



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.42.4

OCTOBER 30, 2024

EFFECTIVE DATE

(11-08-2024)

PURPOSE

- (1) This transmits revised IRM 3.42.4, Electronic Tax Administration, IRS e-file for Business Tax Returns.

SCOPE

- (1) IRM 3.42.4 provides a consolidated source for researching information regarding the Business e-File Programs and e-Payment Product Options and the applicable policies, guidelines and procedures for receiving and processing electronic returns and payments.

MATERIAL CHANGES

- (1) IRM 3.42.4.2.1(1)- Deleted note regarding BEARS request for access to the SERP Feedback access.
- (2) IRM 3.42.4.4(1)- Modified external link for TAS Taxpayer Bill of Rights.
- (3) IRM 3.42.4.4.1(2)- Modified external link for TAS Taxpayer Bill of Rights.
- (4) IRM 3.42.4.6(9)(Bullet 4)- Replaced Form 1040-SS(PR) with 1040-SS(SP).
- (5) IRM 3.42.4.6(9)(Bullet 5)- Added bullet point to reference point Form 1040 (PR).
- (6) IRM 3.42.4.6(17)- Added new paragraph to reference 94X-X returns; amended Form 940, Form 941-X, Form 943-X, Form 944-X, Form 945-X and Form 94X-X(PR).
- (7) IRM 3.42.4.7(2)(Table 2nd Box)- Added new paragraph to reference 94X-X returns; amended Form 940, Form 941-X, Form 943-X, Form 944-X, Form 945-X and Form 94X-X(PR).
- (8) IRM 3.42.4.7.7(9)- Replaced the Form 94X-PR series and Form 94X-SS series with Form 94X-SP series. Added a note of this update.
- (9) IRM 3.42.4.17.3(12)- Added instructions to the Waiver Matrix Table, for when the Waiver does not meet the e-File Mandate/Criteria.
- (10) IRM 3.42.4.17.4(8)- Added instructions to the Waiver Matrix Table, for when the Waiver does not meet the e-File Mandate/Criteria.
- (11) IRM 3.42.4.17.5(1)- Created new IRM subsection to provide IDRS instructions for Waiver Requests.
- (12) Editorial changes made throughout the IRM include:
 - Updates to dates, reference materials, organizational terms
 - Updates to IRM numbers and titles
 - Corrected punctuation, grammar, spelling and spacing
 - Updated Tax Years
 - Updated wording for clarity and plain language
 - Made updates to organizational title Wage and Investment to Taxpayer Services where applicable.

EFFECT ON OTHER DOCUMENTS

IRM 3.42.4 dated September 7, 2023 (effective 01-01-2024) is superseded.

AUDIENCE

The intended audience includes e-file Headquarter Operations, Electronic Products and Services Support (EPSS) Organization, Submission Processing Campus Operations, including Tax Examiners and other Submission Processing Campus Support Sections, Customer Account Services (CAS) Operations, Territory Operations, Area Operations, Taxpayer Assistance Centers (TAC), Stakeholder, Partnership, Education and Communication (SPEC), Stakeholder Liaison, and other applicable functions and communicators.

James L. Fish
Director, Submission Processing
Taxpayer Services Division

3.42.4

IRS e-file for Business Tax Returns

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3.42.4.1
(01-01-2024)
Program Scope and Objectives

- (1) This subsection provides an overview of IRS Business e-file, which allows the submission of business tax return data to the Internal Revenue Service (IRS) using an Extensible Markup Language (XML) based system. Business tax return data is transmitted electronically through the Modernized e-File (MeF) System.

Note: Generally, electronic returns contain the same information as comparable returns filed entirely on paper documents.

- (2) **Purpose:** This IRM provides instructions for Submission Processing Campuses (SPCs) regarding the electronic processing of business tax returns.
- (3) **Audience:** These procedures apply to employees who are responsible for resolving account inquiries and processing errors related to Business e-File Programs in the following IRS Operations:
 - Electronic Products and Services Support (EPSS) Organization
 - Submission Processing Campus Tax Examiners
 - Other e-file Support Staff
 - Customer Account Services (CAS) Operations
 - Territory Operations
 - Area Operations
 - Taxpayer Assistance Center (TAC) Operations
 - Stakeholder Partnerships, Education and Communication (SPEC)
 - Stakeholder Liaison
 - Other applicable Functions and Communicators
- (4) **Policy Owner:** Director, e-File Services (eFS) Division
- (5) **Program Owner:** Business Master File (BMF) Operations and Maintenance Services (BOMS) Branch
- (6) **Program Goals:** The goal of this program is to provide guidance on the electronic processing of business tax returns and the applicable e-file processes and procedures to resolve account inquiries and processing errors related to the IRS electronic processing systems.
- (7) **Contact Information:** Utilize the *SERP Feedback Application* to recommend changes or make any other suggestions to this IRM.

Note: Before you submit corrections or change requests via the SERP Feedback Application, consult your Lead or Manager for assistance to verify if this is a valid request.

- a. Changes **must** be approved by the first line manager or designee and the responsible analyst **before** submission to headquarters.
- b. For instructions on submitting requests on the SERP Feedback Application, refer to the Submitter Instructions located on the *SERP Feedback Application* Home Page.

3.42.4.1.1
(01-01-2024)
Background

- (1) The IRS Restructuring and Reform Act of 1998 (RRA 98) established a goal to have 80 percent of all Federal tax and information returns filed electronically by the year 2007.
- (2) In December 1998, the IRS announced its mission to revolutionize the way taxpayers transact and communicate with the IRS. To achieve this goal, a

standardized architecture was used to replace the Legacy e-file System. The MeF project is the future of electronic filing with the IRS. The project's goal was to replace the Legacy e-file System with a Modernized e-File (MeF) System and provide an internet based e-filing platform that could be used for any IRS form. The MeF System is the primary method to electronically file Individual, Corporate, Partnership, Excise, Exempt Organization, Estates and Trusts, and Employment Tax Returns with the IRS over the internet and through the IRS' Integrated Enterprise Portal (IEP).

- (3) The MeF project supports the E-Government Act of 2002, making it easier for citizens and businesses to interact with the government, save taxpayer dollars and streamline transactions. The MeF project also supports the Treasury's goal to assist taxpayers in meeting their tax obligations, invest in modern technology, and support employee effectiveness.

3.42.4.1.2
(01-01-2024)
Authority

- (1) Internal Revenue Code IRC 6011(e)(1) gives specific authority for the IRS and the Treasury Department to "prescribe regulations providing standards for determining which returns must be filed on magnetic media or in other machine-readable form." *Rev. Proc. 2007-40* combines the rules governing participation in IRS e-file.

3.42.4.1.3
(01-01-2024)
Roles and Responsibilities

- (1) The Director, e-File Services (eFS), Division manages all strategic and day-to-day business activities for the IRS electronic filing Program. See IRM 1.1.13.7.6.5, e-File Services, for additional information.
- (2) The Chief, BMF Operations and Maintenance Services (BOMS) Branch is responsible for overseeing the IRS Business e-File Program's process and policy. See IRM 1.1.13.7.6.5.3, BMF Operations and Maintenance Services Branch, for additional information.
- (3) The general role of the BOMS Branch is to provide oversight and support for stable IRS Business e-File Programs.
- (4) The BOMS Branch provides support to EPSS and Submission Processing Campus Operations/Functions that have responsibility for working with the Business e-File Programs and applicable processing systems.
- (5) The BOMS Branch responsibilities are as follows:
 - a. Coordinate annual product maintenance.
 - b. Oversee product preparation for the filing season.
 - c. Monitor and support the filing season.
 - d. Conduct post filing season assessment.
 - e. Participate in external forums and other professional conferences as required.
 - f. Support e-file marketing and communication efforts.
 - g. Provide EPSS, SPCs, internal and external trading partners and others, as applicable, with updated documentation regarding procedural and system changes, e.g., test scenarios, Schemas, Business Rules, and other materials as appropriate.
 - h. Provide support for development of marketing and training materials necessary for the execution of a successful filing season and daily operations, which includes establishing, monitoring, and maintaining provider groups for Level 2 support in the e-Help Support System (EHSS).

- i. Provide support to EPSS e-Help Desks in resolving day-to-day operating issues.
- j. Monitor operations and coordinate resolutions to electronic filing system issues with IRS Information Technology (IT).
- k. Provide regular volume and incident reports to Business Operating Divisions and other governance groups.

(6) The BOMS Branch also provides support to the following organizations:

- Customer Account Services (CAS) Operations
- Electronic Payment Section
- External Stakeholders and Trading Partners
- Field Assistance (FA)
- IRS Information Technology (IT)
- Large Business and International (LB&I)
- Other applicable IRS Functions and Communicators
- Research, Applied Analytics & Statistics (RAAS)
- Return Preparer Office (RPO)
- Small Business/Self-Employed (SB/SE)
- Stakeholder Liaison
- Stakeholder, Partnership, Education and Communications (SPEC)
- Tax Exempt & Government Entities (TE/GE)
- Other applicable IRS Functions and Communicators

3.42.4.1.4
(09-10-2020)
**Program Management
and Review**

(1) **Program Reports:** System control reports are on the Control-D Web Access (CTDWA), Electronic Tax Administration Research and Analysis System (ETARAS), and Business Objects Enterprise (BOE). A general listing of these reports is in the following MeF Interface Control Documents (ICDs):

- CTDWA ICD
- ETARAS ICD
- Reports Manager User Guide

(2) **Program Effectiveness:** Program Effectiveness is determined by employees being able to successfully resolve account inquiries and processing errors related to IRS electronic processing systems and are measured by using the following tools:

- Balanced Measures
- Managerial Reviews

(3) **Annual Review:** Federal Managers Financial Integrity Act (FMFIA) Public Law 97-255 requires each executive agency to conduct annual evaluations of its systems of control using guidelines set by the Office of Management and Budget (OMB).

3.42.4.1.5
(01-01-2024)
Program Controls

(1) This program uses Document 12829, The General Records Schedules (GRS), Document 12990, Records Control Schedules (RCS), IRM 1.15.2, Types of Records and Their Life Cycles, IRM 1.15.6, Managing Electronic Records, and the IRS Internal Management Documents System to establish controls. Also, see IRM 21.5.1.4.10, Classified Waste, for guidance on handling classified waste. This IRM subsection constitutes one of the controls.

3.42.4.1.6
(01-01-2024)

Terms and Acronyms

- (1) For a list of the most common Terms associated with this program, see Exhibit 3.42.4-1, Terms.
- (2) For a list of the most common Acronyms associated with this program, see Exhibit 3.42.4-2, Acronyms.

3.42.4.1.7
(01-01-2024)

Related Resources

- (1) The following is a list of related resources on the Business e-File Programs. IRM 3.42.4 **must** be used in conjunction with the following resources to efficiently complete the electronic return process and to resolve account related issues or Authorized IRS e-file Provider concerns.
 - *Rev. Proc. 2007-40*, Authorized IRS e-file Provider Responsibilities
 - *Rev. Proc. 2012-32*, Form 8655, Reporting Agent Authorization
 - *Rev. Proc. 2013-39*, Designation of Agent by Application
 - *Rev. Proc. 2023-18*, Applying for and maintaining certification as a Certified Professional Employer Organization (CPEO)
 - IRM 3.17.277, Electronic Payments
 - IRM 3.42.5, IRS e-file of Individual Income Tax Returns
 - IRM 3.42.7, EPSS Help Desk Support
 - IRM 3.42.8, E-Services Procedures for Electronic Products and Services Support (EPSS)
 - IRM 3.42.10, Authorized IRS e-file Providers
 - IRM 21, Customer Account Services
 - Publication 1474, Technical Specification Guide For Reporting Agent Authorization and Federal Tax Depositors
 - Publication 3112, IRS E-file Application & Participation
 - Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns
 - Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters
 - Publication 5078, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions

3.42.4.2
(01-01-2024)

Reporting System Problems to Headquarters

- (1) There will be times, during testing and live processing of business electronic returns, when problems and issues are identified by campuses that need to be addressed by the BMF Operations and Maintenance Services (BOMS) Branch. The *SERP Feedback Application* is an online tool which can be used by SERP users to provide feedback on any of the content or functionality on SERP, including IRMs. The analysts and managers receiving this information will provide the proper guidance regarding solutions and resolutions, as needed. The BOMS Branch will also use the information submitted in the SERP Feedback to identify and manually track issues and problems with the processing of business electronic returns requiring subsequent tax return and account adjustments and to determine system problems requiring corrective actions.
- (2) Tax Examiners and others **must** follow the procedures in this subsection to alert the Planning and Analysis (P&A) staff of all MeF problems and issues encountered during testing and live processing within **two hours** of the discovery.

Note: This process is **not** applicable to EPSS, as EPSS analysts with MeF testing/production oversight report issues directly to MeF help desk analysts.

- (3) The P&A staff **must** correctly document problems and issues identified by MeF Campus staff, using the *SERP Feedback Application*.

- (4) Before submitting your feedback, review the Submitter's Instructions located on the *SERP Feedback Application* Home Page.

3.42.4.2.1
(10-30-2024)
**Headquarters Response
to Problems Reported**

- (1) Headquarter Managers, Program Analysts, and Tax Analysts **must** respond to SERP Feedback within **five business days** or **24 hours** for work stoppage issues. See *SERP Feedback Application*.
- (2) The control number assigned to the SERP Feedback and the initial due date assigned by the system **must** be used when responding to the SERP Feedback.

3.42.4.3
(08-31-2018)
**IRM Deviation
Procedures**

- (1) IRM deviations **must** follow interim guidance standards in IRM 1.11.10, Interim Guidance Process.

3.42.4.4
(10-30-2024)
**Taxpayer Advocate
Service (TAS)**

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *TAS Service Level Agreements*.
- (2) Under the Right to Quality Service, taxpayers have the right to expect a fair and just tax system which provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has **not** resolved their tax issues properly and timely through normal channels.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria (see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria), or when Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the **same day**. (Also, see IRM 13.1.7.6, Same Day Resolution by Operations) When making a TAS referral, use Form 911 and forward to TAS in accordance with your local procedures.

3.42.4.4.1
(10-30-2024)
**TAS Service Level
Agreement (SLA)**

- (1) The National Taxpayer Advocate (NTA) has reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business and Self-Employed (SB/SE) Division, Tax Exempt & Government Entities (TE/GE), Criminal Investigation (CI), and Appeals and Large Business & International (LB&I), that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are located at *TAS Service Level Agreements*.

3.42.4.5
(10-30-2024)
E-Services Overview

- (1) E-Services provides a faster way of obtaining service when conducting transactions with the IRS electronically, making electronic filing easier and more cost effective. Customers include tax professionals, financial institutions, state agencies, IRS employees, certain Affordable Care Act (ACA) providers, Health Insurance Providers, Drug Manufacturers/Importers, and other qualified business partners. These services are available **24 hours a day, 7 days a week** from any computer with an internet connection. The e-Help Desk assistors are responsible for providing quality service to external customers who may encounter problems or need information about e-Services.
- (2) The e-Help Desk assistors provide support for the following e-Services products:
 - IRS e-file Application
 - Taxpayer Identification Number (TIN) Matching Application
 - Taxpayer Identification Number (TIN) Matching Program
 - Transcript Delivery System (TDS)
- (3) To access e-Services products, users **must** already have or create an online account using a two-factor authentication process called Secure Access.
- (4) For more information, review the following:
 - *IRS.gov - Secure Access: How to Register for Certain Online Self-Help Tools*
 - IRM 3.42.8, E-Services Procedures for Electronic Products and Services Support (EPSS)
 - IRM 3.42.10, Authorized IRS e-file Providers

3.42.4.5.1
(09-10-2021)
Employee User Portal (EUP)

- (1) Special Modernized e-File (MeF) Roles determine the user right to access the Employee User Portal (EUP).
- (2) An MeF Role ID number (**5-10 characters**) has been assigned to each category based on the user group and is required on the BEARS System.
- (3) MeF user groups with access to tax returns have been categorized as follows:
 - e-Help Operation
 - Tax Return Users (Examination, Collection, Statistics of Income (SOI), International, Submission Processing Campus functions such as Error Resolution System (ERS), Unpostable, Reject Examiners, Accounting, Entity, and Customer Service)
 - Return and Income Verification Services (RAIVS) Units
- (4) MeF Roles allow a user to view 100 percent of the tax return data including forms, schedules, and binary attachments, as they would appear on paper.
- (5) BEARS EUP User Roles are defined as follows:

MeF User Role	EUP User Role	Description
Help Desk User (Testing)	MEFHLP (MEF-EUP)	ATS Role provides access to review acknowledgments and tax returns/extensions (accepted/rejected).
Help Desk User (Production)	MEFHLP_PR (MEF-EUP)	Production role provides access to review acknowledgments and tax returns/extensions (accepted/rejected).
Help Desk User (Production)	PROD USER 94X ON-LINE PIN REG EHELP PR (MEF-EUP)	Production role provides access to EPSS e-Help Desk Application in production to process pin applications. corresponding global domain user group: XBAG-PROD USER 94X PIN REG EHELP
Employee User (Testing)	BTXRTNAFG (MEF-EUP)	ATS role provides access to request graphical image of accepted business tax returns/extensions as filed that could be used for mailing to taxpayer or could be used for internal purposes.
Employee User (Production)	BTXRTNERS_PR (MEF-EUP)	Production role provides access to request graphical image of accepted business tax returns/extensions as filed that could be used for mailing to taxpayer or could be used for internal purposes.

MeF User Role	EUP User Role	Description
ERS User (Testing)	BTXRTNERS (MEF-EUP)	ATS role provides access to limited acknowledgement information for accepted business tax returns/extensions and code and edit worksheets. This role is enhanced from previous "Views" to allow for a "batch".
ERS User (Production)	BTXRTNERS_PR (MEF-EUP)	Production role provides access to limited acknowledgement information for accepted business tax returns/extensions and to accepted business tax returns/extensions and code and edit worksheets. This role is enhanced from previous Views to allow for a "batch".
FIT Tester	FIT USER 94X ON-LINE PIN REG EHELP FIT (MEF-EUP)	FIT Tester role provides access to EPSS e-Help Desk test Application. corresponding global domain user group: XBAG-FIT USER 94X PIN REG EHELP
Internet Acknowledgments (Testing)	INTNTACKSTAT (MEF-EUP)	ATS - View internet acknowledgements.
Internet Acknowledgments (Production)	INTNTACKSTAT_PR (MEF-EUP)	Production - View internet acknowledgements.
SAT Tester	SAT USER 94X ON-LINE PIN REG EHELP SAT (MEF-EUP)	SAT Tester role provides access to EPSS e-Help Desk test Application. corresponding global domain user group: XBAG-SAT USER 94X PIN REG EHELP

MeF User Role	EUP User Role	Description
Tax Return User (Testing)	BTXRTNV (MEF-EUP)	ATS role provides access to acknowledgement information (accepted/rejected) and accepted business tax returns (1120, 990, 1065, etc.) and code and edit worksheets.
Tax Return User (Production)	BTXRTNV_PR (MEF-EUP)	Production role provides access to acknowledgement information (accepted/rejected) and accepted business tax returns (1120, 990, 1065, etc.) and code and edit worksheets.

Note: For additional information, review the MeF Return Request and Display (RRD) User Guide located on the *EPSS Research Portal*.

3.42.4.5.2
(01-01-2024)
Integrated Enterprise Portal (IEP)

- (1) The Integrated Enterprise Portal (IEP) is the internet method that allows users to complete the IRS e-file Application, after first creating an online account (using Secure Access) to become a user of e-Services and to gain access to IRS electronic products.
- (2) The IEP provides a “**fast and free**” filing option for filers that use the MeF System to transmit returns via the internet. The IEP also provides the following:
 - Security Services that authenticate individual identity and authorizes access
 - Tax Return and Document Submission Services that include Electronic Filing Identification Number (EFIN), Electronic Transmitter Identification Number (ETIN) verification, file decompression, site indicator, timestamp, and virus detection
- (3) For instructions on how to become an IRS e-file participant and to learn the guidelines for using the IEP, review the following:
 - IRM 3.42.8, E-Services Procedures for Electronic Products and Services Support (EPSS)
 - IRM 3.42.10, Authorized IRS e-file Providers
 - Publication 3112, IRS e-file Application and Participation

3.42.4.6
(10-30-2024)
Modernized e-File (MeF) System Functionality Overview

- (1) The MeF System allows for an entirely paperless process; receiving transmissions in an Extensible Markup Language (XML) format. Returns flow into the MeF System through the internet. All transmissions originate from internet filers through the Integrated Enterprise Portal (IEP) infrastructure and are delivered to the MeF System located in the Enterprise Computing Center at Martinsburg (ECC-MTB) for processing.

- (2) Internet channeled transmissions are received at Sterling & Chicago via the Integrated Enterprise Portal (IEP) through the IRS website.
- (3) The Modernized e-File (MeF) Program was implemented in January 2004, allowing Corporations and Tax Exempt Organizations to file their returns electronically for the first time.
- (4) The MeF System was modified in 2005 to accept Form 990-PF, Return of Private Foundation or Section 4914(a)(1) Trust Treated as Private Foundation and Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns.
- (5) The MeF System was modified in January 2007 to accept Form 1065, U.S. Return of Partnership Income and Form 1065-B, U.S. Return of Income for Electing Large Partnerships.

Note: The Bipartisan Budget Act of 2015, P.L. 114-74, section 1101(b), repealed the electing large partnership rules for tax years beginning after 2017. Tax Year 2017 was the last year Form 1065-B could be filed electronically.

- (6) The MeF System was also modified in 2007 to accept Form 720, Quarterly Federal Excise Tax Return, Form 2290, Heavy Highway Vehicle Use Tax Return, and Form 8849, Claim for Refund of Excise Taxes.
- (7) The MeF System was modified in January 2008 to accept Form 990-N, Electronic Notice (e-Postcard) for Tax Exempt Organizations Not Required to File Form 990 or Form 990-EZ, and Form 1120-F, U.S. Income Tax Return of a Foreign Corporation.
- (8) The MeF System was modified in February 2010 to accept Form 1040, U.S. Individual Income Tax Return and Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.
- (9) The MeF System was modified in January 2012 to accept the following forms:
 - Form 1040A, U.S. Individual Income Tax Return
 - Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents

Note: In response to the Tax Cuts and Jobs Act of 2017 (P.L. 115-97), the IRS re-designed and simplified the Form 1040. Due to the Form 1040 simplification, Tax Year 2017 was the last year Form 1040A and Form 1040EZ could be filed electronically.

- Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
- Form 1040-SS(SP), Declaración de Impuestos Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico) Starting on TY2023
- Form 1040 (PR), Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico) For TY2022
- Form 2350, Application for Extension of Time to File U.S. Income Tax Return
- Form 56, Notice Concerning Fiduciary Relationship
- Form 9465, Installment Agreement Request

- (10) The MeF System was modified in January 2014 to accept Form 1041, U.S. Income Tax Return for Estates and Trusts and to accept the following Employment Tax forms:
- 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 Quality 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 the 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
- (11) The MeF System was modified in January 2016 to accept and process the Form 94x On-Line Signature PIN Registration Application.
- (12) The MeF System was modified in January 2017 to accept Form 1040-NR, U.S. Nonresident Alien Income Tax Return.
- Note:** This **does not** include Dual Status, Fiscal Year, or Estate and/or Trust Form 1040-NR.
- (13) The MeF System was modified in August 2020 to accept Form 1040-X, Amended U.S. Individual Income Tax Return.
- (14) The MeF System was modified in January 2021 to accept Form 990-T, Exempt Organization Business Income Tax Return.
- (15) The MeF System was modified in March 2021 to accept Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code.
- (16) The MeF System was modified in March 2022 to accept Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds.
- (17) The MeF System was modified in January 2023 to accept Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- (18) The MeF System was modified in June 2024 to accept the following amended employment tax returns:
- Amended Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
 - Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund
 - Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund

3.42.4.6.1
(01-01-2024)

Benefits of the MeF System

- Form 945-X, Adjusted ANNUAL Return of Withheld Federal Income Tax or Claim for Refund
- (1) This subsection describes the information needed to properly advise callers of the benefits of using the MeF System. It also explains how e-file processing is impacted. The MeF System:
- Processes transactions as received and generates acknowledgments immediately, eliminating the drain process.
 - Allows “one-time changes” to XML Schemas that modify all related programs, eliminating the need for separate modification to multiple programs.
 - Provides a “universal description” of common forms, eliminating variations in record layout formats.
 - Allows internet filing of electronic returns and applicable forms and schedules.
 - Uses SOAP (Simple Object Access Protocol), the industry standard protocol for XML transmissions, eliminating TRANA, TRANB, Recap and Summary Records required of IRS Proprietary transmission protocol.
 - Stores tax return data on the Modernized Tax Return Database (M-TRDB) or the MeF System.
- Note:** The Web Browser will access return data through the Employee User Portal (EUP).
- Provides redesigned Business Rules (Reject Codes).
- Note:** The Business Rules are specific in identifying exactly where the errors were made.
- Allows multiple formats.
- Note:** Binary attachments can be submitted in Portable Document Format (PDF).
- Eliminates the submission of a paper Form 8453 (family series).
- Note:** Scanned Form 8453-C, Form 8453-CORP, Form 8453-EMP, Form 8453-EO, Form 8453-EX, Form 8453-FE, Form 8453-I, Form 8453-PE, Form 8453-S, or Form 8453-TE is attached in PDF format or a Practitioner Personal Identification Number (PIN) **must** be used to sign returns as a Signature Alternative.
- Note:** Beginning with Tax Year 2021, use Form 8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing. Form 8453-EO is only used for prior tax years.
- Note:** Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-C, Form 8453-I, and Form 8453-S are only used for prior tax years.
- Eliminates duplicate filing requirements for international forms (Form 5471, Form 5472, Form 5713, and Form 8832, if filed electronically).
 - Receives returns in XML format only.
 - Scanned forms can be accessed through the EUP using the Return Request and Display (RRD) Application.

3.42.4.6.2
(01-01-2024)**MeF Processing System Components**

- (1) This subsection gives a brief description of the MeF Processing System components and functionality.
- (2) The MeF System is deployed on the Security and Technology Infrastructure Release (STIR). STIR provides a set of common services for use by the MeF Application. These services include the following:
 - Application Messaging and Data Access Services (AMDAS)
 - Enterprise Directory and Authentication Services (EDAS)
 - Security Audit and Analysis System (SAAS)
- (3) The AMDAS and EDAS Systems are common services, which provide the following:
 - Personalization, authentication, authorization, and message screening services
 - Capability to connect mid-tier applications to the mainframe by making a simple function call
- (4) The SAAS System provides IRS Cybersecurity and the Treasury Inspector General for Tax Administration (TIGTA) with a system that collects, stores, and reports on audit trail records.
- (5) The MeF Application is deployed on four application servers and the database is on a database server. It is scalable to multiple servers to handle future growth without impact to the architecture. To minimize changes in the future, the MeF System relies on industry standards such as the XML Schema. The XML Schema and the packaging designs are flexible enough to handle both text and non-American Standard Code for Information Interchange (ASCII) data.
- (6) The MeF System consists of the following five Subsystems:
 - **Transmission File and Return Processing Subsystem** - Processes transmission files and returns, which includes transmission file retrieval and validation, return validation, generation of code and edit data, and generation of acknowledgment.
 - **Return Request and Display Subsystem (RRD)** - Displays tax return data to authorized IRS personnel through the EUP.
 - **Database and System Utilities Subsystem** - Updates the MeF database with information from the source IRS database systems.
 - **Reporting Subsystem** - Generates management reports for viewing and printing. Reports can be generated in real time by authorized personnel or in a batch mode. Reports can only be viewed and printed by authorized personnel through the Business Intelligence (BI) Launch Pad using Business Objects Enterprise (BOE) Reports.
Note: BEARS is required to gain access to these reports.
 - **Interface Processing Subsystem** - Translates and sends data from the e-file system to the targeted IRS systems.
- (7) The Transmission File and Return Processing Subsystem consists of the following business components:
 - **Transmission Processing** - Validates transmission files and saves transmission file content and any errors detected during validation.

- **Acknowledgment Generation** - Retrieves return validation results and assembles the results into an acknowledgment file.
- **Return Validation** - Performs both XML Schema validation and Business Rule validation.
- **Code and Edit** - Generates code and edit data for each accepted return.
- **Internet Filing** - Transmission channel through the Integrated Enterprise Portal used by Large Corporations and transmitters to submit MeF returns.
- **Application to Application (A2A)** - Transmission channel used by transmitters that build and register their systems to transmit directly to MeF.

3.42.4.6.3
(01-01-2024)

**Modernized Tax Return
Database (M-TRDB)**

- (1) The Modernized Tax Return Database (M-TRDB) will only receive information on MeF returns that are accepted for processing. Rejected MeF returns will be stored for **1 year** on the MeF System.

Note: Accepted applications for the Form 94x On-Line Signature PIN Registration are stored on the MeF System, **not** M-TRDB.

- (2) The M-TRDB will store the following:

- Accepted Returns
- Binary Attachments
- Code and Edit Data
- Data Perfection Corrections to the Return (Change History)
- Filer Information (Taxpayer Identification Number (TIN), Name Control, and Type Code)
- Generalized Mainline Framework (GMF) Data
- Processing Status
- Tax Return Document Locator Number (DLN)

- (3) MeF returns and all attachments including binary attachments are displayed through the Return Request and Display (RRD) Application. The entire tax return has the appearance of a paper return. Additionally, the tax return is displayed with a Test/Production or Accepted/Rejected watermark.
- (4) Returns stored on M-TRDB are available online for **seven years** and rejected MeF returns are stored for **one year** on the MeF System.
- (5) The required retention period is **six years** after the end of the processing year unless needed for the Collection Statute Expiration Date (CSED) Extract due to a balance due for the following forms:
- Form 720
 - Form 940
 - Form 940-PR
 - Form 941
 - Form 941-PR
 - Form 941-SS
 - Form 943
 - Form 943-PR
 - Form 944
 - Form 945
 - Form 990

- Form 990-EZ
- Form 990-N
- Form 990-PF
- Form 990-T
- Form 1041
- Form 1065
- Form 1120-POL
- Form 2290
- Form 4720
- Form 7004
- Form 8849
- Form 8868

- (6) The required retention period is **50 years** after the end of the processing year for the following forms:
- Form 1120
 - Form 1120-F
 - Form 1120-S
- (7) M-TRDB is available **24 hours a day, seven days a week** with minimal scheduled or unscheduled down time. M-TRDB provides extract capability of tax return data for certain organizations.
- (8) Users can request a print of the MeF tax return using the RRD (through the EUP). From the print option, the user is presented with a list of items that can be printed, such as:
- Acknowledgments
 - Binary attachments
 - Entire tax return
 - Individual forms
 - Schedules
- (9) MeF returns show the caption **“e-File GRAPHIC print-DO NOT PROCESS”** on the printed accepted tax return.

3.42.4.6.4
(01-01-2024)
**Returns Processing
Subsystem (RPS)**

- (1) This subsection provides an overview of the Returns Processing Subsystem (RPS).
- (2) The Returns Processing Subsystem (RPS) processes an electronic file of transmissions from the Front-End Processing System (FEPS). The RPS consists of a series of computer programs called the “ELF Runs” that:
- a. Ensure that the electronic tax return information (sometimes called electronic data) is in a format for processing
 - b. Perform validation
 - c. Generate Acknowledgment Files of accepted, duplicate, and rejected returns which are sent back to the FEPS and then to the electronic filer
 - d. Automate the numbering, coding, and editing
 - e. Produce an electronic file for further processing by the Submission Processing Campus
 - f. Produce an electronic file of electronic return data for the Tax Return Database (TRDB)
 - g. Produce an electronic file of state data which is sent back to the RPS

Note: Submission Processing Campus (SPC) employees are expected to be knowledgeable of the RPS functionality.

3.42.4.6.5
(09-19-2017)
**Enterprise Computing
Center at Martinsburg
(ECC-MTB)**

- (1) The Enterprise Computing Center at Martinsburg (ECC-MTB) will receive and process all transmissions received through the MeF System.
- (2) ECC-MTB will also continue to receive and process electronic Information Returns, which are considered electronic business returns.
- (3) ECC-MTB is the location for the External Customer Data Store (ECDS). The ECDS is a relational database that stores all IRS e-file Application information received.

3.42.4.6.6
(10-30-2024)
**MeF System
Contingency Plan**

- (1) This subsection provides an overview of the MeF Contingency Plan to restore application data upon declaration of a disaster or major outage to support the continued operations of electronic filing.
- (2) The MeF Disaster Recovery (DR) Plan is managed and executed by IT Applications Development (AD) and Enterprise Operations (EOPS) in coordination with Submission Processing, e-File Services.
- (3) Affected Field Office Operations e-Help Managers will be notified immediately when this contingency plan is activated.
- (4) In the event of a backlog during BMF Assurance Testing, additional personnel from the other e-Help Desk sites and Field Office Operations can be detailed to the affected site.
- (5) QuickAlerts will notify all subscribers, regarding the appropriate action to take. The current system status will be kept up to date on the IRS website at *Modernized e-File (MeF) Operational Status*.
- (6) For details on assignment of back-up sites and complete instructions for con-

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3.42.4.6.6.1
(01-01-2024)
**MeF Alternate
Processing Site**

- (1) The MeF System is classified as a "Mission Critical" application; therefore, a Disaster Recovery Environment (DRE) has been put in place and renamed the Alternate Processing Site (APS). Upon declaration of a disaster in the Enterprise Computing Center in Martinsburg, WV (ECC-MTB), the APS in the Enterprise Computing Center in Memphis, TN (ECC-MEM) is brought up to support the continued operations of electronic filing. The APS is fully capable of supporting the same workload of the Production system in ECC-MTB.
- (2) The MeF System normally operates in ECC-MTB and the APS is kept warm. MeF data is replicated from the Production site to the APS and the application software components are kept up to date. If the APS is acting as the MeF processing site, then the data is replicated to the ECC-MTB.

