NOTE: For Calendar Year 2024, IRS e-file processing of individual income tax returns will begin on date to be determined.

EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1) This transmits revised IRM 3.42.5, Electronic Tax Administration, IRS e-file of Individual Income Tax Returns.

MATERIAL CHANGES

(1) IRM 3.42.5.7.1.1(3) - Specified Form 1040-PR is for Tax Year 2022 and prior. Clarified Self-Select PIN method process applies for amended, corrected or superseding returns.

(2) IRM 3.42.5.7.1.1(6) - Added information about Form 8885 being obsolete.

(3) IRM 3.42.5.7.1.2(3) and (6) - Specified Form 1040-PR is for Tax Year 2022 and prior.

(4) IRM 3.42.5.7.1.3(2), (7) and (8) - Specified Form 1040-PR is for Tax Year 2022 and prior. Clarified process applies for amended, corrected and superseding returns.

(5) IRM 3.42.5.7.2(3) - Included information about the IRS2GO application for smart phones.

(6) IRM 3.42.5.7.15(2) - Added information about Form 8885 being obsolete.

(7) IRM 3.42.5.8.2(2)(a) - Replaced obsolete Form 3699 with Form 14219 (IPU 23U0613 issued 05-10-2023).

(8) IRM 3.42.5.14.5(3) - Added Form 2350 as a form that must be filed on or before the April deadline of the current filing season.

(9) IRM 3.42.5.14.5(6) - Specified corrected returns for Form 1040-PR are for Tax Years 2021 and 2022.

(10) IRM 3.42.5.14.6(2) - Updated 2021 to 2022 (IPU 23U0613 issued 05-10-2023).

(11) IRM 3.42.5.16.6(3)(15) and (16) - Replaced instruction as applicable from “Participants” to “New participants”. Updated process for updating and information that should be included for the Excel Acceptance Testing Spreadsheet.

(12) IRM 3.42.5.16.6(9) - Added Form 1040-SS(sp) to the list of forms that have a test scenario. Removed reference to Form 2350 and Form 56 scenarios.

(13) IRM 3.42.5.16.7(2) - Updated process for the electronic test transmission.

(14) IRM 3.42.5.16.11(7) - Specified Form 1040-PR is for Tax Year 2022 and prior.

(15) Editorial changes including dates, reference materials and IRM number changes were made throughout this section of the IRM.

(16) Corrected punctuation, grammar, spelling and spacing throughout this section of the IRM.

(17) Updated Tax Years throughout this section of the IRM.

(18) Updated wording throughout this section of the IRM for clarity.

(19) Added form titles as applicable throughout this section of the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.42.5, dated December 05, 2022 (effective January 01, 2023), is superseded. IRM Procedural Update (IPU) 23U0613 issued on May 10, 2023, has been incorporated into this IRM.

AUDIENCE

The intended audience includes e-help desk assistors at the Andover, Atlanta, Austin, Cincinnati, Ogden and Martinsburg sites. The intended audience also includes managers, analysts, business owners, and others who provide support to users of IRS electronic products and services.

James L. Fish
Director, Submission Processing
Wage and Investment Division

3.42.5
IRS *e-file* of Individual Income Tax Returns

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3.42.5.1
(11-22-2019)
Program Scope and Objectives

(1) This section provides an overview of **IRS Individual Tax Returns *e-file***, the process that allows the submission of individual tax return data to the Internal Revenue Service (IRS) using an eXtensible Markup Language (XML) based system. Individual 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 section provides instructions for Submission Processing Campuses (SPCs) regarding the electronic processing of individual tax returns and the applicable *e-file* processes and procedures to resolve account inquiries and processing errors related to IRS electronic processing systems.

(3) **Audience:** These procedures apply to employees who are responsible for resolving account inquiries and processing errors related to Individual **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 of e-File Services (eFS) Division.

(5) **Program Owner**: Individual Master File (IMF) Operations and Maintenance Services Branch (O&M).

(6) **Program Goals:** The goal of this program is to support customer-values e-Solutions for Service-wide electronic products and services.

3.42.5.1.1
(12-14-2020)
Background

(1) The IRS spent over three years on the design and development of a new e-file system which is often referred to as Modernized e-File (MeF). A stakeholder group comprised of tax professionals and software vendors worked closely with IRS during all phases of design, development and implementation of MeF to ensure the needs of corporations were understood. MeF is a web-based system that allows electronic filing of corporate, individual, partnership, exempt organization, employment, estates and trusts and excise tax returns through the Internet. MeF uses the widely accepted XML format. This is an industry standard that is used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-file programs.

3.42.5.1.2
(11-22-2019)
Authority

(1) 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 IRS e-file.

3.42.5.1.3
(11-22-2019)
Roles and Responsibilities

(1) The Director of 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 of IMF Operations and Maintenance Services Branch is responsible for overseeing the IRS Individual **e-file** Programs process and policy. See IRM 1.1.13.7.6.5.2, IMF Operations and Maintenance Services Branch, for additional information.

(3) The general role of the IMF Operations and Maintenance Services Branch is to ensure ongoing operations and maintenance of processing, including requirements analysis and development pertaining to legislative changes and expiring provisions.

(4) The IMF Operations and Maintenance Services Branch provides support to EPSS and Submission Processing Campus Operations/Functions that have responsibility for operating the Individual e-File Programs and applicable processing systems.

(5) The IMF Operations and Maintenance Services 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

(6) The Chief of IMF Operations and Maintenance Services Branch reports to the Director of e-File Services. The following sections report to IMF Operations and Maintenance Services Branch:

a. Individual e-File Section 1
b. Individual e-File Section 2

(7) The office symbols for IMF Operations and Maintenance Services Branch are SE:W:CAS:SP:IOM.

3.42.5.1.4
(11-22-2019)
Related Resources

(1) The following is a list of related resources on the e-file Individual Programs. IRM 3.42.5, IRS e-file of Individual Income Tax Returns, must be used with the following resources to 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
- IRM 3.17.277, Electronic Payments
- IRM 3.42.4, IRS e-file of Business 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 3.42.9, Filing Information Returns Electronically (FIRE)
- IRM 3.42.10, Authorized IRS e-file Providers
- IRM 21, Customer Account Services
- Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns

- Pub 1436, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns
- Pub 3112, IRS E-File Application and Participation
- Pub 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters

3.42.5.2
(12-02-2021)
Overview of the IRS e-file Program

(1) IRS **e-file** is a process by which tax returns are submitted to the IRS by way of data communications and processed electronically through front-end edits. Tax return data is transmitted in the form of electronic records to a designated Submission Processing Campus. Filing a tax return through IRS **e-file** can be accomplished by using an Authorized IRS **e-file** Provider, or by filing using a personal computer (Online Filing).

(2) The Submission Processing Campus where an electronic return is filed may not be the same one where taxpayers would normally mail their paper returns.

(3) IRS e-file reduces IRS processing costs, improves accuracy, and minimizes time spent by IRS employees to manually process returns. Storage costs are reduced, as electronic returns can be stored more efficiently and with less expense than paper returns.

(4) IRM Deviation Statement - IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, **IRM Standards**, and elevated through appropriate channels for executive approval.

3.42.5.2.1
(12-14-2020)
Taxpayer Advocate Service (TAS)

(1) This section provides a general overview of the Taxpayer Advocate Service (TAS). Per the Taxpayer Bill of Rights (TBOR), 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 TAS if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

(2) The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal IRS channels, or who believe that an IRS system or procedure is not working as it should. If a taxpayer specifically requests TAS assistance, and it meets TAS criteria contained in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, refer the case immediately to the TAS office. You must notate on Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), Section III:

- Which IRS function identified issue as meeting Taxpayer Advocate Service (TAS) criteria?
- Indicate if Taxpayer or Representative requested TAS assistance.
- TAS criteria *(Check the appropriate box. NOTE: Checkbox 9 is for TAS Use Only).*
- What action(s) did you take to help resolve the issue?
- Description of the taxpayer's situation.
- How did the taxpayer learn about the Taxpayer Advocate Service?

(3) The National Taxpayer Advocate, along with the senior leadership team, have negotiated and finalized working agreements that establish how each operating

division and Appeals will work Taxpayer Advocate Service (TAS) referred cases. These agreements, called Service Level Agreements (SLAs), outline the procedures and responsibilities for processing of TAS casework when either the statutory or delegated authority to complete the case transactions rests outside of TAS.

(4) The SLAs are located at *https://www.irs.gov/advocate/taxpayer-advocate-service-level-agreements-slas*.

3.42.5.2.2
(11-22-2019)
Disclosure

(1) Disclosure safeguards must always be observed as described in IRM 11.3, Disclosure of Official Information.

