

QuickAlerts Messages August 2013

QuickAlerts – August 1, 2013

Subject: Extended Maintenance Window for the Modernized e-File (MeF)

The Modernized e-File (MeF) Sunday maintenance build window is being extended. The system will be unavailable on Sunday, August 4, 2013, from 1:00 a.m. until 10:00 a.m. Eastern. The build will deploy critical production system updates.

The extended window impacts MeF ATS and Production environments.
The IRS will issue a Technical QuickAlerts when the MeF System is operational.

Thank you in advance for refraining from accessing the MeF System during this period.

QuickAlerts – August 1, 2013

Subject: Filing Season 2014 Drop 1 Schemas & Business Rules posted to IRS.gov

The following schemas and rules to be used for planning and development purposes in support of Filing Season 2014 have been posted on IRS.gov.

The [1041 Drop 1 schemas & business rules](#) have been posted to IRS.gov. This update includes 2014 Filing Season changes for the 1041 Modernized e-File (MeF) program. These schemas will not be implemented in the MeF ATS or Production environments. We are continuing to make updates to the schemas and rules for additional Tax Year 2013 changes. Updated versions will be posted as they become available. If any issues exist with any drop 1 schema or business rules, a known issues list will be made available on IRS.gov.

The [94x Drop 1 schemas & business rules](#) have posted to IRS.gov. This update includes 2014 Filing Season changes for the 94x Modernized e-File (MeF) program. These schemas will not be implemented in the MeF ATS or Production environments. We are continuing to make updates to the schemas and rules for additional Filing Year 2014 changes. Updated versions will be posted as they become available. If any issues exist with any drop 1 schema or business rules, a known issues list will be made available on IRS.gov.

The MeF 2014 Filing Season Drop 2 schemas and business rules are scheduled to be posted next week for all MeF programs.

If you have any questions, please send them to the [MeF Mailbox](#).

QuickAlerts – August 4, 2013

Subject: Update: Maintenance completed for the Modernized e-File (MeF) Production Environment

The maintenance build completed at 8:00 am, Eastern on Sunday, August 4, 2013. The MeF Production System is now operational. All Service Requests are operational and production has resumed.

Thank you for your patience and support. Please monitor the [MeF Status Page](#) for any other updates.

QuickAlerts – August 5, 2013

Subject: Modernized e-File (MeF) Registered User Portal Upgrade

IRS is in the process of completing a multi-year upgrade to the on-line portal infrastructure. The MeF application version and current supported schemas will not change as part of this migration. The first phase of the IRS portal upgrade was the transition to a new IRS.gov in August 2012. The second phase supports all registered user applications and is scheduled to be implemented over the Labor Day weekend of August 31 through September 2, 2013, with full operation on September 3, 2013. All software developers, transmitters, and states will need to make changes to transition from the RUP to the new Integrated Enterprise Portal (IEP).

Information Highlights:

- The MeF Production and ATS environments will be migrated to the new portal (IEP) and will be fully operational to all software developers, transmitters and states on Tuesday, September 3, 2013 at 12:00 p.m. ET. The MeF application version and current supported schemas will not change.
- The new portal (IEP) will require new public SSL certificates for establishing the SSL connection. Your software or browser configurations may be set up to automatically download these certificates when it connects to the new portal (IEP) the first time. Information on where you can manually download them is located in the *Portal Transition Guide* on the [MeF User Guides & Publication page](#).
- A2A toolkit users (SDK and client application) are also impacted by these changes. Please read the *Portal Transition Guide* for more details.
- Testing in ATS through the new portal will be available on Monday, August 12, 2013 at 12:00 p.m. ET. The new "la.alt" URL listed in the *Portal Transition Guide* will be used for this purpose. The IRS encourages comprehensive and frequent testing through the new portal (IEP).
- Software developers, transmitters, and states that need to access the ATS environment through the current portal to pass ATS or retest their software can continue to use "la main." The "la main" URL will not be impacted prior to the September 3, 2013 full migration.

Timeline of Events:

- August 12th 12:00 p.m. ET – Transmitters will be able to test reaching ATS through the new portal (IEP) using the new "la.alt" URL listed in the *Portal Transition Guide*. See the *Portal Transition Guide* for testing and how to get support during the migration.
- August 30th to September 2nd – Labor Day Power Outage. ATS and Production environments of MeF will be unavailable. Additional information will be provided in an upcoming QuickAlert.
- September 3rd 12:00 p.m. ET – MeF will be fully available to all users. All MeF traffic will go through the new portal (IEP). The Production and ATS URLs will not change.
- Software developers, transmitters, and states that need to access the ATS environment through the current portal to pass ATS or retest their software can continue to use "la main." The "la main" URL will not be impacted prior to the September 3rd, 2013 full migration.

If you have any questions, please send them to the [MeF Mailbox](#).

QuickAlerts – August 8, 2013

Subject: Form 1065/1065-B Business Rules and Schemas for TY 2013v2.0

Attention: Software Developers, Return Transmitters, and Authorized IRS e-file Providers/EROs

The following Tax Year 2013 files have been posted on IRS.gov:

- Form 1065/1065-B Schemas, Business Rules and Release Memo for TY2013v2.0
- Forms and Attachment Listing for TY2013

Questions or comments may be directed to the e-help Desk at 1-866-255-0654.

QuickAlerts – August 9, 2013

Subject: Extended Maintenance Window for the Modernized e-File (MeF)

The Modernized e-File (MeF) Sunday maintenance build window is being extended. The system will be unavailable on Sunday, August 11, 2013, from 1:00 a.m. until 9:00 a.m. Eastern. The build will deploy critical production system updates.

The extended window impacts MeF ATS and Production environments.