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- (1) This subsection provides a brief overview of IRS Business e-file. The IRS continues to improve the products and services available to the Business e-filer. This subsection also describes other IRS electronic filing systems, their functionality, and benefits to the electronic filer. Tax Examiners, e-Help Desk Assistors, and others assigned will complete the actions described throughout this IRM, as applicable.
- (2) Business e-file participants can file the following business returns electronically through the MeF System:

Business Return Type	Form
Corporate	Form 1120 Form 1120-F Form 1120-S

Business Return Type	Form
Employment Tax	Form 940 Form 940-PR Form 941 Form 941-PR Form 941-SS Form 943 Form 943-PR Form 944 Form 945 Form 94X-X Amended Form 940 (no X version) 941-X 943-X 945-X
Estates and Trusts	Form 1041
Excise Tax	Form 720 Form 2290 Form 8849
Exempt Organization	Form 990 Form 990-EZ Form 990-N Form 990-PF Form 990-T Form 1120-POL Form 4720 Form 8038-CP
Extensions	Form 7004 Form 8868
Partnership	Form 1065

3.42.4.7.1
(09-10-2021)

Modernized e-File (MeF) Programs

- (1) Business tax return data transmitted for Modernized e-File (MeF) Programs are transmitted electronically using the following two methods:
 - Application to Application (A2A)
 - Internet Filing Application (IFA)
- (2) MeF transmissions are transmitted using Simple Object Access Protocol (SOAP). Tax returns/documents (which are attached to the transmission) are formatted in Extensible Markup Language (XML) based on IRS published Schemas. The published Schemas are available on SERP on the *MeF Schemas and Business Rules* page.
- (3) For complete details regarding e-file specifications and validation criteria needed to file electronically, review the following publications:
 - Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns
 - Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters

- Publication 5078, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions

3.42.4.7.1.1
(10-30-2024)
**Excise Tax e-File
Program**

- (1) The following Excise Tax Returns can be e-filed through the MeF System and are processed by Ogden Campus:
 - Form 720, Quarterly Federal Excise Tax Return
 - Form 2290, Heavy Highway Vehicle Use Tax Return
 - Exception: Form 8849, Claim for Refund of Excise Taxes is processed at the Cincinnati Campus.
- (2) The American Jobs Creation Act of 2004 (P.L. 108-357) established the following Excise Tax e-file mandate:
 - Taxpayers who file Form 2290, listing **25 or more** qualifying trucks are required to e-file effective for tax periods beginning on or after **January 1, 2006**.
 - Required the IRS to develop electronic capability to file Form 8849 and process certain refunds within **20 days** as opposed to the **45-day** time frame. Refunds claimed on an electronically filed Form 8849 with Form 8849 Schedule 2, Form 8849 Schedule 3, or Form 8849 Schedule 8 are to be processed within **20 days**. All other Form 8849 claims have a **45-day** processing time frame.
- (3) The Form 8849 **does not** follow normal processing by going through the Generalized Mainline Framework (GMF) and posting to the Integrated Data Retrieval System (IDRS). If there are any questions about the taxpayer's account after the form has been accepted electronically, the taxpayer **must** call the Excise Tax toll-free number at **866-699-4096** for assistance.
- (4) Excise Tax filers can pay using Electronic Federal Tax Payment System (EFTPS) and they can also e-pay the balance due amount at the same time they e-file by authorizing an Electronic Funds Withdrawal (EFW).
- (5) For the Excise Tax e-File Program Accepted Forms, Schedules, and Dependencies, refer to following and select the applicable tax year.
 - *Form 720 Modernized e-File (MeF) Schemas and Business Rules*
 - *Form 2290 Modernized e-File (MeF) Schemas and Business Rules*
 - *Form 8849 Modernized e-File (MeF) Schemas and Business Rules*

3.42.4.7.1.2
(01-01-2024)
**Tax Exempt
Organization e-File
Program**

- (1) The following Exempt Organization (EO) Returns can be e-filed through the MeF System and are processed by the Ogden Submission Processing Campus (OSPC):
 - 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 Form 990-EZ

Note: Form 990-N **must** be submitted electronically; there is no paper process for Form 990-N and no extensions are allowed.

 - 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
 - Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations
 - Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code.
 - Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds
- (2) Thresholds for filing Form 990-N have increased from \$25,000 to \$50,000. Small tax exempt organizations whose annual gross receipts are normally \$50,000 or less can e-file Form 990-N.
- (3) Form 990 or 990-EZ (Schedule O) is a required attachment for Form 990, but is an optional attachment for certain organizations filing Form 990-EZ.
- (4) Thresholds for filing Form 990-EZ are lowered. Organizations with annual gross receipts greater than or equal to \$200,000 and total assets greater than or equal to \$500,000 **must** file Form 990 rather than Form 990-EZ.
- (5) The Taxpayer First Act of 2019, P.L. 116-25 established the following tax exempt organization e-file mandate:
- Taxpayers who file Form 990, Form 990-EZ, Form 990-PF, and Form 990-T are mandated to e-file effective for tax years beginning on or after July 2, 2019
 - The new mandate supersedes Treasury Regulation Section 301.6033-4, requiring certain tax exempt organizations to e-file returns
 - Taxpayers who file Form 4720, as a private foundation, are also mandated to e-file effective for tax years beginning on or after July 2, 2019
- Note:** Notice 2021-01, 2021-02 IRB 315 announced that the mandatory e-filing requirement for Form 4720 would be delayed until a modified version of the form was ready for use. Any 2020, and any future year, Form 4720 filed by a private foundation with a due date on or after July 15, 2021, **must** be filed electronically and not on paper. A limited exception applies for 2020 Form 4720 returns with a due date on or after July 15 that are submitted on paper and a bear a postmark date on or after June 16, 2021.”
- No waiver is allowed for any return required to be filed under IRC 6033 (Form 990 series returns and Forms 4720 filed by Private Foundations) or IRC 6011(h) (Form 990-T)
- (6) MeF EO filers can pay using EFTPS and they can e-pay the balance due amount at the same time they e-file by authorizing an Electronic Funds Withdrawal (EFW).
- (7) The MeF System also allows exempt organizations to receive refunds via direct deposit.
- (8) For more information, you may also visit the Tax Exempt & Government Entities (TE/GE) website at <https://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits>
- (9) For the Exempt Organization Tax e-File Program Accepted Forms, Schedules, and Dependencies, refer to *Exempt Organizations and Other Tax Exempt Entities Modernized e-File (MeF) Schemas and Business Rules* and select the applicable tax year.

Note: Exempt Organizations and Other Tax Exempt Entities include the Form 990 Series, Form 1120-POL, Form 4720, Form 5527, Form 5330, Form 8038-CP, and Form 8868.

3.42.4.7.1.3
(08-30-2022)
**Partnership e-File
Program**

(1) The following Partnership Tax Returns can be e-filed through the MeF System and are processed by the Ogden Submission Processing Campus (OSPC):

- Form 1065, U.S. Return of Partnership Income
- Amended Form 1065 with Amended box checked
- Superseded Form 1065 with Superseded box checked

Note: Amended and Superseded Form 1065 returns will post as a Transaction Code (TC) 976 on the tax module and are processed by Accounts Management (AM).

- (2) MeF Form 1065 filers can pay using EFTPS and they can also e-pay the balance due amount at the same time they e-file by authorizing an Electronic Funds Withdrawal (EFW).
- (3) The MeF System allows users to also receive refunds via direct deposit.
- (4) Refer to IRM 3.42.4.17.4, Form 1065 MeF Penalties and Waiver Information, for e-file waiver information.
- (5) For Form 1065, Accepted Forms, Schedules, and Dependencies refer to *Form 1065 Modernized e-File (MeF) Schemas and Business Rules* and select the applicable tax year.

3.42.4.7.1.4
(01-01-2024)
**Corporate e-File
Program**

(1) The following Corporate Tax Returns can be e-filed through the MeF System and are processed by the Ogden Submission Processing Campus (OSPC):

- Form 1120, 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
- Amended Form 1120 series returns with Amended box checked
- Superseded Form 1120 series returns with Superseded box checked

Note: Amended and Superseded Form 1120 series returns will post as a Transaction Code (TC) 976 on the tax module and are processed by Accounts Management.

- (2) MeF Form 1120 family filers can pay using EFTPS and they can also e-pay the balance due amount at the same time they e-file by authorizing an Electronic Funds Withdrawal (EFW).
- (3) The MeF System allows users to receive refunds via direct deposit.
- (4) Refer to IRM 3.42.4.17.3, Certain Corporations Waiver Procedures, for e-file waiver information.
- (5) For more information, you may also visit the Large Business and International (LB&I) Division website at www.irs.gov/businesses/corporations/e-file-for-large-business-and-international-lbi/.

- (6) For the Corporate Tax e-File Program Accepted Forms, Schedules, and Dependencies, refer to *Form 1120 Series Modernized e-File (MeF) Schemas and Business Rules* and select the applicable tax year.

Note: Corporate Taxes include the Form 1120, Form 1120-F, and Form 1120-S.

3.42.4.7.1.5
(10-30-2024)

Employment Tax e-File Program

- (1) The following Employment Tax Returns can be e-filed through the MeF System and are processed by the Kansas City and Ogden Campus:
- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
 - Form 940-PR, Employer's Annual Federal Unemployment (FUTA) Tax Return (Puerto Rican Version)
 - Form 941, Employer's Quarterly Federal Tax Return
 - Form 941-PR, Employer's Quarterly Federal Tax Return (Puerto Rican Version)
 - 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 Tax Return for Agricultural Employees
 - Form 943-PR, Employer's Annual Tax Return for Agricultural Employees (Puerto Rican Version)
 - Form 944, Employer's ANNUAL Federal Tax Return
 - Form 945, Annual Return of Withheld Federal Income Tax
 - **Exception:** Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund must be filed on paper.
- (2) MeF Employment Tax filers can pay using EFTPS and they can also e-pay the balance due amount at the same time they e-file by authorizing an Electronic Funds Withdrawal (EFW).
- (3) An employer may designate an agent under IRC 3504 to withhold, report, and pay federal employment and unemployment taxes. These agents may refer to themselves as "household employer agents", "fiscal agents", "employer agents", or "fiscal intermediaries". An employer submits Form 2678, Employer/Payer Appointment of Agent, to appoint an IRC 3504 Agent to act on their behalf with regard to its employment tax obligations. If the agent designation is approved by the IRS, Letter 1997-C, Backup Withholding; Employer Appointment of Agent will be issued. Agents filing on behalf of 1,000 or more employers are able to e-file through the MeF System. For additional information, review *Rev. Proc. 2013-39*, Designation of Agent by Application.
- (4) The Tax Increase Prevention Act of 2014 (P.L. 113-295) required the IRS to establish a voluntary certification program for Professional Employer Organizations (PEOs). PEOs handle various payroll administration and tax reporting responsibilities for their business clients and are typically paid a fee based on payroll costs. Certified Professional Employer Organizations (CPEOs) use Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, to notify the IRS that a service contract between a CPEO and a customer has started or ended. To become and remain certified, CPEOs **must** meet various requirements described in Treasury Regulations 31.3511-1, 301.7705-1, and 301.7705-2, and related published guidance. Certification as a CPEO may affect the employment tax liabilities of both the CPEO and its customers. Generally, CPEOs **must** file Form 940, Form 941, Form 943, and applicable Schedule R, Allocation Schedule for Aggregate Filers, electronically

unless granted a waiver. The IRS began accepting applications for CPEO certification on July 1, 2016. For more information on CPEOs and requesting an e-file waiver, visit *Certified Professional Employer Organizations – What You Need to Know* and the following published guidance:

- *Rev. Proc. 2016-33*, Applying for and maintaining certification as a Certified Professional Employer Organization (CPEO)
- TD 9860, Certified Professional Employer Organizations; Final Regulations

- (5) For the Employment Tax e-File Program Accepted Forms, Schedules, and Dependencies, refer to *Employment Tax Modernized e-File (MeF) Schemas and Business Rules* and select the applicable tax year.

Note: Employment Taxes include the Form 940, Form 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, and Form 945.

3.42.4.7.1.5.1
(10-30-2024)
Handling Adjustment Documents for Employment Tax Returns

- (1) The MeF System was modified in June 2024 to accept the following amended employment tax returns.
- (2) Requests for adjustments or claims for refund of employment taxes previously e-filed **must** be filed on paper with the appropriate adjusted employer's federal tax can be filed electronically with the appropriate adjusted employer's federal tax return or claim for refund. These forms include:

- Amended Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 941-X (PR), Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (Puerto Rico Version)
- Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund
- Form 943-X (PR), Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund (Puerto Rico Version)

Note: Return for Agricultural Employees or Claim for Refund

- Form 945-X, Adjusted ANNUAL Return of Withheld Federal Income Tax or Claim for Refund
- **Exception:** Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund must be filed on paper.

- (3) The completed and signed Adjusted Employer's Federal Tax Return **must** be mailed to the address referenced in the applicable form instructions. Refer to IRM 21.7.2.4.6, Adjusted Employer's Federal Tax Return or Claim for Refund for additional information.
- (4) Refer to the Employment Tax Modernization e-File (MeF) Schemas and Business Rules located on SERP for a list of the Employment Tax e-File program accepted forms.

3.42.4.7.1.6
(01-01-2024)
Estates and Trusts e-File Program

- (1) The following Estate and Trust Returns can be e-filed through the MeF System and are processed by the Ogden Submission Processing Campus (OSPC):
 - Form 1041, U.S. Income Tax Return for Estates and Trusts
 - Amended Form 1041 with Amended box checked
 - Superseded Form 1041 with Superseded box checked

Note: Amended and Superseded Form 1041 returns will post as a Transaction Code (TC) 976 on the tax module and are processed by Accounts Management.

- (2) MeF Form 1041 filers can pay using EFTPS and they can also e-pay the balance due amount at the same time they e-file by authorizing an Electronic Funds Withdrawal (EFW).
- (3) For the Estates and Trusts Tax e-File Program Accepted Forms, Schedules, and Dependencies, refer to *Form 1041 Modernized e-File (MeF) Schemas and Business Rules* and select the applicable tax year.

3.42.4.7.1.7
(01-01-2024)

**Business Applications
for Automatic Extension
of Time to File**

- (1) The following application for automatic extension of time to file forms can be e-filed through the MeF System and are processed by the Ogden Submission Processing Campus (OSPC):
 - Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
 - Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return
- (2) Form 7004 can be filed to request an extension of time to file for the following returns:

Form	Title	Form Code
Form 706-GS(T)	Generation-Skipping Transfer Tax Return For Terminations	02
Form 1041 (Bankruptcy Estates only)	U.S. Income Tax Return for Estates and Trusts	03
Form 1041 (Estates other than a bankruptcy estate)	U.S. Income Tax Return for Estates and Trusts	04
Form 1041 (Trusts)	U.S. Income Tax Return for Estates and Trusts	05
Form 1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement Trusts	06
Form 1041-QFT	U.S. Income Tax Return for Qualified Funeral Trusts	07
Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	08

Form	Title	Form Code
Form 1065	U.S. Return of Partnership Income	09
Form 1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	11
Form 1120	U.S. Corporation Income Tax Return	12
Form 1120-C	U.S. Income Tax Return for Cooperative Associations	34
Form 1120-F	U.S. Income Tax Return of a Foreign Corporation	15
Form 1120-FSC	U.S. Income Tax Return of a Foreign Sales Corporation	16
Form 1120-H	U.S. Income Tax Return for Homeowners Associations	17
Form 1120-L	U.S. Life Insurance Company Income Tax Return	18
Form 1120-ND	Return for Nuclear Decommissioning Funds and Certain Related Persons	19
Form 1120-ND (Section 4951 taxes)	Return for Nuclear Decommissioning Funds and Certain Related Persons	20
Form 1120-PC	U.S. Property and Casualty Insurance Company Income Tax Return	21
Form 1120-POL	U.S. Income Tax Return for Certain Political Organizations	22
Form 1120-REIT	U.S. Income Tax Return for Real Estate Investment Trusts	23

Form	Title	Form Code
Form 1120-RIC	U.S. Income Tax Return for Regulated Investment Companies	24
Form 1120-S	U.S. Income Tax Return for an S Corporation	25
Form 1120-SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)	26
Form 3520-A	Annual Information Return of Foreign Trust With a U.S. Owner	27
Form 8804	Annual Return for Partnership Withholding Tax (Section 1446)	31

- (3) Form 8868 can be filed to request an extension of time to file for the following returns:

Form	Title	Return Code
Form 990 or Form 990-EZ	Return of Organization Exempt From Income Tax	01
Form 990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Person	02
Form 990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation	04
Form 990-T (Section 401(a) or 408(a) Trust)	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))	05

Form	Title	Return Code
Form 990-T (Trusts other than above)	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))	06
Form 990-T (Corporation)	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))	07
Form 1041-A	U.S. Information Return Trust Accumulation of Charitable Amounts	08
Form 4720 (Other than Individual)	Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code	09
Form 5227	Split-Interest Trust Information Return	10
Form 6069	Return of Certain Excise Taxes on Mine Operators, Black Lung Benefit Trusts, and Other Persons Under Sections 4951, 4952, and 4953	11

Exception: An extension request on Form 8868 for Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code (Individual) and Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, **must** be filed in paper format.

3.42.4.7.1.8
(01-01-2024)
**Business Federal/State
(Fed/State) Program**

(1) The Business Modernized e-File (MeF) Fed/State Program allows business state returns to be filed through MeF. The IRS acts as a central agent for state submissions. The central feature of the Fed/State Program is the single point of submission and retrieval for all registered Transmitters and State agencies. Federal and state submissions can be transmitted through the Internet Filing Application (IFA) or Application to Application (A2A). States **must** retrieve state returns using A2A. MeF supports the following Business Fed/State programs:

- Corporate Fed/State Program
- Estates and Trusts Fed/State Program
- Partnership Fed/State Program

- Tax Exempt Organization Fed/State Program

- (2) The IRS allows states to become their own Transmitters. The state **must** have a separate e-file application as a Software Developer to transmit their own returns. By becoming its own Software Developer and Transmitter, states **must** no longer rely on external Software Developers to transmit test returns to MeF. States who would like to become their own Software Developer and Transmitter, **must** contact the *MeF mailbox* to request access.
- (3) The IRS e-Help Desk will provide information on the status of a state return (e.g., Received, Ready for Pick Up, Sent to State, Received by State, Acknowledgement Received from State, Acknowledgement Retrieved) but will **not** provide information on the acceptance or denial of state returns.
- (4) Refer to Exhibit 3.42.4-3, States and Government Entities Participating in the Fed/State Program, for a list of the states, cities, and other governmental entities that support the Fed/State Program.

3.42.4.7.1.8.1

(01-01-2024)

**Business Fed/State
Program Validation**

- (1) The IRS will validate state submissions to determine if a state return is processable and made available to the designated state. State submissions can be submitted as:
 - Linked returns also referred to as a Fed/State return, or
 - Unlinked returns also referred to as a State Standalone return

Note: Each state determines if it will accept only linked state returns or both linked and unlinked state returns.

- (2) If the state return is a Fed/State return, the IRS will check to see if there is an accepted IRS submission under that Submission ID. If the federal submission is rejected for that tax type, then the IRS will reject the state submission and an acknowledgement will be sent to the Transmitter.

Note: The state has no knowledge that a state return was submitted and rejected by the IRS.

- (3) If the state return is a Fed/State return and the federal submission is accepted, the IRS will perform minimal validations on the state submission. MeF will make the state return available to the state if it passes the following validation checks:
 - a. The IRS Submission ID in the state submission manifest matches an accepted federal submission for that tax year and submission type
 - b. The state participates in the Fed/State Program for that return type and tax year
 - c. The EIN is a valid number in the IRS database and the name control matches the IRS database

Note: MeF **does not** reject the state submission if there is an EIN and name control mismatch; the validation status is forwarded to the state.

- (4) If the state return is a State Standalone return, the IRS will perform minimal validations. MeF will make the entire state submission available to the state if it passes the following validation checks:

- a. The state participates in the Fed/State Program for that return type and tax year
- b. The EIN is a valid number in the IRS database and the name control matches the IRS database

Note: MeF **does not** reject the state submission if there is an EIN and name control mismatch, but forwards the results to the state.

- (5) State submissions that fail validation are denied further processing. An acknowledgement for each denied state submission is generated and sent to the Transmitter. The state submissions that pass validation are available for retrieval by the state.

3.42.4.7.1.8.2
(01-01-2024)
**Tax Exempt
Organization Fed/State
Program**

- (1) For an accepted Federal Tax Exempt Organization submission, a filer can request that a copy of the federal return be provided to one or more participating states. Upon receipt of the request, the IRS will validate the state's participation in the Fed/State Program. If validated, the IRS will send a redacted copy of the accepted return to the state agency/agencies. Items that are always redacted from the state copy include, but are **not** limited to:

- a. The PIN or Form 8453-TE

Note: Beginning with Tax Year 2021, use Form 8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing. Form 8453-EO is only used for prior tax years.

- b. The request for the copy
- c. Payment information included with Form 990-PF

Note: The IRS may redact Schedule B if it is **not** required by a state.

- (2) MeF processes the IRS submission and generates an acknowledgement for each submission and copy of Form 990, Form 990-EZ, and Form 990-PF forwarded to a state. If the federal Form 990 series return is rejected, no copies will be forwarded to the state.

3.42.4.7.2
(01-01-2024)
**Taxpayer Assistance
Centers**

- (1) The Taxpayer Assistance Centers provide electronic payment research and entity inquiry support for all MeF submissions.

3.42.4.7.3
(01-01-2024)
**Business e-filed Returns
Processed by OSPC**

- (1) The Ogden Submission Processing Campus (OSPC) is the primary processing site for the following Business e-filed returns with a domestic address:

Business Return Type	Business e-File Program
Corporations	Form 1120 MeF Program Form 1120 Online Program Form 1120-F MeF Program Form 1120-F Online Program Form 1120-S MeF Program Form 1120-S Online Program
Estates and Trusts	Form 1041 MeF Program Form 1041 Online Program

Business Return Type	Business e-File Program
Extensions	Form 7004 MeF Program Form 7004 Online Program Form 8868 MeF Program Form 8868 Online Program
Partnerships	Form 1065 MeF Program Form 1065 Online Program
Tax Exempt Organizations	Form 990 MeF Program Form 990 Online Program Form 990-EZ MeF Program Form 990-EZ Online Program Form 990-N MeF Program Form 990-N Online Program Form 990-PF MeF Program Form 990-PF Online Program Form 990-T MeF Program Form 990-T Online Program Form 1120-POL MeF Program Form 1120-POL Online Program Form 4720 MeF Program Form 4720 Online Program

3.42.4.7.3.1
(08-30-2022)

**Returns with Foreign
Addresses Processed by
OSPC**

- (1) The Ogden Submission Processing Campus (OSPC) will also complete all pipeline processing for the following Business e-filed returns with a foreign address:

Business Return Type	Business e-File Program
Corporations	Form 1120 MeF Program Form 1120 Online Program Form 1120-F MeF Program Form 1120-F Online Program Form 1120-S MeF Program Form 1120-S Online Program

Business Return Type	Business e-File Program
Employment Tax	Form 940 MeF Program Form 940 Online Program Form 940-PR MeF Program Form 940-PR Online Program Form 941 MeF Program Form 941 Online Program Form 941-PR MeF Program Form 941-PR Online Program Form 941-SS MeF Program Form 941-SS Online Program Form 943 MeF Program Form 943 Online Program Form 943-PR MeF Program Form 943-PR Online Program Form 944 MeF Program Form 944 Online Program Form 945 MeF Program Form 945 Online Program
Estates and Trusts	Form 1041 MeF Program Form 1041 Online Program
Extensions	Form 7004 MeF Program Form 7004 Online Program Form 8868 MeF Program Form 8868 Online Program
Partnerships	Form 1065 MeF Program Form 1065 Online Program
Tax Exempt Organizations	Form 990 MeF Program Form 990 Online Program Form 990-EZ MeF Program Form 990-EZ Online Program Form 990-N MeF Program Form 990-N Online Program Form 990-PF MeF Program Form 990-PF Online Program Form 990-T MeF Program Form 990-T Online Program Form 1120-POL MeF Program Form 1120-POL Online Program Form 4720 MeF Program Form 4720 Online Program

3.42.4.7.4
(10-30-2024)
**Business e-filed Returns
Processed by Ogden
Campus**

- (1) Submission processing operations in Cincinnati Campus ended after the 2019 filing season. The forms listed below are processed by the Ogden Campus. ERS, Rejects, Suspense, and other functions may still need to use Command Code (CC) CMODE to process electronic returns. **Exception:** Form 8849, Claim for Refund of Excise Taxes is processed at the Cincinnati Campus.

Business Return Type	Business e-File Program
Excise Tax	Form 720 MeF ETEC Program Form 2290 MeF ETEC Program Form 8849 MeF ETEC Program
Employment Tax (Domestic address)	Form 940 MeF Program Form 940 Online Program Form 941 MeF Program Form 941 Online Program Form 943 MeF Program Form 943 Online Program Form 944 MeF Program Form 944 Online Program Form 945 MeF Program Form 945 Online Program Amended Form 940 MeF Program Amended Form 940 Online Program Form 941-X MeF Program Form 941-X Online Program Form 943-X MeF Program Form 943-X Online Program Form 945-X MeF Program Form 945-X Online Program

3.42.4.7.5
(10-30-2024)

**Filing Information
Returns Electronically
(FIRE)**

- (1) Assistors in the Technical Services Operation (TSO) answer questions relating to the FIRE Program. Refer to IRM 3.42.9.8, Filing Information Returns Electronically (FIRE), for more information. Refer to IRM 3.42.9.8, Filing Information Returns Electronically (FIRE), for more information. IRM 3.42.9.8, Filing Information Returns Electronically (FIRE) System, for more information.
- (2) The FIRE Program is owned by the Electronic Products and Services Support (EPSS) organization.
- (3) Electronic Information Returns are filed via the FIRE (Filing Information Returns Electronically) Program at ECC-MTB for the following return types:
 - Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
 - Form 1097-BTC, Bond Tax Credit
 - Form 1098, Mortgage Interest Statement
 - Form 1099, U.S. Information Return
 - Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
 - Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
 - Form 5498, IRA Contribution Information
 - Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
 - Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
 - Form W-2G, Certain Gambling Winnings

- (4) For a complete listing of each information return type accepted by the Filing Information Returns Electronically (FIRE) visit irs.gov/inforeturn. You can also research the following publications: Current publication list will remain in the IRM as it is currently written:
 - Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2 G
 - Publication 1239, Specifications for Electronic Filing of Form 8021, Employer's Annual Information Return of Tip Income and Allocated Tips
 - Publication 1187, Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
 - Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
- (5) Refer to *Filers - 1099 Series and Related Information Returns* for additional information.
- (6) Information regarding the FIRE System is also available on the IRS website at *Filing Information Returns Electronically (FIRE)*.

3.42.4.7.6
(01-01-2024)
**Electronic Federal Tax
Payment System
(EFTPS)**

- (1) Taxpayers who need assistance resolving rejected EFTPS enrollments are referred to the e-Help Desk (**866-255-0654 (option #3)**). Rejected EFTPS enrollment questions are resolved by following the procedures in IRM 3.17.277.4.3, Resolution of Rejected Enrollments.
- (2) Taxpayers requesting confirmation that an EFTPS payment was received, are referred to the Business and Specialty Tax line at **800-829-4933** or the Individual Customer Service line at **800-829-1040**. Refer to IRM 3.17.277.4.5, Confirming EFTPS Electronic Payment Was Received by IRS, for additional information.
- (3) Review IRM 3.17.277.4, Enrollment Procedures, for information on electronic payments assistance and references, including procedures and processing guidelines regarding the EFTPS.
- (4) To learn more about the EFTPS Program and how to enroll, refer filers to the EFTPS website at www.eftps.gov/.

3.42.4.7.7
(10-30-2024)
**Business Integrated
e-file and Electronic
Payment Options**

- (1) For general overview information regarding Business Integrated e-file and Electronic Payment Options, review IRM 3.17.277, Electronic Payments.
- (2) The IRS allows credit or debit card payments with the following e-filed business returns:
 - Form 940 - current year balance due, installment agreement and prior year taxes 2021-2023
 - Form 941 - current year balance due, installment agreement and prior year taxes 2021-2024
 - Form 944 - current year balance due, installment agreement, and prior year taxes 2021-2023
- (3) A credit or debit card payment can be made for the current balance due and prior year taxes.

- (4) Credit and debit card payments can be made through one of the authorized third-party service providers.
- (5) The service providers charge a convenience fee based on the amount of the payment. This fee is considered a tax-deductible business expense.
- (6) The credit and debit card payments for business returns post as subsequent payments, **not** as deposits.
- (7) For additional information regarding credit or debit card payments visit *Paying Your Taxes*.
- (8) The Electronic Funds Withdrawal (EFW) payment option is integrated into e-file software. A taxpayer can e-file their tax return and at the same time, choose to have one or more payments withdrawn directly from their checking or savings account by authorizing an EFW payment request.
- (9) EFW payment requests can be submitted with the following e-filed business returns:
 - Form 720
 - Form 940
 - Form 940-SP
 - Form 941
 - Form 941-SP
 - Form 943
 - Form 943-SP
 - Form 944
 - Form 945
 - Form 990-PF
 - Form 990-T
 - Form 1041
 - Form 1042
 - Form 1065
 - Form 1120
 - Form 1120-F
 - Form 1120-S
 - Form 1120-POL
 - Form 2290
 - Form 4720
 - Form 5330
 - Form 7004
 - Form 8868
 - Form 94X-SP

The types of federal tax payments that can be submitted via EFW include balance due (annual, fiscal, month, and quarterly), amended, superseded, estimated, and extension. For additional information about EFW, visit *Pay Taxes by Electronic Funds Withdrawal*.

Note: The Form 94X-PR series and Form 94X-SS series are obsolete and were replaced with the Form 94X-SP series in 2024. Federal tax payments **can** still be submitted via EFW using the Form 94X-PR series and Form 940X-SS series for tax years 2021, 2022, and 2023. However, taxpayers **cannot** submit federal tax payments via EFW using the Form 94X-SP series for tax year 2024 and future tax years. For the Form 94X-SP series, taxpayers **must**

submit federal tax payments via EFW for tax year 2024 and future tax years using the 94X series forms listed above.

- 3.42.4.7.8
(01-01-2024)
Natural Disaster Relief
- (1) The IRS provides information to filers impacted by natural disasters on the IRS website at *Disaster Assistance and Emergency Relief for Individuals and Businesses*.
- 3.42.4.8
(01-01-2024)
General Responsibilities for Business e-File Programs
- (1) This subsection provides a description of the roles and responsibilities for completing Business e-file work.
- (2) Each Business e-file Processing site designates individuals to be responsible for the overall objectives of the Business e-File Programs, as applicable. Business e-file work is under the responsibility of the following Business Unit Operations:
- **Accounts Management** for BMF Account Related Inquiries
 - **BMF Entity Function** for Name Control Confirmation
 - **EPSS** for e-Help Desk Operations
 - **RAF Unit** for RAF System Processing
 - **Submission Processing Campus (SPC)** for Back End Processing
- 3.42.4.8.1
(01-01-2024)
Electronic Products and Services Support (EPSS) Responsibilities
- (1) The EPSS manager provides oversight/support for the following e-Help Desk employees, as applicable, who are responsible for completing the actions referenced here and throughout IRM 3.42.4:
- Computer System Analysts/Administrators
 - E-Help Desk Staff
 - Technical Staff
- (2) The e-Help Desk nationwide completes the actions described throughout this subsection, as applicable:
- Form 94x On-Line Signature PIN Registration
 - IRS e-file Application Processing/Suitability Processing
 - MeF Testing
- (3) All e-Help Desk sites can answer questions and provide guidance concerning the IRS e-file Application. For application processing instructions and complete details regarding the Suitability Process, review IRM 3.42.10, Authorized IRS e-file Providers.
- (4) The EPSS manager **must** ensure the following activities are completed during application and returns processing, as applicable:
- Reviewing and updating the Form 94x On-Line Signature PIN Registration Application (See IRM 3.42.4.11.4, Form 94x On-Line Signature PIN Registration Application)
 - Entering the IRS e-file Application Information (See IRM 3.42.4.10, IRS e-file Application Process Overview)
 - Validating Identification Numbers for Business e-File Programs (e.g., Electronic Transmitter Identification Numbers (ETIN)) (See IRM 3.42.4.10.3, Identification Numbers for Business e-File Programs)
 - Receiving and Controlling required e-file Enrollment Forms (See IRM 3.42.4.10.4, Applicable Business e-file Enrollment/Application Methods)

- Maintaining e-Help Support System (EHSS) Interaction/Incident (See IRM 3.42.4.12.4, Maintaining E-Help Support System (EHSS) Interaction/Incident)
- Receiving and Controlling MeF Test Transmissions (See IRM 3.42.4.13, Assurance Testing System (ATS) Process)
- Communicating with participants to resolve problems with the IRS e-file applications, test transmissions, etc.,

Note: See IRM 3.42.4.11, Acceptable Signature(s) for Business e-File Signature Documents. See IRM 3.42.4.20, Unpostable Procedures for e-filed Returns.

- (5) The EPSS manager will ensure the Suitability Processing steps are completed. Suitability Processing may include an FBI criminal background check, an IRS records check, and a prior history check for non-compliance in IRS e-file.
- (6) The Form 94x On-Line Signature PIN Registration and Application Approval Process includes the generation of all appropriate letters regarding the process status.
- (7) The EPSS manager will ensure the following Form 94x On-Line Signature PIN Registration processing steps are completed:
 - Processing Form 94x On-Line Signature PIN Registration information in the MeF Form 94x On-Line Signature PIN Application on EUP
 - Generating the Form 94x On-Line Signature PIN and/or status letter
 - Receiving the signed Acknowledgment Receipt Document back from the Form 94x Online Filer
 - Encouraging e-file among various business establishments nationwide
- (8) The EPSS manager will ensure that all e-Help Desk staff process the signature documents below, as applicable, for all MeF Business e-File Programs:
 - Form 8453-C, Corporation Income Tax Declaration for an IRS e-file Return

Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-C is only used for prior tax years.

- Form 8453-CORP, E-file Declaration for Corporations

Note: Form 8453-CORP replaced Form 8453-C, Form 8453-I, and Form 8453-S beginning with Tax Year 2022.

- Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return
- Form 8453-EO, Exempt Organization Declaration & Signature for Electronic Filing

Note: Beginning with Tax Year 2021, use Form 8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing. Form 8453-EO is only used for prior tax years.

- Form 8453-EX, Excise Tax Declaration for an IRS e-file Return
- Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return
- Form 8453-I, Foreign Corporation Income Tax Declaration for an IRS e-file Return

Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-I is only used for prior tax years.

- Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return
- Form 8453-S, U.S. S Corporation Income Tax Declaration for an IRS e-file Return

Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-File Declaration for Corporations. Form 8453-S is only used for prior tax years.

- Form 8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing

Note: Form 8453-TE replaced Form 8453-EO, Exempt Organization Declaration & Signature for electronic filing beginning with Tax Year 2021.

(9) The EPSS manager will ensure all e-Help Desks provide the following support to trading partners, as applicable:

- Answer application, processing, and program related questions
- Explain Business Rules
- Assist with transmission problems and alert technical support staff, when required
- Provide the status of the application and tax returns by elevating these issues to Level 2 Technical Support via an Interaction/Incident

(10) The EPSS manager will also ensure all e-Help Desks provide Assurance Testing System (ATS) support to trading partners for the following MeF return types, as applicable:

- Form 720
- Form 940 series
- Form 941 series
- Form 943 series
- Form 944
- Form 945
- Form 990 series
- Form 990-T
- Form 1041
- Form 1065
- Form 1120 series
- Form 2290
- Form 4720
- Form 7004
- Form 8849

(11) The EPSS manager will ensure Return Processing inquiries will be completed by the e-Help Desk, as required for all electronic return types, regardless of the system location.

3.42.4.8.2
(10-30-2024)
**Submission Processing
Campus (SPC)
Responsibilities**

- (1) The SPC will assign employees to be responsible for the following:
- Receiving and processing IRS e-filed Returns. See IRM 3.42.4.18, Submission Processing Campus Live Processing of MeF Returns
 - Validating and balancing the Unisys runs
 - Resolving Error Resolution System (ERS) cases
 - Resolving Unpostable cases

- (2) Submission processing operations in Cincinnati Campus ended after the 2019 filing season. The Ogden Campus completes all pipeline processing (Unisys and back-end processing) for the following Business e-File Programs. ERS, Rejects, Suspense, and other functions may still need to use Command Code (CC) CMODE to process the electronic returns listed below.

Exception: Form 8849, Claim for Refund of Excise Taxes is processed at the Cincinnati Campus.

Exception: Employment Tax Returns with a foreign and US Possession address are worked in the Ogden Campus.

Business Return Type	Business e-File Program
Excise Tax	Form 720 ETEC MeF Program Form 2290 ETEC MeF Program Form 8849 ETEC MeF Program
Employment Tax (Domestic address)	Form 940 MeF Program Form 941 MeF Program Form 943 MeF Program Form 944 MeF Program Form 945 MeF Program

- (3) The Ogden Campus will complete all pipeline processing (Unisys and Back-end processing) for the following Business e-File Programs:

Business Return Type	Business e-File Program
Corporate	Form 1120 MeF Program Form 1120-F MeF Program Form 1120-S MeF Program
Employment Tax (Foreign and US Possession addresses)	Form 940 MeF Program Form 940-PR MeF Program Form 941 MeF Program Form 941-PR MeF Program Form 941-SS MeF Program Form 943 MeF Program Form 943-PR MeF Program Form 944 MeF Program Form 945 MeF Program
Estates and Trusts	Form 1041 MeF Program
Extensions	Form 7004 MeF Program Form 8868 MeF Program

Business Return Type	Business e-File Program
Exempt Organization	Form 990 MeF Program Form 990-EZ MeF Program Form 990-N MeF Program Form 990-PF MeF Program Form 990-T MeF Program Form 1120-POL MeF Program Form 4720 MeF Program
Partnership	Form 1065 MeF Program

- (4) Kansas City Campus will be the back-up site for OSPC and vice versa.
- (5) For additional information on Receiving and Processing Electronic Returns, refer to IRM 3.42.4.18, Submission Processing Campus Live Processing of MeF Returns.

3.42.4.8.3
(01-01-2024)
**Reporting Agent File
(RAF) Unit
Responsibilities**

- (1) The Reporting Agent File (RAF) Unit is responsible for the following:
 - Ensuring RAF Processing is completed, refer to IRM 3.42.4.12.3, Completing Reporting Agents File (RAF) Processing
 - Receiving the Addition and Deletion Lists/Tapes, refer to IRM 3.42.4.15.3, Receiving Reporting Agents' Addition or Deletion Lists
- (2) Once the Form 8655 and the Reporting Agent's List are received by the Ogden RAF Unit, confirm each taxpayer's name and Employer Identification Number (EIN) with the Form 8655 and then assign each taxpayer a name control. Once the list is validated, return the list to the Reporting Agent within **30 days**. Complete and return the Addition Listings within **10 days**. Return the Deletion Listings within **30 days** of receipt.

3.42.4.8.4
(01-01-2024)
**Accounts Management
(AM) Responsibilities**

- (1) The Accounts Management Operation is responsible for the following:
 - Adjusting amended BMF e-filed returns
 - Business and Specialty Tax Line at **800-829-4933**
 - EFTPS Inquiries regarding payments
 - Handling account related issues
 - Practitioner Priority Service at **866-860-4259**
- (2) The Ogden Accounts Management Center (OAMC) will continue to complete Reporting Agent File (RAF) Centralized Processing for Form 8655, Reporting Agent Authorization.

3.42.4.8.4.1
(01-01-2024)
**Accounts Management
(AM) Responsibilities for
MeF**

- (1) This subsection provides guidelines for the Accounts Management (AM) employees who handle MeF inquiries.
- (2) Employees will provide assistance to the following:
 - Congressional Offices
 - Federal Agencies
 - Financial Agents
 - Foreign Governments
 - Representatives

- Software vendors
- Taxpayers
- Others, as appropriate

(3) Employees will answer the following type of inquiries:

- Credit/Debit Card Payments
- Electronic Funds Withdrawals
- Entity Inquiries
- Federal Tax Deposits

(4) When a call is received by the e-Help Desk, they will advise filers to call the Business and Specialty Tax Line at **800-829-4933** for inquiries regarding Business Electronic Payments.

(5) Review IRM 21.5.7, Payment Tracers, for an overview on payment tracers and instructions on how to locate and apply missing or misapplied electronic payments.

(6) For additional information regarding Business Electronic Payment Options, visit *Paying Your Taxes*.

3.42.4.8.5
(01-01-2024)
**Business Master File
(BMF) Entity Function
Responsibilities**

- (1) The Business Master File (BMF) Entity Function is responsible for BMF e-file name control account inquiries requesting a change to the primary name line, received after an EIN has been assigned.
- (2) For procedures, review IRM 3.13.2, BMF Account Numbers.

3.42.4.8.6
(10-01-2016)
**Computer Systems
Analysts/Administrators
Responsibilities**

- (1) The Computer Systems Analysts/Administrators have full responsibility for the operation and upkeep of the computer systems.
- (2) Computer Systems Analysts/Administrators respond to identified or reported system problems by correcting them to ensure proper program operations.
- (3) Computer Systems Analysts/Administrators issue logon IDs and passwords to Business e-Help users.

3.42.4.8.7
(10-01-2011)
**Electronic Payment
Section Responsibilities**

- (1) Electronic Payment Options are under the direction of the Electronic Payment Section of the Accounting and Tax Payment Branch of Submission Processing.
- (2) The Electronic Payment Section is responsible for annual maintenance of e-payment products.

3.42.4.9
(01-01-2024)
**Researching e-filed
Business Returns**

- (1) This subsection provides guidelines for researching and handling taxpayer accounts and tax inquiries, regarding Business e-filed returns and e-payment products. Tax Examiners, e-Help Desk, and others assigned will complete the actions described throughout this subsection, as applicable.
- (2) **Initial Contact Resolution (ICR) Timeliness** - Providing taxpayers with accurate and consistent tax information in a timely manner is critical. To understand the IRS' goal and requirement for ICR, see IRM 21.2.2, Research.
- (3) **High Ethical Standards and Quality Performance** - Integrity and dependability of the IRS is crucial and requires all contacts made with the public to reflect

the IRS' goal of maintaining high ethical standards and quality performance. Employees having access to and working with return information and data concerning taxpayers **must not**:

- Access unauthorized data (Browsing)
- Alter data
- Disclose information to persons except as authorized by the Internal Revenue Code
- Engage in financial transactions using non-public information to further their own private interests or that of another
- Use data for unauthorized purposes
- Use their public office for private gain in any way

Note: For additional information on ethics, see IRM 21.2.2.3.1, Ethics Awareness.

3.42.4.9.1
(01-01-2024)
Identity Theft (IDT)

- (1) Identity Theft (IDT) is an issue all employees **must** be aware of to relieve taxpayer's burden and eliminate potential fraud.

Example: The Employer Identification Number was used or obtained without the permission or knowledge of the responsible individual to obtain a fraudulent refund, avoid paying taxes, or further perpetuate individual identity theft or refund fraud. For additional information regarding IDT review IRM 25.23, Identity Protection and Victim Assistance.

- (2) If you suspect you have an IDT issue, escalate the interaction and refer it to the IDT Research Provider Group for research and possible referral to Return Integrity and Compliance Services (RICS). See IRM 3.42.10.14.18, Identity Theft for more details.

3.42.4.9.2
(01-01-2024)
Identifying e-file BMF Identification Codes

- (1) There are several Business Master File (BMF) codes used for identifying and researching e-filed business returns. This subsection gives a brief overview of the BMF codes used for identifying and researching e-filed business returns.

3.42.4.9.2.1
(01-01-2024)
Researching e-file BMF Identification Codes

- (1) The e-file BMF Identification Codes are input to the Business Master File (BMF) through the Reporting Agent's File (RAF) or to the Taxpayer Information File (TIF) through the Integrated Data Retrieval System (IDRS).

Note: For further instructions on RAF Processing, see IRM 3.42.4.12.2, Form 8655, Reporting Agent Authorization and IRM 3.42.4.12.3, Completing Reporting Agent File (RAF) Processing.

- (2) Each business program is assigned a Program Code. Electronic returns are also assigned a Master File Transaction (MFT) Code, a File Location Code (FLC), a Tax Class Code, and a Document (Doc) Code as follows:
- **Program Code** - a **5-digit** number
 - **Master File Transaction Code** - a **2-digit** number
 - **File Location Code** - first **two digits** in the Document Locator Number (DLN)
 - **Tax Class Code** - identifies the return type
 - **Document Code** - **fourth and fifth digits** in the DLN

- (3) Processed electronic returns are distinguishable only by a unique File Location Code (FLC) in the DLN. FLCs reserved for electronic returns are never to be used for numbering paper returns that will be processed to Master File.
- (4) Returns filed electronically are distinguishable from paper returns by a unique Filing Location Code shown as the first **two digits** in the DLN. The FLCs shown in the tables, in the paragraphs below, have been reserved for electronic filing and are **never** to be used for numbering paper forms.
- (5) The following codes are used to identify Form 7004 Returns that can be electronically filed through the IRS Business e-File Programs.

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 7004 for Form 1041	11710	05	93 (OVFL 92/88)	2	04
Form 7004 for Form 1041 (Foreign Address)	11710	05	60	2	04
Form 7004 for Form 1041 (US Possession)	11710	05	78	2	04
Form 7004 for Form 1042 (Domestic Address)	11710	12	93 (OVFL 92/88)	2	04
Form 7004 for Form 1042 (US Possession)	11710	12	78	2	04
Form 7004 for Form 1042 (Foreign Address)	11710	12	60	2	04
Form 7004 for Form 1042 (Domestic Address)	11710	12	93 (OVFL 92/88)	2	04
Form 7004 for Form 1042 (US Possession)	11710	12	78	2	04
Form 7004 for Form 1042 (Foreign Address)	11710	12	60	2	04
Form 7004 for Form 1065 (Domestic Address)	11710	06	93 (OVFL 92/88)	2	04

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 7004 for Form 1065 (US Possession)	11710	06	78	2	04
Form 7004 for Form 1065 (Foreign Address)	11710	06	60	2	04
Form 7004	11710	02	93 (OVFL 92/88)	3	04
Form 7004 (Foreign Address)	11710	02	60	3	04
Form 7004 (Foreign Address)	11710	33	60	3	04
Form 7004	11710	33	93 (OVFL 92/88)	3	04

(6) The following codes are used to identify Form 7004 Returns that are **not** filed electronically through the IRS Business e-File Programs:

Programs	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 7004 for Form 706-GS(T) (Domestic Address)	11710	77	93 (OVFL 92/88)	2	04
Form 7004 for Form 706-GS(T) (US Possession)	11710	77	78	2	04
Form 7004 for Form 706-GS(T) (Foreign Address)	11710	77	60	2	04
Form 7004 for Form 1041-N (Domestic Address)	11710	05	93 (OVFL 92/88)	2	04
Form 7004 for Form 1041-N (US Possession)	11710	05	78	2	04
Form 7004 for Form 1041-N (Foreign Address)	11710	05	60	2	04

Programs	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 7004 for Form 1041-QFT (Domestic Address)	11710	05	93 (OVFL 92/88)	2	04
Form 7004 for Form 1041-QFT (US Possession)	11710	05	78	2	04
Form 7004 for Form 1041-QFT (Foreign Address)	11710	05	60	2	04
Form 7004 for Form 1066 (Domestic Address)	11710	07	93 (OVFL 92/88)	3	04
Form 7004 for Form 1066 (US Possession)	11710	07	78	3	04
Form 7004 for Form 1066 (Foreign Address)	11710	07	60	3	04
Form 7004 for Form 3520-A	11710	42	93 (OVFL 92/88)	2	04
Form 7004 for Form 3520-A (US Possession)	11710	42	78	2	04
Form 7004 for Form 3520-A (Foreign Address)	11710	42	60	2	04
Form 7004 for Form 8804	11710	08	93 (OVFL 92/88)	2	04
Form 7004 for Form 8804 (US Possession)	11710	08	78	2	04
Form 7004 for Form 8804 (Foreign Address)	11710	08	60	2	04

- (7) The following codes are used to identify Partnership Returns filed electronically through the IRS Business e-File Programs:

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 1065 (Domestic Address)	12210	06	93 (OVFL 92/88)	2	69
Form 1065 (US Possession)	12210	06	78	2	69
Form 1065 (Foreign Address)	12210	06	60	2	69
Form 1065 (PTP)	12210	06	93 (OVFL 92/88)	2	67
Form 1065 Schedule K-1	14310	none	93 (OVFL 92/88)	5	20

(8) The following codes are used to identify Corporate Returns filed electronically through the IRS Business e-File Programs:

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 1120	11520	02	93 (OVFL 92/88)	3	11 and 10
Form 1120 (US Possession)	11520	02	78	3	11 and 10
Form 1120 (Foreign Address)	11520	02	60	3	11 and 10
Form 1120-F (Not Effectively Connected Income)	11550	02	93 (OVFL 92)	3	66
Form 1120-F (Not Effectively Connected Income Foreign Address)	11550	02	60	3	66
Form 1120-F (Not Effectively Connected Income US Possession Address)	11550	02	78	3	66
Form 1120-F (Effectively Connected Income)	11550	02	93 (OVFL 92)	3	67
Form 1120-F (Effectively Connected Income Foreign Address)	11550	02	60	3	67

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 1120-F (Effectively Connected Income US Possession Address)	11550	02	78	3	67
Form 1120-S	12110	02	93 (OVFL 92/88)	3	16
Form 1120-S (US Possession)	12110	02	78	3	16
Form 1120-S (Foreign Address)	12110	02	60	3	16
Form 1120-S Schedule K-1	44370	none	93 (OVFL 92/88)	5	67

(9) The following codes are used to identify Tax Exempt Organization Returns filed electronically through the IRS Business e-File Programs:

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 990	13380	67	93 (OVFL 92/88)	4	93
Form 990-EZ	13390	67	93 (OVFL 92/88)	4	92
Form 990-PF	13330	44	93 (OVFL 92/88)	4	91
Form 990-N	13350	67	93 (OVFL 92/88)	4	89
Form 990-T	13340	34	93 (OVFL 92/88)	3	93
Form 1120-POL	13370	02	93 (OVFL 92/88)	3	20
Form 4720	13360	50	93 (OVFL 92/88)	4	71

(10) The following codes are used to identify Form 8868 Returns filed electronically through the IRS Business e-File Programs:

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 8868 for Form 990	15550	67	93 (OVFL 92/88)	4	04

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 8868 for Form 990-BL	15550	none	93 (OVFL 92/88)	4	04
Form 8868 for Form 990-EZ	15550	67	93 (OVFL 92/88)	4	04
Form 8868 for Form 990-PF	15550	44	93 (OVFL 92/88)	4	04
Form 8868 for Form 990-T	15550	34	93 (OVFL 92/88)	4	04
Form 8868 for Form 1041-A	15550	36	93 (OVFL 92/88)	4	04
Form 8868 for Form 4720	15550	50	93 (OVFL 92/88)	4	04
Form 8868 for Form 5227	15550	37	93 (OVFL 92/88)	4	04
Form 8868 for Form 6069	15550	none	93 (OVFL 92/88)	4	04

- (11) The following codes are used to identify Excise Tax Returns filed electronically through the IRS Business e-File Programs:

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code
Form 720	11810	03	26, 27	4	20
Form 2290	12340	60	26, 27	4	95
Form 8849	11820	40	26, 27	4	01

- (12) The following codes are used to identify Employment Tax Returns filed electronically through the IRS Business e-File Programs. Document Locator Numbers (DLNs) for these returns are assigned in the order referenced in the table below. The complete range of DLNs are used prior to moving to the next number in sequence.

Program	Program Code	MFT Code	File Location Code	Tax Class	Document Code	Notes
Form 940 (Domestic Address)	10100	10	26/27	8	39	<p>The first 200,000 will be numbered with uninflated Julian Dates. First 100,000 will be numbered 26839-xxx-xxx. Second 100,000 will be numbered 27839-xxx-xxx. The next 200,000 will be numbered with inflated Julian Dates. Third 100,000 will be numbered 26839-xxx-xxx. Fourth 100,000 will be numbered 27839-xxx-xxx. Then forward date up to 10 days.</p>
Form 940 (Foreign Address)	10100	10	60	8	39	Inflated Julian Dates. Forward date up to 10 days for overflow.
Form 940 (US Possession)	10100	10	78	8	39	Inflated Julian Dates. Forward date up to 10 days for overflow.
Form 940-PR	10110	10	78	8	39	Inflated Julian Dates. Forward date up to 10 days for overflow.

Program	Program Code	MFT Code	File Location Code	Tax Class	Document Code	Notes
Form 941 (Domestic Address)	10130	01	26/27	1	35/39	<p>The first 400,000 will be numbered with uninflated Julian Dates. First 100,000 will be numbered 26135-xxx-xxx Second 100,000 will be numbered 26139-xxx-xxx Third 100,000 will be numbered 27135-xxx-xxx Fourth 100,000 will be numbered 27139-xxx-xxx The next 400,000 will be numbered with inflated Julian Dates. Fifth 100,000 will be numbered 26135-xxx-xxx. Sixth 100,000 will be numbered 26139-xxx-xxx Seventh 100,000 will be numbered 27135-xxx-xxx Eighth 100,000 will be numbered 27139-xxx-xxx. Then forward date up to 10 days.</p>
Form 941 (Foreign Address)	10130	01	60	1	35	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 941 (US Possession)	10130	01	78	1	35	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 941-PR	10140	01	78	1	35	Inflated Julian Dates; Forward date up to 10 days for overflow
Form 941-SS	10150	01	78	1	35	Inflated Julian Dates; Forward date up to 10 days for overflow.

Program	Program Code	MFT Code	File Location Code	Tax Class	Document Code	Notes
Form 943 (Domestic Address)	10170	11	26/27	1	43	<p>The first 190,000 will be numbered with uninflated Julian Dates. First 95,000 will be numbered 26143-xxx-xxx. Second 95,000 will be numbered 27143-xxx-xxx. The next 190,000 will be numbered with inflated Julian Dates. Third 95,000 will be numbered 26143-xxx-xxx. Fourth 95,000 will be numbered 27143-xxx-xxx. Then forward date up to 10 days.</p>
Form 943 (Foreign Address)	10170	11	60	1	43	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 943 (US Possession)	10170	11	78	1	43	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 943-PR	10180	11	78	1	43	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 944 (Domestic Address)	10200	14	26/27	1	49	Uninflated Julian Dates; First 100,000 numbered with FLC 26, Second 100,000 numbered with FLC 27; Forward date up to 10 days for additional overflow.
Form 944 (Foreign Address)	10200	14	60	1	49	Uninflated Julian dates; Forward Date up to 10 days for overflow.
Form 944 (US Possession)	10200	14	78	1	49	Uninflated Julian Dates; Forward date up to 10 days for overflow.

Program	Program Code	MFT Code	File Location Code	Tax Class	Document Code	Notes
Form 945 (Domestic Address)	10220	16	26/27	1	44	<p>The first 200,000 will be numbered with uninflated Julian Dates. First 100,000 will be numbered 26144-xxx-xxx. Second 100,000 will be numbered 27144-xxx-xxx. The next 200,000 will be numbered with inflated Julian Dates. Third 100,000 will be numbered 26144-xxx-xxx. Fourth 100,000 will be numbered 27144-xxx-xxx. Then forward date up to 10 days.</p>
Form 945 (Foreign Address)	10220	16	60	1	44	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 945 (US Possession)	10220	16	78	1	44	Inflated Julian Dates; Forward date up to 10 days for overflow.

- (13) The following codes are used to identify Estate and Trust Returns filed electronically through the IRS Business e-File Programs. Document Locator Numbers (DLNs) for these returns are assigned in the order referenced in the table below. The complete range of DLNs are used prior to moving to the next number in sequence.

Program	Program Code	MFT Code	File Location Code	Tax Class Code	Document Code	Notes
Form 1041 (Domestic Address)	11930	05	88	2	36	<p>The first 100,000 will be numbered with uninflated Julian Dates. First 100,000 will be numbered 88236-xxx-xxx.</p> <p>The next 100,000 will be numbered with inflated Julian Dates. Second 100,000 will be numbered 88236-xxx-xxx. Then repeat using forward date up to 10 days for additional overflow.</p>
Form 1041 (Foreign Address)	11930	05	60	2	36	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 1041 (US Possession)	11930	05	78	2	36	Inflated Julian Dates; Forward date up to 10 days for overflow.
Form 1041 Schedule K-1	11940	05	88	5	66	<p>The first 100,000 will be numbered with uninflated Julian Dates. First 100,000 will be numbered 88566-xxx-xxx.</p> <p>The next 100,000 will be numbered with inflated Julian Dates. Second 100,000 will be numbered 88566-xxx-xxx. Then repeat using forward date up to 10 days for additional overflow.</p>

3.42.4.9.2.2
(01-01-2024)
**Computer Condition
Codes (CCCs)**

- (1) Computer Condition Codes (CCCs) are either assigned by Tax Examiners or are computer generated and are applicable to e-file processing. The table below provides some of the most common codes used.

If	Then CCC is
Excess deposits are to be applied to the next tax period for Form 94x returns	E
Potential identity theft filing for Form 1041 and Form 1120 series	E
Excess deposits are to be refunded	S
Seasonal Filer	T
Final Return	F

- (2) For additional information regarding Computer Condition Codes, review Document 6209, IRS Processing Codes, Section 3, Tax Return Information, Paragraph 5, Computer Condition Codes.

3.42.4.9.2.3
(01-01-2024)
**RAF Filing Indicators
and RAF EFTPS
Indicators**

- (1) The RAF Filing Indicators and RAF EFTPS Indicators are shown on IDRS in two different locations: Command Code (CC) ENMOD and BMFOLE. CC ENMOD shows this information in a **16-digit** field titled “**RAF-INDS**”. CC BMFOLE reflects the **nine digits** as two separate fields RAF FILING IND and RAF EFTPS. To see the applicable values for the RAF-INDS, review IRM 21.3.9.2.5, RAF Filing Indicators and RAF EFTPS Indicators.

3.42.4.9.2.4
(10-01-2016)
**BMF Filing Requirement
(FR) Codes**

- (1) IRS e-file BMF Filing Requirement (FR) Codes are posted to the Entity Section of Master File to identify the types of returns a taxpayer must file. Review Document 6209 Section 8A, Subsection 6, for a complete listing. Also, for additional Filing Requirement Codes and information that may be present on a taxpayer’s account, review IRM 2.4.9, Command Codes ENREQ, INCHG, IRCHG, BNCHG, and BRCHG.

Note: The Filing Requirement Codes for e-filed returns are the same as for paper filed returns.

3.42.4.9.2.5
(09-10-2021)
**E-file Schedule Indicator
Codes (SIC)**

- (1) A Schedule Indicator Code (SIC) is used to notify the computer of the following:
- Whether the Record of Federal Tax Deposits is incomplete
 - Whether the Record of Federal Tax Deposits is **not** required to be completed
 - Whether a penalty should **not** be assessed
- (2) The following SIC codes are valid and are generated in Magnetic Tape (MGT) processing as shown in the table below.

If	Then SIC is
Significant liabilities are present	Blank
No significant liabilities are present	1

3.42.4.9.3
(09-10-2020)
Servicewide Electronic Research Program (SERP)

- (1) Servicewide Electronic Research Program (SERP) allows for efficient research of other reference materials. Additional information on using SERP is available in IRM 21.2.2.4.7, Researching with Servicewide Electronic Research Program (SERP).
- (2) SERP also provides an *IDRS Command Code Job Aid* to assist users with research.

3.42.4.9.4
(01-01-2024)
Researching Using Command Codes

- (1) While working assigned cases, SP employees may come across some accounts that are blocked on IDRS. These accounts can be identified by an IDRS security violation message: **"Unauthorized Access to This Account."** Forward the case to your manager. Managers will notify the local Planning & Analysis Staff who will scan the case and send encrypted information to the account. Managers will retain the original case in a file awaiting access (can take up to **five business days**). Once notified access has been granted, the case can be processed following applicable procedures.
- (2) Use Command Codes (CCs) to access IDRS files. See the following references for information and formats for most CCs:
 - Document 6209, IRS Processing Codes and Information
 - IRM 2.3, IDRS Terminal Responses
 - IRM 2.4, IDRS Terminal Input
 - IRM 2.9.1, Integrated Data Retrieval System
- (3) Integrated Automation Technologies (IAT) provides tools to IRS employees that simplify research, reduce keystrokes, and increase the accuracy of regular work processes. When used with IRS systems, it eliminates repetitive typing and assists in making precise decisions. IAT tools improve efficiency, productivity, and quality by performing some functions automatically and are used whenever possible.
- (4) See the *IAT Home Page* for a complete list of available tools and User Guides.

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3.42.4.9.5
(09-10-2020)
Cross Reference Command Codes

- (1) Sometimes it is necessary to cross reference IMF Command Codes when trying to resolve Business e-file account inquiries. Refer to the *IDRS Command Code Job Aid* on SERP for assistance with command codes.

3.42.4.9.6
(01-01-2024)
E-Help Support System (EHSS)

- (1) The e-Help Support System (EHSS) is a web-based customer relationship tool used to document and track telephone calls received by the e-Help Desk.
- (2) EHSS is used to create cases for customer contact by phone, fax, and in-bound email. Cases are also created to track paper inventories.

- (3) EHSS facilitates the reassignment of cases to provider groups with specialized technical knowledge or system permissions.
- (4) Computer System Analyst/Administrators use the EHSS information within an Interaction/Incident to create management information reports and to determine possible problems and trends with Business e-File Programs.
- (5) For instructions on using the EHSS, refer to IRM 3.42.7, EPSS Help Desk Support.

3.42.4.10
(01-01-2024)
**IRS e-file Application
Process Overview**

- (1) This subsection provides an overview for the IRS e-file Application process that Tax Examiners, e-Help Desk, and others assigned will complete. For detailed information on how to participate in IRS e-file, review Publication 3112, IRS e-file Application and Participation.
- (2) The e-Help Manager and assigned SPC employees, as applicable, **must** complete the actions referenced throughout this subsection regarding the application process, participant criteria, and applicable enrollment methods:
 - EPSS Operations
 - SPC Entity Function
 - SPC Other designees
- (3) Andover e-Help Desk will complete the IRS e-file Application process for all IRS e-file Providers and other related e-file issues or concerns, as required.
- (4) Potential IRS Authorized e-file Providers **must** already have or create an online account using Secure Access before initiating the IRS e-file Application.
- (5) Trading Partners who want to participate in IRS e-file **must** complete an IRS e-file Application and select the appropriate Provider options and form types for Business and/or Individual Returns. For more information, refer to IRM 3.42.10, Authorized IRS e-file Providers.
- (6) An Authorized e-file Provider can be approved for more than one provider option and applicable function. The IRS allows Providers to choose which role(s) and applicable functions they want to perform by completing the IRS e-file Application for the program(s) in which they want to participate.
- (7) IRS e-file Applications are accepted **year-round**.
- (8) Providers **must** update their accounts through the IRS e-file Application Process within **30 days** of any change. Refer to IRM 3.42.10.5.2, Revising an IRS e-file Application, for additional information.
- (9) For participation in IRS e-file, applicants **must** apply to participate, complete appropriate testing, and pass suitability processing, as applicable.
- (10) The e-Help Desk will notify the applicant if **not** accepted as a Provider or is accepted and later suspended from participating in IRS e-file.
- (11) Per IRM 3.42.10, Authorized IRS e-file Providers, all applications (new or revised) **must** be completed using the electronic IRS e-file Application.
- (12) Tax Examiners or other e-Help Desk staff are to advise Providers who call and participated in IRS e-file in prior tax years that a new application is **not** required unless they changed their EIN or changed the firm structure. For in-

structions on handling e-file inquiries refer to IRM 3.42.4.15, Handling e-file Inquiries and IRM 3.42.10.5, When to Submit a New and Reapply IRS e-file Application.

Note: If there is no activity on the account over the last two filing seasons, a letter will be issued, the EFIN will be placed in Inactive status, and later dropped. If the EFIN is in Dropped status the provider will need to re-apply. See IRM 3.42.10.26, Electronic Filing Identification Number and Electronic Transmitter Identification Number Clean-up, for more information.

- (13) Advise IRS e-file Providers that all e-Help sites can handle issues or concerns of the Business ERO participant.
- (14) Employers who want to electronically file Form 940 Schedule R, Allocation Schedule for Aggregate Form 940 Filers, Form 941 Schedule R, Allocation Schedule for Aggregate Form 941 Filers, and Form 943 Schedule R, Allocation Schedule for Aggregate Form 943 Filers **must** first submit Form 2678, Employer/Payer Appointment of Agent to the IRS for approval. Once approved, the Agent must decide which provider option to use to submit the returns. See IRM 3.42.4.10.2.2, IRC 3504 Agent, for additional information.
- (15) Advise an ERO that to become a Transmitter, authorized to prepare and transmit Business e-file returns using the Employment Tax e-File Program, they **must** indicate that on their application. The approval as a Transmitter will then allow the ERO to prepare and transmit returns through MeF.

3.42.4.10.1
(01-01-2024)
**Authorized IRS e-file
Providers and
Applicable e-File
Programs**

- (1) An Authorized IRS e-file Provider is a business or organization authorized by the IRS to participate in IRS e-file. A Provider may be a sole proprietorship, partnership, corporation, or other entity. A Provider's role may be an Electronic Return Originator (ERO), Intermediate Service Provider (ISP), Transmitter, Software Developer (SWD), or Reporting Agent (RA). These roles are **not** mutually exclusive. An applicant **must** only choose the option(s) they intend to use. Refer to IRM 3.42.10, Authorized IRS e-file Providers and Publication 3112, IRS e-File Application and Participation, for additional information. The tables below provide the Authorized IRS e-file Provider options for the Business e-File Programs.

Note: A Large Taxpayer is **not** an Authorized IRS e-file role. A Large Taxpayer is 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), that prepares and transmits the electronic submission of its own business returns directly to the IRS.

- (2) Refer Large Taxpayers that want to electronically file their own tax return directly with the IRS, rather than use an ERO, to Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns, for further instructions.
- (3) The following table provides the Authorized e-file Providers for the Corporate Tax e-File Program:

Authorized IRS e-file Providers	Corporate Programs
Electronic Return Originator Intermediate Service Provider Software Developer Transmitter	Form 1120 MeF Program Form 1120-F MeF Program Form 1120-S MeF Program Form 7004 MeF Program
Online Provider	Form 1120 Online MeF Program Form 1120-F Online MeF Program Form 1120-S Online MeF Program Form 7004 Online MeF Program
Intermediate Service Provider Online Provider Software Developer	Form 1120-F Online MeF Program Form 1120-S Online MeF Program Form 7004 Online MeF Program

- (4) The following table provides the Authorized e-file Providers for the Employment Tax e-File Program:

Authorized IRS e-file Providers	Employment Tax Programs
Electronic Return Originator Online Provider Reporting Agent Software Developer Transmitter	Form 940 MeF Program Form 940-PR MeF Program Form 941 MeF Program Form 941-PR MeF Program Form 941-SS MeF Program Form 943 MeF Program Form 943-PR MeF Program Form 944 MeF Program Form 945 MeF Program
Electronic Return Originator Online Provider Software Developer Transmitter	Form 94x On-Line Signature PIN Registration

- (5) The following table provides the Authorized e-file Providers for the Estates and Trusts e-File Program:

Authorized IRS e-file Providers	Estates and Trusts Program
Electronic Return Originator Software Developer Transmitter	Form 1041 MeF Program
Online Provider	Form 1041 Online MeF Program Form 7004 Online MeF Program

- (6) The following table provides the Authorized e-file Providers for the Excise Tax e-File Program:

Authorized IRS e-file Providers	Excise Tax Programs
Electronic Return Originator Online Provider Software Developer Transmitter	Form 720 MeF Program Form 2290 MeF Program Form 8849 MeF Program

- (7) The following table provides the Authorized e-file Providers for the Tax Exempt Organization e-File Program:

Authorized IRS e-file Providers	Exempt Organization Programs
Electronic Return Originator Intermediate Service Provider Software Developer Transmitter	Form 990 MeF Program Form 990-EZ MeF Program Form 990-N MeF Program Form 990-PF MeF Program Form 990-T MeF Program Form 1120-POL MeF Program Form 4720 MeF Program Form 7004 MeF Program Form 8868 MeF Program
Intermediate Service Provider Online Provider Software Developer	Form 990 Online MeF Program Form 990 Online MeF Program Form 990-EZ Online MeF Program Form 990-PF Online MeF Program Form 990-T Online MeF Program Form 1120-POL Online MeF Program Form 4720 Online MeF Program Form 7004 Online MeF Program Form 8868 Online MeF Program

- (8) The following table provides the Authorized e-file Providers for the Partnership Tax e-File Program:

Authorized IRS e-file Providers	Partnership Program
Electronic Return Originator Intermediate Service Provider Software Developer Transmitter	Form 1065 MeF Program Form 7004 MeF Program
Online Provider	Form 1065 Online MeF Program Form 7004 Online Program

3.42.4.10.2
(01-01-2024)
**Business e-file
Participant Criteria**

- (1) This subsection describes the criteria to participate in Business e-File Programs which includes processing instructions for the applicable Form 94x On-Line Signature PIN Registration Application. Tax Examiners, e-Help Desk, and others assigned will complete the actions described throughout this subsection, as applicable.
- (2) Advise prospective participants of the criteria to participate in Business e-File Programs. The following information is applicable to all Business e-File Programs:
 - a. Applicants **must** submit the appropriate IRS e-file Application and/or Form 94x On-Line Signature PIN Registration Application at least **45 days** prior to participation.
 - b. Applicants **must** be approved to participate in Business e-File Programs.
 - c. Applicants required to test, **must** successfully complete the appropriate testing.
 - d. Approval **must** be received before filing any returns electronically.
 - e. Participants **must** adhere to the applicable electronic filing instructions, procedures, and e-file specifications in order to participate.

