined)	Name Control	Rule
Cedar, Teak & Pine, Ptrs. Bob Oak & Carol Hazel	CEDA OAK	Neither condition above is present – use the first four characters of the first partner’s last name.

**TABLE 3–7: ADDITIONAL NAME CONTROL RULES FOR OTHER ORGANIZATIONS**

Exempt Organization (Name Control Underlined)	Name Control	Rule
Local 210 International Birch Assn AFLCIO Laborer’s Union BPOE Benevolent Order of Elks AMVETS American Veterans Southbend American Legion Boy Scouts of America (BSA)	INTE  LABO BENE  AMER AMER BOYS	The Name Control is the first four characters of the national title.
VFW Post 3120	VETE	“VFW” is present (an abbreviation for “Veterans of Foreign Wars”), use VETE
Parent Teacher’s Association of Los Angeles PTA of Georgia	PTAC  PTAC	The Name Control is “PTA” plus the first letter of the state, whether or not the state name is present as part of the name of the organization.
Diocese of Kansas City St. Rose’s Hospital St. Silver’s Church Diocese of Lani Building Fund, St. Bernard’s Church	STRO  STSI  STBE	For churches and their subordinates, (for example, nursing homes, hospitals) derive the Name Control from the legal name of the church.
Committee to elect John Smith Citizens for John Doe Friends of Janice Doe Smith for State Representative Linda Jones for Congress	JOHN JOHN JANI SMITH LIND	Derive the Name Control of Political Organizations from the first four characters of the individual’s name.
Amber Dove Trust	DOVE	For a trust or estate, use the first four characters of the last name of the individual, trustee or beneficiary.

Exempt Organization (Name Control Underlined)	Name Control	Rule
Amber Dove IRA	DOVE	NOTE: For Form 5227, trust name control rules apply.
Amber Dove Estate	DOVE	
FBO Amber Dove	DOVE	

### 3.11.1 Form 1041 Name Control Information

The rules for assigning the name control are different for Trusts that applied for their EIN online and those that applied using a paper application.

#### 3.11.1.1 Internet Applications

- Trusts that received their EIN via the Internet must use the same rules as corporations when determining their correct Name Control. The IRS assigns the first four characters of the first name of the Trust as the name control, ignoring leading terms such as “Trust for.” This is a departure from procedures used for EIN paper applications.
- EINs for Trusts assigned by electronic application begin with 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85, 86 or 87. IRS notice CP 575B is used to notify the applicant. It includes a tear-off tab that references the Name Control.

#### 3.11.1.2 Paper Applications

- EINs for Trusts assigned by paper application, such as Form SS-4, use the first four characters of the last name of the Trust.
- The procedures for assigning the name control for an Estate have not changed.
- Please refer to the following examples to determine your correct name control when completing the entity section of your electronic Form 1041.

**Note:** Filers (Fiduciaries or their authorized representatives) who cannot determine the correct Name Control will need to contact the Business Specialty Tax Line at 1- 800-829-4933 for assistance.

**TABLE 3–8: ESTATE NAME CONTROLS**

Estate Name (Name Control Underlined)	Name Control	Rule
Frank Walnut Estate, Allan Beech,	WALN	The Name Control is the first four characters of the deceased individual's

Estate Name (Name Control Underlined)	Name Control	Rule
Exec		last name.  <b>Note:</b> The decedent's name may be followed by or preceded by "Estate" or the abbreviated "Est" on the name line

**TABLE 3-9: TRUST NAME CONTROLS**

Trust Name (Name Control Underlined)	Name Control	Rule
Cedar Corp Employee Benefit Trust Magnolia Association Charitable Lead Trust	CEDA  MAGN	When any of the items below are included in the name, use the first four characters of the name of the business. <ul style="list-style-type: none"> <li>■ Inc – Incorporated</li> <li>■ Co – Company</li> <li>■ Corp – Corporation</li> <li>■ Fdn – Foundation</li> <li>■ PC – Professional Corporation</li> <li>■ SC – Small Corporation</li> <li>■ PA – Professional Association</li> <li>■ PS – Professional Service</li> <li>■ LLC – Limited Liability Company</li> <li>■ Assn – Association</li> </ul>
0020 GNMA Pool GNMA Pool No. 00100B	20GN  100G	GNMA pool, use the first four digits of the pool number, but do not include any leading zeros or trailing alphas. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.
Jan Fir Trust FBO Patrick Redwood Redwood Chestnut Bank TTEE  Jan R. Fir Children's Trust  JRF Children's Trust  ABCD Trust No. 001036  Donald C Beech Trust FBO Mary & Karen Redbud  Testamentary Trust U/W Margaret Balsam, Drew Fig & Laura Fir	FIR  FIRC JRFC ABCD BEEC   BALS	If a named trust is listed, use the first four characters of the trust's name or individual's last name.  <b>Note:</b> Never include any part of the word "trust" in the Name Control.

Trust Name (Name Control Underlined)	Name Control	Rule
Maple-Birch Endowment Trust, John J. Willow Trustee Michael Teak Clifford Trust	MAPL TEAK	
Trust No. 0129C FBO Margaret Laurel Trust No. 12100 FBO Margaret Laurel	129 1210	For numbered trusts, use the first four digits of the trust number, disregarding any leading zeros and trailing alphas.
Richard L. Aster, Charitable Remainder Unitrust Testamentary Trust Edward Buckeye TTEE Trust FBO Eugene Eucalyptus Trust FBO The Dogwood Blossom Society	ASTE BUCK EUCA DOGW	If none of the above conditions are met, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

## 3.12 Addresses

### 3.12.1 Domestic Address Changes

MeF accepts all domestic address changes provided in the entity portion of the parent return. However, in the case of a consolidated return, the name change is effective only for the top consolidated entity. When the “Name or Address Change” checkbox on the return is checked, the specific address entered on the return will become the taxpayer’s new, official address of record. The IRS uses a taxpayer’s address of record for various notices sent to a taxpayer’s last known address, under the Internal Revenue Code, and for refunds of overpayments, unless otherwise directed.

It is important to enter all particulars of the mailing address (apartment numbers, suite numbers, box numbers, and so on) in the street address line 1 field; this may require abbreviation to provide all information for accurate delivery. The address should match U.S. Postal Service (USPS) standards and abbreviations.

Any new address provided to USPS may also require updating the address of record on file with the IRS. Notification doesn’t always occur between USPS and IRS. If the change of address relates to an employment tax return (94x Series), the IRS will issue notices of confirmation (Notices 148A and 148B) containing both the old and new address.

An ERO’s address generally should not be entered in fields reserved for taxpayers’ addresses. The only exceptions are the ERO is the taxpayer, or the ERO is a power of attorney for the taxpayer.



## 3.12.2 Foreign Addresses

An income tax return or extension with a foreign address in the entity portion may be filed electronically, as long as the foreign address is formatted correctly.

Foreign address changes are also accepted when filing through MeF. IRS will update the business' entity information with the change of address. The specific address entered on the return will become the taxpayer's new official address of record. The IRS uses a taxpayer's address of record for various notices sent to a taxpayer's last known address, under the Internal Revenue Code, and for refunds of overpayments, unless otherwise directed.

It is important to enter all particulars of the mailing address (apartment numbers, suite numbers, box numbers, and so on) in the street address line 1 field; this may require abbreviation to provide all information for accurate delivery. If the change of address relates to an employment tax return (94x Series), the IRS will issue notices of confirmation (Notices 148A and 148B) containing both the old and new address.

Some returns, forms, or attachments require the preparer to enter the two-character Foreign Country Code. This code should always be of the Foreign Country or Foreign Sovereignty as recognized by the United States Department of State.

For example, England, Scotland, and Wales are part of the United Kingdom. The Foreign Country Code for United Kingdom is "UK." The Balearic Islands are a part of Spain: "SP." When entering foreign addresses on the return or form, the state or republic such as England or Scotland, can be entered with the city: for example, London, England, and the country as "United Kingdom" or "UK."

See **Appendix** at the end of this publication for a link to the **IRS.gov** website for the accepted Foreign Country Codes.

## 3.12.3 Address Format

It is recommended that addresses are verified against the USPS address look up to ensure the correct abbreviations, formatting, and zip codes are being used.

- Street Address Line 1 'AddressLine1Txt' cannot contain more than 35 characters. Address information on the Street Address Line 2 field 'AddressLine2Txt' will be rejected. Abbreviations of lengthy address information may be required to provide all pertinent
- Enter college, building, or post office branch as the address, if no other mailing address is given.
- Enter one-half as 1/2 (no spaces).
- Plurals for apartment, avenue, road, and street are entered as APTS, AVES, RDS, STS.
- Replace a (.) period in the address line with a space. Never enter two consecutive spaces.
- Do not enter an In Care of Name in the street address field.
- For military overseas addresses, enter the letters "APO", "FPO", or "DPO" in the first three left-most positions of the City field.
- Do not use "NO", "NO.", "NUM", "#", or "Number" as a prefix to a house, apartment, Route, or PO Box number.

**Note:** If “No” or “No.” is used as a direction (North), enter “N” only.

Example	Enter As
859 Adams Avenue No 7	859 ADAMS AVE 7
57 Adams Avenue No. 7	57 ADAMS AVE 7
57 No 123 Ave	57 N 123RD AVE
123 Third Street #5	123 THIRD ST 5
123 Third Street Number 5	123 THIRD ST 5

- Only add "ST", "ND", "RD", or "TH" to a numbered street when there is a street designation: for example, street, avenue, circle, road.

Exception: Do not add suffix to numbered streets with fractions.

Example	Enter As
102 S. 38 Road	102 S 38TH RD
102 S. 38	102 S 38
102 S. 38 Road W	102 S 38TH RD W
1801 N 13 1/2 Street	1801 N 13 1/2 ST

- Use standard address abbreviations unless the word is a proper name.

Example	Enter As
45 Circle Drive	45 CIRCLE DR
96 Avenue C	96 AVE C
128 Northeast Lane	128 NORTHEAST LN
54 West Valley Street South	54 W VALLEY ST S

- Abbreviate words not part of the proper name or numbered street.

**Note:** When a street address contains multiple, consecutive street designations, abbreviate the last street designation. USPS address look-up tool can be used to ensure the address is entered in the correct format.

Example	Enter As
17 South Court Street	17 S COURT ST
57 Park Circle Boulevard	57 PARK CIRCLE BLVD
12291 Country Place Drive	12291 COUNTRY PLACE DR

### 3.12.4 Foreign Country Codes for Form 8858 and 926

Form instructions for Form 8858 and Form 926 state a foreign address has to be entered with the country name: the full country name rather than an abbreviation. However, taxpayers e-filing these forms through MeF should continue to use a country code for the country name.

## 3.13 North American Industry Classification System (NAICS) Codes

To administrator the Internal Revenue Code (IRC), a principal business activity and associated code are used to classify the enterprise by activity type. These principal business activity codes are based on the North American Industry Classification System (NAICS). A list of valid Principal Business Activity Codes (NAICS Codes) can be found in the [instructions for Form 1120-FSC](#).

## 3.14 Refunds

There are several options available for refunds through MeF:

- Apply it to next year's estimated tax
- Receive it as a Direct Deposit or paper check, or
- Split it between the two.

**Note:** Direct deposits are not available for Excise, Estate and Trust, or Employment tax returns.

Providers must accept any Direct Deposit election to any eligible financial institution designated by the taxpayer. Refunds may be designated for Direct Deposit to qualified accounts in the taxpayer's name.

Qualified accounts include:

- savings
- checking
- share draft consumer asset accounts, such as IRA or money market accounts.

Qualifying institutions may be:

- national banks
- state banks, including within the District of Columbia and political sub-divisions of the 50 states
- savings and loan associations

- mutual savings banks, and
- credit unions.

Direct Deposit refunds may not be designated to:

- credit card accounts, or
- accounts held by financial institutions outside the United States.

Checking or share draft accounts, payable through another institution, may not accept direct deposits. A taxpayer should verify Direct Deposit policy of its financial institution before electing this option.

A taxpayer choosing Direct Deposit must supply its provider with account numbers and routing numbers for qualified accounts. This information is best obtained from official financial institution records, account cards, checks, or share drafts.