Thank you in advance for refraining from accessing the MeF System during this period.

QuickAlerts – August 13, 2013

Subject: Form 1120/1120S/1120-F and 7004 Business Rules for Tax Year 2013

The following updates have been posted on IRS.gov in the Production tables.

[Tax Year 2013](#)

- 1120/1120F/1120S and 7004 Business Rules 2013v1.1
- 1120/1120F/1120S and 7004 Business Rules Addendum 2013v1.0
- Forms and Attachments Listing: efileAttachments.xsd

Questions or comments may be directed to the e-help Desk at 1-866-255-0654.

QuickAlerts – August 15, 2013

Subject: Updated TY2012 schemas posted for Form families 1040, 1120, 1065, 56 and 9465

The following Tax Year 2012 schemas have been posted on IRS.gov: The efileTypes.xsd is being updated to add a value of "PHCT" in GovernmentCodeType in order for Philadelphia to participate in the MeF Fed/State Program. These schemas will be effective in ATS and production immediately.

- [Form 1040/1040A/1040EZ/1040SSPR Schemas TY2012v4.3](#)
- [Form 1120/1120S/1120-F Schemas TY2012v2.2](#)
- [Form 1065/1065B Schemas TY2012v2.3](#)
- [Form 56, 9465 Schemas CUv4.1](#)

Questions or comments may be directed to the e-help Desk at 1-866-255-0654.

QuickAlerts – August 21, 2013

Subject: Modernized e-File (MeF) Scheduled Downtime Cancelled for August 30, 2013

The Internal Revenue Service has cancelled the agency-wide employee furlough day scheduled for Friday, August 30, 2013. As a result, MeF will be available on this day.

QuickAlerts – August 26, 2013

Subject: Integrated Enterprise Portal (IEP) down on Wednesday, August 28, 2013 for updates

ATS testing through the new Integrated Enterprise Portal (IEP) will be unavailable on Wednesday, August 28, 2013 while we deploy critical updates to the new portal. Additional information about the new IEP Portal can be found in the Portal Transition Guide on the [MeF User Guides & Publications](#) page. Please refer to the [MeF Status page](#) for any updates.

Thank you in advance for refraining from accessing the MeF ATS System through the new IEP Portal during this period. Regular ATS testing will continue during this time using the normal URL.

QuickAlerts – August 27, 2013

Subject: Foreign Tax Credit Compliance Tips

The foreign tax credit laws are complex. Below are some quick summaries of the more complex areas of the law along with links to web pages on IRS.GOV with additional helpful resources.

Foreign Sourced Qualified Dividends and Gains

If a taxpayer receives foreign sourced qualified dividends and/or capital gains (including long-term capital gains, unrecaptured section 1250 gain, and/or section 1231 gains) that are taxed in the U.S. at a reduced tax rate, the taxpayer must adjust the foreign source income that is reported on Form 1116, line 1a. Otherwise, the allowable foreign tax credit may be significantly overstated which can trigger a substantial underpayment penalty.

Interest Expense

Interest expense must be apportioned between U.S. and foreign source income using an asset method. See Publication 514 for more information on the asset methods.

Other Compliance Issues

- Charitable contributions are not apportioned against foreign source income.
- The amount of foreign tax that qualifies is not necessarily the amount of tax withheld by the foreign country. If you are entitled to a reduced rate of foreign tax based on an income tax treaty between the U.S. and a foreign country, only that reduced tax qualifies for the credit.
- If a foreign tax redetermination occurs, a redetermination of your US tax liability is required in most situations. You must file a Form 1040X or Form 1120X. Failure to notify the IRS of a foreign tax redetermination can result in a failure to notify penalty.

For more details about the topics above, go to [Foreign Tax Credit Compliance Tips](#).

Other References

- [Foreign Tax Credit](#)
 - [What Foreign Taxes Qualify For The Foreign Tax Credit?](#)
 - [Foreign Tax Credit - How to Figure the Credit](#)
 - [Foreign Tax Credit – Special Issues](#)
 - [Foreign Tax Credit - Choosing To Take Credit or Deduction](#)
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QuickAlerts – August 29, 2013

Subject: Filing Season 2014 Drop 2 Schemas & Business Rules posted to the IRS Website

The 1040, 1041, 1120, 1065, and the ETEC (720/2290/8849) MeF programs have posted updated Drop 2 schemas and business rules that include additional 2014 Filing Season changes. The 94x form family did not have Drop 2 schema and business rules updates. We are continuing to make updates to the schemas and rules for additional Processing Year 2014 changes. Updated versions will be posted as they become available. If any issues exist with any schema or business rule, the known issues list will be provided on the IRS Website.

MeF schemas and business rules can be obtained at the [Modernized e-File \(MeF\) Schemas and Business Rules webpage](#).

If you have any questions, please send them to MeFMailbox@IRS.gov.

QuickAlerts – August 30, 2013

Subject: e-Services Update-Date Correction

There is a planned power outage scheduled this weekend beginning Saturday, August 31, at 5 p.m. EDT through Tuesday, September 3, 2013, at 12:00p.m. All e-services products, including Transcript Delivery System, e-file Application, Registration, Disclosure Authorization, Electronic Account Resolution and TIN Matching will be unavailable during this time.

There will be several changes made to e-services while the system is unavailable:

- Retirement of Disclosure Authorization (DA) and Electronic Account Resolution (EAR)
- TIN Matching and other system changes.

Additional information for TIN Matching Re-engineering is available on the e-services page under Tax Professionals.

As with any upgrade, users could experience intermittent downtime for the first few days following implementation. If you experience problems, you may contact the e-help Desk at 866-255-0654. We apologize for any inconvenience this may cause.