3.42.4.10.2.1
(08-30-2022)
**Specific Reporting
Agent Criteria**

- (1) Advise Reporting Agents to submit Form 8655, Reporting Agent Authorization, before updating and resubmitting the IRS e-file Application with Reporting Agent Provider Option information. If applicable, applicants **must** make Federal Tax Deposit (FTD) payments and submit FTD information through EFTPS.
- (2) Advise Reporting Agents they **must** also submit a Reporting Agent's List to identify all taxpayers for whom a Reporting Agent will file Form 940, Form 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, and Form 945 electronically.
- (3) Advise Reporting Agents that a separate Form 8655, Reporting Agent Authorization, **must** be submitted for each taxpayer on the list and the list must also contain each taxpayer's Employer Identification Number (EIN).
- (4) For additional information, review Publication 1474, Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors.

3.42.4.10.2.2
(01-01-2024)
IRC 3504 Agent

- (1) Approved Agents under IRC 3504 who are authorized to withhold, deposit, and file Federal Employment Taxes must file Form 941 Schedule R, Allocation Schedule for Aggregate Form 941 Filers and Form 943 Schedule R, Allocation Schedule for Aggregate Form 943 Filers when filing aggregate returns. Agents who are approved to represent employers receiving home care services through a state or local program may be approved to file an aggregate Form 940. Form 940 Schedule R, Allocation Schedule for Aggregate Form 940 Filers must be attached to an aggregate Form 940. These agents are often referred to as "fiscal agents", "employer agents", and "household employer agents."
- (2) Generally, to become an Agent under IRC 3504, Agents **must** submit Form 2678, Employer/Payer Appointment of Agent, to IRS to select an approved agent. All Agents, employers, and payers remain liable for filing all returns and making all tax deposits and payments while this appointment, via Form 2678, is in effect. When filing these returns, both the employer and Agent are liable for the taxes. Agents may elect to perform all of the agent duties themselves.

- (3) Agents may submit the returns directly to the IRS by applying to become an Authorized e-file Provider. The Agent can also contract with a subagent or can choose to submit the returns through an Authorized e-file Provider, known as a Transmitter.

3.42.4.10.2.3
(01-01-2024)

Certification Program for Professional Employer Organizations (CPEOs)

- (1) Approved Certified Professional Employer Organizations (CPEOs) under IRC 7705 who are authorized to deposit, report, and pay federal employment taxes **must** file Form 940, Form 941, Form 943, and applicable Schedule R, Allocation Schedule for Aggregate Filers electronically. A Professional Employer Organization (PEO), sometimes referred to as an employee leasing company, is an entity that enters into an agreement with a client to perform some or all of the federal employment tax withholding, reporting, and payment functions related to workers performing services for the client.
- (2) Generally, to become a CPEO under IRC 7705, a CPEO applicant must first complete and submit an online application through the *IRS Online Registration System*. Once certified, a CPEO will be required to file Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, to notify the IRS when a service contract has started or ended with a customer.
- (3) CPEOs may submit returns directly to the IRS by applying to become an Authorized e-file Provider. The CPEO can also contract with a Reporting Agent, subagent, or can choose to submit the returns through an Authorized e-file Provider, known as a Transmitter.
- (4) Certified Professional Employer Organizations applying to be in the program are required to submit fingerprints for certain individuals on their application. Fingerprints for the CPEO Program are completed electronically by following the steps in Publication 5249, Fingerprint Card Instructions For Voluntary Certification of Professional Employer Organizations; and **cannot** be used for any other program.
- (5) Refer CPEOs requesting information on electronic filing waiver requests to *Certified Professional Employer Organizations - What You Need to Know*.

3.42.4.10.2.4
(01-01-2024)

Special Conditions for Employment Tax Online Filers

- (1) An Employment Tax Online Filer is a taxpayer that electronically files Employment Tax returns (Form 940, Form 941, Form 943, Form 944, or Form 945) through a transmitter using a personal computer and commercial tax preparation software.
- (2) The Employment Tax Online Filer must submit their Form 94x On-Line Signature PIN Registration Application at least **45 days** in advance of the Employment Tax return due date to ensure timely filing.

Note: Advise the taxpayer that the PIN will **not** be activated until the signed Statement of Receipt (SOR) has been received and processed. It can take up to **14 days** for a PIN to be moved from Approved to Activated status.

- (3) The IRS will issue the PIN to the Authorized Signer, via U.S. Mail, within **45 days** of the IRS' receipt of their completed Form 94x On-Line Signature PIN Registration Application. Returning the signed Statement of Receipt (SOR) indicates possession of and responsibility for the proper use of the Form 94x On-Line Signature PIN.

- (4) The Form 94x On-Line Signature PIN Registration Process applies to Employment Tax Online Filers only. The Business Owner or Principal can sign their return using the Form 94x On-Line Signature PIN or sign Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return and attach it as a PDF file to the return.

3.42.4.10.2.4.1
(09-10-2021)

**Authorized Signers for
Employment Tax Online
e-File Programs**

- (1) Atlanta, Cincinnati, and Ogden will complete the Form 94x On-Line Signature PIN Registration Application process for all Authorized Signers. However, all e-Help Desks will handle other related e-file issues or concerns, as required.
- (2) An Employment Tax Online Filer is the Business Owner or Principal (also referred to as the Authorized Signer) authorized by the IRS to use the Form 94x On-Line Signature PIN issued to sign their electronic Employment Tax return (Form 940, Form 941, Form 943, Form 944, and Form 945).
- (3) Advise Authorized Signers to visit *E-File Employment Tax Forms* for options on how to e-file their Employment Tax Returns online.

3.42.4.10.2.5
(09-10-2020)

**Special Criteria for
EROs**

- (1) Advise Electronic Return Originators (EROs) of the following:
 - They are only authorized to originate income tax returns and other business tax returns for their clients.
 - They **do not** sign the returns on behalf of their clients.
 - For an ERO to become a Transmitter, authorized to prepare and transmit Business e-file returns, utilizing MeF Programs, they **must** apply online. If the ERO already has an application on file, then advise them of the need to update the Provider role to include Transmitter on their application.

3.42.4.10.3
(09-10-2020)

**Identification Numbers
for Business e-File
Programs**

- (1) To participate in Business e-File Programs, the IRS issues the following unique identification numbers to each participant based on the programs and provider roles selected on their e-file application.

Unique Identification Numbers	Participant Role
Electronic Filing Identification Number (EFIN)	All Provider Roles
Electronic Transmitter Identification Number (ETIN)	Transmitters and Software Developers
Reporting Agent Personal Identification Number (5-Digit PIN)	Reporting Agents
Form 94x On-Line Signature PIN (10-Digit PIN)	Form 94x Authorized Signers

3.42.4.10.3.1
(01-01-2024)
**Electronic Transmitter
Identification Number
(ETIN)**

- (1) The Electronic Transmitter Identification Number (ETIN) is a unique identification number assigned utilizing the IRS e-file Application. The ETIN is a **5-digit** identification number determined by the e-Help Desk. Each Authorized IRS e-file Provider (Software Developer and Transmitter), who will transmit returns to the IRS directly or who develops software, is assigned an ETIN. The ETIN is issued during the testing or production stage, as applicable.
- (2) Transmitters are issued a production ETIN and after a successful test transmission, the "Forms Transmission Status" is moved to production.

Note: Reporting Agents (RA) that transmit returns directly to the IRS **must** follow the instructions provided for Transmitters throughout this IRM and other applicable documents. A Reporting Agent will only receive an ETIN if they transmit returns without the assistance of an Intermediate Service Provider. The Reporting Agent **must** indicate on their application that they will transmit returns directly by checking that they will also be a Transmitter. A Reporting Agent **must** have an Electronic Filing Identification Number (EFIN), in addition to the RA PIN, to submit returns electronically.

- (3) Software Developers are issued a test ETIN and this ETIN is never moved to production status. If the Software Developer will serve as a Transmitter, a Transmitter provider option **must** also be issued. After successfully completing the test process, the "Forms Transmitter Status" **must** be moved to production.

3.42.4.10.3.2
(01-01-2024)
**Personal Identification
Number (PIN)**

- (1) The e-Help Desk will complete all Form 94x On-Line Signature PIN Registration Application processing steps for the Business taxpayer filing through MeF. The e-Help Desk will use the Employee User Portal (EUP) MeF Form 94x On-Line Signature PIN Application to complete the Form 94x On-Line Signature PIN Registration Process.
- (2) Employment Tax e-File Program participants can use Form 8879-EMP, IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945, to create a self-select PIN to electronically sign the return. Both the ERO and the client **must** sign the Form 8879-EMP. The ERO **must** retain the original document on file and submit a copy to the IRS, only if requested. The Form 94x MeF filer also has the option of using Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return, as a binary attachment to their electronic return. Other Employment Tax e-File Program PIN signature options are:
 - **Form 94x Online Filer PIN** - a unique identification number to be used by the Form 94x Online Filer who files their own return electronically through an online filing provider. The MeF Form 94x On-Line Signature PIN Application will generate a **10-digit** PIN to the Form 94x Online Filer. The PIN is for the Business Owner or Principal who is authorized to sign their Employment Tax Returns.
 - **Reporting Agent PIN** - a **5-digit** PIN issued through the External Customer Data Store (ECDS). Reporting Agents use their PIN to sign Employment Tax Returns for their clients with a Form 8655 on record with the IRS.
- (3) Form 1041 e-File Program participants can sign using the self-selected PIN by completing the Form 8879-F, IRS e-file Signature Authorization for Form 1041. The form is used by the ERO and a general partner or limited liability company

member when they want to use a PIN to electronically sign the return. They also have an option of using the Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return, as a binary attachment to their MeF electronically filed return.

- (4) Form 1065 e-File Program participants can use Form 8879-PE, IRS e-file Signature Authorization for Form 1065 to create a self-select PIN to electronically sign the return or they can authorize their ERO to sign using the Practitioner PIN method. Both the ERO and the client **must** sign the Form 8879. The ERO **must** retain the original document on file and submit a copy to the IRS, only if requested. They also have the option of using the Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return as a binary attachment to their electronic return.

- (5) The Tax Exempt Organization e-File Program (Form 990, Form 990-EZ, Form 990-PF, Form 1120-POL, Form 990-T, and Form 4720), and the Form 1120 series can use a PIN to sign returns. As an option, the participant creates a self-selected PIN by completing the applicable form online:

- Form 8879-C, IRS e-file Signature Authorization for Form 1120

Note: Beginning with Tax Year 2022, use Form 8879-CORP, E-file Authorization for Corporations. Form 8879-C is only used for prior tax years.

- Form 8879-CORP, E-file Authorization for Corporations.

Note: Form 8879-CORP replaced Form 8879-C, Form 8879-I, and Form 8879-S beginning with Tax Year 2022.

- Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization

Note: Beginning with Tax Year 2021, use Form 8879-TE, IRS e-file Signature Authorization for a Tax Exempt Entity. Form 8879-EO is only used for prior tax years.

- Form 8879-I, IRS e-file Signature Authorization for Form 1120-F

Note: Beginning with Tax Year 2022, use Form 8879-CORP, E-file Authorization for Corporations. Form 8879-I is only used for prior tax years.

- Form 8879-S, IRS e-file Signature Authorization for Form 1120-S

Note: Beginning with Tax Year 2022, use Form 8879-CORP, E-file Authorization for Corporations. Form 8879-S is only used for prior tax years.

- Form 8879-TE, IRS e-file Signature Authorization for a Tax Exempt Entity

Note: Form 8879-TE replaced Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization for electronic filing beginning with Tax Year 2021.

Both the ERO and the client **must** sign the Form 8879. The ERO **must** retain the original document on file and submit a copy to the IRS, only if requested. The Form 1120 series and the Tax Exempt Organization Program can select this method in lieu of using the Form 8453-C, U.S. Corporation Income Tax Declaration for an IRS e-file Return, Form 8453-CORP, E-file Declaration for Corporations, Form 8453-EO, Exempt Organization Declaration and Signature for Electronic Filing, Form 8453-I, Foreign Corporation Income Tax Declaration for an IRS e-file Return, Form 8453-S, U.S. S Corporation Income Tax Decla-

ration for an IRS e-file Return, Form 8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing, or Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

Exception: No signature document required with Form 990-N.

Note: Beginning with Tax Year 2021, use Form 8453-TE, Tax Exempt Entity Declaration and Signature for Electronic Filing. Form 8453-EO is only used for prior tax years.

Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-C, Form 8453-I, and Form 8453-S are only used for prior tax years.

- (6) Excise Tax e-File Program (Form 720, Form 2290, and Form 8849) participants can sign using the self-selected PIN by completing the Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849. Both the ERO and the client **must** sign the Form 8879-EX. The ERO **must** retain the original document on file and submit a copy to the IRS, only if requested.
- (7) Form 2290 e-File Program participants can use Form 8453-EX, Excise Tax Declaration for an IRS e-file Return, to sign the forms. Additional signature options apply for Form 2290 filers, after the Form 2290 is signed:
 - The taxpayer can sign a consent to share the Vehicle Identification Number (VIN) information with the Department of Transportation and participating states if IRS requirements are met.
 - The taxpayer can sign the Disclosure Consent on the Form 2290 and enter their PIN if the taxpayer is preparing a web-based return. The Disclosure Consent page with the language is attached to the return in a PDF format.
 - The taxpayer can enter their PIN and sign the Form 8453-EX, then have the ERO scan Form 8453-EX. The Disclosure Consent page with the language is attached to the return in a PDF format.
- (8) Advise e-file participants that Form 8878-A, IRS e-file Electronic Funds Withdrawal Authorization for Form 7004, is used by persons authorized to sign an electronic funds withdrawal authorization and an Electronic Return Originator (ERO) to use a PIN to authorize an electronic funds withdrawal of the balance due on an electronic Form 7004.

3.42.4.10.3.3
(01-01-2024)

Electronic Filing Identification Number (EFIN)

- (1) An Electronic Filing Identification Number (EFIN) is issued to all approved e-file participants. The EFIN is a **6-digit** identification number and allows the IRS to identify the Authorized IRS e-file Provider.
- (2) The following Provider Options are assigned an EFIN:
 - Electronic Return Originator (ERO)
 - Intermediate Service Provider (ISP)
 - Large Taxpayer
 - Online Provider
 - Reporting Agent (RA)
 - Software Developer (SWD)
 - Transmitter

3.42.4.10.4
(01-01-2024)
**Applicable Business
e-file Enrollment/
Application Methods**

- (1) It is required that all applications (new or revised) be completed using the electronic IRS e-file Application.
 - (2) Applicants **must** already have or create an online account using Secure Access **before** initiating an IRS e-file Application. For additional information, refer to *Become an Authorized IRS e-file Provider in 3 Steps*.
 - (3) The IRS e-file Application uses a consolidated application process that allows users to apply for both Business and Individual e-File Programs by completing one application. Applicants can apply for participation in the MeF System, dependent upon the forms they will file.
 - (4) Advise applicants that **all** applications must contain the following:
 - Firm Name and Business Type
 - Firm/Organization Address
 - Principals
 - Application Contact(s)
 - Programs Applying For
 - Suitability Information for Firm/Organization
- Exception:** Suitability checks are **not** performed on the Responsible Officials of Large Taxpayers.
- (5) For instructions on completing the enrollment process, refer to IRM 3.42.10, Authorized e-file Providers.
 - (6) Also advise applicants to review *Rev. Proc. 2007-40*, Authorized IRS e-file Responsibilities, for additional information.

3.42.4.11
(10-30-2024)
**Acceptable Signature(s)
for Business e-File
Signature Documents**

- (1) This subsection explains the different signature options and requirements used in the Business e-File Programs. IRC 6061(a) provides the general rule that any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be signed in accordance with forms or regulations prescribed by the Secretary. Forms may be signed using electronic or digital signatures only if permitted by form, instructions, publications, published guidance, or a specific IRM provision. There are no authorities authorizing taxpayers to sign electronically or digitally (e.g., by rubber stamp, mechanical device or computer software program) forms in the Form 8453 series, Declaration for an IRS e-file Return, and Letter 3083, Form 94x On-Line Signature PIN Acceptance. These forms must, therefore, be manually signed.
- Exception:** Digital Signatures will be accepted for the Form 8453 Series, Form 8878 Series, and Form 8879 Series through October 31, 2025. See IRM 10.10.1.-2 Deviation from Handwritten Signature Requirement for Limited List of Tax Forms Memorandum..
- (2) An acceptable signature may appear on either the "Signature of Authorized Signer" or "Printed Name of Authorized Signer" line on Letter 3083, Statement of Receipt or the applicable Form 8453 signature line. Examples of valid signatures include the following:
 - Initials
 - Printed name on printed name line and signature line is blank
 - Printed name on signature line

- Signature on the printed name line
- Signature that may not be legible
- Signature without a printed name on the name line

- (3) Because tax examiners, assistants, and clerks are **not** expected to be handwriting experts, Treasury Regulation 301.6064-1 allows the IRS to presume that the signature on a return, statement, or other document is the true signature of the person who actually signed that return, statement, or other document.

Note: A “✓” or “X” used to designate where the taxpayer or authorized signer must sign the return, statement, or other document is **not** considered a valid signature.

3.42.4.11.1
(08-30-2022)

Use of Fax for Taxpayer Submissions

- (1) Contact with the taxpayer or representative may be made using any appropriate method (telephone, letter, etc.). Follow local procedures to determine which method of contact will be used.
- (2) Submission of documentation, forms, letters, and returns (e.g., securing Form 8453 series for missing signature, Letter 3083 - Statement of Receipt) related to the filing process, post-filing and interactions can be allowed via fax based on the taxpayer’s or the IRS’ request unless there is a specific prohibition.
- (3) Taxpayers are **not** required to submit any documentation, forms, letters, or returns via fax under this policy and those averse to any risk associated with faxing submissions may continue to reply via mail.

3.42.4.11.2
(01-01-2024)

Business e-File Programs Signature Options

- (1) As with any income tax return submitted to the IRS on paper format, an electronic business return must be signed by the authorized signer of the filing entity (Corporation, Partnership, Estates and Trusts, Employment Taxes or Exempt Organization), the ERO (if applicable) and the paid preparer (if applicable). If the electronic return **does not** have an appropriate signature, the return will be rejected or corresponding with the taxpayer may be needed if the scanned signature method is used.
- (2) The MeF System requires taxpayers and e-file providers to use specific signature methods for signing business electronic returns. The following signature options are available for Business e-file returns:
 - Form 8453 Scanned Signature method
 - Form 94x On-Line Signature PIN method (IRS Authorized Signer)
 - Large Taxpayer method
 - Practitioner PIN method (Form 8879 series)
 - Reporting Agent PIN method (Form 8655)
 - Self-Select PIN method (Form 2290 online filers only)

3.42.4.11.2.1
(08-30-2022)

Form 8453 Scanned Signature Method

- (1) The appropriate Form 8453 **must** be scanned and attached to the MeF return as a binary attachment (PDF) when a PIN signature is **not** used (e.g., Practitioner PIN Method, Reporting Agent PIN Method). A paper copy of the scanned Form 8453 should **not** be mailed to the IRS. The business taxpayer using the Form 8453 scanned signature method **must** select the applicable Form 8453, as follows:

Signature Document Form	Return Type
<p>Form 8453-C</p> <p>Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-File Declaration Corporations. Form 8453-C is only used for prior tax years.</p>	Form 1120
<p>Form 8453-CORP</p> <p>Note: Form 8453-CORP replaced Form 8453-C, Form 8453-I, and Form 8453-S beginning with Tax Year 2022.</p>	Form 1120, Form 1120-F, and Form 1120-S
Form 8453-EMP	Form 940, Form 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, and Form 945
<p>Form 8453-EO</p> <p>Note: Beginning with Tax Year 2021, use Form 8453-TE. Form 8453-EO is only used for prior tax years.</p>	Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, and Form 8868

Signature Document Form	Return Type
Form 8453-EX	<p>Form 720, Form 2290, and Form 8849</p> <p>Note: The Form 8849 and Form 720 must have the Form 8453-EX attached as a PDF with the transmission or if they used an ERO, they could follow the existing Form 8879 process.</p> <p>Exception: For Form 2290, if a taxpayer does not use an ERO and if the transmitter can authenticate the taxpayer through their credit card payment authorization, the taxpayer may use a PIN to sign the Form 2290 electronically, print out the Form 8453-EX and hold on to it.</p>
Form 8453-FE	Form 1041
<p>Form 8453-I</p> <p>Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-I is only used for prior tax years.</p>	Form 1120-F
Form 8453-PE	Form 1065
<p>Form 8453-S</p> <p>Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-S is only used for prior tax years.</p>	Form 1120-S

Signature Document Form	Return Type
Form 8453-TE Note: Form 8453-TE replaced Form 8453-EO for electronic filing beginning with Tax Year 2021.	Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, and Form 8868

- (2) Binary attachments (Form 8453 signature documents) are checked from a #
to verify a valid Form 8453 is present. The signature document's entity section must match the return entity section and a valid signature must be present to be considered acceptable. For examples of valid signatures, refer to IRM 3.42.4.11, Acceptable Signature(s) for Business e-File Signature Documents.

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3.42.4.11.2.2
(01-25-2019)

Large Taxpayer Method

- (1) Large Taxpayers and certain businesses may choose to electronically file their income tax returns directly with the IRS rather than using an ERO. 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) A Large Taxpayer **must** decide if they are going to use an ERO or prepare and e-file their own return. If they elect to e-file their own return, they have the following three options from which to choose:
- **Online Provider** - The Large Taxpayer transmits their return through an Online Provider using the Form 8453 Scanned Signature method. The Large Taxpayer prepares and sends their return to a Provider. The provider will act as an Online Provider who then transmits their return to the IRS. They do **not** need to register and apply as a Large Taxpayer. The Online Provider uses their ETIN and EFIN on the Large Taxpayer's behalf.
 - **Direct Transmission** - The Large Taxpayer transmits their return(s) directly to IRS with no assistance from another entity. They **must** register and apply as a Large Taxpayer to obtain an ETIN to transmit their return and an EFIN to originate the return.
 - **Third-Party Transmitter** - The Large Taxpayer prepares and sends their return(s) to a Provider who then transmits it to the IRS. They **must** register and apply as a Large Taxpayer in order to obtain an EFIN to originate the return.
- (3) Refer Large Taxpayers that wish to transmit their own return(s) either through Direct Transmission or Third-Party Transmitter to Publication 4163, section 5, IRS e-File for Large Taxpayers Filing Their Own Corporate Income Tax Return for instructions on how to register and apply to e-file as a Large Taxpayer.

3.42.4.11.2.3
(08-30-2022)**Practitioner PIN Method**

- (1) The Practitioner PIN method can **only** be used if the taxpayer uses an Electronic Return Originator (ERO), using the applicable Form 8879, IRS e-file Signature Authorization, which is retained by the ERO as part of the taxpayer's records and is **not** sent to the IRS. The business filer can also choose to authorize an ERO to make electronic funds withdrawal using the Form 8878-A, IRS Electronic Funds Withdrawal Authorization for Form 7004, which is also retained by the ERO and **not** sent to the IRS.

Reminder: The Practitioner PIN method **cannot** be used by a Large Taxpayer or by a taxpayer who is filing through an Online Provider. These filers **must** use the Form 8453 scanned signature method as the alternative signature.

- (2) The Practitioner PIN method consists of two PINs, one for the taxpayer and one for the Practitioner.
- **Taxpayer PIN** - The taxpayer chooses the PIN that they wish to use to sign their return. The taxpayer's PIN must be five numeric characters and **cannot** contain all zeros.
 - **Practitioner PIN** - The ERO's electronic signature is comprised of an **11-digit** PIN. The first six positions of the PIN are made up of the ERO's EFIN and the next five positions are made up of numeric characters the ERO chooses.
- (3) The taxpayer **must** decide whether they want to enter their own PIN or authorize the ERO to use their selected PIN as the signature. To give an ERO authorization to sign the return, the taxpayer **must** use applicable Form 8879, as follows:

Practitioner PIN Form	Return Type
Form 8879-C Note: Beginning with Tax Year 2022, use Form 8879-CORP, E-file Authorization for Corporations. Form 8879-C is only used for prior tax years.	Form 1120
Form 8879-CORP Note: Form 8879-CORP replaced Form 8879-C, Form 8879-I, and Form 8879-S beginning with Tax Year 2022.	Form 1120, Form 1120-F, and Form 1120-S
Form 8879-EMP	Form 940, Form 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, and Form 945

Practitioner PIN Form	Return Type
Form 8879-EO Note: Beginning with Tax Year 2021, use Form 8879-TE. Form 8879-EO is only used for prior tax years.	Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1120-POL, and Form 4720
Form 8879-EX	Form 720, Form 2290, and Form 8849
Form 8879-F	Form 1041
Form 8879-I Note: Beginning with Tax Year 2022, use Form 8879-CORP, E-file Authorization for Corporations. Form 8879-I is only used for prior tax years.	Form 1120-F
Form 8879-PE	Form 1065
Form 8879-S Note: Beginning with Tax year 2022, use Form 8879-CORP, E-file Authorization for Corporations. Form 8879-S is only used for prior tax years.	Form 1120-S
Form 8879-TE Note: Form 8879-TE replaced Form 8879-EO for electronic filing beginning with Tax Year 2021.	Form 990, Form 990-EZ, Form 990-PF, Form 990-T, and Form 1120-POL, and Form 4720

- (4) Form 8878-A, IRS Electronic Funds Withdrawal Authorization for Form 7004, is used by persons authorized to sign an electronic funds withdrawal and an ERO to use a PIN to authorize an electronic funds withdrawal of the balance on an electronic Form 7004.
- (5) The ERO is required to retain Form 8879 and Form 8878-A as part of the taxpayer's record for **three years** from the return due date or IRS received date, whichever is later, unless otherwise notified by the IRS.

Note: If these forms are submitted in error, they may be destroyed as "classified waste" as they are **not** required to be filed with the IRS.

3.42.4.11.2.4
(09-10-2021)
**Reporting Agent PIN
Method**

- (1) The Reporting Agent (RA) PIN method is **only** available with the Employment Tax forms (Form 940, Form 941, Form 943, Form 944, and Form 945). RAs are issued a **5-digit** PIN to sign their clients' Employment Tax Returns. Reporting Agents must first submit Form 8655, Reporting Agent Authorization with their Agent's List to the Ogden Accounts Management Center (OAMC) prior to updating or completing their IRS e-file Application. For additional information on Reporting Agent authorizations, refer to IRM 3.42.4.12.2, Form 8855 Reporting Agent Authorization.

Note: When the provider option of Reporting Agent is selected in the External Customer Data Store (ECDS), the system automatically validates the Reporting Agent File (RAF). If **not** on file, the provider option is **not** allowed.

- (2) The ECDS will automatically issue the **5-digit** RA PIN once the IRS e-file Application with the provider option RA has completed processing and will automatically issue Letter 5880-C, E-File Application Program Acceptance.

3.42.4.11.2.5
(09-10-2021)
**Form 94x On-Line
Signature PIN Method
(Authorized Signer)**

- (1) The Form 94x On-Line Signature PIN method is **only** available with the Employment Tax forms (Form 940, Form 941, Form 943, Form 944, and Form 945) and can be used for all tax years. Only the owner or a principal of a business can apply to become an Authorized Signer and participate in the Employment Tax Online Filing Program. The Form 94x Online Filer is an individual who is the owner or a principal of a business that is authorized to sign and file their own business Employment Tax Returns. To participate in the e-File Program they must purchase Approved Commercial Off-the-Shelf (COTS) software that includes the Form 94x On-Line Signature PIN Registration Application. An Authorized Signer for the business must complete the Form 94x On-Line Signature PIN Registration Application **at least 45 days in advance** of the due date of the Employment Tax Return to ensure timely filing. The application is transmitted to the IRS through a Third-Party Provider to the Modernized e- File (MeF) System. The Form 94x Online Filer is **not** required to submit an e-file Application. For additional information on Authorized Signers, refer to IRM 3.42.4.10.2.4.1, Authorized Signers for Employment Tax Online e-File Programs, and IRM 3.42.4.10.2.4, Special Conditions for Employment Tax Online Filers.

Reminder: The Authorized Signer acts for the entity in legal and/or tax matters and is held liable for filing all Employment Tax Returns and making all tax deposits and payments, adhering to all rules and regulations as set forth in Publication 15, (Circular E) Employer's Tax Guide and *Revenue Procedure 2007-40*.

- (2) The Authorized Signer will receive a **10-digit** PIN to sign their own Employment Tax Returns online. The Authorized Signer must e-file and sign their own returns through IRS approved COTS software. PINs are confidential and **must not** be disclosed or shared with anyone. This method is **not** acceptable for tax professionals.

Note: Employment Tax Online Filers are only allowed submission of **five** returns a year, using IRS approved COTS software. Employment Tax Online Filers **cannot** file bulk returns or e-file returns for other businesses.

3.42.4.11.2.6
(08-30-2022)
Self-Select PIN Method

- (1) The Self-Select PIN method is only available for Form 2290 online filers using IRS approved COTS software. The Self-Select PIN method is **not** available for Form 2290 online filers who do **not** use an ERO. If the transmitter can authenticate the taxpayer through their credit card payment authorization, the taxpayer may use a Self-Select PIN to sign their Form 2290 electronically, print out the Form 8453-EX, Excise Tax Declaration for an IRS e-file Return and hold on to it for their records. For additional information regarding the Self-Select PIN method refer to Publication 4164, section 8.2.1, Alternate Signature Requirements for Form 2290.

3.42.4.11.3
(01-01-2024)
Form 8453 Signature Document Reporting Requirements Processing

- (1) This subsection provides the guidelines and processing steps for handling signature documents for the Business e-File Programs. A policy decision was signed and approved in April 2008 which revised the criteria for reviewing

Form 8453-EMP pilot began. The pilot resulted from a request by Compliance the Trust Fund Recovery Penalty (TFRP) Program using the MeF Platform.
- (2) Create and update the Binary Summary sheet weekly. The spreadsheet **must** contain the following:
 - a. Beginning and ending dates of the week (e.g., 2005/02/11 - 2005/02/18)
 - b. Number of DLNs reviewed and number of errors found for each form re-searched (e.g., Form 1120 - 463 received, 5 errors)
 - c. Number of letters sent (first request)
 - d. Number complied with the letter (first request)
 - e. Number of letters sent (second request)
 - f. Number complied with the letter (second request)
 - g. Number of "290 for zero" actions completed
- (3) Keep the information current and detailed. It **must** include information for each binary attachment that was/is **not** acceptable. Keep a detailed Audit Trail of dates and actions.

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3.42.4.11.3.1
(01-01-2024)
Form 8453 Signature Documents - Access the Listings

- (1) To access the Form 8453 Signature Document Listings, follow the next steps:
 1. Access the BI Launch pad
 2. Click on the Documents tab
 3. Select Folders from the list
 4. Double click the MeF Folder in the right hand pane
- (2) Type in the first eight characters, including hyphens, of the desired report name in the **SEARCH box**, as follows:

Report Name	Report Type	Return Type
BMF-M018	Form 8453 PDF Returns	Form 940, Form 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 945, Form 1041, Form 1065, Form 1120, Form 1120-F, and Form 1120-S
EO-M016	Form 8453 PDF Balance Due	Form 990-PF, Form 990-T, Form 1120-POL, and Form 4720
EO-M017	Form 8453 PDF Gross Receipts	Form 990 and Form 990-EZ
EXC-M010	Form 8453 PDF Returns	Form 720, Form 2290, and Form 8849

Note: All eight characters may **not** be necessary to access the reports. For instance, you can access your report by typing m018 (Business Objects Enterprise (BOE) is **not** case sensitive).

(3) Click on **SEARCH** (Another Dynamic screen displays).

Note: If BOE returns an error message that the Index is **not** ready, BOE needs additional time before a search can be completed. Alternatively, you can jump through the listing by page to locate the desired report. Reports are listed alphabetically.

(4) Click on the applicable report options listed above in Paragraph 2.

Note: There will be three reports with the same heading. Open the first report [**Not** the daily or year to date (ytd)]. **Only access the BMF reports, not** the ATS reports.

(5) Click on the **Refresh Icon** (located in the upper middle portion of the screen) to access the desired date ranges in YYYY/MM/DD format. Select the query dates (Begin Date and End Date), normally the Saturday through Friday of the previous week will be used.