A provider is not allowed to charge a separate fee for a taxpayer using Direct Deposit. The Provider must advise the taxpayer that a Direct Deposit election cannot be rescinded. The Provider must not alter the Direct Deposit information in the electronic record after a taxpayer has signed the return and cannot make changes to routing and account numbers after IRS has accepted the return.

Providers serving repeat customers or clients should verify account and routing numbers each year. Taxpayers will not receive Direct Deposit of their refunds if account information is not updated and current.

Refunds that are not direct deposited because of institutional refusal, erroneous account or routing numbers, closed accounts, bank mergers, or any other reason will be issued as paper checks: delays of up to ten weeks. While the IRS will ordinarily process a request for Direct Deposit, it reserves the right to issue a paper check and does not guarantee a specific date by which the refund will be deposited into the taxpayer's account. Neither the IRS nor the Bureau of Fiscal Service is responsible for the misapplication of a direct deposit caused by error, negligence, or malfeasance on the part of the taxpayer, Provider, financial institution, or any of their agents.

Providers should advise taxpayers they could avoid refund delays by ensuring taxes and obligations have been paid, providing current and correct information to the ERO, verifying all financial institution account information is up-to-date, and carefully checking their tax return information before signing.

## 3.15 Payments

### 3.15.1 General Payment Information

Taxpayers who owe additional tax must pay their balances due by the original due date of the return or be subject to interest and penalties. An extension of time to file may be e-Filed by the original return due date, but it is an extension of time to file the return, not an extension of time to pay a balance due. Providers should inform taxpayers of their obligations and options for paying balances due. Taxpayers have several choices when paying any taxes owed, as well as estimated tax payments.

If requesting an extension of time to file, Form 1042, see the deposit rules in the form instructions to determine how payment must be made.

## 3.15.2 Electronic Funds Withdrawal (EFW)

### 3.15.2.1 Types of Payments Allowed

- Balance due payments can be submitted thru the EFW (direct debit) payment option using the IRSPayment record: for Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 990-T, 1120, 1120-F, 1120-S, 1120-POL, 990- PF, 1065, 720, 1041, 1042, 2290, 4720, and 5330 tax returns.
- Extension payments can be submitted using the IRSPayment record with extension Form 7004 and 8868. Filing an extension does not extend the time to pay. If the entity is a corporation, or affiliated group of corporations, filing a consolidated return, the corporation must remit the amount of the unpaid tax liability on or before the due date. For information on Form 7004 and 8868, please refer to the various sections within this publication and to the instructions for each form. **Note:** For Form 7004 and 8868, the payment must equal the amount shown as the balance due.
- Up to four quarterly, estimated tax payments can be submitted with Form 990- PF, 990-T,1041, 1120, 1120-F, 1120-S, and 1120-POL using a separate IRSESPayment record for each request.

### 3.15.2.2 Requirements for EFW Payment Records

The following information is required in the payment record:

- Routing Transit Number
- Bank Account Number
- Account Type
- Payment Amount
- Requested Payment Date
- Taxpayer's Daytime Phone Number

If the electronic funds withdrawal is authorized, an IRSPayment record, or IRSESPayment record(s), must be attached to the electronic return or extension. An EFW consent statement must be signed.

**Note:** IRSPayment and IRSESPayment record(s) can only be attached at the top-level return. If attached elsewhere, they will not be processed. An EFW cannot be submitted as a stand-alone.

If a taxpayer does not provide all of the required information needed to complete the EFW payment record, the provider should contact the taxpayer. If the provider is unsuccessful in obtaining the electronic funds withdrawal information, but the return is otherwise complete, the provider should proceed with the origination of the electronic return data to the IRS to ensure timely filing of the return. The provider must timely notify the taxpayer that other arrangements must be made to submit the payment or payments.

It is important to note: the **10-day transmission perfection period**, 5 calendar days for a rejected extension, does not apply to payments. If a submission was rejected, a return can be corrected within 10 calendar days and given the received date of the original rejected return. When a return is rejected on the due date, it is recommended the EFW payment not be transmitted with the return; another payment option should be used. Visit [IRS.gov/e-pay](https://www.irs.gov/e-pay) for other electronic payment options available, or submit a check or money order.

### 3.15.2.3 General EFW Information

If the taxpayer chooses to pay using the EFW method, they may authorize the entire payment—not to exceed 200% of the balance shown on the return—or a partial payment at the time their tax return/extension form is electronically filed.

The EFW payment option is not available for making federal tax deposits. Domestic corporations must deposit all income tax payments by the due date of the return using the Electronic Federal Tax Payment System (EFTPS). Additional EFTPS information is available on the **Electronic Federal Tax Payment System** page. For other payment options available for tax deposits, please refer to the tax form instructions for each respective form.

### 3.15.2.4 Scheduling EFW Payments

Certain payments, such as estimated payments, can be scheduled for withdrawal at a later date: up to the due date of the return. For other payments, such as Form 720 and 2290 excise taxes, payments cannot be scheduled and must be paid when the return is electronically filed. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted, or within the previous five days. Review the Business Rules for each respective payment type to determine when scheduling is allowed.

### 3.15.2.5 Revoking or Canceling EFW Payments

To revoke or cancel an EFW payment, the taxpayer should contact the IRS E-file Payment Inquiry and Cancellation Service at 1-888-353-4537. They should wait at least ten (10) calendar days from when the IRS e-File return was accepted before calling. The caller should be prepared to provide the EIN, indicate the payment is a business payment, provide the exact payment amount (dollars and cents), and specify the bank account number entered in the payment record. Cancellations must be made by 11:59 p.m. Eastern time two business days prior to the scheduled payment date.

For additional information about the EFW payment option, visit [IRS.gov/e-pay](https://www.irs.gov/e-pay).

## 3.15.3 Electronic Federal Tax Payment System (EFTPS)

All business and individual taxes, as well as federal tax deposits, can be paid using EFTPS. EFTPS is available year-round, 24/7. Payments can be made using the [EFTPS.gov](https://www.eftps.gov) website, or by phone using the EFTPS Voice Response System. To use EFTPS, taxpayers must first enroll: at [EFTPS.gov](https://www.eftps.gov) or by phone at 1-800-555-4477. Visit the **Electronic Federal Tax Payment System** page for more information.

Domestic corporations must deposit all income tax payments using the Electronic Federal Tax Payment System (EFTPS). If the corporation expects to have a net operating loss carryback, it can reduce the amount to be deposited, to the extent of the overpayment resulting from the carryback. This can be done if all other prior year tax liabilities have been fully paid and **Form 1138**, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, is filed with Form 7004.

Foreign corporations who maintain an office or place of business in the United States should pay their tax as previously described for domestic corporations.

### 3.15.4 Check or Money Order

Payments by check or money order do not have to be mailed at the same time the electronic return is transmitted. For example, the return may be transmitted in March and the taxpayer may mail the payment (with a voucher, if applicable) at any time on or before the return due date.

A foreign corporation without an office or place of business in the United States, and which does not bank in the United States, cannot pay using EFW or EFTPS. These corporations will need to pay using checks or money orders. The check or money order should be made payable to “United States Treasury.”

The following must be written on all checks or money orders submitted:

- Employer Identification Number (EIN)
- Type of tax return
- Tax year to which the payment applies.

**Note:** Taxpayers should adhere to the requirements for electronic deposits, but we will accept payment by check or money order to eliminate or limit late payment penalties and interest.

## 3.16 Special Instructions When Copies of Original Forms are Required

Pay special attention when instructions call for processing a form prior to filing the electronic return. For example, instructions may indicate Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, should be filed prior to the return in order to receive a quick refund. In such circumstances, the taxpayer should paper file Form 4466 with the appropriate IRS Submission Processing Center. A copy of Form 4466 should be attached to the electronic return for informational purposes, but the attachment will not be processed.

There are other forms that may fall in this category. When paper forms are required to be filed prior to the filing of a return, and electronic copies of such forms are attached to electronic returns, MeF will keep copies of these forms for informational purposes only.

## 3.17 Submitting the Electronic Return to the IRS

An ERO must originate the signed electronic submission of a return as soon as possible.

An ERO must ensure that stockpiling of returns does not occur. Stockpiling refers to collecting returns, either from taxpayers or from another Provider, prior to official acceptance by IRS e-File. After official acceptance to participate in IRS e-File and the ERO has all necessary information for origination, “stockpiling” refers to waiting more than three calendar days to submit the return. Returns held until the date on which electronic returns may first be transmitted to the IRS are not considered stockpiled.

Do not password protect or encrypt PDF attachments submitted through MeF

## 3.18 Record Keeping and Documentation Requirements

Providers must retain all the information in the following list until the end of the calendar year in which the return was filed, or until nine months after a fiscal year return was filed, whichever is later:

- A copy of signed IRS e-File Consent to Disclosure forms for taxpayers who signed using a scanned signature form (applicable Form 8453)
- A complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission the IRS can process
- The acknowledgement file for IRS accepted returns
- The acknowledgement for all extensions.

For any period of time during which the Provider's main office is closed, required records may be retained at the business address of a Responsible Official listed on their e-File application. Providers must make the records available to the IRS upon request.

Form 8879-A, 8879-B, 8879-CORP, 8879-TE, 8879-F, 8879-PE and 8879- EMP\* must be retained by the provider and made available to the IRS in the same manner described above. These forms must be retained for three to four\* years (see instructions) from the due date of the return, extended due date, or the IRS received date, whichever is later.

Providers may electronically image and store all paper records for e-File. This includes signed signature documents as well as supporting documents not included in the electronic record. The storage system must satisfy the requirements of Rev. Proc. 97-22, Retention of Books and Records. The electronic storage system must ensure an accurate and complete transfer of the hard copy to the storage media. All records must be capable of being reproduced with a high degree of legibility and readability, including the signatures of taxpayers and any other necessary signatories.

Electronic filers who originate their own returns must retain all information a taxpayer would retain, including acknowledgements, for the appropriate time period. Generally, it is recommended that taxpayers retain all returns, records and acknowledgements, rejected and accepted, for a period of three years from the due date or extended due date of the return.

## 3.19 Acknowledgements of Transmitted Return Data

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reason(s). Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered "not filed." The acknowledgement identifies the source of rejections and provides Business Rule text explaining why a transmission or return rejected.

When the MeF system has processed a tax return, it generates an acknowledgement, which provides the return status. At the request of the corporation, partnership, trust or estate, employer, tax-exempt organization, or business taxpayer, the Provider must give the date the IRS accepted the electronic return. If the Transmitter provides an electronic postmark for the return, the Provider must give that, if requested, to the taxpayer. This information is found in the acknowledgement sent by the IRS.



### 3.19.1 Acknowledgement Alerts for Form 1120-F

Alerts identify return conditions for the Transmitter, Software Developer, or taxpayer that do not result in a rejection. Alerts are listed in a table in the Acknowledgement file on an accepted or rejected return.

If the return is accepted and includes an Alert, do not resubmit that return. The Alert is for your information only. If you attempt to resubmit an Accepted return with the Alert issue(s) corrected, the subsequent return will be rejected as a duplicate.

## 3.20 Transmission Perfection Period

When a return is rejected, there is a 10-day Transmission Perfection Period to perfect that return for electronic re-transmission. The perfection period will be 10 calendar days for any business return. For Form 7004 and 8868, which are applications for filing extensions, the perfection period is 5 calendar days. Perfection of the business return for electronic re-transmission is generally required when the originally signed return had errors in the XML format, or errors that caused the return to fail IRS e-File Schema validation or Business Rules.

The Transmission Perfection Period is not an extension of time to file; it is a period to correct errors in the file. The Transmission Perfection Period applies regardless of the date filed, due date, or extended due date. The yearly cutover period does not extend the 10-calendar day Perfection Period. The Transmission Perfection Period is never extended.

When a previously rejected electronic return is “accepted” by the IRS within the 10-day Transmission Perfection Period, it will be deemed to have been received on the date of the first reject occurred. The Period is actually a “look back” and is determined as of the date the return is accepted. IRS looks back 10 calendar days from the date accepted (or from the Electronic Postmark, if applicable) to determine any rejects for the same EIN and Tax Period. If there have been rejects within that 10-day look back period, IRS uses the received date on the earliest reject (or the Electronic Postmark, if applicable) as the IRS Received Date for the accepted return.

**Note:** The received date is one of the following:

- Electronic Postmark
- Timestamp in A2A receipt
- Global Transaction (GTX) Key for IFA transmissions.