(2) IRS employees must use caution not to disclose return information except to the taxpayer or to a person whom the taxpayer authorized to receive that information by Form 2848, Power of Attorney and Declaration of Representative; Form 8821, Tax Information Authorization; or Form 8879, IRS e-file Signature Authorization. Under the disclosure authority granted on the Form 8879 or equivalent display of text, IRS employees are permitted to discuss the following with Authorized IRS e-file Providers:

a. Acknowledgment of receipt or reason for rejection of the transmission
b. Reason for any delay in the processing of the return or the refund and
c. Date of any refund

Caution: **In general, the e-help Desk does not answer account-specific questions (i.e., calls received regarding individual tax accounts) but disclosures of return information should be limited to the authority granted to the third party by the taxpayer. The Form 8879 gives different authority than that given under the check box authority, oral authority, or that which is granted with a Form 2848 or a Form 8821 and then recorded on the Centralized Authorization File (CAF). Check to see what authority has been granted prior to releasing information to a third party. See IRM 21.1.3, Operational Guidelines Overview, or contact the Disclosure Help Desk at 866-591-0860 if you have questions. Disclosure Help Desk number is for internal use only. Please do not give to taxpayers.**

3.42.5.2.3
(12-05-2022)
Refunds

(1) Taxpayers can generally expect the IRS to issue their refund in less than 21 calendar days after the IRS receives their e-filed tax return and within 16 weeks after the IRS receives their amended tax return. Taxpayers can elect to have their refunds deposited directly into their qualifying account at a financial institution. As of July 1, 2021 direct deposits are allowed on current and prior tax year returns, this includes IMF prior year original returns. Direct questions regarding refunds to the toll-free IRS Refund Hotline at 800-829-1954. Taxpayers can also check the status of their refund through “Where’s My Refund” on the IRS web site and through IRS2GO (English and Spanish) application for smart phones. See IRM 21.4, Refund Inquiries, for additional information.

3.42.5.2.4
(12-14-2020)
Identity Theft

(1) Employees must remain aware of Identity Theft (IDT) to relieve taxpayer's burden and eliminate potential fraud. **EXAMPLE:** Taxpayer's Social Security Number (SSN) or other identifying information was used without their permission. For additional information regarding IDT review, refer to IRM 25.23, Identity Protection and Victim Assistance.

(2) If you suspect you have an Identity Theft (IDT) issue, escalate the interaction to the IDT Research Provider Group for research and possible referral to Return Integrity and Compliance Services (RICS). See IRM 3.42.10.14.19, Identity Theft, for more details.

3.42.5.3
(10-01-2013)
Electronic Returns Systems Overview

(1) E-filing includes:

a. Modernized e-File (MeF)
b. Return Request and Display Application (RRD)
c. The Modernized Tax Return Data Base (M-TRDB), which is the official repository for both the Individual Master File (IMF) and Business Master File (BMF) electronically filed tax returns.

3.42.5.3.1
(11-12-2014)
Archival Retrieval Facility and Tax Return Database (TRDB)

(1) The Archival Retrieval Facility (ARF) was used to store *e-file* returns up to 1998. However, the ARF system no longer exists. Tax Year 1998 returns that were not identified as needing to be retained via CFO-4-0449 were deleted from the database January 2005.

(2) The Tax Return Data Base (TRDB) replaced the ARF for storing e-file returns. The return data will be available through CC TRDBV for six years after the end of the processing year. Returns will be retained longer if they meet the Collection Statute Expiration Date (CSED) retention requirements as determined by Master File processing.

3.42.5.4
(12-05-2022)
Direct Deposit of Refunds

(1) Taxpayers who file tax returns electronically may elect to deposit their refunds directly into three different accounts at financial institutions. Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, contains a detailed explanation of the Direct Deposit option. Additional Direct Deposit information can be found in IRM 21.4.1, Refund Research.

Note: Effective January 2015, a maximum of three refunds can be electronically deposited into a single financial account or pre-paid debit card.

(2) Taxpayers can generally expect the IRS to issue their refund in less than 21 calendar days after the IRS receives their e-filed tax return and within 16 weeks after the IRS receives their amended tax return. Direct their questions regarding refunds to the toll-free IRS Refund Hotline at 800-829-1954 or "Where's My Refund" on the IRS website and IRS2GO (English and Spanish) for smart phones. See IRM 21.4, Refund Inquiries, for additional information.

(3) Direct Deposit refunds are transmitted electronically from the Enterprise Computing Centers located at Martinsburg, West Virginia (ECC-MTB) to the appropriate Fiscal Service or Regional Financial Centers (RFC) utilizing telephone lines and MITRON tape drives. This technology enables Direct Deposit refunds to be made one week earlier than paper check refunds requested in the same processing cycle.

(4) Financial institutions must credit Direct Deposit refunds to taxpayers' accounts as of the Friday payment date specified in the payment data IRS sends to them through the RFCs.

(5) Refer direct deposit erroneous refunds to the Refund Inquiry Unit. See IRM 21.4.1.5.7, Direct Deposits - General Information, for more details.

3.42.5.4.1
(12-05-2022)
Dishonored Direct Deposit Refund Requests

(1) After IRS acknowledges the return was accepted, the following special processing conditions may cause a direct deposit request to be dishonored if the return meets any of the following Refund Review criteria:

#
#
#
#

- A Power of Attorney (POA) indicator exists on Master File, directing the refund be sent to, but not cashed by, the POA; and
- The financial institution cannot credit the account specified in the Direct Deposit refund request.

(2) The IRS will allow only up to three direct deposits to a single routing and account number. The IRS will itself dishonor subsequent direct deposit requests to the same account and issue the entire tax refund by paper check to the address on the tax return. The IRS will also mail a CP 53, No Direct Deposit of Refund Check, Check in the Mail, notice to the taxpayers explaining what has happened and why. Refer to *http://www.irs.gov/Individuals/Direct-Deposit-Limits*.

(3) Any inquiries from an Electronic Return Originator (ERO) or taxpayer (TP) about the status of a direct deposit on an accepted return should be referred to the toll-free IRS Refund Hotline 800-829-1954 or IRS Customer Service at 800-829-1040. Taxpayers can also check the status of their refund through "Where's My Refund" on the IRS web site and IRS2GO (English and Spanish) for smart phones.

3.42.5.5
(11-22-2019)
Returns Processed Under the Wrong Social Security Number (SSN) or Name

(1) Providers or taxpayers may call to report that an incorrect SSN or name was transmitted, resulting in a reject up-front due to a mismatch between the name and SSN. However, there is still a small possibility that these types of returns could get through the system. If this occurs, the refund may be delayed.

(2) A tax professional who is actively working with a client to resolve a tax account issue as outlined in IRM 21.3.10.2(2), Practitioner Priority Service (PPS) Overview, and has a Power of Attorney on file may call the Practitioner Priority Service (PPS) at 866-860-4259 or advise the client to call Accounts Management at 800-829-1040 for assistance.

3.42.5.6
(10-10-2018)
Transmission to the IRS

(1) Transmission to the IRS is accomplished through the Front-End Processing System (FEPS) which resides at the Enterprise Computing Centers located at Martinsburg, West Virginia (ECC-MTB).

3.42.5.7
(11-22-2019)
General Information and Overview of Signatures for IRS *e-file* Returns

(1) Online taxpayers can *e-file* individual income tax returns only if the returns are signed electronically using a Self-Select Personal Identification Number (PIN). Prior to Tax Year 2008, signature Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS Online e-file Return, was required from each online taxpayer not using the Self-Select PIN.

(2) Electronic Return Originators (EROs) can *e-file* individual income tax returns only if the returns are signed electronically using either the Self-Select or the Practitioner PIN. Prior to Tax Year 2007, signature Form 8453, U.S. Individual Income Tax Declaration for an IRS Online e-file Return, was required to be submitted by the ERO for each return not using the Self-Select or Practitioner PIN.

(3) Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, is used by the ERO or online taxpayer to submit required supporting paper documents listed on the Form 8453 to the IRS.

3.42.5.7.1
(12-05-2022)
Paperless Filing of IRS *e-file* Returns

(1) Taxpayers filing an electronic return using the Self-Select PIN method or the Practitioner PIN method can file an electronic, paperless tax return.

(2) Instructions for Form 8879, IRS e-file Signature Authorization, and Form 8878, IRS e-file Signature Authorization for Form 4868 or Form 2350, require the ERO to retain these forms in their file for three years from the return due date or IRS received date, whichever is later. EROs are instructed not to send them to the IRS unless requested to do so. See IRM 3.42.5.7.1.4, Processing Authorization Forms Submitted to IRS in Error.