(6) Click on **Ok** (The report displays in HTML format). To view specific Form Types within Business Object Enterprise (BOE):

1. Open the “Tax Type (All values)” drop-down.

Note: Do not change “Business Type (All values).”

2. Click on the desired Tax Type option (The applicable Form displays).

Note: If there aren’t any options available in the drop-down, it means that various form types did **not** come in during the accessed date range. The various form types in the BMF-M018 report must be

printed separately. No separate printing of form types is done for either the EO-M016 or EO-M017 reports (these are printed as All Values).

3.42.4.11.3.2
(01-01-2024)
Form 8453 Signature Documents - Report Printing Instructions

- (1) To export the report showing the Document Locator Numbers (DLN) needing to be reviewed take the following steps:

1. Click on the **Export** icon and select **Excel** from the File type drop-down menu. Click **OK**.
2. The **File Download** dialog box will appear. Open document and click **Enable editing**. With the Excel file open, right click on Column C and select "Insert" from the menu. This will insert an additional column to the left. Rename the column **Research Results**.
3. Next, right click on **Refund column** and select "Filter > By Selected Cell's Value."

Reminder: Do not filter on Employment Tax Returns (Form 940, Form

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4. To filter the file for refund returns, click on the **filter** drop-down (in the Refund column) and click **Select All** and unclick **Blanks**.
5. Click OK, this will filter the report and only show refund returns.
6. Click on the filter drop-down in the Tax Type Column. Filter by Form Type and paste to a new tab in the spreadsheet. Rename the tab to reflect the form type on the new worksheet. Repeat this action for all form types with refunds. Save and close the report.

- (2) Access the next report to print, as follows:

1. Click on Document > Close
2. Repeat steps in IRM 3.42.4.11.3.1, Form 8453 Signature Documents - Access the Listings.

3.42.4.11.3.3
(10-30-2024)
Form 8453 Signature Documents - Working the Listings

- (1) Complete the following steps to work the Form 8453 signature document listings.

1. Access the EUP
2. Open MeF Help Desk PRD
3. Type in the DLN from the listing

Note: The return's data for the DLN just entered will display.

- (2) Research for signature verification by clicking on the **8453 Signature Document** in the Return Tree and follow the If and Then table below for actions to complete.

If ...	Then ...
Form 8453 signature document is not attached	<p>Verify the DLN is correct. If correct, complete the following:</p> <ol style="list-style-type: none">Check in the Additional Summary, and if the Signature Option shows that a PIN was entered, Form 8453 is not required. Direct the ERO to maintain the paper Form 8453 in their file 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. Form 8879 must be retained for three years from the due date of the return, extended due date, or the IRS received date, whichever is later.Scroll down to the bottom of the options on the tree - Click on the Index option and the Return Index window displays. It lists the transmission by index.Scroll down and click on the dark blue Document Type title. This organizes the index in ascending alphabetical order.Scroll down and click on Binary Attachment. The Binary Attachment displays. Continue using the applicable Research Codes.

If ...	Then ...
Form 8453 signature document is attached.	<p>Verify there is a signature on the Form 8453 by clicking on the Filer EIN in the Return tree. If the taxpayer signed on the incorrect line, complete the following:</p> <ol style="list-style-type: none"> Verify the Filer Name, EIN, and Tax Period on the return matches the Name, EIN, and Tax Period on the Form 8453 If the taxpayer signed on the incorrect line, complete the following: <ul style="list-style-type: none"> Print the Form 8453 and Edit “signed on incorrect line” on the work listing Red Arrow (on the Form 8453) the signature to the correct signature line Enter “290 for zero” action to send the printed Edited Form 8453 to Files If the signature indicates signed via POA, refer to IRM 21.1.3.3, Third Party (POA/TIA/ F706) Authentication, and research CC CFINK to verify the extent of the authorization. Review IRM 2.3.31, IDRS Terminal Responses, Command Codes CFINK, RPINK, KAFFQ and KAFTQ for CAF Inquiry, for explanation of screen display. If the authorization is not valid, refer to IRM 3.42.4.11.3.4, Handling Incomplete Form 8453 Signature Documents. If the EIN is missing, partially entered, or Applied For is edited in the EIN box of the Form 8453, complete the following, if the MeF return shows an EIN, the same Business Name, and the Form 8453 is signed. <ul style="list-style-type: none"> Print the Form 8453 from the MeF screen Re-edit the EIN onto the Form 8453 Notate action on the work listing Enter “290 for zero” action to send the printed Form 8453 to Files

- (3) A signature **must** be present in the scanned signature document to be an acceptable Form 8453. A title is **not** required to be present in the signature document. Refer to IRM 3.42.4.11, Acceptable Signature(s) for Business e-File Signature Documents.

Note: Since most of the Form 8453 signature documents come from taxpayers filing through Online Providers, there will only be a taxpayer’s signature on the document.

- (4) The signed Form 8453 **must** be for the correct tax year.

3.42.4.11.3.4
(10-30-2024)**Handling Incomplete
Form 8453 Signature
Documents**

- (1) An applicable Form 8453 must be secured for the appropriate return.
- (2) It is important that the Filer/ERO be notified as soon as possible when their binary attachment is **not** an acceptable Form 8453 for the applicable return.
- (3) Tax Examiners will take the following actions to handle the receipt of an incomplete Form 8453 for all Business e-File Programs:
 1. Route all incomplete Forms 8453 to the to establish a suspense file.
 2. Remove Form 8453 from the suspense file, weekly for additional calls or letters.
 3. When response to correspondence via fax, e-mail, or mail is received and resolves the incomplete form(s), process the corrected form(s) as appropriate.
- (4) Before a Transmitter sends a file electronically, a box must be marked showing that a binary attachment (e.g., Form 8453 Signature document) is included in the transmission. If the box is marked but Form 8453 is not scanned and PIN signatures are used, secure the Form 8453 to satisfy the intent of the marked box.
- (5) The applicable letter **must** be sent to resolve the following issues:
 - System unable to read binary attachment
 - Form 8453 Signature Document is **not** signed or is **not** manually signed
 - Incorrect form scanned as Form 8453 Signature Document or incorrect tax period is provided on Form 8453
 - Incorrect name/EIN on scanned Form 8453 Signature Document

Note: Applicable letters can include:

- Letter 5300 Incomplete Form 8453-FE - U.S. Estate or Trust Declaration and Signature
 - Letter 5301 Missing Form 8453-FE - U.S. Estate or Trust Declaration and Signature
 - Letter 5302 Missing Form 94x or Incomplete Form 8453-EMP
 - Letter 5302-C Missing Form 94x or Incomplete Form 8453-EMPion
 - Letter 5303 Missing Form 8453-EMP
 - Letter 5303-C Missing Form 8453-EMP
- (6) If needed request the applicable Form 8453 be faxed or mailed to the appropriate site:

Signature Document Form	Fax Number	Mailing Address
Form 8453-C, Form 8453-CORP, Form 8453-EMP, Form 8453-EO, Form 8453-FE, Form 8453-I, Form 8453-PE, Form 8453-S, and Form 8453-TE Note: Beginning with Tax Year 2021, use Form 8453-TE. Form 8453-EO is only used for prior tax years. Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-C, Form 8453-I, and Form 8453-S are only used for prior tax years.	877-477-0575	Internal Revenue Service Attn. e-Help Desk, Stop 1056 1973 N. Rulon White Blvd. Ogden, UT 84404
Form 8453-EX	877-477-0569	

(7) Create an Interaction/Incident for each contact/request. The Description field **must** include the following information:

- Date of binary report
- EIN
- Tax Year and form type
- Letter sent to ERO or taxpayer
- Reason for request (e.g., missing signature, incorrect EIN, etc.)

(8) Complete the following when sending out the first letter:

1. Complete the error sheet with the Incident number, EIN, error, and the letter date

2. Enclose a copy of the attached, completed, unsigned Form 8453 or a blank Form 8453 when a different form was attached or if the Tax Period, EIN, or Name was incorrect
 3. Enclose a return envelope with the correct mailing address based on the Form 8453 being requested
- (9) When an acceptable Form 8453 is received, complete the following:
- a. Check CC BMFOLT, a Tax Year must have a PN or TC 150
 - b. Enter "290 for zero" action to create the DLN for the Form 8453
 - c. Send the daily source document folder to files. Assemble prints from the "290 for zero" action to files in sequential order. Faxed/mailed Form 8453s are attached behind the print.
- (10) If the letter is returned undeliverable, complete the following:

If ...	Then ...
New address is available	Resend the first letter and update the Incident
Valid address cannot be determined for the taxpayer	<ul style="list-style-type: none"> Enter Transaction Code (TC) 290 on the tax module Use the Document Locator Number (DLN) from the TC 290 to place the undeliverable mail in Files and enter DLN into the Interaction/ Incident
Valid address cannot be determined for the Electronic Return Originator (ERO)	<ul style="list-style-type: none"> Inactivate the EFIN for Undeliverable (UD) Mail using IRM 3.42.10.14.11 If the address is not updated in the e-file Application within two weeks, follow the instructions above to complete the TC 290 action

- (11) If there is no response within **45 days**, send a second letter.
- (12) After sending the second letter, close the Interaction/Incident (Description: mm/dd/yyyy non-compliant. Notate sent 2nd letter.)
- (13) If compliant to the second letter, upon receipt of an acceptable Form 8453 via fax or mail, complete the following:
- Open another Incident and relate to the original case
 - Verify the correct form type for the transmitted return and ensure it contains an acceptable signature
 - Add comments to Interaction/Incident (mm/dd/yyyy complied to 2nd letter)

- (14) The correct signature document form for an accepted e-filed return is as follows:

Signature Document Form	Return Type
<p>Form 8453-C</p> <p>Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-File Declaration for Corporations. Form 8453-C is only used for prior tax years.</p>	Form 1120
<p>Form 8453-CORP</p> <p>Note: Form 8453-CORP replaced Form 8453-C, Form 8453-I, and Form 8453-S beginning with Tax Year 2022.</p>	Form 1120, Form 1120-F, and Form 1120-S
Form 8453-EMP	Form 940, 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, and Form 945
<p>Form 8453-EO</p> <p>Note: Beginning with Tax Year 2021, use Form 8453-TE. Form 8453-EO is only used for prior tax years.</p>	Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, and Form 8868
Form 8453-EX	Form 720, Form 2290, and Form 8849
Form 8453-FE	Form 1041
<p>Form 8453-I</p> <p>Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-I is only used for prior tax years.</p>	Form 1120-F
Form 8453-PE	Form 1065

Signature Document Form	Return Type
Form 8453-S Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-S is only used for prior tax years.	Form 1120-S
Form 8453-TE Note: Form 8453-TE replaced Form 8453-EO for electronic filing beginning with Tax Year 2021.	Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, and Form 8868

Note: Dollar amounts are **not** required to be entered on Form 8453 to be considered an acceptable signature document if the Form 8453 contains an acceptable signature.

- (15) When an acceptable Form 8453 is received, complete the following:
- Check CC BMFOLT, a Tax Year **must** have a PN or TC 150
 - Enter “290 for zero” action to create the DLN for the Form 8453
 - Send the daily source document folder to files. Assemble prints from the **290 for zero** action to files in sequential order. Faxed/mailed Form 8453s are attached behind the print.

3.42.4.11.3.5
(01-01-2024)

Form 8453 Signature Document Submitted to IRS in Error

- The original Form 8453 is retained by the taxpayer or ERO, and **not** mailed to the IRS unless requested.
- Forms 8453 are to be routed to the appropriate e-Help Desk for research. Research the Form 8453 using the Return Request and Display (RRD) to determine if the form **must** be retained or destroyed as “classified waste”. Also, research the Interaction/Incident to see if the taxpayer or ERO is responding to a previous request for the Form 8453.
- Forms 8453, **marked copy or duplicate copy**, submitted to the IRS in error, may be destroyed as “classified waste” as they are **not** required to be filed with the IRS.
- Forms 8453 submitted in error may be destroyed as “classified waste”, except those needed in support of an unsigned electronically filed return.

3.42.4.11.4
(01-01-2024)

Form 94x On-Line Signature PIN Registration Application

- The Electronic Management System (EMS) also known as “Legacy” was permanently retired in December 2015. The MeF System began accepting and processing Form 94x On-Line Signature PIN Registration Applications in January 2016. The MeF Form 94x On-Line Signature PIN is available for all tax years. If the taxpayer already has a Form 94x On-Line Signature PIN from Form 94x Legacy, it is **not** necessary to reapply for a new PIN in MeF. The

Form 94x Legacy PIN Registration data was migrated to the new MeF Form 94x On-Line Signature PIN Application in the Return Request and Display (RRD).

- (2) Legacy PIN applications can be referred to as migrated records and they will contain the following default indicators:
 - Submission ID = N/A
 - Name Control = XXXX
 - Submission Received Date = 0001-01-01
 - Contact Title = Unavailable
 - Authorized Signer SSN = 000-00-0000
 - Authorized Signer Name = Unknown
 - E-mail address was **not** required in the “Legacy” process therefore, e-mail address may = Notrequired@legacy
- (3) The participant **must** purchase IRS Approved COTS software that supports the Form 94x On-Line Signature PIN Registration Application to participate in the program.

Note: The participant is **not** required to submit an e-file Application or create an online Secure Access account to participate in the Employment Tax Online Filing Program.

- (4) All applications are received in XML format only. The request for the **10-digit** PIN is transmitted via an MeF submission through the Integrated Enterprise Portal (IEP). The Form 94x On-Line Signature PIN Registration Application must be processed within **45 days** of receipt.
- (5) The MeF Form 94x On-Line Signature PIN Registration Application is received in “Applied” status and based on the results of the review the application is manually changed by the employee and moved to the appropriate status. The status options are pending, approved, PIN activated, disapproved, failed, and deactivated.

Note: The Form 94x On-Line Signature PIN Registration Application process mirrors the return submissions process on the MeF System.

- (6) Once processed and approved, the MeF Form 94x On-Line Signature PIN Registration System will automatically assign a **10-digit** PIN, and generate Letter 3083, On-Line Signature PIN Acceptance. If **not** approved, Letter 3081, Form 94x On-Line Signature PIN Rejection is issued. The Form 94x On-Line Signature PIN **must** only be sent to, and used by, the Authorized Signer as their signature on their business’s Online Employment Tax Return(s) that they file electronically. The following entities are **not** allowed access to the PIN information:
 - Contact

Exception: The contact listed on legacy records is considered to be the Authorized Signer.
 - Power of Attorney (POA)
 - Electronic Return Originator (ERO)
 - Reporting Agent (RA)
 - Payroll Company

Exception: The ERO, RA, and Payroll company are filing Employment Tax Returns on behalf of their own business and are listed as Authorized Signers.

3.42.4.11.4.1
(10-30-2024)
**Form 94x On-Line
Signature PIN
Registration Application
-Processing Procedures**

- (1) Form 94x On-Line Signature PIN Registration Applications are accessible to the e-Help Desk via the Employee User Portal (EUP) - MeF Form 94x On-Line Signature PIN Registration System and are only accepted from business taxpayers filing through a Third-Party Provider "Transmitter" for the Employment Tax Online Program.

Note: There is a special MeF role for the Form 94x On-Line Signature PIN Registration Application on the EUP. Refer to IRM 3.42.4.5.1, Employee User Portal, for additional information on EUP User Roles.

- (2) Only one PIN is issued per Employer Identification Number (EIN) and the Authorized Signer will be required to submit their Social Security Number (SSN) for authentication purposes.
- (3) On migrated Legacy records, the Authorized Signer Title belongs to Legacy the contact person listed. This person has full permission to access all Form 94x On-Line Signature PIN Registration data.

Reminder: Contact titles are no longer used to determine if the Authorized Signer can be approved for a Form 94x On-Line Signature PIN. However, this information can be used for additional authentication probes.

- (4) The role of the contact on new applications is the individual who entered the PIN request on behalf of the Authorized Signer. They do **not** have the authority to know or use the **10-digit** PIN. The only information that can be shared with them is the status of the Form 94x On-Line Signature PIN Registration Application. For example, they can be advised that the PIN has been activated, but they **cannot** be issued the PIN. For security reasons, the only record changes that can be requested are to update the Contact Title and Contact Phone Number. All other record updates **must** be made by the Authorized Signer.
- (5) The Form 94x On-Line Signature PIN Registration System will assign a PIN to the Employment Tax Online Filer for signature purposes after the PIN Registration has passed NAP validation and an e-Help Desk assistor processes the application validating the Authorized Signer information. Once all the information has been entered into the system and approved, Letter 3083, Form 94x On-Line Signature PIN Acceptance will generate with the Statement of Receipt insert that **must** be returned by the Authorized Signer **before** the PIN is activated.
- (6) To initiate the process, the Form 94x On-Line Signature PIN Registration Application is accessed through the EUP - MeF Form 94x On-Line Signature PIN Registration System. The following table provides the Form 94x On-Line Signature PIN Registration Application statuses:

Status	Definition
Applied	A new Form 94x On-Line Signature PIN Registration Application is received. It passed the NAP validation (EIN and NC) and is ready to be processed.
Approved	The Form 94x On-Line Signature PIN Registration Application passed all validity checks and the 10-digit Form 94x On-Line Signature PIN has been assigned to the taxpayer. The Statement of Receipt has not been processed and/or received by the IRS.
Deactivated	The 10-digit Form 94x On-Line Signature PIN has been deactivated by the IRS and the e-file database will not recognize the PIN as a valid signature. Deactivation can be requested by the Authorized Signer. The PIN will also be deactivated if it is determined to be a compromised PIN by either the IRS or an authorized representative of the business. The Justification of Change field is required when the registration is updated to Deactivated .
Disapproved	The taxpayer will receive Letter 3081, Form 94x On-Line Signature PIN Rejection. The PIN Registration Application passed NAP validation, but was not approved due to a mismatch between the Authorized Signer's SSN and name combination, a first or last name only, and/or two Authorized Signers are listed on the application. The PIN registration request is being misused by a payroll company, tax preparer, Reporting Agent, or other requesting the PIN on behalf of their client. The Justification of Change field is required when the registration is updated to "Disapproved".

Status	Definition
Failed	<p>A new Form 94x On-Line Signature PIN Registration Application is received, but did not pass the National Account Profile (NAP) validation or Business Rule validation. The transmitter will receive an acknowledgement explaining the reason for the failed status. The taxpayer is notified via their software provider that their application failed.</p> <p>Note: Customer must contact Business & Specialty Tax line at 800-829-4933 or Tax Exempt & Government Entities line at 877-829-5500 to verify the legal name of the company. Authorized Customer may also access the Business Tax Account (BTA) and request a Business Entity transcript through Transcript Delivery System (TDS), as a method to verify the EIN, legal name on file, and name control for electronic filing, see IRM 21.2.1.64 Business Tax Account (BTA) and IRM 21.2.3.2.6 Modified Business Entity Transcript and Business Entity Transcript.</p>
PIN Activated	<p>A 10-digit Form 94x On-Line Signature PIN has been assigned to the taxpayer and the Statement of Receipt has been processed by the IRS. The taxpayer can immediately use their Form 94x On-Line Signature PIN to sign their e-filed Employment Tax Returns. The Justification of Change field is required when the registration is updated to "PIN Activated".</p>

Status	Definition
Pending	This is reserved for special circumstances. For example, a Form 94x On-Line Signature PIN Registration Application would be moved to Pending status if a Statement of Receipt was received without a signature. The Justification of Change field is required when the registration is updated to Pending, so an explanation would show on the "History of Changes" page.

- (7) Once the Form 94x On-Line Signature PIN Registration Application is accepted, the status is automatically updated to "Applied" Status.
- (8) The MeF Form 94x On-Line Signature PIN Registration System - Applied Status list is used by the e-Help Desk to research the request and determine whether it should be Approved or Disapproved. The requests are retrieved using the taxpayer's EIN.
- (9) Verify the Authorized Signer via IDRS with command code INOLES or ENMOD.

Reminder: The Authorized Signer **cannot** be a payroll company, tax preparer, Reporting Agent, power of attorney or others who are using the Form 94x On-Line Signature PIN Registration Application to request a PIN on behalf of their clients.

- a. Verify that the Authorized Signer's name control and SSN are correct in the registration.
 - b. Verify that the taxpayer's first name (or variation) is the same on the registration as in INOLES or ENMOD. If unsure, forward to lead for determination.
 - c. Verify that only one taxpayer is listed as the Authorized Signer on the registration.
- (10) If the PIN registration passed all validity checks, move to "Approved" status. The Letter 3083, Form 94x On-Line Signature PIN Acceptance, will automatically generate with the Authorized Signer's **10-digit** Form 94x On-Line Signature PIN and Statement of Receipt.
- (11) Once the Statement of Receipt is signed and returned by the Authorized Signer, move the PIN Registration to PIN Activated status. The taxpayer will be able to immediately use their Form 94x On-Line Signature PIN when the Statement of Receipt is processed.

Reminder: It can take up to **14 days** for a PIN to be moved from Approved to PIN Activated status.

3.42.4.11.4.2
(10-30-2024)
**Form 94x On-Line
Signature PIN
Registration Application
- Invalid Application
Procedures**

- (1) An application that does **not** pass the systemic Business Rule(s) validation (e.g., EIN and Name Control (NC) mismatch) will automatically be moved to **Failed** status and will **not** be forwarded to the e-Help Desk for research. The taxpayer will be notified by their transmitter/software provider of the rejected submission.
- (2) For an EIN and NC mismatch, the taxpayer will need to correct their name and/or EIN and resubmit the application through their software. If the taxpayer **cannot** determine the correct NC and/or EIN, they will need to contact the Business and Specialty Tax line at **800-829-4933** or Tax Exempt & Government Entities line at **877-829-5500**.

Note: Authorized Customer **may** also access the Business Tax Account (BTA) and request a Business Entity transcript through Transcript Delivery System (TDS), as a method to verify the EIN, legal name on file, and name control for electronic filing, see IRM **21.2.1.64 Business Tax Account (BTA)**

and **21.2.3.2.6 Modified Business Entity Transcript and Business Entity Transcript**.

- (3) A PIN registration will be moved to Disapproved status for the following reasons:
 - Mismatch between Authorized Signer's SSN and name combination
 - A first or last name only
 - Two Authorized Signers are listed
 - SSN and NC matches but the first name on the registration does **not** match IDRS

Exception: SSN and NC matches, but the first name has been abbreviated with the use of initials or nick name. For example, Martin Smith could be M. Smith or Marty Smith.

 - SSN research does **not** deliver any INOLE or ENMOD matches
 - Incomplete address
 - PIN Registration Misused
 - Other - e.g., Date of Death (DoD) appears with the SSN on IDRS
- (4) The Justification of Change field is required when updating to "Disapproved" Status. Update the field with appropriate comments.
- (5) The PIN Registration may also be updated to "Disapproved" status if it is determined that the PIN registration request is being misused. A PIN registration would be considered misused if a payroll company, tax preparer, reporting agent or others are requesting a Form 94x On-Line Signature PIN on behalf of their client. These requests are usually identified by a number of requests using the same Authorized Signer, contact name, mailing address, and/or e-mail address.
 - Stop processing the identified requests.
 - Use IDRS to validate that the EIN and mailing address belong to the contact's business.
 - Determine if the contact signed returns for multiple EINs or acted as the ERO.
 - Move the application to Disapproved.
 - Document incident number in the Justification of Change field.
 - Send Letter 3081 using selectable paragraph 2.

- (6) When the PIN Registration is moved to Disapproved status, Letter 3081, Form 94x On-Line Signature PIN Rejection, is sent, notifying the taxpayer that their PIN Registration Application was disapproved.

Note: A new revision to Letter 3081 added two selectable paragraphs to cover the reason the PIN is being disapproved. At least one of the paragraphs **must** be selected **before** printing the letter.

- (7) The PIN Registration will be moved to Pending status for the following reasons:

- Unsigned Statement of Receipt.
- Research is needed to determine if it is an appropriate request.

Note: In some instances, to move the PIN to Pending status, you **must** first place PIN in Approved status, then change to Pending status.

- (8) Enter appropriate comments in the Justification of Change field when moving the PIN Registration to Pending status.

3.42.4.11.4.3
(09-10-2021)
**Form 94x On-Line
Signature PIN
Registration Application
- Change Requests**

- (1) The following updates requested for a Form 94x On-Line Signature PIN Registration Application will **require** the submission of a new application and deactivation of any existing application:

- Employer Identification Number (EIN)
- Employer Name (Business Name)
- Business Structure
- Authorized Signer Name and Social Security Number (SSN)
- Authorized Signer Title

- (2) The following fields can only be updated at the request of the Authorized Signer, and can be done over the phone or via fax/mail on company letterhead:

- Employer Address
- Contact Name

Exception: A change to the Contact Name on a migrated Legacy record will require a new application to be submitted.

- Contact Title
- Contact Phone Number
- E-mail address(es)

Caution: The contact listed on the application can only request changes to the contact phone number and e-mail address.

- (3) If the taxpayer chooses to or is required to make the changes to the PIN Registration on paper, they need to mail or fax to the Cincinnati e-Help desk. The change request **must** be on company letterhead, signed by the authorized signer and include the following information:

- EIN
- Employer name
- Old address
- New address (if applicable for address change request)
- New contact name, title, and phone number (if applicable)

Exception: Migrated Legacy records **will require** a new application to be submitted.

- Authorized Signer name and title
- Authorized Signer SSN
- Authorized Signer signature

3.42.4.11.4.4
(09-10-2021)

**Form 94x On-Line
Signature PIN
Registration Application
- Authorized Signer
Change Request**

- (1) If the Authorized Signer is no longer available, the contact on the application can request that the PIN be deactivated so that a new PIN can be requested by, or for, the new Authorized Signer.
- (2) Authenticate the caller to ensure the caller can legally bind the business or organization. To bind means that the caller has the ability to execute agreements that are contractual and legally enforceable against the company under state law.
- (3) An authenticated and authorized caller **not** listed on the application may be advised as to whether or not a PIN Registration is on file for the company. If there is a PIN Registration on file and the Authorized Signer is no longer available this individual may also request the PIN be deactivated.
- (4) Inform the caller they **must** submit a new application through IRS Approved COTS software to receive a Form 94x On-Line Signature PIN for the new Authorized Signer.
- (5) Enter comments into the Justification of Change field and deactivate the current Form 94x On-Line Signature PIN.

Reminder: The active Form 94x On-Line Signature PIN must be deactivated before submitting a new application. The transaction is immediate, so the taxpayer can submit a new application immediately.

3.42.4.11.4.5
(01-01-2024)

**Form 94x On-Line
Signature PIN
Registration Application
- Change of Address
Request**

- (1) Change of address requests made on paper or fax **must** be directed to the Cincinnati e-Help Desk. Once received, they will make necessary updates and re-issue letter, if requested. The request will be processed within **14 business days** from the e-Help Desk received date.
- (2) If the taxpayer chooses to make changes by phone, the request can **only** be made by the Authorized Signer after the Authorized Signer is authenticated.
- (3) If the taxpayer chooses to make changes by mail or fax, refer to IRM 3.42.4.11.4.3, Form 94x On-Line Signature PIN Registration Application - Change Requests, for required information on company letterhead. If the taxpayer wants a copy of the PIN letter, advise them to add the following information to their request, "Copy of PIN letter needed". The request can be faxed to **877-477-0569** or mailed to:

**Internal Revenue Service
M/S 2701G
7940 Kentucky Drive
Florence, KY 41012-2915**

- (4) Inform the taxpayer that the change of address on their Form 94x On-Line Signature PIN Registration Application will **not** affect their permanent IRS

records. To change permanent IRS records, they **must** submit Form 8822-B, Change of Address or Responsible Party - Business, to the address on the form.

- (5) If it is determined that the Form 94x On-Line Signature PIN has been compromised, refer to IRM 3.42.4.11.4.7, Form 94x On-Line Signature PIN Registration Application - Compromised/Not Compromised.

3.42.4.11.4.6
(09-10-2021)

**Form 94x On-Line
Signature PIN
Registration Application
- Business Name or EIN
Change**

- (1) Authenticate the caller to ensure they are the Authorized Signer who can legally bind the business or organization and inform them that a new application **must** be submitted through IRS Approved COTS software to receive a Form 94x On-Line Signature PIN for the new Business name or EIN.
- (2) Enter comments into the Justification of Change field and deactivate the current Form 94x On-Line Signature PIN.

Reminder: The active Form 94x On-Line Signature PIN **must** be deactivated before submitting a new application. The transaction is immediate, so the taxpayer can submit a new application immediately.

3.42.4.11.4.7
(01-01-2024)

**Form 94x On-Line
Signature PIN
Registration Application
- Compromised/Not
Compromised**

- (1) A Form 94x On-Line Signature PIN can be considered compromised when it is used by an unauthorized user who is **not** listed on the Form 94x On-Line Signature PIN Registration Application. Regardless of IRS discovery or customer notification and advertent or inadvertent use, the e-Help Desk will take corrective action to protect the integrity of the PIN.
- (2) When taking a call regarding the Form 94x On-Line Signature PIN, use the Form 94x On-Line Signature PIN Registration Application to verify that you are speaking with the Authorized Signer or Legacy contact person. Verify that the address is correct before taking steps to reissue a Form 94x On-Line Signature PIN Letter.

Reminder: The only individual that is authorized to request an existing Form 94x On-Line Signature PIN to be reissued is the current Authorized Signer or Legacy Contact on the Form 94x On-Line Signature PIN Registration Application.

- a. If a caller is **not** the Authorized Signer or Legacy Contact person, ask the caller how they are affiliated with the company. If the caller responds stating they are the owner, partner, or officer of the business and authorized to sign for the company, the assistor will follow authentication probes within the Authentication and Authorization Job Aid for online filers. After authentication, the assistor may acknowledge a Form 94x On-Line PIN Registration Application exists. The Form 94x On-Line Signature PIN is owned by the Authorized Signer or Legacy Contact listed, **not** the company. It can only be disclosed to the Authorized Signer or Legacy Contact.

Reminder: The PIN must never be given over the phone.

- b. If the caller thinks the application needs to be updated for any reason, refer to IRM 3.42.4.11.4.3, Form 94x On-Line Signature PIN Registration Application - Change Requests.

- (3) To determine if the Form 94x On-Line Signature PIN is compromised, follow the table below:

If ...	And ...	Then ...
The Form 94x On-Line Signature PIN was never received or issued	It has been less than 10 business days	<p>The PIN is not compromised</p> <ol style="list-style-type: none"> 1. Assistor will check EUP - MeF Form 94x On-Line Signature PIN Registration System to verify the PIN is in Approved status. 2. Verify the Authorized Signer (Contact if Legacy migrated record) and the address on record. 3. Inform the taxpayer the letter is in the mail.
The Form 94x On-Line Signature PIN was never received or issued	It has been more than 10 business days since the Form 94x On-Line Signature PIN was issued and the address is correct	<p>The PIN is not compromised</p> <ol style="list-style-type: none"> 1. Verify the Authorized Signer (Contact if Legacy migrated record) and the address on record. 2. Reissue the letter per IRM 3.42.4.11.4.7 (4) or (5), Form 94x On-Line Signature PIN Registration Application - Compromised/ Not Compromised. 3. Notate the actions in the Justification of Change field.

If ...	And ...	Then ...
The Form 94x On-Line Signature PIN was never received or issued	It has been more than 10 business days since the Form 94x On-Line Signature PIN was issued and the address is incorrect	<p>The PIN is compromised</p> <ol style="list-style-type: none"> 1. Verify the Authorized Signer (Contact if Legacy migrated record) and the address on record 2. Follow the procedures in IRM 3.42.4.11.4.7 (10), Form 94x On-Line Signature PIN Registration Application - Compromised/ Not Compromised. 3. Notate the change in the Justification of Change field.
The Form 94x On-Line Signature PIN was received, but is not accepted by the MeF System	There is no record of a signed Statement of Receipt (SOR)	<p>The PIN is not compromised</p> <ol style="list-style-type: none"> 1. Verify the Authorized Signer (Contact if Legacy migrated record) and the address on record. 2. Advise the caller that they need to return the signed SOR to us before the PIN can be activated. 3. Notate the EHSS interaction number in the Justification of Change field.

If ...	And ...	Then ...
The Form 94x On-Line Signature PIN was previously received	The Authorized Signer (Contact if Legacy migrated record) does not currently have access to their Form 94x On-Line Signature PIN	<ol style="list-style-type: none"> 1. Ask the caller if they believe the PIN was compromised. 2. If the Authorized Signer (Contact if Legacy migrated record) states the PIN is not compromised, reissue the PIN letter per IRM 3.42.4.11.4.7 (4) or (5), Form 94x On-Line Signature PIN Registration Application - Authorized Signer Change Request, and notate the actions in the Justification of Change field. 3. If the Authorized Signer (Contact if Legacy migrated record) states that the PIN is compromised and the address on the application is current, follow IRM 3.42.4.11.4.7 (8), Form 94x On-Line Signature PIN Registration Application - Compromised/ Not Compromised. 4. Notate the reason for change in Justification of Change field.

If ...	And ...	Then ...
An official of the company calls	States the person currently listed as the Authorized Signer (Contact if Legacy migrated record) on the application is no longer with the company or authorized to use the Form 94x On-Line Signature PIN	<ol style="list-style-type: none"> 1. Authenticate the caller to ensure they can legally bind the business or organization. 2. Ask the caller if they want to change the Authorized Signer (Contact if Legacy migrated record) on the application. 3. If yes, the PIN is not compromised. Follow IRM 3.42.4.11.4.4, Form 94x On-Line Signature PIN Registration Application - Authorized Signer Change Request. 4. If no, PIN is compromised. Deactivate the application and notate the reason for change in Justification of Change field.

If ...	And ...	Then ...
An official of the company calls and states an unauthorized individual applied for a Form 94x On-Line Signature PIN without their knowledge	The caller received the Form 94x On-Line Signature PIN	<p>The PIN is not compromised</p> <ol style="list-style-type: none"> 1. Authenticate the caller to ensure they can legally bind the business or organization. 2. Ask the caller if they would like the PIN deactivated, or 3. Ask the caller if they would like to initiate an Authorized Signer change per IRM 3.42.4.11.4.4, Form 94x On-Line Signature PIN Registration Application - Authorized Signer Change Request. 4. Notate the reason for change in the Justification of Change field.
An official of the company calls and states an unauthorized individual applied for a Form 94x On-Line Signature PIN without their knowledge	The unauthorized third-party received the Form 94x On-Line Signature PIN	<p>The PIN is compromised</p> <ol style="list-style-type: none"> 1. Authenticate the caller to ensure they can legally bind the business or organization. 2. Inform the authorized signer that they will need to apply for a new PIN. 3. Deactivate the PIN. 4. Notate the reason for change in the Justification of Change field.