The following chart provides examples of how IRS determines received dates. The chart assumes the first rejection occurred on date of transmission, the second rejection occurred on date of re-transmission, and acceptance occurred on date of final transmission. It does not matter if the return was transmitted before the due date or after the due date of the return. The 10-day Perfection Period is independent of the timeliness of the return. Downstream processing determines whether a valid extension is on file for the return and whether or not the return is timely filed.

**TABLE 3–10: RECEIVED DATE DETERMINATION CHART**

	Tax Year End	Due Date	Extension	Electronic Postmark 1st reject	Original Transmission 1st Reject Date	Electronic Postmark 2nd reject	Postmark 2nd reject 2nd Transmission/Reject Date	Electronic Postmark Accepted Return	Accepted Date/Final Transmission	IRS Received Date
1	12/31/XX	03/15/X1	NO	03/09/X1	03/10/X1	03/10/X1	03/12/X1	03/29/X1	03/30/X1	03/29/X1
2	12/31/XX	03/15/X1	NO	03/09/X1	03/10/X1	03/10/X1	03/12/X1	03/29/X1	03/20/X1	03/09/X1
3	12/31/XX	03/15/X1	NO	03/14/X1	03/15/X1	03/23/X1	03/24/X1	03/24/X1	03/25/X1	03/14/X1
4	12/31/XX	03/15/X1	NO	03/09/X1	03/10/X1	03/15/X1	03/15/X1	04/03/X1	04/04/X1	04/03/X1
5	12/31/XX	03/15/X1	NO	03/09/X1	03/10/X1	03/14/X1	03/15/X1	03/23/X1	03/25/X1	03/14/X1
6	12/31/XX	03/15/X1	Yes 09/15/X1	08/08/X1	08/10/X1	08/10/X1	08/11/X1	09/17/X1	09/18/X1	09/17/X1
7	03/31/XX	06/15/XX	Yes 12/15/XX	08/10/XX	08/10/XX	12/22/XX	12/23/XX	01/09/X1	01/10/X1	01/09/X1
8	03/31/XX	06/15/XX	Yes 12/15/XX	N/A	08/10/XX	N/A	12/23/XX	N/A	12/28/XX	12/23/XX
9	12/31/XX	03/15/X1	Yes 09/15/X1	N/A	N/A	N/A	N/A	09/30/X1	10/01/X1	09/30/X1

### 3.20.1 How to Determine IRS Received Date

- Return accepted on 3/30/X1: Look back 10 days from Electronic Postmark of the accepted return. There is no rejected return within 10 days of 03/29/X1. IRS Received Date is the Electronic Postmark Date of the accepted return - 03/29/X1.
- Return accepted on 3/20/X1: Look back to earliest reject within 10 days of Electronic Postmark of accepted return. There is a reject within 10 days of 03/19/X1. IRS Received Date is the Electronic Postmark of the earliest reject within 10 days of the Electronic Postmark of the accepted return - 3/09/X1.
- Return accepted on 3/25/X1: Look back to earliest reject within 10 days of return being accepted. Electronic postmark of the earliest reject within the 10-day period is 03/14/X1. IRS Received Date is the Electronic Postmark of the earliest reject within 10 days of the Electronic Postmark of the accepted return - 03/14/X1.
- Return accepted on 4/04/X1: Look back to earliest reject within 10 days of being accepted. There is no reject within 10 days of accepted return. IRS Received Date is the Electronic Postmark Date of the accepted return - 04/03/X1.

- Return accepted on 3/25/X1: Look back to earliest reject within 10 days of being accepted. IRS Received Date is the Electronic Postmark Date of earliest rejected return with the 10-day perfection period - 03/14/X1.
- Return accepted on 9/18/X1: Look back to earliest reject within 10 days of Electronic Postmark of accepted return. There is no rejected return within 10 days of 09/17/X1. IRS Received Date is the Electronic Postmark Date of the accepted return - 09/17/X1.
- Return accepted on 1/10/X1: Look back to earliest reject within 10 days of Electronic Postmark of accepted return. There is no rejected return within 10 days of 01/09/X1. IRS Received Date is the Electronic Postmark Date of the accepted return 01/09/X1.
- Return accepted on 12/28/XX: Look back to earliest reject within 10 days of accepted return, there was no Electronic Postmark. There was a rejected return within 10 days of 12/28/XX. IRS Received Date is the date of the earliest reject within 10 days of the accepted return 12/23/XX. **Note:** there was no Electronic Postmark.
- Return accepted on 10/01/X1: There was no previous reject within 10 days of the Electronic Postmark of the accepted return. IRS Received Date is the Electronic Postmark of the accepted return – 09/30/X1.

## 3.21 Rejected e-Filed Returns

**Notice 2010-13** indicates a taxpayer required to e-File can request a waiver from the electronic filing requirement when they cannot meet the electronic filing requirements.

A waiver no longer exists for exempt organizations who file Form 990 or 990-PF for a tax year beginning on or after July 2, 2019. Section 3101 of P.L. 116-25 requires returns by exempt organizations be filed electronically.

**Notice 2011-26** provides “Administrative Exemptions to the Specified Tax Return Preparer Electronic Filing Requirement Under Internal Revenue Code 6011(e)(3) and Regulations Under 6011(e)(3).” This notice applies to tax return preparers who are required by law to file electronically certain income tax returns for individuals and estates and trusts. Form 8948 is used for Form 1041 should they be unable to meet the electronic filing due dates because of a rejected return. Rev. Proc. 2011-25 discusses the e-File waiver process for Form 1041.

Before filing a paper return, corporations and partnerships required to e-File (mandated) must contact the e-help Desk (1-866-255-0654) to attempt to resolve the rejection conditions.

For Form 8038-CP: refer to Instruction of Form 8038-CP for specific guidance concerning rejected e-Filed returns.

To be considered timely filed the paper return must be postmarked by the later of the due date of the return, including extensions, or 10 calendar days after the date the IRS last gives notification the return was rejected as long as:

- The first transmission was made on or before the due date of the return (including extensions) and
- The last transmission was made within 10 calendar days of the first transmission.

Follow the steps below to ensure the paper return is identified as a rejected electronic return and the taxpayer is given credit for the date of the first rejection within the 10-day transmission perfection period:

- The taxpayer must call the IRS e-help Desk (1-866-255-0654) to advise they have not been able to have their return accepted.
- The taxpayer should prepare the paper return and include all of the following:
  - An explanation of why the paper return is being filed after the due date
  - A copy of the reject notification
  - A brief history of actions taken to correct the electronic return
- Write in red at the top of the first page of the paper return “REJECTED ELECTRONIC RETURN – [DATE].” The date will be the date of first rejection within the 10-day transmission perfection timeframe.
- The taxpayer must sign the paper return. The PIN used on the electronically filed return that was rejected may not be used as the signature on the paper return.
- If the return is rejected, it is recommended the following documents be retained:
  - A copy of the Submission Receipt received from IRS (Transmitter)
  - A copy of the rejected Transmission File (Transmitter)
  - A copy of the rejected Acknowledgement (Everyone)

### 3.21.1 Resubmission of Rejected Applications for Filing Extensions

If the IRS rejects the application for a filing extension, and the rejection cannot be corrected and re-transmitted, the Provider must take reasonable steps to inform the taxpayer of the rejection within 24 hours of receiving the acknowledgement. When the Provider advises the taxpayer that the extension has not been accepted, they must provide the taxpayer with the Business Rule explanation.

- If the electronic application for a filing extension can be re-transmitted, it must be filed by the due date of the return or 5 calendar days after the date the IRS gives notification the application for extension was rejected, whichever is later.
- If the electronic application for a filing extension cannot be accepted for processing electronically, the taxpayer must file a paper application for an extension. In order to be considered timely, the paper application must be filed by one of the two, whichever is later:
  - the due date of the filing extension, or
  - 5 calendar days after the date the IRS gives notification the extension was rejected.
- The paper application for a filing extension should include an explanation of why it is being filed after the due date and include a copy of the electronic rejection notification.

## 3.22 Integrating Data/Elections into Your Return

When filing a return on paper, all supporting data, transactional data, elections, disclosure statements, and other items can be prepared with software and attached as documents to the paper return. When e-filing a return, these documents must be integrated and included in the electronic return. This section discusses how to handle these attachments in your electronic return.

**Note:** When e-filing a tax return, it is critical to select tax preparation software that will meet all tax return needs and properly support all forms and schedules required. IRS does not require Software Developers to support all forms, and Software Developers will create software based on the anticipated needs of their clients. The test scenarios created by IRS do not include all forms or schedules that can be part of an actual return. Software Developers should be asked about the availability of the forms/schedules needed to e-File.

### 3.22.1 Special Instructions for Consolidated Returns

MeF requires approved tax preparation software for reporting data for each subsidiary return. In addition to the consolidated return, tax preparation the software must allow taxpayers to create a separate “stacked return” for the parent and each subsidiary return. Software must allow taxpayers to report Eliminations and Adjustments as a separate “stacked return.” It may also allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires all subsidiary data to be formatted, transmitted, and viewed by IRS as “stacked returns.”

MeF requires supporting data to be included in tax preparation software, see example below, or attached as scanned PDF files. IRS has provided structured formats to Software Developers and has provided instructions to enter supporting data, such as PDF files in instances where IRS has not defined a format.

When IRS has defined structured formats, Software Developers are required to use these formats for developing tax preparation software approved by IRS. It is the responsibility of Software Developers to provide appropriate instructions for taxpayers to enter supporting data. Most Software Developers will allow taxpayers to import/export data from other sources. Taxpayers are encouraged to discuss available options with their Software Developer early to determine how to prepare supporting data for their return.

When submitting a consolidated return, the software must provide detail for each entity and roll data up to the consolidated return. At a minimum, this roll-up information must be provided on any line where the form requires a statement or schedule to be attached.

However, there are forms and schedules that are transactional or informational in nature and cannot be mathematically consolidated or reported on the consolidated return. The transactional data flows to the consolidated return via a different form or schedule, and the informational data is simply attached to the consolidated return.

For example, Form 6252, Installment Sale Income, results for each transaction flow to the Form 4797, Sales of Business Property. Subsequently, the data on the Form 4797 flows to the consolidated return. Form 8883, Asset Allocation Statement, provides informational data only and does not flow to any other schedule, form, or a consolidated return.

Below is an example based on the data provided in the 1120 ATS Scenario 2 for a consolidated return. This example can be found on the [Modernized e-File \(MeF\) Assurance Testing System \(ATS\) Update](#) page.

**TABLE 3-11: CONSOLIDATED RETURN EXAMPLE - ATTACHMENT 1, F1120, LINE 10, OTHER INCOME (ITEMIZEDOTHERINCOMESCHEDULE)**

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
Total	50,053,700	-475,221	220,747	50,308,174

The first subsidiary (Hide 'N Seek Foods, Inc.) will provide the following data on the ItemizedOtherIncomeSchedule:

**TABLE 3-12: CONSOLIDATED RETURN EXAMPLE - SUBSIDIARY 1, HIDE 'N SEEK FOODS, INC.**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Sales	208,671
Hide 'N Seek Foods, Inc.	00-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods, Inc.	00-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods, Inc.	00-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods, Inc.	00-0000002	Interco Consulting Fees	1,448,935
Hide 'N Seek Foods, Inc.	00-0000002	Total	-475,221

The second subsidiary (The Greek Playhouse) will provide the following data on the ItemizedOtherIncomeSchedule:

**TABLE 3-13: CONSOLIDATED RETURN EXAMPLE - SUBSIDIARY 2, THE GREEK PLAYHOUSE**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
The Greek Playhouse	00-0000012	Partnership Income/Loss	220,747
The Greek Playhouse	00-0000012	Total	220,747

The third subsidiary (Acme Food Corp.) will provide the following data on the ItemizedOtherIncomeSchedule:

**TABLE 3-14: CONSOLIDATED RETURN EXAMPLE - SUBSIDIARY 3, ACME FOOD CORP.**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Acme Food Corp.	00-0000013	Sales	8,770
Acme Food Corp.	00-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp.	00-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp.	00-0000013	Miscellaneous Income	-6,792
Acme Food Corp.	00-0000013	Total	50,308,174

The consolidated return should have an attachment for Other Income and the following data must be provided in one of the following formats:

**Format 1** - The ItemizedOtherIncomeSchedule for the consolidated return contains a roll-up of the detail for each entity

**TABLE 3-15: CONSOLIDATED RETURN EXAMPLE - DATA FORMAT 1**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Sales	208,671

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods, Inc.	00-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods, Inc.	00-0000002	Miscellaneous Income	156,146
The Greek Playhouse	00-0000012	Partnership Income/Loss	220,747
Acme Food Corp.	00-0000013	Sales	8,770
Acme Food Corp.	00-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp.	00-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp.	00-0000013	Miscellaneous Income	-6,792
Hide 'N Seek Foods, Inc.	00-0000002	Total	50,053,700

**Note:** Dependencies should be attached at the entity level and also rolled up to the consolidated return.

**Format 2 -** The ItemizedOtherIncomeSchedule for the consolidated return contains a roll-up of the total from each entity.