3.42.5.7.1.1
(11-22-2023)
Self-Select Personal Identification Number (PIN) Method

(1) The Self-Select PIN method is an innovative way of filing a totally paperless electronic tax return. The Self-Select PIN method is available for most taxpayers that file electronically using online tax preparation software or file through a tax professional. If filed through a tax professional, the taxpayer must first be authenticated before they can electronically sign the tax return. To be authenticated the taxpayer must enter:

- The date of birth and at least one of the following:
- Their Prior Year Self-Selected PIN, or
- Their original Prior Year Adjusted Gross Income (AGI)

(2) The original Prior Year AGI is not the amount from an amended tax return, a corrected amount from a math error notice, or a change made by IRS. Taxpayers seeking their AGI may acquire this information through Get Transcript Online or Order a Transcript by Mail (web and phone applications). Taxpayers can input one or both authenticators. Only one must match for authentication to be successful. The Self-Select PIN method is available to first time filers who are sixteen or older on or before the end of the tax year. However, Primary taxpayers who are under sixteen that have filed before and Secondary taxpayers who are under the age sixteen that filed in the previous year are also eligible. It is also available for decedent returns. There is no signature document to mail to IRS. This process makes paperless filing available to almost everyone who uses IRS *e-file*.

(3) The taxpayer profile for using the Self-Select PIN method includes all Primary and Secondary taxpayers with valid SSNs or Individual Taxpayer Identification Numbers (ITINs) who filed using Form 1040, Form 1040-SR, Form 1040-PR (Tax Year 2022 and prior), Form 1040-SS or Form 1040-NR for the prior tax

year (this includes all amended, corrected or superseding returns). If a taxpayer did not file a return in the prior tax year, they may still file a return using the PIN. They will be advised by their tax professional or tax preparation software to enter zeroes for the Prior Year AGI.

(4) If the taxpayer filed their prior year's tax return after cycle 50, using the Enterprise Computing Center at Martinsburg (ECC-MTB) posting cycle, they should enter zero ("0") for their Prior Year AGI. If the taxpayer's last year AGI was negative, they must enter the amount as a **negative** number. If taxpayers are filing jointly this filing season, but filed separately last year, they will each use the AGI amount or PIN from their prior year tax return. If they filed jointly last year and again this filing season, then their AGI amount would be the same for each taxpayer and each field must be entered. If the taxpayer has never filed a tax return, zero ("0") must be entered for their Prior Year AGI amount.

(5) Taxpayers will be asked to provide their Date of Birth (DOB). This will be verified with records provided by the Social Security Administration (SSA). If the DOB provided by the taxpayer does not match IRS records, the Acknowledgment Record will provide an indicator advising which taxpayer's DOB does not match. The taxpayer should be advised to contact SSA to review and correct their DOB as necessary.

Note: A DOB mismatch will **not** cause the return using the Self-Select PIN method to reject if the taxpayer uses this method in the ERO's office. However, all online returns require an exact match on DOB or they will reject.

(6) As of Tax Year 2008, online taxpayers were able to e-file individual income tax returns only if the returns were signed electronically using the Self-Select PIN. Online taxpayers who were required to file one of the following forms had to submit them manually if not submitted electronically. As of Tax Year 2019, this included the electronically filed Form 1040/1040-SR amended return with the 1040-X attached. Required paper documents are submitted using Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to the appropriate Submission Processing Campus:

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit
- Form 4136, Credit for Federal Tax Paid on Fuels
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B
- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit
- Form 8885, Health Coverage Tax Credit (obsolete for Tax Year 2022)
- Form 8949, Sales and Other Dispositions of Capital Assets

Note: If a taxpayer does not elect to report transactions electronically on Form 8949 with their return, Form 8949 or a copy of the brokerage statement must be submitted on a Form 8453.

(7) As of Tax Year 2007, Electronic Return Originators (EROs) were able to e-file individual income tax returns only if the returns were signed electronically. EROs will use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to submit required supporting paper documents listed on the Form 8453 to the appropriate Submission Processing Campus.

(8) Taxpayers may choose their own PINs or accept the PIN generated by software or entered by the ERO and complete Form 8879, IRS e-file Signature Authorization. The PIN can be any five digits except ALL zeros. For example, it can be 12345, 87877, or 01000. Spouses filing jointly can use the same PIN. **See IRM 3.42.5.7.1.3(5)**, regarding ERO generation or assignment of taxpayer PIN.

3.42.5.7.1.2
(11-22-2023)
Practitioner Personal Identification Number (PIN) Method

(1) The Practitioner PIN method is another option for taxpayers that use paid preparers to *e-file* their return. Taxpayers can sign their own return electronically using a five-digit PIN or authorize the ERO to sign the return with their (taxpayer's) five-digit PIN. The PIN can be any five digits except ALL zeros. No Date of Birth (DOB), Adjusted Gross Income (AGI) or PIN from the prior year return is needed. Taxpayers can enter their own PIN as their signature or authorize the ERO to enter the taxpayer's PIN. Form 8879, IRS e-file Signature Authorization, must be completed when using the Practitioner PIN method.

(2) **See IRM 3.42.5.7.1.3(5)**, regarding ERO generation or assignment of taxpayer PIN.

(3) Taxpayers that are eligible to file Form 1040, U.S. Individual Income Tax Return, Form 1040-SR, U.S. Tax Return for Seniors, Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico), Form 1040-PR, Declaración de Impuestos Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico) (Tax Year 2022 and prior) or Form 1040-NR, U.S. Nonresident Alien Income Tax Return, may use the Practitioner PIN method. There is no age limit on who can use the Practitioner PIN method.

(4) As of Tax Year 2007, Electronic Return Originators were able to e-file individual income tax returns only if the returns were signed electronically. For Tax Years 2007 thru 2011, EROs had to use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to submit required supporting paper documents listed on the Form 8453 to the appropriate Submission Processing Campus.

(5) Effective Tax Year 2012, EROs had the option of:

- Mailing the forms listed on Form 8453 transmittal to the appropriate IRS Submission Processing Campus, or
- Attaching the forms listed on the Form 8453 as a PDF to the electronic submission.

(6) The Practitioner PIN method offers another signature option for EROs to use in preparing and transmitting Form 1040, Form 1040-SR, Form 1040-SS, Form 1040-PR (Tax Year 2022 and prior) and Form 1040-NR to IRS. Form 8879, IRS e-file Signature Authorization, is required to be completed for all returns using the Practitioner PIN method. EROs should confirm the identity of

taxpayers per Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, when completing Form 8879 prior to transmitting returns or releasing returns for transmission to IRS. The ERO must receive the signed Form 8879, then the ERO must sign Part III of Form 8879, using a PIN (a combination of their Electronic Filing Identification Number (EFIN) and five digits to create a unique signature). EROs must retain Form 8879 for three years from the due date of the return or the IRS received date, whichever is later. Form 8879 should not be mailed to the IRS.

(7) Form 8878, IRS e-file Signature Authorizations required for:

- Form 4868 extension requests when the taxpayer is making an electronic funds withdrawal
- All Form 2350 requests

EROs should confirm the identity of taxpayers per Publication 1345 when completing Form 8878 prior to transmitting tax documents or releasing them for transmission to IRS. See **IRM 3.42.5.7.1.3**, IRS e-file Signature Authorization Forms, for Form 8878 signature requirements. EROs using this electronic signature option must retain Form 8878 for three years from the due date of the extension request or the IRS received date whichever is later. Form 8878 should not be mailed to IRS. See **IRM 3.42.5.7.1.3 (13)** for electronic record keeping guidelines. The use of the electronic signature provides for totally paperless extension requests.

(8) Software Developers will build into their software the file specifications used for programming the Practitioner PIN. The file specifications are found in Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters.

3.42.5.7.1.3
(11-22-2023)
IRS *e-file* Signature Authorization Forms

(1) The IRS has developed two forms enabling taxpayers to authorize their Electronic Return Originator (ERO) to enter the taxpayer self–selected PIN on their tax returns or extension applications. These forms should be made available to those clients who are unable or unavailable to return to the office to sign, or when it is inconvenient for the taxpayer to personally sign the electronically prepared individual income tax return.

(2) The following two signature authorization forms are available for individual taxpayers:

- Form 8879, IRS e-file Signature Authorization, (used by filers of Form 1040, U.S. Individual Income Tax Return, Form 1040-SR, U.S. Tax Return for Seniors , Form 1040-SS, U.S. Self-Employment Tax Return (including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico), Form 1040-PR, Declaración de Impuestos Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico) (Tax Year 2022 and prior) or Form 1040-NR, U.S. Nonresident Alien Income Tax Return (this includes all amended, corrected or superseding returns)).
- Form 8878, IRS e-file Signature Authorization for Form 4868 or Form 2350.