If ...	And ...	Then ...
An official of the company calls and states an unauthorized individual applied for a Form 94x On-Line Signature PIN without their knowledge	The caller does not know who received the Form 94x On-Line Signature PIN	<p>The PIN is compromised</p> <ol style="list-style-type: none"> 1. Authenticate the caller to ensure they can legally bind the business or organization. 2. Inform the authorized signer that they will need to apply for a new PIN. 3. Deactivate the PIN. 4. Notate the reason for change in the Justification of Change field.
A third-party calls	Has been issued a Form 94x On-Line Signature PIN in error	<p>The PIN is compromised</p> <ol style="list-style-type: none"> 1. Advise the caller they are not authorized and request an authorized representative to call. 2. Deactivate the PIN. 3. Since the caller is not authorized close the Interaction/ Incident and notate the Interaction/ Incident number in the Justification of Change field.

Note: Follow disclosure guidelines in IRM 3.42.10.10, Disclosure and IRS e-file Application if information indicates that disclosure of tax information or other personally identifiable information (PII) occurred due to the compromised Form 94x On-Line Signature PIN.

- (4) If the call is received at any site other than Atlanta, Cincinnati, or Ogden and the Form 94x On-Line Signature PIN needs to be reissued, an Incident is

created and escalated to the Cincinnati/Ogden Lead as the provider option. The Incident must include the following information:

- a. Company EIN
- b. Name of the business applying for the Form 94x On-Line Signature PIN
- c. Name and phone number of the contact person
- d. Fax number of the contact, if the contact person requests the Form 94x On-Line Signature PIN Registration letter be faxed

Reminder: Do not offer to fax the Form 94x On-Line Signature PIN Registration letter. If the customer asks for options, the assistor can recommend faxing. If there are less than **45 days** before a return due date, the assistor may recommend the customer fax the SOR. If fax is requested, add the fax number to interaction description and the interaction number in the Justification of Change field to document why the letter was reprinted and faxed to the customer per their request.

- (5) Atlanta, Cincinnati, and Ogden e-Help Desks will reissue Letter 3083 accordingly.

Note: The approved Letter 3083 contains three parts. The assistor or clerk may reprint only the parts requested by the customer. It is **not** necessary to reprint the acceptance letter and Statement of Receipt if the Form 94x On-Line Signature PIN is already activated.

- (6) Atlanta, Cincinnati, and Ogden e-Help Desks will remind the caller that the Statement of Receipt accompanying the Letter 3083 **must** be signed and returned to the Cincinnati site before the Form 94x On-Line Signature PIN is activated.
- (7) It is no longer necessary to manually recreate a desktop letter for a reprinted letter, requested for a migrated application. Instead, you **must** first enable the Print Letter button. To do this select the Edit Fields button and change the Authorized Signer Name from Unknown to the actual name. Enter the EHSS interaction number into the Justification of Change Field.
- (8) The Cincinnati e-Help Desk receives compromised PIN Registration letters faxed to **877-477-0569**. The letters must be submitted on company letterhead and contain the following information:
 - Company EIN
 - Company name
 - Contact name and title
 - Contact phone number
 - Reason that customer believes PIN was compromised
 - The letter must be signed and dated by a principal with the company (owner, officer, partner, etc.). The signer's name and title must be typed on the letter below the signature.
 - If there was a change of address, the letter **must** include the old address and the new address

Note: Contact the customer if the fax is **not** received within **24 hours** of the Interaction.

- (9) Calls answered by e-Help Desk assistors **not** located in Cincinnati, will advise the taxpayer to send a fax to Cincinnati as outlined in IRM 3.42.4.11.4.7 (8), Form 94x On-Line Signature PIN Registration Application - Compromised/Not Compromised. Create an Incident and escalate to the Cincinnati Leads Provider Group. The Incident **must** include the following information:
- Company EIN
 - Name of the business applying for the Form 94x On-Line Signature PIN
 - Name and phone number of the contact person
 - Reason it is believed the Form 94x On-Line Signature PIN is compromised
- (10) The Cincinnati e-Help Desk will determine if the Form 94x On-Line Signature PIN has been compromised and take corrective actions accordingly.
- a. Authenticate the caller
 - b. Establish the caller's relationship with the company
 - c. Update the Interaction/Incident with caller's name, position with business, and the reason why the Form 94x On-Line Signature PIN has been compromised
 - d. Complete the following actions if the Form 94x On-Line Signature PIN is compromised:

If ...	Then ...
PIN is compromised	<ol style="list-style-type: none"> 1. Deactivate the current Form 94x On-Line Signature PIN Registration and notate the reason for action in the Justification of Change field. 2. Advise the caller that a new Form 94x On-Line Signature PIN Registration Application must be submitted through an approved tax preparation software package. 3. Advise the caller it can take up to 45 days to process the Form 94x On-Line Signature PIN Registration Application. 4. Advise the caller that Letter 3083, Form 94x On-Line Signature PIN Acceptance, will be mailed with the new Form 94x On-Line Signature PIN when the new application is processed. 5. Advise the caller, the authorized signer must sign and return the Statement of Receipt before the new Form 94x On-Line Signature PIN can be activated.

3.42.4.11.4.8
(01-01-2024)

**Form 94x On-Line
Signature PIN
Registration Application
- Inadvertently Moved to
Disapproved or
Deactivated Status**

(1) If a PIN is inadvertently placed in Disapproved or Deactivated status during processing, take the following actions:

- Take the case to the lead or manager for approval to change the record to an active status.
- If the change to active status is approved, follow these steps:

If ...	Then ...
Current status is Failed	Change status button will be disabled

If ...	Then ...
Current status is Disapproved	<p>Change status button will be enabled and the only valid active status will be "Applied."</p> <ol style="list-style-type: none"> 1. Select the Changed Status button. 2. Select Applied from the drop down. 3. Enter "Inadvertent action Mgr./Lead approved change to active status" in the Justification of Change field 4. Select the Update button. <p>Take necessary steps to work case as normal.</p>
Current status is Deactivated and PIN is present	<p>Change status button will be enabled and the only valid active status will be "Approved."</p> <ol style="list-style-type: none"> 1. Select the Change Status button. 2. Select Approved from the drop down. 3. Enter "Inadvertent action Mgr./Lead approved change to active status" in the Justification of Change field. 4. Select the Update button. <p>Take the necessary steps to work case as normal.</p>
Current status is Deactivated and PIN is not present	<p>Change status button will be enabled and the only valid active status will be "Applied."</p> <ol style="list-style-type: none"> 1. Select the Change Status button. 2. Select Applied from the drop down. 3. Enter "Inadvertent action Mgr./Lead approved change to active status" in the Justification of Change field. 4. Select the Update button.

If ...	Then ...
Current Status is Disapproved because of undeliverable (UD) mail	<p>Change status button will be enabled and the only valid active status will be Approved.</p> <ol style="list-style-type: none"> 1. Select the "Change Status" Button 2. Select "Approved" from drop down. 3. Enter "UD main action Mgr./ Lead approved change to approved status" in the Justification of Change field. 4. Select the "Update" button. <p>Take the necessary steps to work case as normal.</p>

3.42.4.11.4.9
(01-01-2024)

**Form 94x On-Line
Signature PIN
Registration Application
- Disapproved Status**

- (1) If a call is received regarding the reason for the disapproval, access the Form 94x On-Line Signature PIN Registration Application and any related EHSS incidents or interactions. If you determine that the caller is the authorized signer, follow these steps:

If ...	Then ...
Incorrect and the error was unintentional	<ol style="list-style-type: none"> 1. Advise the caller that a new Form 94x On-Line Signature PIN Registration Application will need to be submitted. 2. Advise the applicant that Letter 3083, On-Line Signature PIN Acceptance will be mailed with the new Form 94x On-Line Signature PIN when the new application is processed. 3. Advise that the authorized signer must sign and return the Statement of Receipt before the new Form 94x On-Line Signature PIN can be activated. 4. Deactivate the PIN and leave a comment in the Justification of Change field.

If ...	Then ...
Incorrect and the error was intentional	<ol style="list-style-type: none"> 1. Advise the caller of the proper use of the Form 94x On-Line Signature PIN and procedures to reapply, if needed. 2. If there is evidence of disclosure, follow the procedures in IRM 3.42.10.10, Disclosure and IRS e-file Application.

3.42.4.11.4.10
(01-01-2024)

**Form 94x On-Line
Signature PIN
Registration Application
- Undeliverable Letters**

- (1) When an undeliverable (UD) Form 94x On-Line Signature PIN Registration letter is received by an e-Help Desk, take the following actions:
 - a. If provided by the U.S. Postal Service on the yellow change of address label, update the Form 94x On-Line Signature PIN Registration with the new mailing address. Document the source of the change in the Justification of Change field and reissue the appropriate letter.
 - b. If the address is **not** present on the UD in front of the second address line, document actions taken in the Justification of Change field, then disapprove the request.

Note: Do not print a letter in this situation as it will only generate another piece of mail that **cannot** be delivered. After the Justification of Change field has been documented, the letter can be destroyed as “classified waste.”

- (2) When an assistor receives a call requesting the status of a Form 94x On-Line Signature PIN Registration Application, they **must** follow normal authentication procedures then follow IRM 3.42.4.11.4.5, Form 94x On-Line Signature PIN Registration Application - Change of Address Request, and reissue letter.

3.42.4.11.4.11
(01-01-2024)

**Form 94x On-Line
Signature PIN
Registration Application
- Justification of Change**

- (1) Each action taken on an application has the Justification of Change field to document why an action was taken. The field allows for a maximum of 90 characters including spaces. A Justification of Change statement is required for all actions except when the status is “Approved”, which is optional.
- (2) Use the following standard Justification of Change comments for each scenario listed.

If ...	Then ...
Action taken because of a telephone contact	SD or IM number
Action taken because of processing Form 94x On-Line Signature PIN Registration requests	SD or IM number

If ...	Then ...
Action taken because of a telephone call working with a SOR	SD or IM number
Signed SOR received (Not because of a telephone call)	SOR received
SSN name control research results do not match the name control (NC)	NC does not match
SSN name control matches but the first name on the request does not match the first name on IDRS. Exception: A different variation on the first name (e.g., Steve and Stephen, Elizabeth and Liz/Beth are acceptable.)	First name does not match
SSN research does not deliver any INOLES or ENMOD matches	No data available
Unusual results on INOLES or ENMOD are delivered	Other - and clearly describe the situation (e.g., Other - Date of death (DoD) appears with the SSN on IDRS)
SOR received with two names in the Authorized Signer field	Other - two names in the Authorized Signer field
Incomplete address	Disapprove - Inc. address
Undeliverable mail (UD)	Disapprove - UD
PIN accidentally deactivated	Inadvertent action Mgr./Lead approved change to active status
Statement of Receipt received but was signed by someone other than the Authorized Signer (AS) - treat as compromised PIN	Comp. PIN SOR not s/AS s/(enter name signed by)
The request is being disapproved because a payroll company, Reporting Agent, or ERO have misused the system	Misused - enter the reason (e.g., e-mail address, authorized signer etc.,)

If ...	Then ...
The address on the SOR matches the address of the tax professional for a current Form 94x On-Line Signature PIN Registration or on a previously received SOR	Disapprove - By Lead only

3.42.4.11.4.12
(01-01-2024)

**Form 94x On-Line
Signature PIN
Registration Application
- Processing IRS
Employee Requests for
Name Of Contact**

- (1) This subsection provides guidelines for the e-Help Desk handling requests from Criminal Investigations (CI) or Collection Field Function (CFF) for the Name of Contact on a Form 94x On-Line Signature PIN Registration Application. Under IRC 6103(h)(1), the e-Help Desk is permitted to release this information when requested by other IRS employees with a need to know reason.
- (2) On occasion, the e-Help Desk will receive a request for the name of the person who is responsible for signing an electronically filed Employment Tax Return. These requests typically come from CI or CFF. One of the primary reasons for these requests is to support Trust Fund Recovery Penalty (TFRP) recommendations. Revenue Officers have been instructed to send these requests to the e-Help Desk via the e-mail Response Management System (ERMS) using the *IRS e-Help e-mail* address.
 - a. "TFRP" **must** be entered as the first word in the body of the e-mail to ensure proper routing.
 - b. The EIN and name of the company **must** be provided.

Note: A need to request a PIN used to sign the e-filed Employment Tax Return **must** be received in writing and **must** state the reason for the need to know the PIN.

 - c. When SBU data is present in either the original e-mail or the reply, it **must** be sent as an e-mail attachment in a password protected Word or
- (3) To fulfill these requests, e-Help Desk assistants will access the MeF Form 94x On-Line Signature PIN Registration System via the Employee User Portal (EUP) by taking the following steps:
 1. Sign into the MeF Form 94x On-Line Signature PIN Registration System in EUP
 2. Click on EIN
 3. Enter the EIN and submit
 4. Confirm the EIN and company name from the e-mail. (The actual application will show the contact's name, phone number, and PIN for the company)

Reminder: Do not disclose the PIN unless written request is received that provides the reason for the need to know the PIN.

 5. Enter the information into a Word document or update the original Word attachment if one is provided in the e-mail.
- (4) Password protect the document using the following steps:

#

Note: If adding information to the original attachment, it is **not** necessary to follow the password protect steps, as it **must** already be protected.

1. Go to Tools > Options > Security

#

3. Click OK
4. Re-enter the password and click OK
5. Save the e-mail and then attach it to the original e-mail to reply

Note: If the return was filed through a Reporting Agent, the Ogden Accounts Management Center's (OAMC) RAF Unit would have processed the signatory information using Form 8655, Reporting Agent Authorization. Advise the IRS

#

that they may be asked to enter the extension, which is the last **four digits** of the RAF telephone number they are calling. The caller must leave a message with their phone number, and they will receive a call back. The fax number is **855-214-7523**.

3.42.4.12
(01-01-2009)
**Processing Business
IRS e-File Applications
and Enrollment Forms**

- (1) Tax Examiners and Systems Administrators will use multiple systems to complete the IRS e-file Application process for Business e-file returns. This subsection provides processing guidelines to assist the e-Help Operation with verifying Trading Partner transmissions, receipts, and acknowledgments for Business e-File Programs.

3.42.4.12.1
(01-01-2024)
**EHSS CRM (Customer
Relationship
Management)
Application**

- (1) The "e-Help Support System" is available for use as a support tracking tool. This application provides a customer's contact history, which includes each call, fax, e-mail, etc., received. This information is captured in what is known as an "Interaction/Incident".

3.42.4.12.2
(01-01-2024)
**Form 8655 Reporting
Agent Authorization**

- (1) Form 8655, Reporting Agent Authorization, is used by a taxpayer to designate a Reporting Agent to prepare, sign, and file specific federal returns, electronically. The form is primarily used in conjunction with Employment Tax Returns (Form 940, Form 941, Form 943, Form 944, and Form 945). Form 8655 is also used for making federal tax payments and federal tax deposits.
- (2) Form 8655 grants the Reporting Agent different authorities, as indicated on the form when originally submitted. For clarification of Reporting Agent authorization, see IRM 21.3.9.2.2, Authorizations - Form 8655, Reporting Agent Authorization.
- (3) A Reporting Agent is an accounting service, franchiser, bank, service bureau, or other entity authorized by its client to prepare, sign, and file Employment Tax Returns electronically. Reporting Agents also make federal tax payments, and submit federal tax deposit information and federal tax payment information electronically for the taxes reported on the following forms:
 - Form 720
 - Form 940
 - Form 940-PR
 - Form 941
 - Form 941-PR
 - Form 941-SS

- Form 943
- Form 943-PR
- Form 944
- Form 945
- Form 990-PF
- Form 990-T
- Form 1041
- Form 1042
- Form 1120
- Form 1120-C
- Form 1120-POL
- Form 4720
- Form 8868
- Form CT-1

- (4) **Tax Examiners must** advise applicants that a separate authorization, Form 8655, **must** be submitted for each taxpayer on the Reporting Agent's List, which **must** contain each taxpayer's Employer Identification Number (EIN).
- (5) Advise participants that Form 8655, with the Reporting Agent's List, can be faxed to **855-214-7523** or mailed to the following address:

Note: If the number of client/taxpayer submissions exceeds 100 per week, the Reporting Agent's List is required to be filed electronically. Refer to Publication 1474, Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors, for additional information.

**Internal Revenue Service
Accounts Management Campus
MS 6748 RAF Team
1973 North Rulon White Blvd.
Ogden, Utah 84404**

- (6) Form 8655, Reporting Agent Authorization is:
 - Submitted by Reporting Agents for each client
 - Authorization for the Reporting Agent to receive correspondence
 - Applicable to paper and electronic returns and Federal Tax Deposits (FTDs)/payments via the Electronic Federal Tax Payment System (EFTPS)
 - Stored on the Reporting Agent File (RAF) database
 - Effective for the quarter, the Reporting Agent notifies the IRS that the employer is added
 - In effect until revoked by the taxpayer, terminated in writing from the Reporting Agent, or terminated by the IRS
 - Used to terminate a Reporting Agent's Authorization by signing with another service provider
- (7) Tax Examiners and Taxpayer Service Representatives (TSRs) **must** honor all requests from a Reporting Agent for information or adjustments to an account for which the taxpayer has given authorization. Check the Reporting Agent File (RAF) to determine if the Reporting Agent Authorization:
 - Is current
 - Applies to the filing period for the return in question
 - Gives authority to receive correspondence

- (8) Accept any authorized instrument which clearly contains the same information required to be provided on Form 8655 as a valid authorization.
- (9) ECDS has information to determine if an authorization is present before completing the IRS e-file Application approval process.

Note: Validity of RAF is done automatically through ECDS.

- (10) When dealing with a third-party, check the Centralized Authorization File (CAF) and the Reporting Agent File (RAF) before corresponding. Refer to the following:
 - Form 2848, Power of Attorney and Declaration of Representative, also referred to as “POA”
 - Form 8821, Tax Information Authorization, also referred to as “TIA”
 - Form 8655, Reporting Agent Authorization, also referred to as “RAA”
- (11) Form 8655 **does not** affect any aspect of POA/TIA forms.

3.42.4.12.3
(01-01-2024)
**Completing Reporting
Agents File (RAF)
Processing**

- (1) For complete RAF processing instructions for Form 8655, review IRM 21.3.9, Processing Reporting Agents File Authorizations.
- (2) Research the RAF database which contains all authorizations for Reporting Agents and their clients. If there is any question about the status of a Reporting Agent, this file will provide information about their clients and whether they are authorized to receive copies of correspondence.
- (3) If the taxpayer has authorized the Reporting Agent to receive copies of correspondence, set an indicator at Master File. This information is used by Notices Processing Unit to send correspondence to both the Reporting Agent and the taxpayer.
- (4) Research the Federal Tax Deposit Codes found on the entity records for the taxpayer to determine Reporting Agent Authorizations on file. For more information, see IRM 3.42.4.9.2.3, RAF Filing Indicators and RAF EFTPS Indicators.
- (5) Authorizations granted by Form 8655 apply to paper and electronically filed returns, and for Federal Tax Deposits (FTDs). Form 8655 **does not** affect any aspect of POA/TIA forms which offer wider, more general authorizations.
- (6) Refer to IRM 21.3.9, Processing Reporting Agents File Authorizations, for additional information.

3.42.4.12.4
(01-01-2024)
**Maintaining E-Help
Support System (EHSS)
Interaction/Incident**

- (1) Maintain the Interaction/Incident, as required in IRM 3.42.7.5, Introduction to the e-Help Support System (EHSS). All contacts require an Interaction/Incident.
- (2) Refer to IRM 3.42.7.6, Interaction Details, for how to create and document the Interaction/Incident.
- (3) Andover e-Help Desk must complete the following actions before generating the approval letter:
 1. Validate the Form 8655 information on RAF
 2. Add comments to the ECDS and use the EHSS Application to update the taxpayer's Interaction/Incident, if applicable

3.42.4.13
(01-01-2024)
**Assurance Testing
System (ATS) Process**

- (1) This subsection provides the general guidelines for the Assurance Testing System (ATS) Process used for all MeF Business e-File Programs. The e-Help Manager **must** ensure all duties regarding Receiving and Controlling Test Transmissions are performed correctly and all the test transmissions received are reviewed for completeness. Site Coordinators, e-Help Desk Assistors, and others assigned will complete the actions described throughout this subsection, as applicable.
- (2) All electronic filing applicants planning to develop software and/or transmit return data directly to the IRS must complete the testing process using the assigned test ETIN before the IRS will accept them into an IRS e-File Program.
- (3) MeF participants **must** notify e-Help Operations at **866-255-0654** when they are ready to test. If the site receiving the call is **not** the testing site, then an Interaction/Incident **must** be opened and escalated to the correct site.
- (4) Advise prospective participants of the following information, as applicable:
 - A test transmission **must** be submitted for compatibility testing as required by the applicable publication and/or revenue procedure. These test transmissions **must** be received well in advance of the return due date.
 - Test data **must** be transmitted on the same communication method that will be used when transmitting live data.
 - Participants **must** complete applicable testing to ensure the transmitted returns are formatted according to IRS specifications.
 - Test transmissions must be in the same blocking configuration format that will be used for live production.
 - Software Developers must complete testing of software to ensure the software meets the specifications provided by the IRS.
 - Reporting Agents that transmit returns must begin testing after receiving the validated Reporting Agent's List.
 - When ready to begin testing, the prospective participant must contact the Processing Campus.
 - The transmission of a test file **does not** constitute filing of a tax return. The test only ensures the participant knows how to use the software packages.
 - Participants **must** complete and submit a questionnaire indicating their software limitations.

3.42.4.13.1
(01-01-2024)
**Electronic Specifications
and Testing Due Date
Information**

- (1) Applicable Electronic Specifications must be followed by participants to complete a successful transmission test. Advise filers of the following business publications with e-file specifications and program criteria:
 - Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns
 - Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters
 - Publication 5078, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions
- (2) Testing due dates are determined by the type of return that will be filed. Refer to IRM 3.42.4.13.2, Assurance Testing System (ATS) and Communications Testing Criteria and Dates, for the applicable testing due dates.

- (3) Advise electronic filers required to test, of the following:
 - To submit test transmissions by the dates specified in the applicable publication and/or revenue procedure
 - To notify the e-Help Operation when the electronic filer is ready to test
 - To expect notification of any changes to testing due dates
- (4) Advise Software Developers of the following:
 - When software packages and communication systems are used by more than one Transmitter, they need to pass an annual assurance test
 - Their systems must provide the same software capabilities to all the users
 - Once communication systems and software packages have tested successfully, they may be used by all accepted participants
- (5) If the e-Help manager determines that the electronic filer has a reasonable explanation for the delay in responding to a replacement file request, the approval process may continue without duplicating steps already completed.

3.42.4.13.2
(01-01-2024)

**Assurance Testing
System (ATS) and
Communications Testing
Criteria and Dates**

- (1) This subsection provides information for completing the Assurance Testing System (ATS) process for all Business e-File Programs. For e-file specifications and criteria refer to IRM 3.42.4.13.1, Electronic Specifications and Testing Due Date Information. All **Software Developers** are required to perform MeF System testing. For Processing Year 2024, ATS will begin on **October 23, 2023**.

Note: It is strongly recommended that Software Developers use the ATS system to retest when there are Schema changes (minor or major).

- (2) Electronic specifications for testing criteria for all MeF Business Returns can be found in Publication 5078, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions. ATS test scenarios are posted to the *Modernized e-File (MeF) Assurance Testing System (ATS) page*.
- (3) Software Developers and State organizations may access and download Schemas and Business Rules from their Secure Object Repository (SOR) mailbox. To access these files, users must have an active online Secure Access account and be listed on an e-File application with the provider option of Software Developer or State. Their role must be Responsible Official, or Delegated User with MeF authorities. These messages are removed after **30 days** so please make sure to download them as soon as possible. If the authorized person **did not** receive these files, they **must** e-mail the *MeF mailbox* with Company Name, ETIN, and Schema package(s) with the Tax Year needed.
- (4) All Transmitters must perform a Communications Test and be accepted. No further communications testing is required when additional forms are added to MeF. Communication testing is **not** required each year. IRS allows two means of transmission for MeF, Internet Filing Application (IFA) and Application to Application (A2A). Communications Testing with approved software begins any time after **October 23, 2023**.
 - If the transmitter will be sending submissions through IFA, the transmitter must perform the communications test through IFA.

- If the transmitter will be sending submissions through A2A, the transmitter must perform the communications test through A2A.
- If the transmitter will be sending submissions through both portals, the transmitter must perform the communications test through IFA and A2A.

A Software Developer who will **not** transmit does **not** perform a communications test. All forms, schedules, or binary (PDF) attachments are **not** required to be supported for a communications test.

- (5) Prior to testing, all Software Developers and Transmitters must receive the following items through the application process:

- Electronic Transmitter Identification Number (ETIN)
- Electronic Filing Identification Number (EFIN)

MeF requires all A2A systems to use certificates for authentication. Passwords are no longer supported. The only password the Transmitter needs when using IFA or A2A is their online Secure Access account username and password.

3.42.4.13.3
(01-01-2024)
**Software Identification
Number (SIN)**

- (1) Each tax software package will be assigned its own Software Identification Number (SIN) during testing. The SIN is an **8-digit** number and is generated in the External Customer Data Store (ECDS) for each package when a questionnaire is successfully submitted. The Software ID format is “YYNNNNNNN”, where the “YY” is the **2-digit** tax year for which the product is being developed, followed by **six sequential digits**. For example, a SIN assigned for Tax Year 2022 will begin with “22”, followed by **six sequential digits**.

Exception: The Form 94x Annual Forms Software ID contains a unique **2-digit** indicator of “88” after the Tax Year indicator “YY” followed by **four sequential digits**. The Form 94x Quarterly Forms Software ID contains a unique **2-digit** indicator of “99” after the Tax Year indicator “YY” followed by **four sequential digits**.

- (2) To file a certain submission type, an Approved Provider (Transmitter) **must** be approved by the IRS to file for its corresponding form family. The following table identifies the business submission types that can be e-filed through Modernized e-File (MeF) and the corresponding form family for which a Software Identification Number (SIN) will be issued.

Submission Type	Form Family	Applicable Tax Year
Form 720	Form 720	All tax years
Form 940 and Form 940-PR	Form 94x Annual	All tax years
Form 941, Form 941-PR, and Form 941-SS	Form 94x Quarterly	All tax years
Form 943 and Form 943-PR	Form 94x Annual	All tax years
Form 944	Form 94x Annual	All tax years

Submission Type	Form Family	Applicable Tax Year
Form 945	Form 94x Annual	All tax years
Form 94x On-Line Signature PIN Registration	Form 94x PINReg and Form 94x	All tax years
Form 990, Form 990-EZ, Form 990-N, and Form 990-PF	Form 990	All tax years
Form 990-T	Form 990-T	All tax years
Form 1041	Form 1041	All tax years
Form 1065	Form 1065	All tax years
Form 1120, Form 1120-F, and Form 1120-S	Form 1120	All tax years
Form 1120-POL	Form 1120-POL	All tax years
Form 2290	Form 2290	All tax years
Form 4720	Form 4720	All tax years
Form 7004	Form 7004	All tax years
Form 8849	Form 8849	All tax years
Form 8868	Form 990, Form 990-T, Form 1041, and Form 4720	All tax years

Reminder: Tax years are **not** applicable for the Form 94x On-Line Signature PIN Registration. Therefore, all new Form 94x On-Line Signature PIN software packages **must** be issued a SIN using the form family value of “94xPINReg”.

- (3) Once the software package has passed testing, the Site Coordinator will verify the following:
- The appropriate updates are included on ECDS,
 - The appropriate updates are included on the e-Help Acceptance Testing Spreadsheet, and
 - The appropriate Acceptance Letter template via EHSS e-mail has been sent.

- (4) The e-Help Acceptance Testing Spreadsheet **must** include the following information:

Note: The Company Name, Software Package Name, and Software Package ID Number information is available in the Business Object Reports, in Enterprise Systems and Asset Management (ESAM)

- EHSS case number
- Company Name

- Software Package Name
- Software Package ID Number (SIN)
- Testing passed date

3.42.4.14
(10-30-2024)
**Resolving Electronic
Filing Issues**

- (1) This subsection provides guidelines for Tax Examiners regarding communicating and correcting problems in processing of IRS e-file applications, testing requirements and returns.
- (2) Use the e-Help Support System (EHSS) to provide support to IRS external customers. Complete BEARS to get access. EHSS is a single sign on system and **does not** require a Username and Password. Refer to IRM 3.42.7, EPSS Help Desk Support, for complete guidelines.
- (3) Tax Examiners assigned to handle the processing of the electronic test transmissions **must** complete the following actions:
 - Call and/or e-mail the applicant and give them your name
 - Let applicants know that you will be their contact at the e-Help Desk during the testing process
 - Ensure the applicant understands that you are there to help with any problem they have regarding their test transmissions
 - Explain that the best way to reach e-Help is through e-mail at *IRS e-Help email*.
- (4) Tax Examiners **must** try to get participants to correct their own errors as much as possible.
- (5) Tax Examiners **must** complete the following actions:
 - Call and/or e-mail the contact person listed on the application for clarification of all Worklist items.
 - Generate a status letter to advise the applicant of the issues that need to be resolved, if two telephone calls have been unsuccessful, one in the morning and one in the afternoon.
 - Request the applicant to provide the information needed to complete the application. Worklist items remain on the system as assigned to the employee until completed.
- (6) Tax Examiners **must** adhere to the following:
 - List all Worklist items on the database if the application is incomplete.
 - Work all Worklist items until completed. If the applicant **does not** provide the missing or corrected information for the application, they **cannot** participate in the Electronic Filing Program.
 - Enter or update the information from the application which will be stored in the ECDS if the application is complete.
 - Ensure all Worklist items are closed on the system when finished.
- (7) Tax Examiners **must** complete the following actions once the signed and completed application is received:
 - Include the applicant's name on the mailing list and send out the appropriate procedures, file specifications, and record layouts as required by the applicable program. The mailing list is also used to ensure that the applicants are included in dissemination of any updates to the applicable documents.

- Generate an acknowledgment letter, prepared at the e-Help Desk, to the applicant.
- Maintain a record of all the phone calls to each applicant via the EHSS via the applicant's Interaction/Incident. Any time you are unable to obtain the needed information to return a call timely, inform the applicant of the status and reason for delay.
- Keep a record any time an applicant indicates there has been a change to the information we have previously recorded. Ensure the database has been updated via the EHSS, and via the applicant's Interaction/ Incident.

(8) The Lead Tax Examiner will review the records to determine recurring problems.

3.42.4.15
(01-01-2024)

Handling e-file Inquiries

- (1) This subsection provides the applicable points of contact and describes the appropriate procedures for handling inquiries received by Field Office Operations.
- (2) Each IRS Field Office Operations has a coordinator and/or others assigned, to answer questions from the public, as applicable.
- (3) Advise participants who need to resolve account related issues that involve the electronic return to call the Business and Specialty Tax Line toll free telephone number at **800-829-4933**.
- (4) Advise e-file participants they may contact e-Help Desk for assistance with the following:
 - Form 94x On-Line Signature PIN Registration process, requirements, and existing PIN issues
 - IRS e-file Application process, requirements, and participant application access issues
 - MeF Business e-File Programs, requirements, and transmission issues.

Note: Technical Services Operation (TSO), can be contacted at **866-455-7438**, for information and support for Filing Information Returns Electronically (FIRE) system. or at **866-937-4130** for Affordable Care Act Information Returns (AIR) and Information Returns Intake System (IRIS). For additional information see IRM 3.42.4.8 , Filing Information Returns Electronically (FIRE) System.

- (5) Advise e-file participants they may write to the following e-file support sites for assistance:

E-Help Desk Site	Mailing Addresses
Andover e-Help Desk	Internal Revenue Service Andover e-Help Desk Planning and Analysis Staff 310 Lowell Street Andover, MA 01810
Austin e-Help Desk	Internal Revenue Service Stop 6380 AUSC P. O. Box 1231 Austin, TX 78767-1231 or Internal Revenue Service Stop 6380 AUSC 3651 S. IH 35 Austin, TX 78741
Cincinnati e-Help Desk	Internal Revenue Service M/S 2701G 7940 Kentucky Drive Florence, KY 41042-2915
Ogden e-Help Desk	Internal Revenue Service Attn.: e-Help Desk Stop 1056 1973 N. Rulon White Blvd Ogden, UT 84404
Technical Services Operation	Internal Revenue Service 230 Murall Drive, Mail Stop 4360, Kearneysville, WV 25430

- (6) Advise filers to call the Business and Specialty Tax Line at **800-829-4933** for inquiries regarding Business Electronic Payments. Calls will be handled by Taxpayer Service Representatives (TSRs) and others, as appropriate, at local Taxpayer Assistance Centers. The Taxpayer Assistance Centers will answer the following type of inquiries from taxpayers, Financial Agents, Federal Agencies, software vendors, foreign governments, representatives, Congressional offices, and others, as appropriate, according to IRM 21, Customer Account Services:
 - a. Federal Tax Deposits
 - b. Electronic Funds Withdrawals
 - c. Credit/Debit Card payments
- (7) Coordinators also respond to inquiries that could **not** be answered by Customer Service Representatives.
- (8) When a request regarding the status of an electronically filed return is received at the Submission Processing Campus from a Field Office Operation, the Submission Processing Campus must complete the following actions within **48 hours**:

- Confirm receipt of the return or
- Provide the status of the return to the Field Office Operations Coordinator

(9) Territory Offices must complete the following actions:

- a. Require Customer Service Representatives to answer procedural questions concerning electronic filing programs, products, and services offered.
- b. Require Customer Service Representatives to contact their Electronic Filing Coordinator if they **cannot** resolve a problem regarding electronic filed returns.
- c. Notify the applicable governing site about the information obtained from the Customer Service Representative, regarding unresolved electronic filing inquiries. This will facilitate the applicable governing site's awareness of taxpayer inquiries.