**TABLE 3-16: CONSOLIDATED RETURN EXAMPLE - DATA FORMAT 2**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Total Other Income	-475,221
The Greek Playhouse	00-0000012	Total Other Income	220,747
Acme Food Corp.	00-0000013	Total Other Income	50,308,174
Hide 'N Seek Foods, Inc.	00-0000002	Total Other Income	50,053,700



**Note:** Dependencies should be attached at the entity level and also rolled up to the consolidated return.

**Format 3** - The ItemizedOtherIncomeSchedule for the consolidated return contains a total of all subsidiaries by category.

**TABLE 3-17: CONSOLIDATED RETURN EXAMPLE - DATA FORMAT 3**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Sales	217,441
Hide 'N Seek Foods, Inc.	00-0000002	Exchange Gain/Loss realized	-2,321,468
Hide 'N Seek Foods, Inc.	00-0000002	Partnership Income/Loss	50,559,438
Hide 'N Seek Foods, Inc.	00-0000002	Miscellaneous Income	149,354
Hide 'N Seek Foods, Inc.	00-0000002	Interco Consulting Fees	1,448,935

**Note:** Dependencies should be attached at the entity level and also rolled up to the consolidated return.

### 3.23 Preparing Supporting Data Required by IRS Forms or Form Instructions

MeF uses a structure that must be used to create most supporting data. This structure is necessary to ensure tax preparation software creates supporting data that can be transmitted to and viewed by IRS systems. We have reviewed all MeF forms and instructions to identify every instance in which supporting data might be required.

The XML Schemas available in MeF define formats that must be used to report the supporting data. In cases where we have specifically provided guidance, supporting data may be attached to the electronic return as a PDF file. Most Software Developers allow providers the ability to import/export data from other sources. Providers should discuss options for importing supporting data created in other formats into the tax preparation software.

It is the Software Developer's responsibility to provide taxpayers with appropriate instructions to enter supporting data that meets IRS guidelines. The following examples will assist providers in understanding how to prepare supporting data for electronic returns when required by form or form instructions. The examples below reflect specific forms, but the same guidelines for attaching supporting data apply to all form types filed electronically.

### 3.23.1 Example 1—Supporting data required by IRS forms

IRS publishes specific formats Software Developers must use for this type of supporting data. In the example below, taxpayers must include (either by entering or importing) required data for the “type” and “amount of income” as indicated in preparation software instructions.

FIGURE 3–1: SUPPORTING DATA REQUIRED BY IRS FORMS

The image shows a portion of Form 1120, U.S. Corporation Income Tax Return. A callout box points to line 10, 'Other income (see instructions—attach statement)'. The text inside the callout box reads: 'Form 1120 instructions for line 10, Other Income state: Enter any other taxable income not reported on lines 1 through 9. List the type and amount of income on an attached statement.'

### 3.23.2 Example 2—Supporting data required by IRS form instructions.

IRS publishes specific formats tax preparation software must use for supporting data required by form instructions. In the example below, taxpayers must include (either by entering or importing) required data for “description of property” and “depreciation method” as indicated by preparation software instructions.

FIGURE 3–2: SUPPORTING DATA REQUIRED BY IRS FORM INSTRUCTIONS

The image shows a portion of Form 4562, Depreciation and Amortization (Including Information on Listed Property). A callout box points to line 15, 'Property subject to section 168(f)(1) election'. The text inside the callout box reads: 'Form 4562 instructions for line 15 state: Attach a separate sheet showing: A description of the property and the depreciation method you elect that excludes the property from MACRS or Accelerated Cost Recovery System (ACRS).'

### 3.23.3 Example 3—Supporting data required as another IRS form

In the following example, form instructions require the taxpayer to attach another IRS form or statement as supporting data. Form 1120, requires supporting data be provided using IRS Form 4797 or Form 4684; failure to use the required IRS form will cause the electronic return to reject.

FIGURE 3–3: SUPPORTING DATA REQUIRED AS ANOTHER IRS FORM

**1120** U.S. Corporation Income Tax Return  
 For calendar year \_\_\_\_\_ or tax year beginning \_\_\_\_\_ ending \_\_\_\_\_, 20\_\_\_\_  
 OMB No. 1545-0123

Department of the Treasury  
 Internal Revenue Service  
 ▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

**A Check if:**  
 1a Consolidated return (attach Form 851)  **TYPE OR PRINT**  
 b Life/nonlife consolidated return   
 2 Personal holding co. (attach Sch. PH)   
 3 Personal service corp. (see instructions)   
 4 Schedule M-3 attached  **E Check**

**B Employer identification number**  
 Name \_\_\_\_\_  
 Number, street, and room or suite no. If a P.O. box, see instructions. \_\_\_\_\_  
**C Date incorporated** \_\_\_\_\_

**D Total assets (see instructions)**  
 \$ \_\_\_\_\_

**Income**

1a	Gross receipts or sales		1a
b	Returns and allowances		b
c	Balance. Subtract line b from line 1a		1c
2	Cost of goods sold (if applicable)		2
3	Gross profit. Subtract line 2 from line 1c		3
4	Dividends and interest		4
5	Interest		5
6	Gross rents		6
7	Gross royalties		7
8	Capital gain net income		8
9	Net gain or (loss) from partnerships, estates, trusts, and REMICs (attach Form 990-B)		9
10	Other income (see instructions - attach statement)		10
11	<b>Total income.</b> Add lines 3 through 10		11
12	Compassion or office (see instructions - attach Form 1196-B)		12

**For Form 1120, line 9, Form 4684, line 38a instructions indicate:**  
**Taxpayers, other than partnerships and S-Corporations, if Form 4797 is not otherwise required, enter the amount from this line on page 1 of your tax return, on the line identified as from Form 4797. Next to that line, enter "Form 4684."**

### 3.23.4 Example 4—Supporting data required for tables on IRS forms

When required data exceeds the number of lines provided on IRS forms, software will allow the taxpayer to enter all necessary data instead of creating an attachment. When the data is transmitted and processed, it will be displayed as “repeating data” by MeF systems.

**Note:** Large Taxpayers required to e-File should refer to the **E-file for Large Business and International (LB&I)** page for additional information regarding transactional data.

FIGURE 3–4: SUPPORTING DATA REQUIRED FOR TABLES ON IRS FORMS

**4562** Depreciation and Amortization  
 (Including Information on Listed Property)  
 OMB No. 1545-0172  
 Attachment Sequence No. 179

Department of the Treasury  
 Internal Revenue Service (99)  
 ▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return \_\_\_\_\_ Business or activity to which this form relates \_\_\_\_\_ Identifying number \_\_\_\_\_

**Part I Election To Expense Certain Property Under Section 179**  
 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)		1
2	Total cost of section 179 property placed in service (see instructions)		2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)		3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-		4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions		5
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29		7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8
9	Tentative deduction. Enter the smaller of line 5 or line 8		9
10	Carryover of disallowed deduction		10
11	Business income limitation		11
12	Section 179 expense deduction		12
13	Carryover of disallowed deduction		

**Taxpayer data exceeds the number of lines provided on IRS forms.**

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.		14
15	Property subject to section 168(f)(1) election		15
16	Other depreciation (including ACRS)		16

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

## 3.24 General Dependency

The General Dependency was created to allow the submission of information not specified in a predefined Schema. There are three General Dependencies available:

- “GeneralDependency,” available for Form 1041, 1065, and 1120, is attached at the return level and allows for an explanation of up to 1,000,000 characters (e-File type is “LongExplanationType”).
- “GeneralDependencyMedium,” available for Form 1041, 1120-F, 1120-S, 720, 2290, and 8849, is attached at the return level and allows for an explanation of up to 100,000 characters (e-File type is “MediumExplanationType”).
- “GeneralDependencySmall” is attached at the form or schedule level and allows for an explanation of up to 5,000 characters (e-File type is “TextType” with maximum length 5,000 characters). The “General DependencySmall” is available for: Form 1041, 1042, 1065, 1118, 1118AMT, 3800, 4136, 4562, 4684, 5471, 5713, 6765, 851, 8865, 8886, 8938, 926, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, Schedule K-1 (Form 1065), Schedule M-3 (Form 1065), Schedule M-3 (Form 1120), Schedule M-3 (Form 1120-L), Schedule M-3 (Form 1120-PC), Schedule M-3 (Form 1120-S), and Schedule Q (Form 1042),

Attach statements are submitted as PDF files at the top-level return, unless there is a reason they need to be attached to the form level of the General Dependency Schemas: “SpecialConditionDesc”

The element “SpecialConditionDesc” applies to many MeF parent forms in situations affecting e-filing during the processing year without having to update Schemas with specific literals. The element “DisasterReliefTxt” is used in the Form 1041 and 94x series. Such situations might include, but are not limited to, natural disasters, changes due to late legislation, recent revenue procedures, and so on. Follow the IRS guidance for disaster relief to annotate the return with these elements.

## 3.25 Creating Elections Required by Forms or Form Instructions

When an election is required by IRS forms or form instructions, IRS provides specific XML formats for each election that must be used by Software Developers approved for electronic filing. Providers must use the defined format to enter data for these elections. The following examples are elections required by form instructions.

**TABLE 3–18: EXAMPLES OF ELECTIONS REQUIRED BY FORM INSTRUCTIONS**

Form 1120 Instructions	Dual Consolidated Losses Statement
Form 8697 Instructions	De Minimis Exception Election
Form 4562 Instructions	Election Not to Claim Special Depreciation Allowance

## 3.26 Creating Elections/Disclosure Statements Required by Regulations or Publications

MeF requires all disclosure statements and elections to be included in preparation software and transmitted to the IRS in one file.

To allow companies to add additional information on their return, IRS created a “General Dependency” Schema. The General Dependency has a defined format and should be used by the taxpayers to report most disclosure statements and elections required by regulations or IRS publications. The General Dependency Schema format is provided to Software Developers for their preparation software, and developers should provide instructions for completing this Schema to its users. The General Dependency Schema has the following data elements:

- Form Line or Instructions Reference (optional) - This field should be completed when the election is being made based on IRS forms or form instructions and a format isn't defined. As discussed above, in most instances IRS has defined a format for these elections.
- Regulation Reference (optional) - This field should be used to identify information for elections made based on information contained in Regulations or Publications.
- Description (optional) - This field should be used to enter a brief explanation of the election.
- Attachment Information (optional) - This field allows providers to include stream data (up to 1,000,000 characters).

IRS will allow all elections and disclosure statements with “columnar data” to be attached in PDF format.

### 3.26.1 Example 1—Creating Elections and Disclosure Statements With No Columnar Data

Election and disclosure statement data not containing columnar data must be reported using the General Dependency Schema included in tax preparation software.

**TABLE 3–19: EXAMPLE 1—CREATING ELECTIONS AND DISCLOSURE STATEMENTS WITH NO COLUMNAR DATA**

Regulation Reference	Description
IRC Section 172(b)(3)	Election to Forego Net Operating Loss Carryback

Pursuant to IRC Sec. 172(b)(3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss incurred in this tax year ended.

### 3.26.2 Example 2—Creating Elections and Disclosure Statements That Apply to Multiple Subsidiaries

Election and disclosure statement data that applies to multiple subsidiaries and does not contain columnar data must be reported using the General Dependency Schema included in preparation software.