(3) In Tax Year 2005, the Electronic Funds Withdrawal Consent was included in Part II of Form 8879 and Form 8878.

(4) **Form 8879 must be completed for each individual income tax return that is prepared using the Practitioner PIN method.** The EROs must complete the entity header information, and Parts I and III of Form 8879. Part II is completed by the taxpayer(s) and it includes a checkbox for them to indicate if they authorize the ERO to enter the taxpayer's PIN, or if they will personally enter their PIN as the signature on their return. Form 8879 is required for all returns filed using the Practitioner PIN method regardless of who inputs the taxpayer's PIN. Completion of Part III by the ERO indicates that the return was prepared in accordance with requirements for the Practitioner PIN method. These tax returns do not require input of the taxpayer's Date of Birth, Prior Year Adjusted Gross Income, or Prior Year PIN as authentication.

(5) In Tax Year 2004, it became acceptable for an ERO and/or software program to generate or assign the five-digit taxpayer PIN used to sign the return. The taxpayer PIN can be systemically generated or manually assigned by the ERO and entered in Part II of the signature authorization form. The taxpayer will consent to the PIN assigned by the ERO by completing and signing Part II of the signature authorization form.

(6) As of Tax Year 2014, taxpayers were able to electronically sign Form 8878, IRS e-file Signature Authorization for Form 4868 or Form 2350, and Form 8879, IRS e-file Signature Authorization, for the Form 1040 series. Form 8878 and Form 8879 are declaration documents and signature authorizations for e-filed extensions and returns filed by an electronic return originator (ERO). An in-depth explanation of electronic signatures is found in Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns. The new Signing an Electronic Tax Return section in Publication 1345 includes guidance on currently acceptable electronic signature methods, identity verification requirements and electronic record requirements. Also, software developers enabling electronic signatures for these forms have additional requirements outlined in the Software Developers section. The Small Business Self-Employed Examination Division oversees the monitoring and compliance actions of the IRS e-file Signature Authorization, electronic signature requirements.

(7) **Form 8879 IS REQUIRED** when a taxpayer e-files Form 1040, Form 1040-SR, Form 1040-PR (Tax Year 2022 and prior), Form 1040-SS or Form 1040-NR (this includes all amended, corrected or superseding returns):

a. Through an ERO and authorizes the ERO to enter the taxpayer Self-Select PIN as the taxpayer's electronic signature on the return. The ERO must complete the header entity information and Part I of Form 8879; the taxpayer(s) complete Part II or
b. Through an ERO using the Practitioner PIN method. All parts of Form 8879 must be completed. See IRM 3.42.5.7.1, Practitioner Personal Identification Number (PIN) Method.

(8) **Form 8879 IS NOT REQUIRED** when a taxpayer e-files Form 1040, Form 1040-SR, Form 1040-PR (Tax Year 2022 and prior), Form 1040-SS or Form 1040-NR (this includes all amended, corrected or superseding returns):

a. Through an ERO and personally enters their taxpayer PIN as their electronic signature on the return or
b. Through an "Online" Provider and uses a taxpayer PIN as their electronic signature on the return.

(9) Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, can also be signed using the Practitioner PIN method. A Form 8878 must be completed by all taxpayers who use this method. Taxpayers will check the appropriate box in Part II to indicate if they will enter their own PIN or authorize the ERO to do so on their behalf. Part III of Form 8878 must always be completed by the ERO. **The taxpayer's signature is only required with Form 4868 when an electronic funds withdrawal is being made.**

(10) Approved copies of Form 8879 and Form 8878 are available on the IRS website for Software Developers to include in their software packages. The level of sophistication of software products may vary, with some providing the ability to generate information in various fields from the related return or document.

(11) The practitioner must provide a copy of the Form 8879 or Form 8878 to the taxpayer along with the completed copy of the tax return or document for review. This can be done in person or by sending the form to the taxpayer using the U.S. mail, a private delivery service (e.g., Federal Express, United Parcel Service), e-mail, or an Internet website. Upon completion, the taxpayer must return the Form 8879 or Form 8878 to the ERO by hand delivery, U.S. mail, private delivery service, or fax transmission.

(12) The ERO must retain all Form 8879 or Form 8878 for three years from the return due date or IRS received date, whichever is later. They are instructed not to send them to IRS unless requested to do so.

(13) EROs may electronically image and store all paper records they are required to retain. This includes Form 8453 and paper copies of Form W-2, Form W-2G, Form 1099-R, as well as any supporting documents not included in the electronic record and Form 8879 and Form 8878. The storage system must satisfy the requirements of Revenue Procedure 97-22, Retention of Books and Records. In brief, Revenue Procedure 97-22 requires the electronic storage system to ensure an accurate and complete transfer of the hard copy or computerized records to electronic storage media. In addition, all records reproduced by the electronic storage system must exhibit a high degree of legibility and readability (including the taxpayer's signature) when displayed on a video display terminal and when reproduced in hard copy.

3.42.5.7.1.4
(12-05-2022)
Processing Authorization Forms Submitted to IRS in Error

(1) Form 8879 and Form 8878, received by the IRS in error, may be destroyed as "classified waste". These forms aren't required to be sent to the IRS unless requested to do so.

3.42.5.7.2
(11-22-2023)
Form 1040 Online Filing

(1) The taxpayer will use Commercial Off The Shelf (COTS) tax preparation software or software available by electronic transmission to create an electronic income tax return using a personal computer internet connection. Online returns will be transmitted to IRS through the online filing company. The online filing company will transmit all online returns from taxpayers to the appropriate Submission Processing Campus within 24 hours; retrieve the taxpayer acknowledgment and provide the acceptance and rejection notification to the

taxpayer. Online filing companies will translate IRS reject codes into language easy for taxpayers to understand and provide assistance in the correction process as a service to their clients.

(2) Online taxpayers can e-file their individual income tax returns only if the returns are signed electronically using the Self-Select PIN. Online taxpayers will use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to submit required supporting paper documents listed on the Form 8453 to the appropriate Submission Processing Campus.

(3) Refunds should be in the taxpayer's account (if Direct Deposit is requested), within 3 weeks. Questions regarding refunds should be directed to the toll-free IRS Refund Hotline at 800-829-1954. Taxpayers can also check the status of their refund through "Where's My Refund" on the IRS web site and through IRS2GO (English and Spanish) application for smart phones.

3.42.5.7.3
(12-02-2021)
Processing of Form 8453

(1) Receipt and Control Operations will pull, sort and batch all incoming Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, according to procedures contained in IRM 3.10.72, Receiving, Extracting, and Sorting.

(2) Receipt and Control Operations will sort and route the following Form 8453 to e-help using Form 12305, Routing Code Slip.

- Form 1040 series return attached
- Prior Year
- Other

Note: Receipt and Control Operations will route sorted prior year Forms 8453 to batching; prior year forms will be numbered with the applicable list year and then sorted prior year forms will be routed to e-help for processing.

(3) Form 8453 receipts with Form 1040 series return attachments should be worked expeditiously by e-help.

(4) Form 8453 attachments that do not require additional actions, will remain attached to Form 8453. Refer to IRM 3.10.72, Receiving, Extracting, and Sorting, for routing of attachments that require additional action.

(5) Form 8453 receipts are processed using a Form 8453 Document Locator Number (DLN). The two-digit file location code will be the same as paper documents numbered by the Submission Processing Campus. The tax class will be "2", and the document code will be "59." **(See Figure 3.42.5-1)** The Form 8453 DLN will **not** be the same as the return DLN.

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(6) Tax Years 2008 through 2023 Form 8453 receipts will be numbered using blocking series 000-949 and Form 8453-OL receipts will be numbered using blocking series 300-999.

3.42.5.7.4
(12-02-2021)
Prior Year Form 8453 Tax Year 2016 through Tax Year 2022

(1) Prior year Form 8453 should not be processed with current year Form 8453. The Receipt and Control Operations will route all prior year Form 8453 to e-help.

3.42.5.7.4.1
(12-05-2022)
Procedures for Prior Year Signature Form 8453 Tax Year 2015 and Prior

(1) Prior year Form 8453 (2015 and prior, including Form 8453-OL) can be discarded as "classified waste" if no other correspondence is attached that requires action from EPSS or other units. See IRM 3.10.72, Receiving, Extracting, and Sorting, for correspondence and attachments that may require additional action.