(10) Territory Managers will complete the following actions:

- a. Contact the Electronic Filing Project Manager at the appropriate Submission Processing Campus to resolve any problems.
- b. Notify the applicable governing site of all requests submitted, permitting Territory Offices to be aware of any situations they may need to address later.

(11) Territory Offices must complete the following actions as required:

- a. Reject or suspend electronic filing program participants who have violated governing procedures based on recommendations from the applicable governing site or the Submission Processing Campus.
- b. Notify the Andover e-Help Desk site when rejection and suspension letters are to be issued.
- c. Perform compliance functions.

3.42.4.15.1
(09-19-2017)
Handling an Incomplete e-file Application

- (1) There are several actions required to handle the receipt of an incomplete e-file application. Review IRM 3.42.10, Authorized IRS e-file Providers, for instructions on completing the required actions.

3.42.4.15.2
(01-01-2024)
Handling a Previously Accepted e-file Application

- (1) When a previously accepted e-file applicant contacts the IRS to request participation in IRS e-file, advise the applicant that they **do not** need to re-apply unless the information previously provided has changed. Advise them to call the e-Help Desk and inform them of any changes.

Note: If the EFIN has **not** been used in **two years** or a suspension, revocation, or other sanction has taken place, the applicant may need to reapply.

- (2) When the applicant notifies the IRS about changes, the e-Help Operation **must** update the database as required below.
- a. Enter notes from all telephone conversations with applicants regarding application data into the applicant's Interaction/Incident, using the EHSS.
 - b. Maintain the information in the applicant's Interaction/Incident by referencing each contact with the applicant.

3.42.4.15.3
(01-01-2024)
**Receiving Reporting
Agents' Addition or
Deletion Lists**

- (1) If the Reporting Agent (RA) wishes to add or delete clients/taxpayers from its authorized list, the format for both the magnetic tape and the paper Reporting Agent's List is the same as the initial listing submission, unless the list or file type is designated as "delete".
- (2) The RAF Unit will record the validated list accounts by date and RA in Entity Control.
- (3) An RA **does not** always know at the time the return filed for an employer is the final return. When the determination is made that the previous transmission contained the final return, the IRS **must** be notified by the RA or employer, in writing or via the toll-free number at **800-829-4933**.

3.42.4.16
(01-01-2024)
**IRS e-file Application
Approval Process**

- (1) This subsection provides guidelines for completing the IRS e-file Application Approval Process. All e-Help Desks can handle enrollment forms for any MeF Program.
- (2) Before approving participation in the Business e-File Programs, all applications **must** be fully processed.

Note: The RAF **must** be reviewed to ensure the Reporting Agent information is present before generating the approval letter. If the Reporting Agent information is missing or incorrect, notify the OSPC RAF Unit so the RAF can be updated.

- (3) Ensure testing has been successfully completed, as applicable by:
 - Transmitters
 - Reporting Agents (that transmit returns only)
 - Financial Agents
 - Software Developers
- (4) Employment Tax Online Filers filing through a third-party Transmitter are **not** required to test.
- (5) The Employment Tax Online Filer **must** sign and return the Form 94x On-Line Signature PIN Registration Statement of Receipt from the 3083 Security Letter, indicating the receipt, the responsibility for the proper use, and the safeguarding of the Form 94x On-Line Signature PIN that was received to sign all Employment Tax e-filed returns.
- (6) Federal Agencies filing via EFTPS for Federal Agencies **do not** need to test.
- (7) An approval remains in effect unless the electronic filer:
 - Fails to comply with the requirements set forth in the Revenue Procedure, and/or
 - Is suspended from the Business e-File Programs
- (8) Review IRM 3.42.10, Authorized IRS e-file Providers, for instructions on completing the required actions for the IRS e-file Application Process.

3.42.4.16.1
(01-01-2024)
**E-file Approval for
Software Developers**

- (1) Approval for a Software Developer as an electronic filer:
 - a. Establishes only that the electronic test transmissions are formatted properly and may be processed by the IRS,

- b. Is **not** an endorsement by the IRS of either the software or the quality of services provided by the Software Developer, and
- c. Does **not** entitle the Software Developer to electronically file unless the developer also applies and is accepted into the electronic filing programs as an ERO, Reporting Agent, and/or a Transmitter.

3.42.4.16.2
(01-01-2024)

**Suspension From IRS
e-File Programs**

- (1) This subsection provides guidelines for the e-Help Desk related to suspension of participants from the IRS e-File Programs.
- (2) All decisions on revocation or denial of filing privileges **must** be documented within the Interaction/Incident and the e-file participant **must** be notified in writing of the decision. The letter **must** reference the following points:
 - The governing Revenue Procedure
 - Indication of acceptance of a specific tax return, (if applicable)
 - Reason for revocation or denial of filing privilege with the specific section of revenue procedure, which was **not** fulfilled satisfactorily, (if applicable)
 - Name and telephone number of the e-Help Manager
- (3) The letter **must** also be prepared for the signature of the Submission Processing Campus Director if the permission to file is revoked or denied.
- (4) The e-Help Manager, as applicable, **must** notify the SPEC Territory Manager whether the participant is to stay in the program.

If the participant is to remain in the program, take the following actions:

- Caution the participant, and
- Maintain documentation in the Interaction/Incident

If the participant is removed or suspended from the program, take the following actions:

- Telephone the participant explaining that they can no longer file electronically with the IRS.
- Confirm the removal or suspension by issuing a letter signed by the Director, EPSS within **three working days**.
- Immediately inform the SPEC Territory Manager of the removal or suspension.
- (5) The IRS reserves the right to deny or suspend an electronic filer from the electronic filing programs for violation of the governing revenue procedures and/or publications.
- (6) Some of the general reasons for suspension are as follows:
 - Submission of returns for which the IRS **did not** receive authorization
 - Transmission format deterioration
 - Cumulation of unacceptable error rate
 - Violation of advertising standards
 - Preparation of returns using unethical practices
 - Misrepresentation of tax return information on the return
 - Submission of untimely, incomplete, illegible, altered, or unapproved applicable forms such as the enrollment form, signature document, etc.,

- Demonstration of conduct that adversely reflects on the electronic filing programs
- Failure to comply with request for missing information
- Significant complaints about performance as an electronic filer
- Conviction of any criminal offence under the revenue laws of the United States, or of a state or other political subdivision
- Review other reasons to deny participation in Publication 3112, IRS e-file Application and Participation

- (7) A participant who is suspended has the right to an administrative review of the suspension. The participant **must** send the request for administrative review to the Office of Appeals to the address located on the letter.
- (8) ERO Administrative reviews go to Appeals if the office that imposed the sanction affirms its own decision. See Publication 3112, IRS e-file Application and Participation.
- (9) The IRS counsels suspended participants about the requirements for reinstatement into the electronic filing programs.

Note: This subsection only covered general information. For specific details and complete guidance about suspension from electronic filing, refer to *Rev. Proc. 2007-40*, Authorized IRS e-file Provider Responsibilities and any other applicable revenue procedures used for the electronic filing program. Also, review Publication 3112, IRS e-file Application and Participation.

3.42.4.17
(01-01-2024)
E-file Requirements for Penalties and Waiver Procedures

- (1) This subsection provides a brief description of applicable IRS Treasury Regulations and penalties regarding IRS e-file, and provides procedures for evaluating waiver requests.

3.42.4.17.1
(08-30-2022)
Penalties

- (1) Penalties are assessed as specified in the Treasury Regulations.
- (2) Rules for assessment of penalties for disclosure or use of information by preparers of the returns are specified in Treasury Regulations 301.7216-1, 301.7216-2, and 301.7216-3.
- (3) Civil penalties are detailed in IRC 6713 and IRC 7216.
- (4) A definition of who is a preparer (and therefore subject to most preparer penalties) is given in the Treasury Regulation 301.7701-15. However, for purposes of penalties under IRC 6713 and IRC 7216, the definition of preparer provided by Treasury Regulation 301.7216-1(b)(2) applies.
- (5) Penalties, other than those automatically calculated through electronic means, must have supervisory approval, in writing, as per IRC 6751(b). See IRM 20.1.1.2.3, Approval Prerequisite to Penalty Assessments.

3.42.4.17.2
(01-01-2024)
Penalty Policy Statement 20-1

- (1) The IRS will design, administer, and evaluate penalty programs on the basis of whether they most efficiently encourage compliant conduct. The Policy Statement can be found in IRM 1.2.1.12.1, Policy Statement 20-1 (Formerly P-1-18), Penalties are used to enhance voluntary compliance.

- (2) In accordance with this Policy Statement, the IRS administers a penalty system that is designed to:
 - a. Ensure consistency
 - b. Ensure accuracy of results in light of the facts and the law
 - c. Provide methods for the taxpayer to have their interests heard and considered
 - d. Require impartiality and a commitment to achieving the correct decision
 - e. Allow for prompt reversal of initial determinations when sufficient information has been presented to indicate that the penalty is **not** appropriate
 - f. Ensure that penalties are used for their proper purpose and **not** as bargaining points in the development or processing of cases
- (3) Penalties support the IRS' mission only if they enhance voluntary compliance. This is accomplished by:
 - a. Helping taxpayers understand that compliant conduct is appropriate, and that non-compliant conduct is **not**
 - b. Deterring non-compliance by imposing costs on it
 - c. Establishing the fairness of the tax system by justly penalizing the non-compliant taxpayer
- (4) The IRS maintains an ongoing effort to develop, monitor, and revise programs designed to assist taxpayers in complying with legal requirements and, thus, in avoiding penalties.
- (5) To ensure consistency, the IRS prescribes and uses a single set of guidelines set out within IRM 20.1, Penalty Handbook, which will be followed by all operational and processing functions.
- (6) Prior to implementation, changes to the Penalty Handbook must be reviewed for consistency with the IRS' policy and approved by the Office of Servicewide Penalties (OSP).
- (7) The IRS collects statistical and demographic information to evaluate penalties and penalty administration and how they relate to the goal of voluntary compliance.
- (8) The IRS continually evaluates the impact of the penalty program on compliance and recommends changes when the statutes or administration of penalties are **not** effectively promoting voluntary compliance.
- (9) Review the applicable program publications for additional information.

3.42.4.17.3
(10-30-2024)
**Certain Corporations
Waiver Procedures**

- (1) For Form 1120 (series) MeF waiver information, review Treasury Regulation 301.6011-5, requiring certain corporations to e-file returns. Treasury Regulation 301.6011-5 provides the applicable dates for implementation based on the entity's taxable year ending date. The regulation also provides hardship waiver information.
- (2) Corporations required to file at least **10** returns per calendar year are required to file their annual return electronically. The determination of whether a corporation is required to file at least **10** returns is made by aggregating all returns (regardless of type) including W-2, Wage and Tax Statements, that the entity is required to file over the calendar year. Examples include Income Tax Returns, Information Returns, Excise Tax Returns, and Employment Tax Returns and

information returns (for example, Forms W-2 and Forms 1099). Perform IDRS research on current and/or prior tax years using command codes INOLES, BMFOLI, BMFOLU, etc. to assist in the determination. See IRM 3.42.4.17.5, IDRS Research for Waiver Requests for additional information. Treasury Regulation Section 301.6011-5 provides for a waiver of the requirement to file electronically if the corporation can establish undue hardship or hardship due to technology issues preventing the corporation from filing its returns electronically. See *Site for Notice 2024-18*.

- (3) To request a waiver, the corporation must file a written request containing the following information:
- A notation at the top of the request stating, in large letters, “**Form 1120 (series) e-file Waiver Request**”
 - The name, federal tax identification number, and mailing address of the entity
 - The type of form for which the waiver is requested
 - The taxable year for which the waiver is requested (A waiver request can only be for a specific tax period. Acceptance of a waiver **does not** waive the requirement for future tax periods)
 - The value of the entity’s total assets at the end of the taxable year as reported on the entity’s Form 1120 (series)

The waiver request **must** include a detailed statement which lists all the following:

- The steps the filer has taken to meet its requirement to timely file its return electronically,
- Why the steps were unsuccessful,
- The undue hardship that would result by complying with the electronic filing requirement, including any incremental costs to the filer of complying with the electronic filing requirement. Incremental costs are those costs that are beyond the costs to file on paper. The incremental costs must be supported by a detailed computation. The detailed computation must include a schedule detailing the costs to file on paper and the costs to file electronically.
- The steps the filer will take to assure its ability to file future returns electronically.

A statement (signed by an officer authorized to sign the return, as defined in IRC 6062, Signing of corporation returns) stating:

- Under penalties of perjury, I declare that the information contained in this waiver request is true, correct, and complete to the best of my knowledge and belief.**
- Contact name, phone number and e-mail address.

Note: IRC 6062 only applies to the signing of corporate income tax returns.

- (4) Requests from the tax advisor/preparer of corporate entities **must** be accompanied by a valid power of attorney.
- (5) The corporation is encouraged to file the waiver request at least **45 days** prior to the due date of the return, including extensions.
- (6) To obtain the waiver, the filer must show:

- a. The nature and severity of problems and efforts to correct them in a timely fashion
- b. The timely and consistent effort(s) exercised by responsible officials within the organization to monitor problems and execute corrective action
- c. The efforts undertaken by the filer to meet filing obligations, including but **not** limited to contracting out to third parties, and/or filing the returns on paper to meet the due date
- d. The steps the filer has taken and will take to enable it to file electronically in future years

If the filer is claiming an undue financial hardship, detailed computations of the incremental cost to file electronically beyond the costs to file on paper must be attached, including the following:

- Detailed descriptions of the filer's efforts to develop self-prepared electronic media, if any
- Detailed descriptions of the filer's attempts to contract out electronic filing, if any
- Detailed estimated costs for either self-preparing or contracting out electronic filing compared to their estimate of the cost for filing on paper

(7) A waiver **may** be granted if:

- a. The software vendor used by the taxpayer is unable to produce the software needed to e-file any return or schedule within **two months** before due date of the year for which the return is to be filed, determined without extensions.
- b. The taxpayer discovers significant flaws in either the developer's software program or its own self-developed software during the **first three months** of the year in which the return is to be filed that prevent the taxpayer from filing.
- c. The taxpayer, after significant testing, determines the need to switch software vendors to comply with the e-filing mandate and is unable to do so to file timely.
- d. The filer attempted to contract out the electronic filing, and the incremen-

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costs are those costs that are beyond the costs to file on paper.

In considering whether to grant the hardship waiver, research whether the filer received a waiver in a prior year.

- If the filer received a waiver in a prior year, the filer must provide information concerning why the steps it proposed to take in the prior year did **not** enable it to electronically file in the current year.
- Waivers granted due to an undue hardship will be determined on a case-by-case basis and **not** ordinarily be established for any subsequent year.

- (8) Within **30 days** after receipt of the waiver request, send Letter 4069-C (or equivalent local letter) to the corporation either approving or denying the request for waiver. The entities **may not** appeal a denial of a waiver request.
- (9) If a waiver **is** granted, input TC 971 with Action Code 322 into the Master File. Send Letter 4069-C (or equivalent local letter) to the organization indicating their request for waiver has been approved. Include appropriate selective para-

graph(s) instructing the organization to file their paper return by the return due date (or extended due date) to avoid failure to file penalties.

- (10) If the waiver **is not** granted, input TC 971 with Action Code 323 into the Master File. Send Letter 4069-C (or equivalent local letter) to the organization indicating their request for waiver has been denied and the reason for denial. Include appropriate selective paragraph(s) instructing the organization to file their return electronically by the return due date (or extended due date) in order to avoid failure to file penalties.
- (11) If the waiver request is accompanied by a Power of Attorney (POA), forward the POA to the CAF unit asking them to input the POA information into the CAF.
- (12) Refer to IRM 3.42.4.17.5, IDRS Research for Waiver Requests and use the following waiver matrix to determine when to approve or deny a waiver request for Form 1120, Form 1120-F, and Form 1120-S e-filed returns:

Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

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Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

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Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

[illegible]

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Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

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Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

[illegible]

Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

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[illegible]

Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

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- (13) Form 1120 (series) waiver requests must be retained for **six years** and can be discarded **on or after January 16th**, six years after the end of the processing year unless needed for Collection Statute Expiration Dates (CSED) Extract due to a balance due.

3.42.4.17.4
(10-30-2024)
Form 1065 MeF
Penalties and Waiver
Information

- (1) Advise Form 1065 e-filers of Failure To File (FTF) Electronically Penalties. IRC 6011(e)(6) and Treasury Regulation 301.6011-3(a) requires partnerships with more than 100 partners, and partnerships required to file at least 10 returns during the calendar year, to file their returns on magnetic media (electronically as prescribed by the Commissioner of the Internal Revenue Service). The determination of whether a partnership is required to file at least **10** returns is made by aggregating all returns (regardless of type), that the entity is required to file during the calendar year. Forms W-2, Wage and Tax Statements are considered returns for purposes of determining whether the partnership meets the e-filing threshold. All returns of any type, including income tax returns, employment tax returns, excise tax returns, and information returns (for example, Forms W-2 and Forms 1099, but not including schedules required to be included with a partnership return) are aggregated together to determine whether the partnership meets the e-filing threshold. **See** Treas. Reg. § 301.6011-3(d)(5). Perform IDRS research on current and/or prior tax years using command codes INOLES, BMFOLI, BMFOLU, etc. to assist in the determination. See IRM 3.42.4.17.5, IDRS Research for Waiver Requests for additional information. Treasury Regulations 301.6011-3(c), 301.6721-1(a)(1), and 301.6721-1(a)(2)(ii), provide for a penalty to be assessed for partnerships that meet the requirement and fail to file their return electronically. The penalty rates are subject to change and may be increased due to inflation adjustments. See IRM 20.1.2.5, Failure to File Partnership Return Using Electronic Media, for additional information.
- (2) Advise parties involved in the transmission of electronic filing of Form 1065 returns, they may be liable for failure to file penalties due to the following:
 - Missing information on the return
 - Incomplete information on the return
 - Unsigned signature forms

- (3) Advise partnerships, based on the number of partners, they may incur a penalty for **not** using the correct method for filing the return.
- (4) Advise Form 1065 e-filers of the waiver information. Treasury Regulation 301.6011-3(b) permits the IRS Commissioner to waive the electronic filing requirement if a partnership demonstrates that a hardship would result if it were required to file its return electronically.
- (5) Advise Form 1065 filers (Partnerships) needing to request a waiver of the mandatory electronic filing requirement to submit a written request in the manner prescribed by the Ogden e-Help Desk. For complete guidelines regarding the waiver request requirements or removal of a penalty charged for **not** filing electronically, refer to IRM 21.7.4.4.2.8.1, Partnerships with More Than 100 Partners. The e-Help Desk can be contacted toll-free at **866-255-0654** for additional instructions and if they have questions regarding the waiver. All written waiver requests **must** be mailed to:

**Ogden e-Help Desk West
e-file Team, Stop 1056
Ogden, UT 84201**

- (6) To request a waiver, the taxpayer must submit a written request. Review the waiver to determine if sufficient documentation has been provided. Refer to IRM 21.7.4.4.2.8.1.2 (2), Waiver Requests by Large Partnerships Required to File Electronically, for a list of information required. If additional information is needed to substantiate a request for the waiver, send Letter 4118-C, Request For a Waiver From Filing Partnership Return Electronically, using paragraph L to request the missing information. If a response is not received within **45 days**, send Letter 4118-C using paragraph M.
- (7) Check prior year activity to determine if the taxpayer requested a waiver in a prior year. If approved, consider whether the same circumstances are mentioned in the request.
- (8) Refer to IRM 3.42.4.17.5 and use the following waiver matrix to determine when to approve or deny a waiver request for Form 1065 e-filed returns.

Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

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Waiver Type	Waiver Criteria	Waiver Request Determination	Actions

[illegible]

[illegible]

- (9) Form 1065 waiver requests **must** be retained for **six years** and can be discarded **on or after January 16th**, six years after the end of the processing year unless needed for the Collection Statute Expiration Dates (CSED) Extract due to a balance due.

3.42.4.17.5
(10-30-2024)
**IDRS Research for
Waiver Requests**

- (1) The following table provides a list of IDRS command codes the assistor can research when determining an entity's 10 return filing threshold requirement. This list is not all inclusive and does not replace additional research that may be required. Always research the specific IRM reference for appropriate procedures.

IDRS Command Code	Return/Form	Tax Type
INOLES, displays an entity's filing requirements. Research to determine the type of returns an entity may be required to file.	<ul style="list-style-type: none"> • Form 720, Quarterly Federal Excise Tax Return • Form 940, Employer's Annual Federal Unemployment Tax Return • Form 941, Employer's Quarterly Federal Tax Return • Form 1065, U.S. Return of Partnership Income (Publicly Traded Partnerships) • Form 1042, Annual Withholding Tax Return for US Source Income of Foreign Persons • Form 1120, U.S. Corporation Income Tax Return • Form 1120-F, U.S. Income Tax Return of Foreign Corporations • Form 1120-S, U.S. Small Business Corporation Income Tax Return 	<ul style="list-style-type: none"> • Form 720, Excise Tax Return (filed 4 times per calendar year) • Form 940, Employment Tax Return (filed once per calendar year) • Form 941, Employment Tax Return (filed 4 times per calendar year) • Form 1065, Income Tax Return (filed once per calendar year) • Form 1042, Withholding Tax Return (filed once per calendar year) • Form 1120, Income Tax Return (filed once per calendar year) • Form 1120-F, Income Tax Return (filed once per calendar year) • Form 1120-S, Income Tax Return (filed once per calendar year)

IDRS Command Code	Return/Form	Tax Type
BMFOLU, displays an entity's wage and tax statement (W-2, W-3, etc.) information. Research the number of wage and tax statements filed that can be included in the aggregate (total) count of the 10 return filing threshold.	<ul style="list-style-type: none"> Form W-2, Wage and Statement Form W-3, Transmittal of Income and Tax Statements 	<ul style="list-style-type: none"> Form W-2, Information Return Form W-3, Information Return
BMFOLI, displays an entity's returns filed for the prior 7 years. Research the filing history to determine if an entity has previously filed certain returns, and therefore, may have the same filing requirement for the calendar year the waiver is being requested.	<ul style="list-style-type: none"> Form 720, MFT 03 Form 940, MFT 10 Form 941, MFT 01 Form 1065, MFT 06 Form 1120 series, MFT 02 	

3.42.4.18
(01-01-2024)
**Submission Processing
Campus Live Processing
of MeF Returns**

- (1) This subsection provides a general overview for receiving and verifying electronically filed returns at each campus, and the applicable procedures necessary to resolve processing problems. Electronically transmitted return data is received in several different e-Help Desk sites for the Business e-File Programs. The e-Help Manager, as applicable, must ensure these procedures are performed by the receiving e-Help Desk site.
- (2) Once the application is received and testing is completed, participants are ready to file "live" electronic returns.
- (3) The instructions for live processing are identical to those used for Assurance Testing along with those described below and in the following subsections.
- (4) Tax Examiners **must**:
 - a. Analyze the Acknowledgment Report for Reject Codes
 - b. Research the Reject Codes in the file specifications
 - c. Notate any remarks in the taxpayer's Interaction/Incident on EHSS
 - d. Document all contacts in the EHSS Interaction/Incident
 - e. Track Acknowledgment Reports through the Interaction/Incident on EHSS
 - f. Monitor the Applicant's Interaction/Incident on EHSS

- g. Advise Management of any electronic filing participants who may need warning letters regarding their non-compliance with IRS procedures

3.42.4.18.1
(01-01-2024)
**Other e-file Live
Processing
Responsibilities**

- (1) The following actions are those of the EPSS Manager and e-Help Operation, as applicable. The titles or functional areas may differ depending on the e-Help Desk.
- (2) Ensure the following processing steps for all programs are completed by the Operations Branch or other designated functional area:
 - a. Schedule computer runs for all returns processing,
 - b. Run the Validation Program, Code and Edit Program, and the Acknowledgment Program,
 - c. Report problems to the appropriate project coordinator concerning electronic filing,
 - d. Produce and provide the specified program reports to the Electronic Filing Unit or ELF Processing Support Section, and
 - e. Maintain system audit trails and data control printouts according to standard IRM procedures.
- (3) Ensure availability of vendor User Guides, Computer Operator Handbooks (COH), and any local Standard Operation Procedures (SOP) for additional information.

3.42.4.18.2
(01-01-2024)
**Business MeF
Processing**

- (1) MeF returns flow into the MeF System through the internet from internet filers (received through the Integrated Enterprise Portal (IEP) infrastructure). The MeF System is located at ECC-MTB.
- (2) The following actions are those of the e-Help Manager, e-Help Operation and/or Electronic Filing Support Group, as applicable.
 - a. Advise Providers to contact the e-Help Desk at **866-255-0654** to schedule an electronic transmission session, as applicable. Contact the e-Help Desk for:

Form Family	Form
Corporate Returns	Form 1120, Form 1120-F, and Form 1120-S
Excise Tax Returns	Form 720, Form 2290, and Form 8849
Employment Tax Returns	Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, and Form 944
Exempt Organization Returns	Form 990, Form 990-EZ, Form 990-N, Form 990-PF, Form 990-T, Form 1120-POL, and Form 4720
Fiduciary Returns	Form 1041
Partnership Returns	Form 1065
Unemployment Returns	Form 940 and Form 940-PR

- b. Provide the Provider with the authorized telephone number to call the e-Help Desk site that must receive their transmitted returns, as applicable.
- c. Advise the Provider that they **must** telephone the applicable e-Help Desk site on the scheduled day and time.
- d. Once the Provider makes contact as scheduled, authenticate the filer. Advise the filer to place a data transmission call, and a return transmission session will commence. Data transmission costs will be paid by the transmitter.
- e. Continue to poll the Provider for returns during the session until the final record is sent. After receiving the final record of the session, the IRS Submission Processing Campus modem will be disconnected.
- f. Store the data received by the MeF System at the Submission Processing Campus then process the return in the same manner as other returns received directly from participants.

3.42.4.18.3
(01-01-2024)
**Processing Schedule
K-1 for MeF Programs**

- (1) SPC Managers, as applicable, must ensure the following actions are completed:
 - Verify Schedule K-1 counts to ensure the total transmitted matches the total on the associated summary record.
 - Verify the EIN to substantiate whether it is the same on both the Schedule K-1 and the parent return.
 - Verify additional entity data and some numeric fields have been added for verification.
 - Reject the return and the Schedule K-1 if there is a mismatch. Advise the Transmitter to correct the error(s) and retransmit the return, including the Schedule K-1.

3.42.4.18.4
(10-30-2024)
**Processing Return and
Entity Data for MeF
Programs**

- (1) The e-Help Managers and e-Help Desk Assistors, as applicable, **must** complete the following actions during the application or return process advising the filer that:
 - Entity data for the returns that are going to be filed electronically must be transmitted correctly.
 - Entity information **must** be transmitted on the same medium that is used when transmitting the returns.
 - They transmit the information based on the format provided in the applicable program procedures.
 - This information is used to verify IRS entity data.
 - They have an authorized representative contact the Business and Specialty Tax Line at **800-829-4933**, if verification of entity or filing requirement information is needed.

Note: Authorized Customer **may** also access the Business Tax Account (BTA) and request a Business Entity transcript through Transcript Delivery System (TDS), as a method to verify the EIN, legal name on file, and name control for electronic filing, see IRMIRM 21.2.1.64 **Business Tax Account (BTA)**

and IRM 21.2.3.2.6 **Modified Business Entity Transcript and Business Entity Transcript**. For additional Disclosure guidelines, review the following:

- IRM 21.1.3, Accounts Management and Compliance Services Operations

- IRM 11.3, Disclosure of Official Information
 - IRM 3.42.7.14, Standardized Telephone Procedures information is identical in the second and third columns.
- (2) The entity data for MeF is validated against the NAP files residing on MeF.
 - (3) Reasons information would **not** match are:
 - a. Account has **not** been established on Master File
 - b. EIN is incorrect
 - c. Name Control is incorrect
 - d. Filing requirement is **not** established or is incorrect
 - (4) EROs **must** try to fix any entity reject problems that occur. If the ERO **cannot** resolve the problems, an authorized representative **must** contact the Business and Specialty Tax Line at **800-829-4933**, and an assigned Tax Examiner will review entities that are identified as mismatched and notify the authorized parties of any corrections that must be made, as applicable.
 - (5) Since December 20, 2000, services rendered to a federally recognized Indian Tribal Government (or its political subdivision) are exempt from the FUTA (Federal Unemployment Tax Act) tax, subject to the tribe's compliance with applicable state law.

3.42.4.18.5
(08-30-2022)

Extension of Time to File Indicators

- (1) Certain business filers may request an Extension of Time to File electronically by filing Form 7004, Form 8868, or by submitting a request in writing. Refer to IRM 3.42.4.7.1.7, Business Applications for Automatic Extension of Time to File, for extensions that can be filed electronically. If an extension is requested, advise the participant to indicate on the return record that they applied for an extension. Returns processed after April 15th, or the designated due date, will require entry of a specific processing date by the Computer Operator.
- (2) Employment Tax Returns are **not** given an automatic extension to file due to a disaster or emergency. An extension is granted based on a case-by-case process by IRS, in response to the taxpayer's statement giving a reasonable cause for the delinquency.
- (3) If attachments are required to identify the taxpayer's presence in a presidentially declared disaster area, a paper return must be filed. Returns filed late for any reason must be filed on paper, except for electronic returns. Business electronic returns may be filed with attachments scanned and attached to the file.
- (4) See IRM 25.16.1, Program Guidelines for further instructions.
- (5) Review IDRS for the following extension indicators for the applicable Business e-File Program:

Business e-File Program	Extension	Extension Indicator
Form 720 MeF Program	No extensions allowed	Not applicable
Form 94x MeF Program	10-day extension allowed	None, based on Deposit Rules
Form 990 (series) and Form 4720 MeF Programs	Automatic six month extension Note: Extensions are not valid for Form 990-N	Transaction Code (TC) 460 or TC 620 will show the extension due date
Form 1041 MeF Program	Automatic 5 1/2 month extension. Exception: Bankruptcy Estates are eligible for a six month extension	Transaction Code (TC) 460 or TC 620 will show the extension due date
Form 1065 MeF Program	Automatic six month extension	Transaction Code (TC) 460 or TC 620 will show the extension due date
Form 1120, Form 1120-F, and Form 1120-S MeF Programs, Form 1120-POL MeF Program	Automatic six month extension	Transaction Code (TC) 460 or TC 620 will show the extension due date
Form 2290 MeF Program	May file for a six month extension by filing a written request prior to the due date of the return.	Internal customers must contact Centralized Excise Operations to verify if an extension has been approved.
Form 8849 MeF Program	No extensions allowed	Not applicable

3.42.4.18.6
(10-01-2016)

**Receipt and Processing
Time Limitations for MeF
Programs**

- (1) The Submission Processing Campus must acknowledge arrival of an electronically transmitted file for Business Tax Returns within **48 hours of receipt**.
- (2) The Submission Processing Campus must confirm arrival of an electronically transmitted file for Business Tax Returns resubmitted on paper within **10 days of receipt**.
- (3) Verify the Reporting Agent's List, schedule MGT runs, and review run control reports. Within **90 days of receipt** of the data, return the Reporting Agent's information.
- (4) When specification changes are made in the revenue procedures, and the revenue procedures specifically require a compatibility test from current Reporting Agents, the Reporting Agents are required to submit a test transmission **no later than two months prior** to the return's filing date. See Publication 3112, IRS e-file Application and Participation.
- (5) The normal BMF pipeline time limits will be followed for processing the returns which appear on the Error Resolution System.

3.42.4.18.7
(01-01-2024)

**Requesting e-file
Replacement Files**

- (1) The e-Help Manager, as applicable, **must** request e-file retransmissions of files under the following conditions:
 - A transmission file contains an unacceptable proportion of errors and is rejected
 - An electronic transmission causes a processing interruption (an abnormal termination of a program run caused by the electronic data submitted)
 - An entire transmission has been rejected
- (2) Determine if a file contains an "unacceptable" proportion of errors, or if the file is "incompatible". If so, notify the electronic filer of the problems involved.
- (3) Advise the electronic filer to correct errors and retransmit the return(s) on the **same calendar day**.
- (4) If the electronic filer chooses **not** to have the previously rejected return(s) retransmitted, or if the return(s) still **cannot** be accepted for processing, advise the filer to file a paper return.

Exception: Beginning Tax Year 2020, filing a paper return **does not** apply for Form 990, Form 990-EZ, Form 990-PF, Form 990-T, and for private foundations only, Form 4720. See Section 3.42.4.17.3(3) for additional information.

- (5) Advise participants of the following:
 - a. **10 calendar days** are allowed to retransmit files when electronically filed returns were transmitted timely, but the returns rejected. To be considered timely, the rejected return must be accepted by the later of the due date of the return or **10 calendar days** after the date the IRS gave notification the return was rejected.

Note: If a return was transmitted timely and the EIN failed to validate due to an XML error, the return will **not** automatically receive the **10-day** grace period (look-back). For Form 990, a Reasonable Cause (RC) Explanation can be attached with the electronic return. For the

Form 1120 Family or Form 1065, the participant **must** mail the letter of RC and the Reject Acknowledgement to the office where they would have sent a paper return if **not** a mandated filer.

- b. Participants **must** contact the appropriate e-Help Desk for information when the acknowledgment report is **not** received within **24 hours** of transmission.
 - c. No actions are required of the participant when returns are processed late due to IRS computer problems, or when an acknowledgment report has been created but **not** sent to the participant as required.
 - d. A paper return **must** be prepared and mailed directly to the appropriate Submission Processing Campus if IRS **cannot** process an electronic return. For a paper return to be considered timely filed, it must be post-marked by the later of the due date of the return (including extensions) or **10 calendar days** after the date of notification that the return was rejected. An explanation for being late, a copy of the reject notification, and a brief history of the actions taken to correct the electronic return must be attached to the paper return.
- (6) If necessary, relief of the Program Completion Date (PCD) for these returns **must** be requested through the National Office. Returns **must** be considered timely filed if the subsequent file(s) is also unacceptable.
 - (7) If it is determined that there is a reasonable explanation for the delay in returning requested missing information, continue the approval process without duplicating steps already completed.
 - (8) In all cases, the deadlines mentioned are the maximum times allowed for submission of replacement files. Filers are encouraged to submit initial and replacement files well in advance of the return due date. However, decisions to revoke or deny filing privileges are based on the time limits.