**TABLE 3-20: EXAMPLE 2—CREATING ELECTIONS AND DISCLOSURE STATEMENTS THAT APPLY TO MULTIPLE SUBSIDIARIES**

Regulation Reference	Description
IRC Section 172(b)(3)	Election to Forego Net Operating Loss Carryback

Pursuant to IRC Sec. 172(b)(3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss incurred in this tax year ended for the following subsidiaries:

- ABC Corporation
- DEF Corporation
- GHI Corporation

### 3.26.3 Example 3—Creating Elections and Disclosure Statements With Columnar Data

Elections and disclosure statements that require columnar data may be attached to the electronic return in PDF format. Create separate PDF files for each election and disclosure statement. Use the number of the Code Section or Regulation to create the name of the PDF file and description.

**TABLE 3-21: EXAMPLE 3—CREATING ELECTIONS AND DISCLOSURE STATEMENTS WITH COLUMNAR DATA**

Regulation Reference	Description
IRS Section 195(b)	Election to Amortize Start-Up Expenditures

- Taxpayer Name: ABC Corporation
- Taxpayer ID Number: 00-0000002
- Year-end: December 31, 2022

In accordance with IRC Sec. 195, taxpayer hereby elects to amortize all start-up expenditures over a period of XX months beginning with July XX, 20XX, the month that the corporation's active trade or business began (or was acquired). The trade or business of the taxpayer to which this election relates is XXXXXX.

The start-up expense incurred is:

Description of Start-Up Expense	Date	Incurred Amount

## 3.27 Preparing Elections and Disclosure Statements That Require Supporting Data

Some elections and disclosure statements require supporting data that cannot be entered into a General Dependency Schema. IRS allows this data to be submitted as a PDF file. The actual disclosure statement and election must be entered into the required format, and only the supporting data may be submitted as

a PDF file. Examples include “Election to Amortize a Bond Premium” or “Election for 100% Dividends Received Deduction.”

**Note:** If the data requires “columnar format,” submit these documents in PDF format until the IRS provides a structure to support columnar format.

We recommend that PDF files be attached at the top-level return unless there are reasons it should be attached at a form level or to the GeneralDependency Schema.

IRS Chief Counsel has provided guidance in T.D. 9329 and T.D. 9300 that allows corporations to retain supporting documentation in their offices rather than providing such documentation to IRS in a return. Please review these Treasury Decisions for full information.

## 3.28 Electronic Postmark

A Transmitter may provide an electronic postmark to taxpayers who file through an ERO, or through an Online Provider (Online Filing). The Transmitter creates the electronic postmark showing the date and time, in the Transmitter’s time zone, the return was received at the Transmitter’s host computer. Adjust the electronic postmark to the time zone where the taxpayer resides to determine the actual time.

For example, if the Transmitter provides an electronic postmark with a time in the Pacific time zone, but the taxpayer resides in the Eastern time zone, the taxpayer must add three hours to the postmark time to determine the actual postmark (Eastern time zone).

If the Transmitter provides an electronic postmark with a time in the Eastern time zone, but the taxpayer resides in the Pacific time zone, the taxpayer must subtract three hours from the postmark time to determine the actual time (Pacific time zone).

If an electronic postmark is created on or before a prescribed deadline for filing, but the return is received by the IRS after the deadline, the return will be treated as filed on the electronic postmark date, if received within two (2) days of the electronic postmark. For a return to be treated as filed on the electronic postmark date, all requirements for signing the return must be met. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection.

A Transmitter is authorized to provide an electronic postmark if the Transmitter:

- Creates an electronic postmark bearing the date and time, in the Transmitter’s time zone, the return was received by the host system
- Provides the electronic postmark to the taxpayer or the ERO no later than when the acknowledgement is made available to the taxpayer and in a format that has no alteration or manipulation of the electronic postmark
- Provides the same electronic postmark data to the IRS in the record of the return
- Upon request, provides taxpayers with an explanation of the electronic postmark and when the IRS treats it as the filing date

- Refrains from using terms that currently have specific meaning in the postal industry, such as “certified” or “registered,” and from using “Internal Revenue Service,” “IRS,” or “Federal” as a definer of the electronic postmark when discussing it—this includes all advertising, product packaging, articles, press releases, and other presentations
- Retains a record of each electronic postmark until the end of the calendar year, and provides the record to the IRS upon request, or for nine (9) months after the transmission date for fiscal year filers
- Transmits all tax returns and extensions that received an electronic postmark to the IRS within two days of receipt from the ERO, or from the taxpayer in the case of Online Filing.

## 3.29 MeF Routine Maintenance

IRS has established a routine system maintenance window for MeF: generally each Sunday from 1:00 a.m. to 7:00 a.m. Eastern time. Maintenance may result in intermittent downtime for Transmitters. The IRS has established **MeF Internet Filing** and MeF Status pages, which provides near-real time notice to providers of the system status. Providers are encouraged to check the status prior to e-filing their return(s).

## 3.30 Ensuring Taxpayer Data Integrity

When IRS receives the transmission file, one of the first steps of processing the electronic return is to count the bytes received. The approved preparation software and MeF system will compute a checksum value and embed the total in the submission file sent to IRS.

The MeF system will return the following two XML elements in the acknowledgement, whether the submission is accepted or rejected:

- <EmbeddedCRC32>
- <ComputedCRC32>

The taxpayer/ERO should check the data/element to ensure that the size of the file transmitted to the IRS is the same as the file computed by the IRS. If there is a discrepancy between these two values, it is the responsibility of the ERO to contact the Transmitter to see if the file was changed before transmission.

For corporate returns, an Acknowledgment will reflect the Taxable Income and Total Tax amounts as shown on the return. If these figures do not reflect the return intended, contact the e-help Desk (1-866-255-0654) immediately.

## 3.31 MeF Fed/State Program

The MeF Fed/State Program was developed to allow Transmitters to submit state and federal returns electronically. The states participating in the MeF Fed/State programs can be found at **Federation of Tax Administrators (FTA)**. Transmitters sending in both federal and state returns can use either MeF Internet Filing Application (IFA) or Application-to-Application (A2A) transmission channels. State returns may be linked to a federal return by including the Submission ID of the federal return in the State Manifest, or the state return may be sent unlinked (standalone). If the state submission is linked to a federal submission, the IRS will verify if there is an accepted federal submission under that Submission ID.



A state retrieves its returns via A2A, and Transmitters retrieve receipts showing the state has the returns. Each return/extension must be enclosed in a separate submission, but multiple submissions may be in a single message.

On linked returns, if there is not an accepted federal return, the IRS will deny the state submission and send an acknowledgement. If there is an accepted federal return under the Submission ID, MeF will perform minimal validation on the state submission, including validation that the state shown in the manifest is participating in the Fed/State Program. MeF will then pass what the ERO/Transmitter sends in the State submission.

If the ERO/Transmitter does not link the state return to a previously accepted federal return (also referred to as a State Standalone return), then MeF will perform minimal validation as described above, including if the state allows State Standalone returns. MeF will then pass along to the state the entire state submission sent in by the ERO/taxpayer.

**Note:** A state return is comprised of both state and a federal portion. The taxpayer provides both components based on state requirements. The only information IRS passes on to the state is what the taxpayer provided. The state generates the acknowledgement for the state return and sends it to the MeF system for the Transmitter to retrieve.

In addition, for Form 990/990-EZ/990-PF, as part of the federal return, a filer can request that a copy of the federal return be provided to one or more participating states. Upon receipt of the request, IRS will validate that the state(s) is participating in the Fed/State program. If it is, then IRS will send a redacted copy of the accepted return to the state agency(s). Items always redacted from the state copy include, but are not limited to:

- The PIN or Form 8453-TE
- The request for the copy
- Payment information included with Form 990-PF.

In addition, the IRS may redact Schedule B if a state does not require it.

MeF will generate an acknowledgement and copy of IRS Form 990/990-EZ/990-PF to forward to a state, but if the Federal 990 series return is rejected, no copies will be forwarded to the state. A state is responsible for validating each of its state submissions and generating a state acknowledgement for each submission returned to the IRS for Transmitter retrieval.

Both federal and state returns must be submitted in IRS-approved XML format. Federal returns must conform to valid IRS Schema versions. State returns must conform to the return structure specified by IRS, and include elements defined for the specific state data.

Access the corporate, partnership, and estate and trust link to the State Master Schema on the **FTA E-Standards** website. For more information about a specific state's e-File program, visit that state's website.

## 4 MeF Information for Specific Forms

### 4.1 Employment Tax Returns

PY2023 Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944 and 945 cannot be e-Filed for:

- Amended Returns
- Annual Returns with Tax Periods ending prior to December 31, 2020
- Quarterly Returns with Tax Periods prior to the first quarter 2020
- Short Period Returns

### 4.2 Tax-Exempt Organization and Other Tax Exempt Entity Returns

The Taxpayer First Act requires e-filing of Form 990, 990-EZ, 990-PF, 990-T, and 4720 as reported in Section 1-11 of this publication.

- The e-File limitations for TY2022 for Form 990, 990-EZ, 990-PF, and 1120-POL are listed below. TY2022 Form 990, 990-EZ, 990-PF cannot be e-Filed for early filed returns; in other words, filed before end of tax year, except for final returns.

TY2022 Form 1120-POL cannot be e-Filed for:

- Returns with non-numbered attachments/schedules, unless allowed for an attached form shared with Form 1120/1120-S, for which an IRS format has not been developed.

TY2022, 2021, 2020 Form 990-N (e-Postcard) cannot be e-Filed for:

- Returns from organizations not recognized as exempt (for example, application for exemption pending)
- Returns with attachments
- Organizations required to file Form 990, Form 990-EZ, Form 990-PF, or Form 1120-POL
- Organizations that are included in a group return
- Section 509(a) (3) supporting organizations required to file Form 990 or Form 990-EZ.

**Note:** This filing requirement does not apply to churches, their integrated auxiliaries, and conventions or associations of churches

TY2022, 2021, 2020 Form 8868 cannot be e-Filed for:

- Form 8870
- Form 8868 will not be accepted for TY2020 extensions in 2023
- Form 4720 (individual).

### 4.2.1 TY2022, 2021, 2020 Form 990-N (e-Postcard)

Small tax-exempt organizations, whose gross receipts are normally \$50,000 or less, are not required to file Form 990, Return of Organization Exempt From Income Tax or Form 990-EZ, Short Form Return of Organization Exempt From Income Tax. Small tax-exempt organizations are required to file Form 990-N, also known as e-Postcard, annually with the IRS. Form 990-N must be filed electronically.

File Form 990, 990-EZ, or 990-PF in lieu of Form 990-N for the following organizations, even if their gross receipts are normally \$50,000 or less:

- Private foundations required to file Form 990-PF
- Section 509(a) (3) supporting organizations required to file Form 990 or Form 990-EZ.

Form 990-N filing requirement does not apply to churches, their integrated auxiliaries, or conventions or associations of churches. Organizations not recognized as tax-exempt, including those with applications pending, must first call Customer Account Services at 1-877-829-5500 before filing Form 990-N.

Organizations required to file that do not will lose their tax exempt status. The same return due dates apply to Form 990-N as for Form 990 series returns.

**Note:** Requests for an extension of time to file are not allowed for Form 990-N.

## 4.3 Estate and Trusts

TY2022, 2021, 2020 Form 1041

Form 1041 can only be e-Filed through the MeF platform in PY2023.

## 4.4 Withholding Tax Returns

Form 1042 can now be e-Filed through the MeF platform for TY2022.

## 4.5 Partnership Returns

TY2022, 2021, 2020 Form 1065

Common Trust Fund Returns can now be e-Filed.

TY2022 Form 1120/1120-S/1120-F cannot be e-Filed for Corporate Returns:

- With tax periods ending December 31, 2018, or prior
- Covering multiple tax periods
- Bank Holding Company Tax Act. Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Prompt Assessments.

## 4.5.1 1120 Family Forms that cannot be e-Filed as a Stand-Alone Return at the Parent Level

Corporations required to e-File subsidiary returns for the following forms must file them in XML format. For additional information, refer to the Directions for Corporations: [the e-File for Large Business and International \(LB&I\)](#) page.

Form	Form Description
1120-L	Life Insurance Company
1120-PC	Property and Casualty

If any of the forms listed below are filed as stand-alone returns (not part of a consolidated return), they must be filed on paper. However, if any of the following forms are part of a consolidated return, they may be attached in PDF format: named appropriately and attached to the top-level consolidated return.