3.42.5.7.4.2
(12-02-2021)
Procedures for Prior Year Transmittal Forms 8453 Tax Year 2016 through 2022

(1) When a prior year transmittal Form 8453 is received:

a. Add the Form 8453 DLN record using IDRS CC ELFUP Action Code A
b. Hold Form 8453 for one day
c. The following day, verify IDRS CC R8453 to determine if Form 8453 was entered correctly (make any corrections required)
d. When it is determined the Form 8453 was entered correctly, route Form 8453 to the Files Unit for routing to the Federal Record Center (FRC) in

compliance with the records retention and authorized disposition outlined in Document 12990, Records Control Schedules (RCS) 29, Item 55 (2).

3.42.5.7.5
(10-01-2013)
Prior Year Form 8453 Intended as Current Year

(1) Online taxpayers filing an electronic return must use the Self-Select PIN method to sign their return. See IRM 3.42.5.8.2, Attaching Documents to Electronic Returns, regarding attaching documents to electronic returns.

(2) Research IDRS to verify the year of Form 8453.

(3) If Form 8453 was intended for current year, edit year on Form 8453 and forward Form 8453 for regular processing.

3.42.5.7.6
(09-14-2015)
Cross-Check Between Form 8453 and Electronic Returns

(1) A cross-check is performed by the Tax Return Database (TRDB) to match the Form 8453 SSN with the SSN of the accepted electronic return.

3.42.5.7.7
(10-01-2010)
Electronic Return Record

(1) An electronic return record is created in TRDB when an electronic return is acknowledged as accepted by the IRS. If a required Form 8453 is received for the same SSN, it will be displayed on IDRS CC TRDBV and CC R8453 with an SSN definer.

3.42.5.7.8
(09-16-2016)
Reports

(1) The TRDB-R8453 generates various 8453 related files and reports. Below is a listing of only those reports that are worked in e-help.

- Outstanding Error Listing (Command Code R8453).
- DLN Block Listing (Command Code R8453).
- Correction History Listing (Command Code R8453).
- Generated 8453 Charge-outs Listing (Command Code R8453).

3.42.5.7.9
(09-14-2015)
Integrated Data Retrieval System (IDRS) Command Code ELFUP

(1) IDRS CC ELFUP is used to correct Form 8453 processing errors or to update the R8453 record.

- Action Codes A, C, and D and Definer Code R are used to update the Outstanding Error Listing for Tax Year 2008 and subsequent years.
- Action Code D removes the deleted DLN from the TRDBV display.

Action Requested	**Action Code or Definer Required**
ADD the 8453 DLN Record	Action Code A
CHANGE the 8453 DLN Record	Action Code C
DELETE the 8453 DLN Record	Action Code D
REPLACE/Correct the 8453 SSN Record	Definer R

(2) Command Code ELFUP should be restricted to e-help employees. A maximum of 11,000 ELFUPs are allowed per session.

Note: If the maximum input is reached, a message will appear at the bottom of the CC ELFUP screen. When this occurs, you should discontinue input and notify your work leader/manager.

(3) ELFUP actions will be listed on the Correction History Listing and CC R8453 with an SSN definer (Tax Year 2004 and subsequent).

3.42.5.7.10
(09-14-2015)
Outstanding Errors Listing

(1) The Outstanding Errors Listing shows the errors that occurred through IDRS CC ELFUP or Integrated Submissions and Returns Processing (ISRP) runs. The Outstanding Errors Listing will be researched using IDRS CC R8453, definer AN3, or AU3 or MS3. The input source codes are ELFUP or ISRP. Totals may be researched using IDRS CC R8453 with definer TT3.

(2) A listing of Outstanding Errors for an individual taxpayer's Form 8453 record will be included in the screen display of CC R8453 with an SSN definer. Invalid SSN errors will only be included on the Outstanding Errors Listing since a CC R8453 request for an invalid SSN will not be considered a valid request.

(3) TRDB will generate Form 4251, Return Charge-Out, for Form 8453 errors. The charge-outs will be generated daily for current day errors. A daily listing of the generated charge-out requests can be researched using IDRS CC R8453 with definer AN1 or AU1. Totals may be researched using IDRS CC R8453 with definer TT1.

(4) Error messages appearing on the Outstanding Errors Listing include:

- Invalid SSN
- Invalid FLC
- Invalid Tax Class
- Invalid Doc Code
- Invalid Julian Date
- Day GT Current Date
- Duplicate DLN/SSN
- Duplicate DLN

(5) After Outstanding Errors have been corrected, Form 8453 should be routed to the Files area.

3.42.5.7.10.1
(11-22-2019)
"Invalid SSN" Error Message

(1) This error message occurs when the Form 8453 SSN record to be updated is not numeric, is all zeros or ISRP did not enter the SSN.

(2) When Form 8453 is received:

a. Research IDRS CC NAMES or NAMEI to determine taxpayer's valid SSN.
b. Replace/correct the 8453 SSN Record using CC ELFUP Definer Code R. For an invalid SSN error, the 8453 SSN input to IDRS CC ELFUP must be zeros.

3.42.5.7.10.2
(10-01-2010)
"Invalid File Location Code (FLC)", "Invalid Tax Class" and "Invalid DOC Code" Error Messages

(1) When the Form 8453 is entered with an invalid filing location code, tax class or document code, these error messages occur.

a. Review the Form 8453 document to determine the correct DLN.
b. Change the 8453 DLN record using CC ELFUP Action Code C.
c. If the entire block is invalid, hand-carry the documents to Numbering to be renumbered and have ISRP re-input.

3.42.5.7.10.3
(09-14-2015)
"Invalid Julian Day" Error Message

(1) When Form 8453 is entered with a Document Locator Number (DLN) containing a Julian Date that exceeds 365 or that is not greater than zero, this error message occurs.

a. Review the Form 8453 document to determine the correct Julian Day.
b. Change the 8453 DLN Record using CC ELFUP Action Code C.
c. If entire block is invalid, hand carry document to Numbering Unit to be renumbered and have ISRP re-input.

3.42.5.7.10.4
(10-16-2017)
"DAY GREATER THAN (GT) CURRENT DATE" Error Message

(1) When Form 8453 DLN is entered with a Document Locator Number (DLN) containing a Julian Date that is greater than the ISRP input date, this error message occurs.

a. Review the Form 8453 document to determine the correct DLN.
b. Change the 8453 DLN record using CC ELFUP Action Code C.
c. If entire block is invalid, hand-carry documents to Numbering to be renumbered and have ISRP re-input.

3.42.5.7.10.5
(10-16-2017)
"Duplicate Document Locator Number/Social Security Number (DLN/SSN)" Error Message

(1) This error message occurs when the Form 8453 is entered with a duplicate 8453 DLN and the SSNs are the same. The existing 8453 DLN and SSN will be displayed.

(2) Review the Forms 8453.

(3) If the SSNs and DLNs match, delete the duplicate 8453 DLN record using CC ELFUP Action Code D.

3.42.5.7.10.6
(10-01-2010)
"Duplicate Document Locator Number (DLN)" Error Message

(1) This error message occurs when the Form 8453 is entered with a duplicate 8453 DLN and the SSNs are different. The existing 8453 DLN and SSN will be displayed.

(2) Both Forms 8453 processed will appear on the Outstanding Errors Listing.

(3) Review the Forms 8453 to determine the correct DLN. Change the incorrect 8453 DLN Record using CC ELFUP Action Code C.

3.42.5.7.10.7
(12-05-2022)
Paper Return Attached to Form 8453

(1) Form 8453 with a Form 1040 series return attached should be prioritized and worked daily by e-help.

(2) An acceptable "IRS Received Date" stamp must only be stamped on the face (page one) of the document in an area that does not cover taxpayer information.

Note: Do not stamp in the area of the scan line on payment stubs/vouchers.

(3) If a paper return has been previously processed and the paper return is a true duplicate:

a. Prepare a Form 9856, Attachment Alert, to associate duplicate return with filed return.
b. Delete the Form 8453 DLN record using CC ELFUP Action Code D.

(4) If an electronic return was previously processed, remove the paper return and return to Receipt and Control for batching and forwarding to Adjustments.

(5) If the return was not e-filed, mark the Form 8453 with a red X and place the form in the back of the return. Route the package to RCO using a routing slip. Indicate that the Form 8453 has been cleared, and that the remaining package requires their attention for appropriate re-route.

3.42.5.7.10.8
(12-02-2021)
Prior Year Form 8453 Numbered as Current Year

(1) Prior year documents appearing on the Outstanding Error Listing should be deleted to remove the SSN from the current year report.

(2) Line through the current year DLN on Form 8453 and follow the procedure in **IRM 3.42.5.7.4.2, Prior Year Form 8453 Tax Year 2016 through Tax Year 2022**.