3.42.4.18.8
(01-01-2009)
**Handling and Disposing
of Paper Returns
Received by E-Help
Desk**

- (1) An e-filed return that was rejected and was retransmitted as a Paper return received by the e-Help Desk will continue to be processed.
- (2) The e-Help Desk must ensure the following actions are completed:
 - a. Release the paper returns into the pipeline for processing, only when necessary
 - b. Forward computer-generated facsimiles to the Files function to be filed, as all other returns

3.42.4.19
(09-10-2021)
**Error Resolution
Procedures for e-filed
Returns**

- (1) All Business e-filed returns processed via MeF are integrated into normal pipeline operations after being output to Generalized Mainline Framework (GMF). Business e-filed returns can fall out to the Error Resolution System (ERS) due to validity errors and consistency errors. These returns are handled in the same manner as paper returns on the Error Resolution System (ERS).
- Note:** Form 8849 **does not** go through normal pipeline (GMF) processing and is handled by Excise Operations at the Cincinnati Campus.
- (2) Tax Examiners assigned to the Service Center Error Resolution Unit will resolve e-filed returns that fall out to ERS for correction using existing procedures in IRM 3.12, Error Resolution, for the applicable business program. E-filed returns can be viewed in their entirety on the EUP.

Note: Submission processing operations in the Cincinnati Campus ended after the 2019 filing season. ERS, Rejects, Suspense, and other functions may still need to use Command Code (CC) CMODE to process electronic returns. Refer to IRM 3.42.4.7.4, Business e-filed Returns Processed by Ogden Campus, for a list of electronic returns processed by Ogden Campus.

3.42.4.20
(01-01-2024)

Unpostable Procedures for e-filed Returns

- (1) This subsection describes applicable actions for resolving “Unpostables” relating to electronic returns.
- (2) Tax Examiners assigned to the Submission Processing Campus Unpostables Unit will resolve unpostable cases using existing procedures. Review IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution, for additional instructions.

Note: Submission processing operations in the Cincinnati Campus ended after the 2019 filing season. ERS, Rejects, Suspense, and other functions may still need to use Command Code (CC) CMODE to process electronic returns. Refer to IRM 3.42.4.7.4, Business e-filed Returns Processed by Ogden Campus, for a list of electronic returns processed by Ogden Campus.

- (3) Unpostable e-filed returns are made available via the Tax Return Database (TRDB). Unpostable e-filed returns can be viewed by accessing the EUP. All Business e-filed returns processed through MeF are integrated into normal pipeline operations after being output to Generalized Mainline Framework (GMF).

Exception: Form 8849 **does not** go through normal pipeline (GMF) processing and is handled by Excise Operations in Cincinnati Campus.

- (4) The Unpostables Unit Tax Examiner will contact the e-Help Operation when it is necessary to communicate with the participant for clarification and/or information on unpostable cases.
- (5) The e-Help Desk Tax Examiner will record the response and provide the information to the Unpostable Unit Tax Examiners.

3.42.4.21
(01-01-2024)

Tax Return Database (TRDB)

- (1) This subsection gives an overview of the Tax Return Database (TRDB) and its relationship to electronic returns.
- (2) The Tax Return Database (TRDB) is the official repository for business and individual tax return data beginning with Tax Year (TY) 1998.

Note: The Modernized Tax Return Database (M-TRDB) is the authoritative source for MeF accepted electronic IRS submissions (but **not** accepted applications for Form 94x On-Line Signature PIN Registrations). Returns filed through the MeF System may **not** show on TRPRT and are accessed using the M-TRDB through the EUP. See IRM 3.42.4.6.3, Modernized Tax Return Database (M-TRDB), for additional information.

- (3) As of 2008, the TRDB contains all the tax return data for electronically filed returns and subsequent corrections. TRDB provides the ability to view and print an electronically filed return, when necessary. The payment record for an Electronic Funds Withdrawal payment can also be viewed and printed from TRDB.

- (4) The TRDB stores the following:
 - Corrections made to the tax returns by the Error Resolution System (ERS), GMF, and Generalized Unpostable Framework (GUF) as it processes through the submission pipeline
 - Status (e.g., suspended, corrected, posted), Processing Codes (e.g., code and edit, condition, notice, audit, resequence, unpostable) and history information
- (5) Changes made to the tax return data after it has posted to the Master File will **not** be stored on the TRDB.
- (6) Servicewide user access is via the Integrated Data Retrieval System (IDRS) CC TRDBV.
- (7) CC TRDBV is only for research. It allows access to tax return data. Online adjustments or changes to the account **cannot** be done using TRDBV.
- (8) The ECC Scheduling Units are responsible for scheduling computer runs to prepare the input files to upload to ECC-MTB for the TRDB Load.

3.42.4.22
(10-30-2024)
**Processing Requests for
Printout of BMF e-file
Returns**

- (1) The entire process to obtain a graphic printout of a BMF e-file Return has changed with the implementation of the TRDB which is now the legal repository of the electronically filed return. This subsection provides the Submission Processing Campus procedures, as applicable, for “Requesting Printouts of BMF e-file Return”, using the Command Code TRPRT.
- (2) For detailed information on how to use the TRDB and its command codes, review IRM 2.3.73, Command Codes TRDBV, TRERS, TRPRT, and R8453.
- (3) For detailed information on using the M-TRDB, see IRM 3.42.4.6.3, Modernized Tax Return Database (M-TRDB).
- (4) The e-Help Manager is no longer responsible for this procedure. Instead, the requester will complete the following actions:
 - a. The requester can request either current or prior year returns. The procedure regarding interoffice requests for printout of electronic returns received on Form 4251, Return Charge-Out, is no longer applicable.
 - b. Use IDRS CC TRPRT to request a graphic print of the return. Graphic prints for electronically filed returns are available for tax years 2004 and later. Tax years 1998 through 2003 are available if they have been retained beyond the Collection Statute Expiration Date (CSED) retention due to a balance due. This command code **does not** allow documents to be refiled or recharged.

Note: Returns filed through the MeF System **may not** show on TRPRT and are accessed using the M-TRDB through the EUP. See IRM 3.42.4.6.3, Modernized Tax Return Database (M-TRDB).

- (5) Original electronic returns are identified by the File Location Code (FLC) which is the first **two digits** of the Document Locator Number (DLN) and by the words “**Electronic Return-Do Not Process**” printed on the bottom of each page of the return. For a list of the FLCs, see IRM 3.42.4.9.2.1, Researching e-file BMF Identification Codes.

- (6) Corrected returns can be identified by the reference to the word “**shadow**” at the top right corner.
- (7) When electronic returns are printed, they are considered the “original” return unless it is stamped “**photocopy**”.
- (8) When hard copies are needed to resolve Tax Adjustments or Examination Adjustments, the requestors must use the above referenced procedures in paragraph (3) and (4) as indicated.
- (9) Requesters **must**:
 - a. Use manually prepared Form 2275, Records Request, Charge and Recharge (only in an emergency).
 - b. Use Form 5546, Examination Return Charge out, as applicable.
- (10) For additional information review the MeF RRD/User Guide located on the *EPSS MeF* web page.

3.42.4.23
(01-01-2024)
**E-file Audit Trail for
Charge-Outs**

- (1) This subsection provides an overview of the “Audit Trail for Charge-Outs” process and appropriate actions for handling requests.
- (2) The e-Help Manager, as applicable, must ensure the following actions are completed.
- (3) If an attempt is made to access the print mode or error correction mode for a charged out return, the audit trail information is displayed.
- (4) The ELF Processing Support Section manager has an override command available to make prints of prior year magnetic media returns currently charged out, on a case-by-case basis.
- (5) **Do not** provide prints to an area that can change the return while it is charged out to another area.
- (6) Examples of allowable override prints the manager could authorize while a return is charged out include:
 - a. Prints made in response to requests from the entity for which the return was filed.
 - b. Requests from the Research Division.
- (7) The display mode remains operational as a research tool while the return is charged out.

3.42.4.24
(01-01-2024)
**E-file Criminal
Investigation Request**

- (1) This subsection provides the guidelines for the Submission Processing Campus handling “Criminal Investigation Requests”, relating to electronic returns.
- (2) The e-Help Desk can pull the prior year electronic returns via CC TRPRT for Criminal Investigation when requested.

3.42.4.25
(01-01-2024)
**Handling of Transcript
(TRNS) 193 for e-file
Returns**

- (1) This subsection describes the “Handling of Undelivered and Duplicate Filing Notices” for e-filed returns.
- (2) When an electronic participant transmits a second return for the same entity and the amended check box is **not** checked, it will reject back to the participant.
- (3) If the return is e-filed and a paper return is also filed, it will cause a TRNS 193 notice to generate.
- (4) The TRNS 193 notice is generated in the Submission Processing Campus where the duplicate return is filed. The TRNS 193 is associated with the return and forwarded to Adjustments. Refer to IRM 21.5.11.17.3, BMF Duplicate Filing Conditions (TRNS 193), for additional information and procedures related to duplicate filing conditions.

3.42.4.26
(01-01-2024)
**Handling Other
Correspondence for
e-file Returns**

- (1) This subsection describes the actions required of the Submission Processing Campus for “Handling other Correspondence” received for e-file returns.
- (2) The e-Help Desk will only accept correspondence relating to the electronic filing of the return. The Accounts Management Branch has the same responsibility to resolve post processing issues of an e-filed return as they do for paper processed returns.

3.42.4.26.1
(08-30-2022)
**Acknowledging and
Initiating Taxpayer
Correspondence for
e-file Returns**

- (1) Review Document 12990, Records Control Schedules (RCS), Item 93, to define “Taxpayer Correspondence” and for guidance on the retention and disposal of taxpayer correspondence.
- (2) A written referral resulting from taxpayer telephone contact or walk-in inquiry, although **not** included in the definition of Taxpayer Correspondence, **must** be handled in adherence to the guidelines contained in Document 12990.
- (3) Unnumbered amended returns although **not** included in the definition of Taxpayer Correspondence **must** be handled in adherence to the guidelines contained in Document 12990.
- (4) Follow Timeliness Guidelines for acknowledging and working Taxpayer Correspondence and applicable suspense periods. For complete guidelines, review IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.
- (5) All correspondence received from taxpayers must be answered and the answer **must** indicate: “**This is in reply to your correspondence of the applicable date,**” and explain the action taken, even if the action taken was exactly what the taxpayer requested.
- (6) **Do not** send Acknowledgment Letters. If the call for action has **not** been completed in **30 days**, send an interim reply, telling the taxpayer when we expect to complete the required action. If you **cannot** provide a final answer to a taxpayer by the estimated deadline contained in your interim response, contact the taxpayer on or before that time to provide a reason and new estimated closure date.
- (7) Before initiating any manual correspondence, check the CAF/RAF to ensure the information will be mailed to the taxpayer’s representative if there is one on record.

- (8) When responding to taxpayers, complete the following actions:
- Indicate on all correspondence to taxpayers requesting information that a response is needed within **30 days**.
 - Advise taxpayers of the action the IRS will take, including no action, if appropriate, if a timely response is **not** received.
 - Include this statement on correspondence: **“When you reply, please send us your telephone number and the most convenient time for us to call so we may contact you if we need more information.”**
 - Use pattern letters, whenever possible, to correspond with taxpayers.
 - Ensure that any CNOTEs or quicknotes used clearly communicate the message in simple language.
- (9) When taxpayer errors are discovered in processing which have caused or will cause processing delays and no other notification is to be sent to the taxpayer, advise the taxpayer of the reasons for the delay.
- (10) Managers must use computerized reports, or if unavailable, manual reports, to monitor “Compliance Hit Taxpayer Generated Correspondence”. Refer to IRM 3.30.123 for additional information.

3.42.4.27
(01-01-2024)
**E-Help Desk Sites Time
Reporting Codes**

- (1) This subsection provides guidelines for time reporting at EPSS e-Help Desk sites. The e-Help Desk no longer reports telephone calls under the different program types.
- (2) Use the appropriate Time Reporting Codes on Form 3081, Employee Time Report, to record time spent on the MeF programs. Use function codes to separate various duties performed at the e-Help Desk. Use the following Time Reporting codes for each MeF Program, as applicable:

Function Code	Program Code	Duties
750	42730	Incoming Telephone Calls
750	42731	Outgoing Telephone Calls
750	42732	Input Interaction/ Incidents (EHSS Down)
750	12760	BMF e-mail (ERMS)
750	12260	BMF MeF ATS Testing (Forms 94x, Form 990 series returns, Form 1065, Form 1120 series returns, and Excise Tax series returns)
750	12932	Form 8453-FE (Form 1041 Binary)

Function Code	Program Code	Duties
750	12910	Form 8453-C, Form 8453-CORP, Form 8453-I (Form 1120 Binary), and Form 8453-S Note: Beginning with Tax Year 2022, use Form 8453-CORP, E-file Declaration for Corporations. Form 8453-C, Form 8453-I, and Form 8453-S are only used for prior tax years.
750	13910	Form 8453-EO or Form 8453-TE (Form 990 Binary) Note: Beginning with Tax Year 2021, use Form 8453-TE. Form 8453-EO is only used for prior tax years
750	12940	Form 8453-PE (Form 1065 Binary)
750	12920	Form 8453-EMP (Forms 94x Binary)
750	13311	Form 990 series e-file Waiver Requests
750	12252	Form 1065 e-file Waiver
750	11521	Form 1120 series MeF Waivers
750	11810	TE Duties MeF Form 720
750	12340	TE Duties MeF Form 2290

Function Code	Program Code	Duties
750	11820	TE Duties MeF Form 8849
760	11810	Clerical Duties MeF Form 720
760	12340	Clerical Duties MeF Form 2290
760	11820	TE Duties MeF Form 8849
750	11270	Forms 94x LOA (Letter of Application)
750	11271	Forms 94x LOA Jurat Monitoring
760	00000	Clerical processing of BMF Form 8453
760	00000	All Other Clerical Duties
990	59100	Management and Su- pervision
990	59110	Lead Tax Examiner
990	59120	Management Assistant

- (3) Unit Production Cards (UPC) are to be turned in under existing Submission Processing Campus procedures to report volumes.

3.42.4.28
(01-01-2024)

Batch/Blocking Tracking System (BBTS)

- (1) The Batch/Blocking Tracking System (BBTS) is the control and tracking system for tax return submissions as they make their way through pipeline processing. The following tables represent the functions for BBTS which are used under existing Submission Processing Campus procedures to report production volume. Additional information is in IRM 3.10.5, Batch/Blocking Tracking System (BBTS).
- (2) The following table provides the BBTS Codes for the Form 990 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	13380	Mail Handling
36000	340	13380	Error Correc- tion
36000	350	13380	Suspense Cor- rection

Organization Code	Function Code	Program Code	Description
43000	610	13380	Systems Operations
38000	750	13380	Help Desk Tax Examiners
43000	910	13380	Production Control
43000	920	13380	Production Control Rejects
43000	930	13380	Production Control Block Out of Balance
43000	940	13380	Production Control Block Deletions
43000	950	13380	To ECC-MTB (Good Tape)
43000	960	13380	Program Deletions
43000	970	13380	Reinputs

- (3) The following table provides the BBTS Codes for the Form 990-EZ MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	13390	Mail Handling
36000	340	13390	Error Correction
36000	360	13390	Suspense Correction
43000	610	13390	Systems Operations
38000	750	13390	Help Desk Tax Examiners
38000	760	13390	Help Desk Clerical
43000	910	13390	Production Control
43000	920	13390	Production Control Rejects

Organization Code	Function Code	Program Code	Description
43000	930	13390	Production Control Block Out of Balance

- (4) The following table provides the BBTS Codes for the Form 990-PF MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	13330	Mail Handling
36000	340	13330	Error Correction
36000	360	13330	Suspense Correction
43000	610	13330	Systems Operations
38000	750	13330	Help Desk Tax Examiners
38000	760	13330	Help Desk Clerical
43000	910	13330	Production Control
43000	920	13330	Production Control Rejects
43000	930	13330	Production Control Block Out of Balance
43000	940	13330	Production Control Block Deletions
43000	950	13330	To ECC-MTB (Good Tape)
43000	960	13330	Program Deletions
43000	970	13330	Reinputs

- (5) The following table provides the BBTS Codes for the Form 1120-POL MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	13370	Mail Handling
36000	340	13370	Error Correction
36000	360	13370	Suspense Cor- rection
43000	610	13370	Systems Op- erations
38000	750	13370	Help Desk Tax Examiners
38000	760	13370	Help Desk Clerical
43000	910	13370	Production Control
43000	920	13370	Production Control Rejects
43000	930	13370	Production Control Block Out of Balance
43000	940	13370	Production Control Block Deletions
43000	950	13370	To ECC-MTB (Good Tape)
43000	960	13370	Program Deletions
43000	970	13370	Reinputs

- (6) The following table provides the BBTS Codes for the Form 8868 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	15550	Mail Handling
36000	340	15550	Error Correction
36000	360	15550	Suspense Cor- rection
43000	610	15550	Systems Op- erations
38000	750	15550	Help Desk Tax Examiners

Organization Code	Function Code	Program Code	Description
38000	760	15550	Help Desk Clerical
43000	910	15550	Production Control
43000	920	15550	Production Control Rejects
43000	930	15550	Production Control Block Out of Balance
43000	940	15550	Production Control Block Deletions
43000	950	15550	To ECC-MTB (Good Tape)
43000	960	15550	Program Deletions
43000	970	15550	Reinputs

- (7) The following table provides the BBTS Codes for the Form 990-T MeF Program:

Organizational Code	Function Code	Program Code	Description
43000	110	13340	MeF Mail Handling
36000	340	13340	MeF Error Correction
36000	350	13340	MeF Suspense Correction
43000	610	13340	MeF Systems Operations
38000	750	13340	MeF Help Desk Tax Examiner
38000	760	13340	MeF Help Desk Clerical
43000	910	13340	MeF Production Control
43000	920	13340	MeF Production Control Rejects

Organizational Code	Function Code	Program Code	Description
43000	930	13340	MeF Production Control Block Out of Balance
43000	940	13340	MeF Production Control Block Deletions
43000	950	13340	MeF to ECC-MTB (Good Tape)
43000	960	13340	MeF Program Deletions
43000	970	13340	MeF Reinputs

- (8) The following table provides the BBTS Codes for the Form 4720 MeF Program:

Organizational Code	Function Code	Program Code	Description
43000	110	13360	MeF Mail Handling
36000	340	13360	MeF Error Correction
36000	350	13360	MeF Suspense Correction
43000	610	13360	MeF Systems Operations
38000	750	13360	MeF Help Desk Tax Examiner
38000	760	13360	MeF Help Desk Clerical
43000	910	13360	MeF Production Control
43000	920	13360	MeF Production Control Rejects
43000	930	13360	MeF Production Control Block Out of Balance
43000	940	13360	MeF Production Control Block Deletions

Organizational Code	Function Code	Program Code	Description
43000	950	13360	MeF to ECC-MTB (Good Tape)
43000	960	13360	MeF Program Deletions
43000	970	13360	MeF Reinputs

- (9) The following table provides the BBTS Codes for the Form 1120 and Form 1120-S MeF Programs:

Organization Code	Function Code	Program Code	Description
43000	110	11520	Accepted through MeF (Form 1120)
43000	110	12110	Accepted through MeF (Form 1120-S)
43000	110	44370	Accepted through MeF (Form 1120-S Schedule K-1)
43000	610	11520	Accepted through MeF (Form 1120)
43000	610	12110	Accepted through MeF (Form 1120-S)
43000	610	44370	Accepted through MeF (Form 1120-S Schedule K-1)
43000	950	11520	Accepted through MeF (Form 1120)
43000	950	12110	Accepted through MeF (Form 1120-S)
43000	950	44370	Accepted through MeF (Form 1120-S Schedule K-1)

- (10) The following table provides the BBTS Codes for the Form 7004 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	11710	Accepted through MeF

- (11) The following table provides the BBTS Codes for the Form 1065 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	12210	Accepted through MeF
43000	610	12210	Accepted through MeF
43000	950	12210	Accepted through MeF

- (12) The following table provides the BBTS Codes for the Form 720 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	11810	Accepted through MeF
43000	610	11810	Accepted through MeF
43000	950	11810	Accepted through MeF

- (13) The following table provides the BBTS Codes for the Form 2290 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	12340	Accepted through MeF
43000	610	12340	Accepted through MeF
43000	950	12340	Accepted through MeF

- (14) The following table provides the BBTS Codes for the Form 8849 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	11820	Accepted through MeF
43000	610	11820	Accepted through MeF
43000	950	11820	Accepted through MeF

- (15) The following table provides the BBTS Codes for the Form 1041 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	11930	Accepted through MeF (Form 1041)
43000	110	11940	Accepted through MeF (Form 1041 Schedule K-1)
43000	610	11930	Accepted through MeF (Form 1041)
43000	610	11940	Accepted through MeF (Form 1041 Schedule K-1)
43000	950	11930	Accepted through MeF (Form 1041)
43000	950	11940	Accepted through MeF (Form 1041 Schedule K-1)

- (16) The following table provides the BBTS Codes for the Form 940 and Form 940-PR MeF Programs:

Organization Code	Function Code	Program Code	Description
43000	110	10100	Accepted through MeF (Form 940)
43000	110	10110	Accepted through MeF (Form 940-PR)
43000	610	10100	Accepted through MeF (Form 940)
43000	610	10110	Accepted through MeF (Form 940-PR)
43000	950	10100	Accepted through MeF (Form 940)
43000	950	10110	Accepted through MeF (Form 940-PR)

- (17) The following table provides the BBTS Codes for the Form 941, Form 941-PR, and Form 941-SS MeF Programs:

Organization Code	Function Code	Program Code	Description
43000	110	10130	Accepted through MeF (Form 941)
43000	110	10140	Accepted through MeF (Form 941-PR)
43000	110	10150	Accepted through MeF (Form 941-SS)
43000	610	10130	Accepted through MeF (Form 941)
43000	610	10140	Accepted through MeF (Form 941-PR)
43000	610	10150	Accepted through MeF (Form 941-SS)

Organization Code	Function Code	Program Code	Description
43000	950	10130	Accepted through MeF (Form 941)
43000	950	10140	Accepted through MeF (Form 941-PR)
43000	950	10150	Accepted through MeF (Form 941-SS)

- (18) The following table provides the BBTS Codes for the Form 943 and Form 943-PR MeF Programs:

Organization Code	Function Code	Program Code	Description
43000	110	10170	Accepted through MeF (Form 943)
43000	110	10180	Accepted through MeF (Form 943-PR)
43000	610	10170	Accepted through MeF (Form 943)
43000	610	10180	Accepted through MeF (Form 943-PR)
43000	950	10170	Accepted through MeF (Form 943)
43000	950	10180	Accepted through MeF (Form 943-PR)

- (19) The following table provides the BBTS Codes for the Form 944 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	10200	Accepted through MeF
43000	610	10200	Accepted through MeF

Organization Code	Function Code	Program Code	Description
43000	950	10200	Accepted through MeF

(20) The following table provides the BBTS Codes for the Form 945 MeF Program:

Organization Code	Function Code	Program Code	Description
43000	110	10220	Accepted through MeF
43000	610	10220	Accepted through MeF
43000	950	10220	Accepted through MeF

3.42.4.29
(01-01-2024)
**E-file Document
Retention Procedures
Overview**

- (1) This subsection describes the e-file Document Retention Procedures for Form 94x On-Line Signature PIN Registration and Software (SW) Development Test documentation requirements for the e-Help Desk. It provides a consistent process for all platforms and utilizes electronic methods of maintaining the needed data in lieu of paper files. Review citation type Document 12990, Records Control Schedules (RCS) 29, Item 438 for guidance on proper retention and disposal of Form 94x.
- (2) The following reference documents must be used in conjunction with the information provided in this procedural guide to fully understand and to complete the e-file Documentation Retention Procedures:
 - Document 12829, The General Records Schedule, GRS20-Electronic Records, provides disposal authorization for certain electronic records and for specified paper, microfilm or other hard copy records that are integrally related to the electronic records.
 - Document 12990, Records Control Schedules (RCS), provides mandatory instructions for the disposition of the records (including the transfer of permanent records and disposal of temporary records) when they are no longer needed by the Internal Revenue Service. These instructions specify when the series is to be cut off, when eligible records are to be moved to off-site storage, when eligible temporary records are to be destroyed or deleted, and when permanent records are to be transferred to the National Archives and Records Administration (NARA).
 - IRM 1.15.2, Types of Records and Their Life Cycles, explains and describes the various classifications or categories of record and non-record material, regardless of media or record keeping system. It also explains the life cycle of records, which begins when records are created or received and usually ends when records are destroyed or transferred to the National Archives.

- IRM 1.15.6, Managing Electronic Records, provides the basic requirements for electronic records, including electronic mail (e-mail). It also addresses the creation, maintenance, retention, and disposition of these records.

Exhibit 3.42.4-1 (01-01-2024)

Terms

The following table provides a list of the BMF Program terms that are found throughout this IRM:

Term	Definition
Acknowledgement	A file which acknowledges an electronically transmitted return that has been accepted or rejected by the IRS.
Applicant	A Reporting Agent, Electronic Return Originator, Transmitter, Software Developer, Taxpayer or Intermediate Service Provider that applied to participate in IRS e-file.
Authorized e-file Provider (Participant)	A business approved to participate in IRS e-file.
e-file	The IRS electronic filing programs and electronic payment options.
Electronic Return Originator	Originates the electronic submission of tax returns to the IRS.
ELF Runs	A series of computer programs that perform validity and consistency checks, prepare acknowledgment files, and automates the Submission Processing Campus's initial paper processing steps.
Financial Agent	The financial institution selected to manage and operate EFTPS. Also, known as the Treasury Financial Agent (TFA) or Third-Party Transmitter who partners with the IRS in accepting tax returns for Federal Agencies.
Intermediate Service Provider	Assists with processing return information between an ERO and a Transmitter, and the taxpayer and a Transmitter in the case of Online filing.
Large Taxpayer	A Provider Option on the IRS e-file Application but it is not an Authorized IRS e-file Provider. A Large Taxpayer is a business or other entity with assets of \$10 million or more, or a partnership with more than 100 partners, that originates the electronic submission of its own return(s).
Online Provider	Allows taxpayers to self-prepare returns by entering return data directly on commercially available software, software downloaded from an Internet site and prepared off-line, or through an online internet site.

Exhibit 3.42.4-1 (Cont. 1) (01-01-2024)**Terms**

Term	Definition
Reporting Agent	Originates the electronic submission of certain returns for its clients, and/or transmits the returns to the IRS. A Reporting Agent must be an accounting service, franchiser, bank, or other entity that complies with Rev. Proc. 2012-32.
Same day	Same day includes cases that can be completely resolved in 24 hours , as well as cases where steps can be taken within 24 hours to begin resolving the issue.
Software Developer	Writes either origination or transmission software according to the IRS e-file specifications.
Stable	<ol style="list-style-type: none"> 1. Programs and products that have passed through the strategic and development life-cycle phase. 2. Programs and products that have been tested, evaluated and determined to be effective in delivering the desired end product and customer satisfaction.
Trading Partner	An entity, external to the IRS that logs into online Secure Access account to send and receive files
Transmitter	Sends the electronic return data (returns) directly to the IRS.

Exhibit 3.42.4-2 (01-01-2024)**Acronyms**

The following table provides a list of the BMF Program acronyms that are found throughout this IRM:

Acronym	Definition
A2A	Application to Application
ACH	Automated Clearing House
AD	IT Applications Development
AMDAS	Application Messaging and Data Access
APS	Alternate Processing Site
AS	Authorized Signer
ASCII	American Standard Code for Information Interchange
ATS	Assurance Testing System
BI	Business Intelligence
BMF	Business Master File
BOMS	Business Master File (BMF) Operations and Maintenance Services (BOMS) Branch
CI	Criminal Investigation
CFF	Collection Field Function
CPA	Certified Public Accountant
CPEO	Certified Professional Employer Organization
DB	Database
DLN	Document Locator Number
Doc Code	Document Code
DR	Disaster Recovery
DRE	Disaster Recovery Environment
ECC	Enterprise Computing Center
ECC-MEM	Enterprise Computing Center Memphis Computing Center
ECC-MTB	Enterprise Computing Center Martinsburg Computing Center
ECDS	External Customer Data Store
EDAS	Enterprise Directory and Authentication Services
EFIN	Electronic Filing Identification Number

Exhibit 3.42.4-2 (Cont. 1) (01-01-2024)**Acronyms**

Acronym	Definition
EFRS	Electronic Filing Retrieval System
eFS	Electronic Filing System
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EFU	Electronic Filing Unit
EFW	Electronic Funds Withdrawal
EIN	Employer Identification Number
EHSS	e-Help Support System
ELF	Electronic Filing
EO	Exempt Organization
EOPS	IT Enterprise Operations
ERO	Electronic Return Originator
ERS	Error Resolution System
ETEC	Excise Tax e-Filing and Compliance
ETIN	Electronic Transmitter Identification Number
EUP	Employee User Portal
FEPS	Front-End Processing System
FLC	Filing Location Code
FRC	Federal Records Center
FTD	Federal Tax Deposit
FTP	File Transfer Protocol
FUTA	Federal Unemployment Tax Act
GIF	Graphic Interchange Format
GMF	Generalized Mainline Framework
GRS	General Records Schedules
GSS	Graphic Subsystem
IDRS	Integrated Data Retrieval System
IEP	Integrated Enterprise Portal
IFA	Internet Filing Application
ISP	Intermediate Service Provider
LAN	Local Area Network

Exhibit 3.42.4-2 (Cont. 2) (01-01-2024)

Acronyms

Acronym	Definition
LOA	Letter of Application
MeF	Modernized e-File
MIME	Multipurpose Internet Mail Extension
M-TRDB	Modernized Tax Return Database
NAP	National Account Profile
NARA	National Archives and Records Administration
NC	Name Control
OVFL	Overflow
PDF	Portable Document Format
PEO	Professional Employer Organization
PIN	Personal Identification Number
PTIN	Preparer Tax Identification Number
RA	Reporting Agent
RAF	Reporting Agent File
RCS	Records Control Schedules
RPO	Return Preparer Office
RRD	Return Request and Display
RTN	Routing Transit Number
SAAS	Security Audit and Analysis System
SAT	System Acceptability Testing
SIN	Software Identification Number
SOAP	Simple Object Access Protocol
SOR	Statement of Receipt
SPC	Submission Processing Campus
STIR	Security and Technology Infrastructure Release
SWD	Software Developer
TBOR	Taxpayer Bill of Rights
TIGTA	Treasury Inspector General for Tax Administration
TFRP	Trust Fund Recovery Penalty
TRDB	Tax Return Database
UD	Undeliverable

Exhibit 3.42.4-2 (Cont. 3) (01-01-2024)**Acronyms**

Acronym	Definition
VIN	Vehicle Identification Number
XML	Extensible Markup Language

Exhibit 3.42.4-3 (01-01-2024)

States and Government Entities Participating in the Fed/State Program

The following table provides a list of the Processing Year 2024 states, cities, and other governmental entities that support the Fed/State Program:

State	990 Program	1040 Program	1041 Program	1065 Program	1120 Program
Alabama		✓	✓	✓	✓
Alaska				✓	✓
Arizona		✓	✓	✓	✓
Arkansas		✓	✓	✓	✓
California	✓				
Colorado	✓	✓	✓	✓	✓
Columbus, Ohio		✓	✓	✓	✓
Connecticut		✓	✓	✓	✓
Delaware		✓	✓	✓	✓
District of Columbia		✓	✓	✓	✓
Florida				✓	✓
Georgia		✓	✓	✓	✓
Hawaii	✓	✓	✓	✓	✓
Idaho		✓	✓	✓	✓
Illinois		✓	✓	✓	✓
Indiana		✓	✓	✓	✓
Iowa		✓	✓	✓	✓
Kansas		✓	✓	✓	✓
Kansas City, Missouri		✓	✓	✓	✓
Kentucky		✓	✓	✓	✓
Louisiana		✓	✓	✓	✓
Louisville		✓	✓	✓	✓
Maine		✓	✓	✓	✓
Maryland		✓	✓	✓	✓
Massachusetts		✓	✓	✓	✓
Michigan	✓	✓	✓	✓	✓

Exhibit 3.42.4-3 (Cont. 1) (01-01-2024)**States and Government Entities Participating in the Fed/State Program**

State	990 Program	1040 Program	1041 Program	1065 Program	1120 Program
Minnesota		✓	✓	✓	✓
Mississippi	✓	✓	✓	✓	✓
Missouri		✓	✓	✓	✓
Montana		✓	✓	✓	✓
Nebraska		✓		✓	✓
New Hampshire		✓	✓	✓	✓
New Jersey		✓	✓	✓	✓
New Mexico		✓	✓	✓	✓
New York (State)	✓	✓	✓	✓	✓
New York City		✓	✓	✓	✓
North Carolina		✓	✓	✓	✓
North Dakota		✓	✓	✓	✓
Ohio		✓	✓	✓	✓
Ohio Regional Income Tax Agency		✓	✓	✓	✓
Oklahoma		✓	✓	✓	✓
Oregon		✓	✓	✓	✓
Pennsylvania		✓	✓	✓	✓
Philadelphia, Pennsylvania		✓	✓	✓	✓
Portland, Oregon		✓	✓	✓	✓
Rhode Island		✓	✓	✓	✓
South Carolina		✓	✓	✓	✓
St. Louis, MO			✓		✓
Tennessee		✓	✓	✓	✓
Utah		✓	✓	✓	✓
Vermont		✓	✓	✓	✓
Virginia		✓	✓	✓	✓
Washington		✓			

Exhibit 3.42.4-3 (Cont. 2) (01-01-2024)

States and Government Entities Participating in the Fed/State Program

State	990 Program	1040 Program	1041 Program	1065 Program	1120 Program
West Virginia		✓	✓	✓	✓
Wisconsin		✓	✓	✓	✓