Form	Form Description
1120-C (formerly 990-C)	Farmer's Cooperative Association
1120-FSC	Foreign Sales Corporations
1120-H	Homeowners Association
1120-IC-DISC	Interest Charge Domestic International Sales
1120-ND	Nuclear Decommission Trusts
1120-REIT	Real Estate Investment Trust
1120-RIC	Regulated Investment Companies
1120-SF	Settlement Funds
1120X	Amended Return

**Note:** The 1120X cannot be e-Filed as a stand-alone return. It must be submitted as an attachment to an 1120 return.

## 4.5.2 Special Instructions for Form 1120 Section 847, Special Estimated Tax Payments

If a taxpayer is required to make or apply Special Estimated Tax Payments (SETPs) under Section 847, in addition to its regular estimated tax payments, the amount should be included in total estimated tax payments on Schedule J. The software should allow “Form 8816” or “Section 847 Deduction” and the amount to be entered.

## 4.5.3 Special Instructions for Form 8838 When Filed with Form 1120

The signature on Form 1120 extends to all statements and schedules with the exception of Form 8838, Consent to Extend the Time to Assess Tax Under Section 367 – Gain Recognition Agreement. Attach a signed copy of Form 8838 to the Form 1120/1120-S/1120-F as a PDF with the description “Form 8838.”

## 4.6 Application for Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns—Form 7004

All the returns listed on Form 7004 are eligible for an automatic extension to file from the due date of the return. The instructions describe exceptions that apply to foreign corporations without offices or places of business in the United States, foreign and certain domestic corporations, and certain partnerships. It does not extend the time for payment of tax. Refer to the instructions for information on payment of tax and balance due.

TY2022 Form 7004 cannot be e-Filed for:

- Name change applications
- Requests for refunds
- Applications requesting extension due to change in accounting period, unless prior approval has been applied for from IRS, or certain conditions have been met—See **Publication 538**, Accounting Periods and Methods
- Applications with Net Operating Loss Carryback—**Form 1138** should be sent separately and not with the 7004
- Applications attaching a Power of Attorney (POA)—POA should be sent separately and not with the 7004
- Early filed returns (returns filed before the end of tax period)
- Any requirement not supported by software that requires the submission of a paper form
- Filing short period extension due to termination of 1120-S status
- Extensions for the following forms:
  - Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions
  - Form 8612, Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts

- Form 8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies
- Form 8725, Excise Tax on Greenmail
- Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests
- Form 8876, Excise Tax on Structured Settlement Factoring Transactions.

## 4.7 Application for Extension of Time to File an Exempt Organization Return— Form 8868

Individuals can mail in an extension of time to file, Form 4720, to report and pay their individual excise taxes using their SSN. For paper submissions only, individuals extending, Form 4720, should submit a paper Form 8868 and enter Return Code “03” and SSN. For e-Filed submissions: Corporations extending, Form 4720, should continue to enter Return Code “09” and EIN.

MeF accepts requests for extension of time to file for all forms listed on Form 8868 with the exception of Form 8870, which must be filed in paper format. MeF accepts Form 8868 from all organizations not recognized as exempt: for extensions, short period returns, Form 990-BL, Form 6069, as well as extensions for group, composite, or consolidated Form 990-T.

An accepted acknowledgement of the electronic Form 8868 serves as IRS approval of the extension.

Form 8868 does not require a signature unless a payment is submitted with the form. If providing a payment, use the Practitioner PIN or scanned Form 8453-EO to submit the application and payment.

An extension will be rejected if it is not received by the IRS due date of the applicable return.

**Note:** For purposes of determining timeliness of the extension, the received date is the electronic postmark or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or Transmitters, time zones are taken into consideration.

## 4.8 Excise Tax e-File and Compliance (ETEC)

TY2023 Form 720, 2290 and 8849 cannot be e-Filed for:

- Form 2290 -- no returns will be accepted for tax periods prior to July 1, 2021, effective July 1, 2023
- Form 720 -- no returns will be accepted prior to first quarter 2021
- Form 8849 – no returns will be accepted prior to 2021.

### 4.8.1 ETEC Extension Requests:

- Extensions can be requested on Form 2290
- No extension to file Form 720
- No extension to file Form 8849.

## 4.9 Return Due Dates and Accepted Forms and Schedules

The return due date and extended due date tables, and the list of accepted forms and schedules, are available on each form family's Schemas and Business Rules page at [IRS.gov](https://www.irs.gov).

**Note:** Form 8849 has various due dates depending on which schedule is being filed. If the Form 8849 is not filed timely, certain claims can be filed on the income tax return using Form 4136, provided the statute of limitations has not expired and the Form 4136 instructions allow the credit.

# 5 IRS e-File for Large Taxpayers Filing Their Own Corporate Income Tax Return

## 5.1 Purpose of Section 5

For Large Taxpayers and certain businesses which choose to electronically file their income tax returns directly with the IRS rather than using an ERO:

IRS defines a Large Taxpayer as a business or other entity (excluding partnerships) with assets of \$10 million or more, or a partnership with more than 100 partners (asset criteria does not apply to partnerships), which originates the electronic submission of its own return(s).

- These taxpayers may choose to electronically file their own corporate return or use a Provider.
- A Provider is a company or individual that has applied, passed suitability, and been accepted by IRS to e-File individual or business income tax returns.
- A list of the **Approved IRS e-File for Business Providers** can be found on the Modernized e-File (MeF) Program Information page on [IRS.gov](https://www.irs.gov).

If you do not meet the Large Taxpayer criteria—assets of \$10 million or more (does not apply to partnerships) or a partnership with more than 100 partners (asset criteria does not apply to partnerships)—**STOP**—you **MUST** use an Authorized IRS e-File Provider.

Certain Large Taxpayers Required to e-File:

- Large Taxpayers who file 250 or more returns or had total assets of \$10 million or more
- Partnerships with more than 100 partners.

“Returns Filed” includes an aggregate of:

- Income tax returns
- Returns under Section 6033
- Information returns
- Excise tax returns
- Employment tax returns.

## 5.2 Why Certain Large Taxpayers are Required to e-File

T.D. 9363, IRB 2007-49 regulations clarify the rules and procedures for corporations and organizations required to file their returns electronically.

The regulations require electronic filing of:



- Form 1120 and 1120-S by corporations required to file at least 250 returns during the calendar year, required to file corporate income tax returns, or who had total assets of \$10 million or more as shown on Schedule L of their Form 1120 and 1120-S
- The same criterion for the requirement to e-File applies to Form 1120-F returns.

The final regulations clarify that the electronic filing requirement applies to Form 1120, 1120-S and 1120-F, including amended and superseding returns.

The determination of whether a corporation is required to file at least 250 returns is made by aggregating all returns the entity files over the calendar year, regardless of type. Examples include income tax returns, returns required under Section 6033, information returns, excise tax returns, and employment tax returns.

### 5.3 How to Meet the Requirement to e-File

A large taxpayer must decide to prepare and e-File the return itself or use an ERO. If an ERO is selected—STOP—the following instructions do not apply. If self-preparing and e-filing the return, see the following three options:

**Online Provider**—Prepare and send the corporate return to a Provider. The Provider will then transmit the return to IRS. Applying and registering as a Large Taxpayer is NOT needed. The Online Provider uses their ETIN and EFIN on the filer’s behalf.

**Direct Transmission**—Transmit the corporate return directly to IRS without assistance from another entity. Register and apply as a Large Taxpayer to obtain an ETIN to transmit and an EFIN to originate the return.

**Third-Party Transmitter**— Prepare and send the corporate return to a Provider. The Provider will then transmit the return to IRS. Register and apply as a Large Taxpayer for an EFIN to originate the return.

**Important!** Be sure to verify the transmission methods the software vendor provides. For example, if the software vendor is not a Transmitter, then find an Online Provider/Third-Party Transmitter, or obtain an ETIN to transmit.

**TABLE 5-1: HOW TO MEET THE REQUIREMENTS TO E-FILE**

Transmitter Types	How Does It Work?	How Does Return Get to IRS?	Large Taxpayer Needs Their Own EFIN to e-File?	Large Taxpayer Needs Their Own ETIN to e-File?
Online Provider	Large Taxpayer must: <ul style="list-style-type: none"> <li>■ Select an Online Provider</li> <li>■ Use the Online Provider’s software to create their</li> </ul>	Online Provider transmits the return	No	No

Transmitter Types	How Does It Work?	How Does Return Get to IRS?	Large Taxpayer Needs Their Own EFIN to e-File?	Large Taxpayer Needs Their Own ETIN to e-File?
	<p>return</p> <ul style="list-style-type: none"> <li>■ Notify the Online Provider the return is ready to file</li> <li>■ Get notification from the Online Provider that the return has been successfully acknowledged by IRS with an Accepted or Rejected status</li> </ul>			
Direct Transmission	<p>Large Taxpayer must:</p> <ul style="list-style-type: none"> <li>■ Register for e-Services</li> <li>■ Apply as a Large Taxpayer</li> <li>■ Choose the transmission method “MeF Internet”</li> <li>■ Ensure at least one (two or more recommended) Responsible Official or Delegated User has the authority to use: <ul style="list-style-type: none"> <li>■ “MeF Internet Transmitter” (IFA), or</li> <li>■ “MeF System Enroller” (A2A)</li> </ul> </li> <li>■ Complete Communications Test</li> </ul>	IFA or A2A	Yes	Yes

Transmitter Types	How Does It Work?	How Does Return Get to IRS?	Large Taxpayer Needs Their Own EFIN to e-File?	Large Taxpayer Needs Their Own ETIN to e-File?
	<ul style="list-style-type: none"> <li>■ Contact e-help Desk to have ETIN moved to “Production” status</li> <li>■ Transmit Return</li> <li>■ Retrieve Acknowledgement File</li> </ul>			
Third-Party Transmitter	<ul style="list-style-type: none"> <li>■ Large Taxpayer must:</li> <li>■ Register for e-Services</li> <li>■ Apply as a LargeTaxpayer</li> <li>■ Choose the transmission method “MeF Internet”</li> <li>■ Select a ThirdPartyTransmitter</li> <li>■ Provide completed return to ThirdPartyTransmitter</li> <li>■ Third-Party must:</li> <li>■ Check transmission file format</li> <li>■ Transmit return to IRS</li> <li>■ Retrieve Acknowledgement File and provide notification to the Large Taxpayer that the return has</li> </ul>	Transmission channel is determined by Third-Party Transmitter	Yes	No You will be assigned and receive an ETIN, but you will not need to use it.

Transmitter Types	How Does It Work?	How Does Return Get to IRS?	Large Taxpayer Needs Their Own EFIN to e-File?	Large Taxpayer Needs Their Own ETIN to e-File?
	been successfully acknowledged by IRS with an Accepted or Rejected status			

## 5.4 How to Register and Apply to e-File as a Large Taxpayer

- It is recommended that the e-Services Secure Access registration and IRS e-File Application process is completed at least 45 days before the electronic return is filed.
- If self-transmitting, complete the e-Services Secure Access Registration and IRS e-File application at least 60 days prior to filing the return.
- Self-transmitting requires communications testing to ensure connectivity with IRS.

Registration for e-Services allows individuals to conduct business electronically with the IRS. To register for e-Services, follow the guidance in Section 5.4.1, Register with E-Services.

All Responsible Official(s) and Delegated User(s) within the corporation who will be responsible for e-filing the corporate return and maintaining the IRS e-File Application will need to individually register with e-Services. If a personal online account with the IRS has been created, use the same Secure Access account profile for e-Services.

The Responsible Official is not required to be a Corporate Officer or a Principal of the Firm.

### 5.4.1 Register with E-Services

To register for e-Services, go to the **e-Services** page and select a link for the family of products to access, then the link for the appropriate Application/Product, and follow the guidance.

### 5.4.2 Apply to e-File

First, determine who will perform certain functions for the corporation and gather the information required to complete the application. Determine:

- Who will be the Responsible Official(s)? Up to five are allowed; the IRS recommends having at least two for back-up purposes.
- Who will be the Delegated Users, and what authorities will they have?
- How will the return be transmitted? (see **Section 5.6**).

### 5.4.2.1 Responsible Official

- An individual with responsibility for and authority over the e-File operation
- An individual who is the first point of contact with the IRS and has the authority to create, revise, and sign the IRS e-File application
- An individual who is responsible for ensuring the corporation adheres to the provisions of all publications and notices governing IRS e-File. If one individual cannot fulfill these responsibilities, up to four additional Responsible Officials may be identified for a total of five.
- An individual who is a U.S. citizen or legal resident alien (lawful permanent resident) and is 18 as of the date of the application.