(3) Delete the Form 8453 DLN Record using IDRS CC ELFUP Action Code D.

3.42.5.7.11
(11-22-2019)
Document Locator Number (DLN) Block Listing

(1) The DLN Block Listing will appear on Integrated Data Retrieval System, (IDRS) Command Code (CC) R8453 using definer AU4. Definer Codes AU4 can also be researched with a Julian date. The Listing will show the error that occurred through IDRS CC ELFUP or Individual Shared Responsibility Payments (ISRP). The Listing is also referred to as the Cycle Proof Listing (CPL). This list is used to verify blocks input by ISRP.

(2) The Tax Return Database (TRDB) will generate Form 4251, Return Charge-Out, for the Form 8453 ISRP errors identified as DLN errors. The charge-outs will be generated daily for current day errors. A daily listing of the generated charge-out requests can be researched using CC R8453 with definer AU1. Totals may be viewed by using CC R8453 with definer TT1.

(3) Error messages appearing on the DLN Block Listing include:

- Invalid List Year
- Invalid File Location Codes (FLC)
- Invalid Tax Class
- Invalid DOC Code
- Duplicate DLN/SSN
- Duplicate DLN
- DLN Gap

(4) Research Form 1332, Block and Selection Record, against the DLN Report to determine the correct DLN.

Note: When a document is pulled from the block and not returned, Form 4251, Return Charge-Out, must be annotated with the disposition of the document.

3.42.5.7.11.1
(10-01-2013)
Retrieving Error Blocks

(1) The Cycle Control Unit should not file the blocks containing errors. E-help will monitor the DLN errors daily. Coordination should be made to have the Cycle Control Unit send all blocks reflecting errors on the DLN Block Listing to e-help or e-help may request blocks from files by using generated Form 4251, Return Charge-Out. The following is a list of 8453 DLN errors:

- "Invalid List Year" Error Message - This error message occurs when the transcribed 8453 DLN list year is other than the current processing year.
- "Invalid DLN FLC" Error Message - This error message occurs when an invalid 8453 DLN File Location Code is transcribed.
- "Invalid Tax Class" and "Invalid DOC Code" Error Message - This error message occurs when transcribed 8453 DLN tax class and document code are other than 259.

3.42.5.7.11.2
(12-02-2021)
Resolving Invalid Document Locator Number (DLN) Error Messages

(1) If the DLNs stamped on Form 8453 are valid, but ISRP entered them incorrectly; return the block to ISRP for re-input.

(2) If the DLNs stamped on Form 8453 are invalid:

a. Line through invalid DLN
b. Hand-carry documents to Numbering to be renumbered and ISRP input.

(3) If portion of a block was input incorrectly by ISRP:

a. It is possible for ISRP to enter part of a block incorrectly and only a portion of a block will reflect an error message. For example: The listing has a DLN of 18259-xxx-060xx-x and a return count of 60. This indicates that ISRP entered 40 DLNs incorrectly and the other 60 correctly.
b. Request and review IDRS CC R8453 to determine which documents were entered incorrectly. Change the 8453 DLN Record using IDRS CC ELFUP Action Code C or
c. If necessary, hand carry documents to Numbering to be renumbered and have ISRP input.

Note: If documents are renumbered, a log should be kept of the new DLNs assigned for working the Outstanding Error Listing.

3.42.5.7.12
(10-01-2010)
Resolving Invalid Document Count Error Condition

(1) The listing may contain blocks that appear to contain more than 100 documents.

If...	Then ...
There is an unnumbered document in a block,	1. Remove the unnumbered document(s). 2. Research CC R8453 to determine if DLN has been assigned. 3. Hand-carry documents to Numbering and ISRP input.
There are Duplicate DLNs in the block,	1. Line through incorrect DLNs. 2. Hand-carry documents to Numbering for renumbering and ISRP input.
Block contains 100 correctly numbered documents,	1. A document entered twice will be included on the Duplicate Error Message Listing. It can be assumed that ISRP entered a document twice or entered an SSN from an attachment.
Document count is 200 or more and CCU has 2 blocks with the same DLN,	1. Research IDRS CC R8453 on a sampling of Form 8453 from the 2 blocks to ensure which documents are correct. 2. Line through DLNs on second block; hand-carry documents to Numbering for renumbering and ISRP input.

3.42.5.7.12.1
(12-02-2021)
Duplicate Document Locator Number/Social Security Number (DLN/SSN) Error Message

(1) When transcribed 8453 DLN data contains more than one occurrence of an 8453 DLN and the SSNs are the same, this error message occurs. Do the following:

a. Review a sample of Form 8453 from the block and if the SSNs and DLNs match
b. Delete the duplicate 8453 DLN Record using CC ELFUP Action Code D
c. Return block to files

Note: This can occur if ISRP entered the same block on different days, inadvertently did not release it to Files and re-entered it the next day.

3.42.5.7.12.2
(10-01-2010)
"Duplicate Document Locator Number (DLN)" Error Message

(1) This error message occurs when transcribed 8453 DLN data contains more than one occurrence of an 8453 DLN and the SSNs are different. This can be caused by ISRP or CC ELFUP incorrectly transcribing a DLN that had been previously input or if Numbering assigns the same DLN to multiple blocks. Do the following when another block is received:

a. Review the document to determine if the SSNs and DLNs match the transcribed data.
b. Correct the 8453 DLN Record using IDRS CC ELFUP Action Code C.

(2) If another block is not received, do the following:

a. ISRP may have incorrectly entered a block on a prior day. The block may have been filed under the DLN on the document, not the DLN input by ISRP. When the correct block is input by ISRP, the DLN is already on R8453 and the second (correct) block is in error. It is not always possible to find the first block since it is filed under an unknown DLN.
b. Attempt to locate the incorrect block by researching prior **DLN Block Listing** for the DLN. The list may have a "gap" in blocks indicating a possible DLN where the incorrect block may be filed.
c. Request possible erroneous blocks with CC ESTAB using DLN as it should have been entered.
d. Correct the 8453 DLN Record using IDRS CC ELFUP Action Code C.

3.42.5.7.12.2.1
(10-01-2010)
"Document Locator Number (DLN) Gap" Error Message

(1) When a gap exists in the serial numbers of transcribed 8453 DLN data within a block, this error message occurs. Do the following:

a. Check ISRP input records (Form 2345, etc.) and Numbering. If ISRP and Numbering indicate a DLN was assigned, and already input by ISRP, request block from Files.
b. Research IDRS CC R8453 to determine which documents posted with an incorrect Form 8453 DLN.
c. Perform a random sampling using IDRS CC R8453 to determine where the problem occurred. (Continue with sampling until the problem can be identified).
d. If the 8453 DLN that was input does not match the DLN on the form, correct the 8453 DLN record using CC ELFUP Action Code C.
e. Send the completed blocks to Files.

Note: All documents in the block may need to be researched using IDRS CC R8453 to find all incorrect DLN(s).

(2) Check the document count for partial blocks. ISRP is able to change DLNs within a block. This will cause 2 separate DLNs to generate on the Cycle Proof Listing (CPL). The 2 blocks can be identified by similarities and the document count equal to "100". Example: CPL will have a DLN 18259-051-00900-4 with a document count of 60 and 18259-050-00 and a document count of 40.

3.42.5.7.13
(11-12-2014)
Correction History Listing

(1) TRDB-R8453 will create a daily Correction History Listing of corrected 8453 SSNs and DLNs. The Correction History Listing will be researched using IDRS CC R8453, with Definer Code AU2. Definer Code AU2 can also be researched with an employee-ID. Totals may be researched using IDRS CC R8453 with definer TT2. Correction History for a taxpayer's 8453 Record will also be displayed using CC R8453 with an SSN definer.

(2) For an INVALID SSN ERROR, the 8453 SSN input to IDRS CC ELFUP must be zeros.

(3) For a DUPLICATE SSN/DLN ERROR, all instances of the duplicated 8453 DLN and SSN within the Campus will be applied except for the earliest occurrence.

(4) For CC ELFUP Action Code A, the change status will be identified as APPLIED and the action description ADD for each input.

(5) For CC ELFUP Action Code C, the change status will be identified as APPLIED and the action description CORRECTED when the ELFUP 8453 SSN and 8453 DLN is equal to the transcribed 8453 SSN and the 8453 DLN. The change status will be identified as NOT FOUND when the ELFUP 8453 SSN and 8453 DLN are not equal to the 8453 SSN and DLN which are stored on the TRDB database and displayed within IDRS CC R8453.