Provide the following for each Responsible Official added to the e-File application:

- Name
- Social Security Number or Individual Taxpayer Identification Number
- Position Title
- Date of Birth
- Email Address
- Phone Number.

### 5.4.2.2 Delegated User

A Delegated User is an individual within the firm/organization, other than a Responsible Official, who is an employee, partner, other member of the firm, or has a business relationship with the firm/organization.

The information needed for each Delegated User on the e-File application includes:

- Name
- Social Security Number
- Title
- Email address.

### 5.4.2.3 Authorities

“Authorities” the Responsible Official(s) and Delegated User(s) have can be modified. The Responsible Official creating the corporation’s IRS e-File application can authorize any or all of the following permissions for either Responsible Officials or Delegated Users—authority to:

- View, update, sign, and submit the corporation’s IRS e-File Application Information
- Add, delete, or change Responsible Officials
- Be designated as the corporation’s MeF Internet Transmitter (Internet Filing Application (IFA) is the primary method for Large Taxpayers)
- Be designated as the corporation’s MeF System Enroller (Application-to-Application (A2A) limited usage).

It is important that Responsible Officials or Delegated Users authorities be deleted from the IRS e-File Application when they are no longer associated with the Large Taxpayer, or when their position within the firm no longer warrants authorities.

There are two distinct differences in creating an IRS e-File Application as a Large Taxpayer versus an individual/firm who is in the business of preparing and transmitting tax returns for profit:

- Suitability checks are not performed on the Responsible Officials of Large Taxpayers. NOTE: Fingerprint cards are not required.
- Both an EFIN and ETIN are assigned on the completion of the IRS e-File application.

Become familiar with the rules and requirements for participation in IRS e-File program by reading the applicable IRS e-File documents. Publications and other information about IRS e-File and related topics, including state filing information, can be found at [IRS.gov](https://www.irs.gov).

Specific instructions for the e-File application process can be found in the tutorial. To access these tutorials, go to the [e-Services](#) page, select e-File Provider Services, then select Access e-File Application. Once signed in, select the Online Tutorials and the e-File Application Tutorial.

Contact the IRS e-help Desk at 1-866-255-0654 for assistance.

NOTE: e-Services is a secure environment. Do not use the browser “back” or “forward” arrows. Use the navigation buttons on the screen.

## 5.5 What is Different in Preparing Returns to e-File

Integrate all of the supporting and transactional data, elections, disclosure statements, and other items with the return. This section discusses how to handle attachments.

IRS requires all tax preparation software used for preparing electronic returns to pass the requirements in ATS. IRS does not require software vendors to support all forms. Ensure the software vendor supports all of the forms/schedules needed to e-File. Generally, waivers are not granted for software limitations.

### 5.5.1 Traditional Paper Filing Process

When taxpayers prepare paper consolidated corporate income tax returns, spreadsheets are commonly used to report the required data for each subsidiary. These spreadsheets are commonly attached to report subsidiary data on Form 1120, other attached IRS forms such as Form 4562, and for supporting data (other income statement).

Taxpayers use software to prepare paper corporate income tax returns, but may also use other formats to prepare supporting data. Documents containing supporting data are then attached to the portion of the return prepared by software and mailed to IRS.

## 5.5.2 MeF Filing Process

MeF requires software approved for electronic filing to use IRS forms. IRS provides all the Business Rules and XML Schema requirements for each form, schedule, and attachment. Generally, if a Schema is provided for a specific form, the data must be submitted in the XML format provided. MeF requires supporting data to be included in tax preparation software or attached as PDF files. Statements with “columnar data” may be attached in PDF format.

## 5.5.3 Consolidated Returns

In addition to the parent return, tax software approved for electronic filing should allow taxpayers to create a separate “stacked return” for each subsidiary. It should allow taxpayers to report Eliminations and Adjustments as a separate “stacked return.” It may allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires subsidiary data be formatted and transmitted as “stacked returns.”

Business Rules are generally enforced only at the top level consolidated return. The following Business Rules are exceptions to the general rule and are applied to all levels of a consolidated return. They include Business Rules:

- R0000-061-01
- SUTP-F1120-001
- SI-F1118-001
- SJ-F5471-001
- SM-F5471-001
- SO-F5471-001
- SA-F5713-001
- SBF5713-001
- SC-F5713-001
- SM-F8858-001
- SK1-F8865-001
- SO-F8865-001
- SPF8865-001

## 5.5.4 Aggregation of Data from Different Sources

Most software packages allow taxpayers to import or export data from other sources. Detailed examples and instructions on how to include supporting data can be found in [Section 3.9](#) and on the [e-File for Large Business and International \(LB&I\) Corporations](#) page. See [Recommended Names and Descriptions for PDF Files attached to Modernized e-File \(MeF\) Business Submissions](#) for guidance on naming attached PDF files.

In many instances, information on schedules attached to Form 1065 will be the same schedules required to be filed with Form 8865, Return of U.S. Person with Respect to Certain Foreign Partnerships.

- Copy the data from the Form 1065 completed Schedules B, D, K, K-1, L, M-1 and M-2 to the corresponding Form 8865 schedules and submit.
- Do not attach these schedules with the Form 1065.

## 5.5.5 Attaching Data Not Defined in XML Schemas

Unless specifically listed in the **Recommended Names and Descriptions for PDF Files attached to Modernized e-File (MeF) Business Submissions**, or required to be presented in columnar or tabular format, all disclosure statements and elections included with the return must be submitted in the specified XML format. In the event a specific Schema is not available, taxpayers should use the General Dependency Schema to identify the disclosure statement/election using the following data elements:

- Form Line or Instructions Reference (optional)
- Regulation Reference (optional)
- Description (optional)
- Attachment Information (optional).

There are three General Dependencies available. See **3.24, General Dependency**.

Detailed examples and instructions on preparing disclosure statements and elections found in **3.26, Creating Elections/Disclosure Statements Required by Regulations or Publications**.

## 5.5.6 Attaching Data in PDF Format

Some disclosure statements and elections may require supporting data that cannot be entered into the specified formats: for example, Plans of Merger, Plans of Reorganization, meeting notes. The actual disclosure statement and election must be entered into the required XML format. Supporting data can be attached as PDF.

Each file attached to a return must contain a unique, meaningful title and description for the attachment, otherwise it may result in a delay in processing.

The following descriptions may also delay processing:

- "Other"
- "PDF Attachment"
- "Miscellaneous Information"

The description is used to identify the attachment when the IRS displays the PDF. For example: "Foreign Tax Credit Carryover."

## 5.5.7 T.D. 9300 - Eliminating Signature Requirements for Certain Forms

Many forms that may be attached to a return have separate signature lines. These signature requirements impeded electronic filing by:

- Requiring taxpayers to include third-party signatures on their tax returns
- Requiring taxpayers to attach documents or statements generated by third parties
- Requiring a taxpayer to sign an IRS form and file as an attachment to the tax return.



Regulations in T.D. 9300 indicate the signature on a taxpayer's return covers attachments to that return. See T.D. 9300 for specifics.

## 5.5.8 Return Address and Name Control

The address on the first page of the electronic return will be used to update the taxpayer's address of record. IRS uses a taxpayer's address of record for notices sent to a taxpayer's last known address, per Internal Revenue Code, and for refunds of overpayments, unless otherwise directed by the taxpayers.

Returns with a foreign address in the entity portion of the Form 1120/1120-S/1120-F may be filed electronically.

Name Control:

- The Name Control should be from information specified on the first name line. Generally, the Name Control is the first four characters of the entity name. The ampersand (&) and hyphen (-) are the only special characters allowed.
- The Name Control can be fewer than four characters, but not more. Blanks may be present only at the end of the Name Control.

**Note:** Do not include the letters "dba" (doing business as) or "fbo" (for benefit of) as part of the Name Control. Many Software Developers have built the IRS's Name Control parameters into their software.

Some returns, forms, or attachments require the preparer to enter the two-character Foreign Country Code. This code should always be of the Foreign Country or Foreign Sovereignty as recognized by the United States Department of State. Refer to the [Foreign Country Codes page](#).

## 5.5.9 Signing the Electronic Return

The corporation must designate an officer of the firm responsible for signing the corporate income tax return following the procedures outlined in Treasury Regulation Section 1.6062-1.

**Note:** For PY2023, Form 8453-(C/I/S) (formerly filed with 1120, 1120-S and 1120-F) have been made historical. The now consolidated form to file with 1120, 1120-S and 1120-F is the Form 8453-CORP. Form 8453-WH is a new form for TY2022/PY2023 for Form 1042.

The Form 8453-CORP should be scanned and attached as a PDF document. All required parties must sign and date the Form 8453-CORP to authorize the origination of the electronic submission, prior to the transmission of the return.

The "Declaration of Officer" includes under penalties of perjury the return is true, correct, and complete. If a third-party Transmitter is used to transmit the return, the Form 8453-CORP gives the officer's consent to have the IRS send an acknowledgement (accepted or rejected) to the third-party Transmitter; they will then provide that acknowledgement to the officer.

If a Paid Preparer is hired to review and sign the return, they must sign the Form 8453-CORP. The Paid Preparer must check the box in the "Paid Preparer's Use Only" section. Paid Preparers do not have to disclose their SSN or EIN on the copies they supply to taxpayers.

The original Form 8453-CORP, physically signed by the corporation's officer, MUST be retained: recommended for minimum of three years from the due date or extended due date of the tax return.

**Note:** If the electronic return data on a corporate income tax return is changed after the E-file Declaration of Corporation is signed, a new declaration MUST be signed if the "Total Income" amount differs by more than \$150 or the "Taxable Income" amount differs by more than \$100.

If unable to file electronically and the e-help Desk has advised a paper return, the corporate officer MUST sign the paper copy of the tax return before it is filed. Form 8453-CORP is NOT a valid signature option when filing a paper copy of a tax return. Detailed guidance can be found on the **e-File for Large Business and International (LB&I)** page.

## 5.6 How to Transmit Electronic Returns to the IRS

The IRS's definition of a Transmitter is someone who sends the electronic tax return directly to the IRS. A Transmitter must complete an IRS e-File Application and be approved to transmit returns. Transmitters use an ETIN to transmit. A large taxpayer, who completes an IRS e-File Application, is issued an ETIN. Large taxpayers who choose to use a Third-Party Transmitter do not need an ETIN.

IRS must approve a Software Developer. The submissions must be formatted in XML. MeF performs validations of the transmission and return data through Business Rules, Schema validations, Simple Object Access Protocol (SOAP) envelope validation, Transmission Header, and Manifest validation, which applies to both Internet Filing Application (IFA) and Application-to-Application (A2A) transmissions.

### 5.6.1 Transmission Channels

IFA is a direct, secure connection that requires a person to initiate the transmission session. IFA provides a browser-based interface that allows an individual to easily upload and transmit a return securely.

As identified in the IRS e-File Application procedures, one or more Delegated Users must be designated as a "MeF Internet Transmitter." It is recommended to use more than one Delegated User for backup. If the corporation chooses to transmit their own return, the Authorized MeF Internet Transmitter will access IFA through the **Modernized e-File (MeF) Internet Filing** link. For more, refer to **Publication 4164**.

Prior to being moved to production status, the MeF Internet Transmitter must perform a communications test to verify they can transmit return data to the IRS. The ETIN is in a "test" status until this communications test. After successful connectivity, contact the e-help Desk at 1-866- 255-0654 to have the ETIN moved from "test" to "production" status. The status of each form type transmitted to the IRS can be viewed by accessing the firm's IRS e-File Application.

Large Taxpayers do NOT need to perform a communications test each year: only the first year. Software packages may have communication tests built-in. Follow directions in the software package. If problems occur, contact the Software Developer.

For more information regarding communication testing, refer to **Publication 5078**.

A2A uses secure Internet connections to communicate with MeF using Simple Object Access Protocol (SOAP) messages. You can find more information in **Publication 4164**.

When an A2A transmission is complete, a receipt is created. MeF validates the transmission and generates an Acknowledgement File, which is the official notification that the electronic return was Accepted (no errors) or Rejected (errors identified).

If the return is rejected, the Acknowledgement File will contain an Error Code Explanation(s) to identify and correct errors. The IRS makes the Acknowledgement File available for the Transmitter to retrieve as soon as MeF processing is completed.

## 5.6.2 Methods of Transmission

There are three options to e-File. The first is Direct Transmission, which allows the corporation to file directly with IRS. Transmitters are responsible for the following:

- Transmitting returns to IRS through IFA or A2A
- Retrieving the Acknowledgement File from IRS within two days of transmission
- Promptly correcting any transmission error causing rejection
- Ensuring the security of all transmitted data
- Contacting the IRS e-help Desk 1-866-255-0654 for instructions if an Acknowledgement of acceptance for processing has not been received within 24 hours of transmission.

Refer to **Publication 4164** for specific information on transmitting returns and correcting errors.

The second method is through a Third-Party Transmitter. This method involves having a Provider transmit the corporation's return to IRS. Contact the Third-Party Transmitter for instructions.

The third method is Online Provider. This option allows the corporation to prepare and send the return to an Online Provider who will transmit. There is no ERO involved in this process.

## 5.6.3 Retrieving an Acknowledgement

The Acknowledgement File is the official notification the electronic return was Accepted (no errors) or Rejected (errors identified). The acknowledgement is an XML file.

The Large Taxpayer transmitting the corporation's own return must retain the Acknowledgement file that contains the Acceptance Status "Accepted" as proof. A Status Record showing a return was "Acknowledged" is not proof it was Accepted.

If the electronic return is rejected, the Acknowledgement File will contain an Error Code Explanation(s), which should be used to identify and correct errors. IRS makes the Acknowledgement File available for the MeF Internet Transmitter as soon as processing is complete.

Download the acknowledgement following the steps outlined in **Publication 4164**.

The following is an example of an accepted acknowledgement for an 1120 Federal Return:

```

<?xml version="1.0" encoding="UTF-8"?>
<AcknowledgementList xmlns="http://www.irs.gov/e-File"
xmlns:e-File="http://www.irs.gov/e-File"><Count>1</Count>
<Acknowledgement xsi:schemaLocation="http://www.irs.gov/e-File
e-FileAttachments.xsd" xmlns="http://www.irs.gov/e-File"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
<SubmissionId>00000000000000000000</SubmissionId>
<EFIN>000000</EFIN>
<GovernmentCode>IRS</GovernmentCode>
<TaxYear>2022</TaxYear>
<SubmissionType>1120</SubmissionType>
<SubmissionCategory>CORP</SubmissionCategory>
<ElectronicPostmark>2023-02-17T09:30:47Z</ElectronicPostmark>
<AcceptanceStatus>Accepted</AcceptanceStatus>
<ContainedAlerts>>false</ContainedAlerts>
<StatusDate>2023-02-17</StatusDate>
<IRSSubmissionId>00000000000000000000</IRSSubmissionId>
<TIN>000000000</TIN>
<IRSReceivedDate>2023-02-17</IRSReceivedDate>
<TaxPeriodEndDate>2022-12-31</TaxPeriodEndDate>
<PaymentIndicator>Payment Request Received</PaymentIndicator>
<CompletedValidation>>true</CompletedValidation>
<EmbeddedCRC32>0x0</EmbeddedCRC32>
<ComputedCRC32>0x0</ComputedCRC32>
<TaxableIncome>123456789123456</TaxableIncome>
<TotalTax>123456789123456</TotalTax>
</Acknowledgement>
</AcknowledgementList>

```

### 5.6.3.1 Elements of the Acknowledgement

- SubmissionID is the identifying number given to the return
- EFIN: Electronic Filing Identification Number
- Government Code identifies whether the return was a federal or state return
- Submission Type identifies the form
- Tax Year identifies the tax year of the return
- Submission Category identifies the return type: corporate, partnership, employment, or exempt organization: allows acknowledgements to be downloaded by submission category.
- Electronic Postmark is the date and time the ERO or taxpayer submitted the return to the Transmitter. In the case of a Large Taxpayer who is transmitting their own return, the Electronic postmark should NOT be used.

- Acceptance Status is the status indicating whether the return was accepted or rejected
- Contained Alerts indicates if the acknowledgement contains one or more Alert
- Status Date is the date the acknowledgement was created
- TIN will be either an SSN or EIN
- EIN is the Employer Identification Number of the entity filing the return
- IRS Received Date is the date the IRS considers the return to have been received
- Tax Period End Date is the date indicated on the return as the Tax Period Ending Date
- Completed Validation indicates if the return completed both the Schema and Business Rule validation. This is particularly important if the return was rejected. If the completed Validation is “No” (false), there may be additional errors identified when the return is resubmitted.
- Embedded CRC32 is the hash total the software calculated, per the zip file submitted
- Computed CRC32 is the hash total the IRS computed, per the zip file submitted. Note: If the Embedded CRC32 and Computed CRC32 totals do not agree, contact the IRS e-help Desk.
- Taxable Income is the amount entered on the Taxable Income line of Form 1120, 1120-F, or 1041 return. For the Form 1120-S return, this is the amount entered from Total Income/Loss. Compare this amount with what is actually on the return. If the amounts do not match, contact the software vendor or IRS e-Help Desk.
- Total Tax is the amount entered on the Total Tax line of Form 1120, 1120-S, 1120-F, or 1041 return. Compare this amount with what is actually on the return. If the amounts do not match, contact the software vendor or IRS e-Help Desk.
- Net Income/Loss is the amount entered on the Net Income (Loss) line, in the Analysis of Net Income Loss section, of a Form 1065 return. Compare this amount with what is actually on the return. If the amounts do not match, contact the software vendor or IRS e-Help Desk.

## 5.7 Timely Filed Electronic Returns

All due dates for filing paper income tax returns apply to electronic returns. Transmitters must ensure the electronic return is transmitted on or before the due date, including extensions. An electronically filed return, including the signature document or Practitioner PIN process, is not considered filed until acknowledged and accepted by the IRS.

Third-Party Transmitter or Online Provider may have an Electronic Postmark showing the date and time in their time zone. The IRS Received Date is initially determined using the electronic postmark, based on the Transmitter’s time zone. If there is a question of the timeliness and the Transmitter/Online Provider is located in a different time zone, the taxpayer’s time zone will determine the received date.

Taxpayers filing directly to the IRS may NOT use the electronic postmark.

All accepted Acknowledgements will include the “IRS Received Date” which is the date in which IRS deems the return received.

When a transmitted return is rejected, there is a 10-day Transmission Perfection Period for electronic re-transmission. The perfection period is never extended regardless of weekends, holidays, or the end of the year cutoff.

For Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, the perfection period is 5 days.

Perfection of the return for electronic re-transmission generally means the originally signed return may have errors in the format of the XML, or errors causing the return to fail the IRS e-File Schema validation or Business Rules.

When a previously rejected return is “Accepted,” within the 10-day Transmission Perfection Period, it will be deemed to have been received on the date of the first reject occurred. More detailed information and examples can be found in **Section 3.20**, Transmission Perfection Period

Before filing a paper return, corporations, partnerships, and tax-exempt organizations required to e-File must contact the e-help Desk (1-866-255-0654) to attempt to resolve the reject conditions.

To be considered timely filed, the paper return must be postmarked by the due date of the return (including extensions) or 10 calendar days after the IRS last gives notification the return was rejected.

Follow the steps below to ensure that the paper return is identified as a rejected electronic return, and the taxpayer is given credit for the date of the first reject within the 10-day transmission perfection period:

- Call the e-help Desk (1-866-255-0654) to advise return wasn't accepted.

The taxpayer should prepare the paper return and include the following:

- An explanation of why the paper return is being filed after the due date
- A copy of the reject notification (acknowledgement)
- A brief history of actions taken to correct the electronic return
- Write in red at the top of the first page of the paper return - REJECTED ELECTRONIC RETURN – [DATE]. The date will be the date of first reject within the 10-day transmission perfection timeframe.
- Sign the paper return. The PIN that was used on the rejected return may not be used on the paper return.

If the return is rejected, it is recommended that the following documents be retained:

- A copy of the Submission Receipt received from IRS (Transmitter)
- A copy of the rejected Transmission File (Transmitter)
- A copy of the rejected Acknowledgement (Everyone).

It is not required, but recommended, Large Taxpayers also retain a copy of the electronic return data after it is formatted into XML and before it is transmitted to IRS or a third-party Transmitter. In the unlikely event there is a dispute concerning data displayed by MeF systems, this file could be used as proof of the originally transmitted data. Both IRS and the Transmitter are required to retain a separate copy of the electronic return in the original format.

## 6 Appendix

### 6.1 References

**MeF Schemas and Business Rules** page: Accepted Forms and Schedules, Extended Due Dates lists, details on versions and dates for each form family, and available through the Registered User Portal and e-Services mailbox. Access and make changes to existing account on **e-Services**. Contact the MeF Mailbox with the Company Name, Authorized User Role, and ETIN to request Schemas and Business Rules.

**E-Pay**: provides information on other electronic payment options.

**e-Services**: web-based tools for tax professionals, reporting agents, mortgage industry, payers, and others to complete transactions online with the IRS, available 24 hours a day, 7 days a week. Not available to the general public.

**Electronic Federal Tax Payment System (EFTPS)**: A free service from the U.S. Treasury through which federal taxes may be paid.

**Foreign Country Code Listing**: lists Countries and Country Codes for use in MeF.

**IRS Web site (IRS.gov)**: important information, including updates and Frequently Asked Questions.

**Known Issues and Solutions**: temporary workaround solutions, available for each tax year, to allow returns to be e-Filed.

**Large and Mid-Size Corporations, Frequently Asked Questions**: guidance to large corporations based on questions the IRS has been receiving since the e-filing requirement was issued.

**Modernized e-File**: program information on e-filing and payment options for Corporation, Employment Tax, Estates and Trusts, Excise Tax, Exempt Organization, Individual, and Partnership Tax Returns.

**Notice 2010-13, Internal Revenue Bulletin 2010-4**: procedures for corporations, electing small business corporations, and organizations required to file returns under section 6033 to request a waiver of the requirement to electronically file Form 1120, 1120-F, 1120-S, 990, 990- PF, and amended and superseding returns in the Form 1120 and 990 series.

**Notice 2011-26, Internal Revenue Bulletin 2011-17**: informs tax return preparers of administrative exemptions from the electronic filing requirement under section 6011(e)(3) of the Code and regulation sections 1.6011-7 and 301.6011-7.

**Publication 1474**: Technical Specification Guide for Reporting Agent Authorization and Federal Tax Depositors.

**Publication 3112**: IRS e-File Application and Participation in IRS e-File.

**Publication 3151A**, The ABCs of FTDs: Resource Guide for Understanding Federal Tax Deposits: provides the rules and procedures for making timely and accurate federal tax deposits of employment taxes. It is available on **IRS.gov** and is stocked at the NDC.

**Publication 4164**, Modernized e-File (MeF) Guide for Software Developers and Transmitters: procedures, transmission formats, business rules, and validation procedures for returns e-Filed through MeF.

**Publication 4557**, Safeguarding Taxpayer Data: A Guide for Your Business: guidance on federal and state information security laws and regulations, as well as industry standards and best practices.

**Publication 5078**, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions: general and program specific testing information for business form types for completing the ATS process.

**Recommended Names and Descriptions for PDF Files Attached to Modernized e-File (MeF)**

**Business Submissions:** names for PDF files attached to MeF business submissions.

**Revenue Procedure 2007-40, Internal Revenue Bulletin 2007-26:** requirements for participating as a Provider, the official set of rules governing participation in IRS e-File.

**Telephone Assistance Contacts for Business Customers:** provides a listing of helpful phone numbers.

**Treasury Decision 9300, Internal Revenue Bulletin 2007-2:** eliminates regulatory obstacles to the e-filing of certain business returns and other forms. The regulations provide that, in a number of situations, the signature on a taxpayer's return covers attachments to that return.

**Treasury Decision 9363, Internal Revenue Bulletin 2007-49:** updates and clarifies the rules and procedures for filing corporate returns and returns of organizations required to file under section 6033 on magnetic media pursuant to section 6011(e). These regulations affect corporations including S corporations with assets of \$10 million or more filing Form 1120 or 1120-S, exempt organizations with assets of \$10 million or more required to file under section 6033, and private foundations or section 4947(a)(1) trusts required to file under section 6033.