(6) For CC ELFUP Action Code D, the change status will be identified as APPLIED and the action description VOIDED when the ELFUP 8453 SSN and 8453 DLN is equal to the transcribed 8453 SSN and the 8453 DLN. The change status will be identified as NOT FOUND when the ELFUP 8453 SSN and 8453 DLN are not equal to the 8453 SSN and 8453 DLN which are stored on the TRDB database and displayed within IDRS CC R8453.

(7) For CC ELFUPR, the change status will be identified as APPLIED and the action description REPLACED when the ELFUP 8453 SSN and 8453 DLN are equal to the transcribed 8453 SSN and 8453 DLN. The change status will be identified as NOT FOUND when a transcribed 8453 SSN and 8453 DLN are not equal to the 8453 SSN and 8453 DLN which are stored on the TRDB database and displayed within IDRS CC R8453.

(8) For invalid DLN blocks that are re-numbered and re-input through ISRP, the change status will be identified as “RE-INPUT”.

3.42.5.7.14
(09-14-2015)
Integrated Data Retrieval System (IDRS) Command Code R8453 with a Social Security Number (SSN) Definer

(1) Access to an individual taxpayer’s Form 8453 record may be researched using IDRS CC R8453 with a valid SSN definer.

(2) Data displayed for the taxpayer will include:

- 8453 correction history
- 8453 errors
- TRDB generated charge-outs
- The primary (and secondary) name
- The corresponding electronic return spouse SSN
- Filing status
- Return DLN
- Return DCN
- Return received date
- Input source
- Adjusted gross income
- Total tax
- Amount withheld
- Refund/balance due amounts
- Incomplete Form 8453 received (if applicable)
- Letter dates (if applicable)
- Undeliverable Letter 2936/Letter 2936A (if applicable)

3.42.5.7.15
(11-22-2023)
Form 8453 Attachments

(1) Acceptable attachments to be associated with Tax Year 2023 Form 8453 Transmittal include:

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit

- Form 4136, Tax Credit for Federal Tax Paid on Fuels
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B
- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit
- Form 8949, Sales and Other Dispositions of Capital Assets

(2) Acceptable attachments to be associated with Tax Year 2014 through 2022 Form 8453 Transmittal include:

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit
- Form 4136, Credit for Federal Tax Paid on Fuels
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B
- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit
- Form 8885, Health Coverage Tax Credit (obsolete for Tax Year 2022)
- Form 8949, Sales and Other Dispositions of Capital Assets

(3) If attachment(s) to Form 8453 Transmittal are received and there is no record of a Form 8453, prepare an appropriate tax year's Form 8453 and attach the document(s) to it. If attachments were for a prior tax year, follow IRM 3.42.5.7.4.2, Procedures for Prior Year Transmittal Forms 8453 Tax Year 2016 through 2022. If attachment(s) are for the current processing year, route the Form 8453 to Receipt and Control.

3.42.5.7.16
(09-06-2012)
Reviewing and Processing Substitute Forms 8453

(1) Substitute Forms 8453 are permitted if they have been submitted to the Substitute Forms Program for review and approval and must meet specifications outlined in Publication 1167, General Rules and Specifications for Substitute Forms and Schedules.

(2) When the requests are received, an analyst reviews the form to determine if it can be used as a substitute. When the form is approved, a letter is sent to Providers notifying them of the approval and the number assigned to the substitute form. This number should be located on the bottom left corner of the form. If the form is rejected, a letter is also sent advising the Provider of the reasons for rejection.

(3) Receipt and Control Operations will send unprocessable substitute forms to e-help. When received, the e-help Tax Examiner will inform their Lead, and request manager's approval to contact the Substitute Forms Program to verify that the Form 8453 was approved.

If ...	Then ...
The form has been approved,	Send the Form 8453 to the Numbering Unit to be processed in the same manner as an official IRS form.
The form was not approved,	1. Call the Provider and advise that an unapproved form has been submitted and to secure another Form 8453 from taxpayer. 2. Send the Form 8453 to the Numbering Unit for processing.
The form cannot be processed,	Contact the ERO to secure another Form 8453 from the taxpayer.

(4) Monitor Providers who continuously submit unapproved substitute forms using local procedures and report to management to determine further action.

3.42.5.8
(10-16-2017)
Print Requests for Electronic Returns and Form 8453

(1) IMF electronic returns are assigned unique DLNs. The Filing Location Code (FLC) in each DLN can be used to identify where an electronic return was filed. For example, DLN 76211–110–036XX-X would indicate an electronic return was filed at Austin Submission Processing Campus.

(2) After an electronic return has been accepted into the Electronic Filing System (EFS), it can be viewed via IDRS CC TRDBV.

(3) IDRS CC TRDBV should be used for initial research on tax accounts.

3.42.5.8.1
(11-22-2019)
Processing Requests for Form 8453

(1) Form 8453 are processed by a unique DLN. This DLN is **not** the same as the return DLN.

(2) Form 8453 are numbered with Tax Class 2 and Document Code 59. The Filing Location Code (FLC) will be the same as for a paper document for that Submission Processing Campus.

(3) If Form 8453 is required, it can be requested by:

- Entering IDRS CC ELFRQ with Action Code 2,
- Notating “Please pull 8453” in the remarks section of IDRS CC ESTAB, or
- Forms 8453 for TY2003 and subsequent years can be requested by using IDRS CC ESTAB; using the 8453 DLN available on CC TRDBV

(4) For Tax Year 2002 and prior, Form 8453 DLN information is no longer available using IDRS CC ELFRQ. If no DLN information is available, then Form 8453 cannot be requested from Files.

3.42.5.8.2
(05-10-2023)
Attaching Documents to Electronic Returns

(1) When the taxpayer or ERO submits miscellaneous documents or correspondence to e-help that requires association with an electronic return, the miscellaneous documents must be associated with the renumbered return DLN or the Form 8453 DLN. Documents or correspondence cannot be attached to the electronic return DLN.

Note: Only required supporting documents listed on the Form 8453 should be associated with Form 8453.

(2) Determine if additional documents and attachments require additional action by EPSS or other units. See IRM 3.10.72, Receiving, Extracting, and Sorting, for reference about attachments that may require additional action by other units.

a. If a determination can be made that additional documents and attachments don't require additional action by EPSS or other units, then discard the additional attachments as "classified waste". Return original copies of marriage documents, birth certificates, death certificates and original identification documents to the taxpayer or ERO using Form 14219, Return of Documentation to the Taxpayer..
b. If additional documents and attachments require action by other units, do not destroy attachments nor return original documents. Route package back to RCO. Follow your Form 8453 clearance process. In the routing slip, include an indication that the Form 8453 has been addressed and indicate which additional attachments may require their attention.

(3) If the return has been renumbered:

a. Complete Form 9856, Attachment Alert, using the renumbered DLN.
b. Route to the Files Unit where the Form 8453 was filed.

(4) If the return has not been renumbered, research IDRS CC TRDBV for the Form 8453 DLN:

a. If a Form 8453 DLN is present, prepare Form 9856, Attachment Alert, using the Form 8453 DLN and send the materials to be associated to the Files Unit.
b. If a Form 8453 DLN is not present or the electronic return was filed with a PIN signature method, route to Adjustments requesting input of a TC 290 adjustment using a non-refile blocking series and route to the File Unit upon completion of the adjustment action.

3.42.5.9
(10-01-2013)
Federal/State Electronic Filing

(1) Combined Federal/State Filing (CF/SF) Program is a cooperative one-stop filing program between Internal Revenue Service (IRS) and state tax administration agencies. These returns are filed electronically through the Modernized e-File (MeF) platform.

3.42.5.9.1
(10-01-2010)
Introduction to Federal/State *e-file*

(1) Combined Federal/State (CF/SF) electronic filing is one of the IRS programs in support of burden reduction for the tax preparation community and the taxpayers it represents.

(2) The IRS functions primarily as a "data conduit" for state returns filed electronically. The term "data conduit" is used to define a strictly controlled process to receive, temporarily store and then provide correctly formatted data to the state.

3.42.5.9.1.1
(11-22-2019)
External Customer Data Store (ECDS) Extract for State Tax Agencies

(1) Most federal/state participating states and direct electronic filing states have indicated a need for an information subset of the Third Party Database containing the master records. This data is needed to assist the states in determining whether a provider has been accepted in the IRS Electronic Filing Program as required for state *e-file* participation.

(2) Many states automatically accept providers accepted by the IRS without requiring a separate application. Other states require a copy of the IRS application and/or the acceptance letter prior to accepting the provider in the state program.

(3) The IRS makes available a comprehensive extract of Electronic Filing Identification Number (EFIN) for the state agencies on the first Monday of each month. The IRS will post weekly files containing only changed or new records. All EFIN extracts are placed in the state Extract data base in ECDS and are available to the states via e-Services. State coordinators must register for e-Services via the e-Services page, *e-Services - Online Tools for Tax Professionals*, at www.irs.gov to gain access to the files.

3.42.5.9.1.2
(11-12-2014)
Disclosure of Tax Return Information-Guidelines

(1) The IRS can disclose tax return information under IRC 6103(d) to the state tax administration agencies. The IRS Office of Governmental Liaison and Disclosure provided guidance to the Disclosure Managers (through Governmental Liaison Staff) to incorporate into the federal/state agreements the ability for the IRS to make additional disclosures during federal/state Electronic Filing.

(2) The following guidelines apply:

a. In accordance with IRC 6103(d), the IRS will not initiate disclosure of federal tax information but will respond to requests for return information from participating states consistent with appropriate agreements.
b. The overall disclosure accounting requirement for the federal/state Electronic Filing program is being met by an automated procedure. This consists of 2 year-to-date recirculating output files from ELF47. The ELF–FED–STATE–FILE, ELF4750, contains a record of each primary SSN for each accepted state return sent to the federal/state *e-file* state program. The ELF–DISCL–MSAM–FILE, ELF4751, contains a record for each federal/state *e-file* state consisting of 2 accumulated counts: one for each primary SSN and one for each associated spouse SSN accepted through the *e-file* programs.
c. Form 5466-B, *Multiple Record of Disclosure,* will be used to account for all disclosures made to the state tax administration agency. Local procedures vary, so the Submission Processing Campus staff should discuss these procedures with the Disclosure Help Desk at 866–591–0860. The Disclosure Help Desk number is for internal use only.
d. For additional information, see IRM 11.3.37-1, Frequently Used ADP Source Codes Tax Systems of Records (Individuals Covered by the Act); IRM 11.3.37-2, ADP Source Codes - Tax Systems of Records (Systems Governed by the Privacy Act); and IRM 11.3.37-3, ADP Source Code-Tax Information (Not Governed by the Privacy Act).

3.42.5.9.1.3
(11-12-2014)
Misdirected Federal/State Mail

(1) Misdirected mail (signature forms, balance due forms, etc.) can cause delays to tax processing at the federal and state levels. This could have a negative impact on the timely processing of the taxpayer's return.

(2) If mail is received in e-help Desk that belongs to a state agency, forward to that agency immediately.

3.42.5.10
(09-06-2012)
Electronic Federal Tax Payment System (EFTPS)

(1) The Electronic Federal Tax Payment System (EFTPS) is a free service offered by the U.S. Department of Treasury. EFTPS balancing and error resolution operations is done at the Ogden Submission Processing Campus (OSPC).

(2) For complete EFTPS procedures, see IRM 3.17.277, **Electronic Payments**.

3.42.5.10.1
(12-14-2020)
General Information on Electronic Federal Tax Payment System (EFTPS)

(1) EFTPS offers the following integrated e-file/e-pay options:

- Electronic Funds Withdrawal (EFW) (direct debit)
- Credit/debit cards

Note: Visit *www.irs.gov/payments* for a list of the types of taxes that can be paid by credit/debit card and electronic funds withdrawal.

(2) For general information about EFTPS, see IRM 21.2.1.47, Electronic Federal Tax Payment System (EFTPS). EFTPS payment information can be researched using the Electronic Funds Transfer (EFT) number (see IRM 3.17.277.5.3, EFT Number) and by researching Command Code EFTPS (see IRM 2.3.70, Command Code EFTPS).

3.42.5.11
(10-10-2018)
Time Reporting

(1) To capture the cost of e-filing and compare it with paper filing, time must always be reported accurately on Form 3081, Employee Time Report.

(2) The following function codes should be used by the *e-file* Unit:

- *e-file* Clerical-760
- *e-file* Tax Examiners-750
- Systems Support-640

3.42.5.12
(10-01-2010)
Contingency Planning Guidelines and Procedures For Emergency Processing of Electronically Filed Returns

(1) These contingency planning guidelines and procedures are designed to create a state of readiness that will provide an immediate response to a worst-case scenario affecting *e-file*. The disaster would involve loss of the facility or access to the facility. The procedures are also adaptable to lesser disasters such as loss of a single area or piece of equipment. These guidelines only address e-filing processing. They do not address labor or contractual disputes that would affect processing.

3.42.5.12.1
(11-22-2019)
General Information

(1) These procedures will be implemented at the discretion of the Submission Processing Campus Director and/or Computing Center Director. When implementation is necessary, the Submission Processing Campus Director will contact the Directors, Field Assistance, Return Preparer Office, Chief Information Officer (Modernization Information Technology Services), and Communications. Communications will be provided with specific information, as described in this IRM.

(2) The unaffected Enterprise Computing Center will become the backup for the disabled center. ECC-MTB processes electronic returns for ANSPC, AUSPC, and PSPC. ECC-MEM processes returns for KCSC and FSPC.

(3) If a Submission Processing Campus encounters a disaster that affects a work area, follow the Disaster Recovery Plan/Contingency Plan created by Electronic Products and Services Support (EPSS) HQ and the e-help Desk Operation.

(4) All *e-file* related mail will be handled according to each Submission Processing Campus's Disaster Recovery Plan.

3.42.5.12.2
(10-01-2013)
Submission Processing Campus Director Responsibilities

(1) The Submission Processing Campus Director will contact the Directors of Electronic Products and Services Support (EPSS), Return Preparer Office (RPO), Chief Information Officer (CIO), and the Submission Processing Campus Communications Office.

(2) In the event of a backlog, the Submission Processing Campus Director will detail additional personnel from Submission Processing Campuses and Territory Offices to the affected campus.

(3) If there is a loss of all telephone lines in the Submission Processing Campus and it is determined the loss of telephone service will be for more than 24 hours, the contingency plan can be implemented at the option of the Submission Processing Campus Director.

3.42.5.12.2.1
(11-12-2014)
Submission Processing Campus *e-file* Coordinator Responsibilities

(1) The affected Submission Processing Campus *e-file* Coordinator will immediately notify:

- The affected Area *e-file* Coordinators,
- The local Communications Office and
- The local Information Systems (IS) Help Desk, if applicable.

(2) Contact all active electronic transmitters via Quick Alerts, Digital Daily, or telephone.

(3) Update the backup Submission Processing Campus's Front-End Processing System (FEPS) site designator to include the disabled site.

(4) Make necessary arrangements with the local telephone company for repairs at the affected site.

3.42.5.12.2.2
(10-01-2010)
Area Office Responsibilities

(1) The office of the Director, Communications and Liaison will contact the Area Public Affairs Office and the Territories in the affected areas to advise them of the situation.

(2) The affected Area *e-file* Coordinators will contact their counterparts.

3.42.5.12.2.3
(11-12-2014)
Headquarters Responsibilities

(1) The Submission Processing Director, in conjunction with the e-help Unit, will identify the date from which both federal and state returns must be refiled.

(2) The Submission Processing Director will include the information outlined below:

- New phone number to use for filing returns
- Address to mail Form 8453
- Date providers should begin filing returns at the backup site

- Date providers need to refile both federal and state returns already filed at the disabled Submission Processing Campus, with the backup site and
- The backup Submission Processing Campus's e-help Desk and e-help Unit phone numbers.

(3) The Submission Processing Director will contact the federal/state Electronic Filing state(s) served by the disabled Submission Processing Campus and advise them of the situation and to access the federal/state *e-file* library for further information.

(4) The Submission Processing Director will notify the Communications Office.

3.42.5.13
(11-22-2019)
Related Forms, Letters, Publications, Reports and Integrated Data Retrieval System (IDRS) Command Codes

(1) The following is a list of frequently used forms, letters and publications associated with e-help Desk Tax Examiners:

- Form 2275, Records Request, Charge and Recharge
- Form 2848, Power of Attorney and Declaration of Representative
- Form 4251, Return Charge-Out
- Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file return
- Form 8878, IRS e-file Signature Authorization for Form 4868 or Form 2350
- Form 8879, IRS e-file Signature Authorization
- Form 9856, Attachment Alert
- Form 12305, Routing Code Slip
- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- Publication 1436, Assurance Testing System (ATS) Guidelines for Modernized e-File (MEF) Individual Tax Returns
- Publication 3112, IRS e-file Application and Participation
- Publication 4164, Modernization e-File (MeF) Guide for Software Developers and Transmitters

(2) The following is a list of frequently used IDRS Command Codes:

- ACTON - Establish a control base on IDRS
- CFINK - Researches the CAF to determine if a Power of Attorney is on file for a taxpayer
- DUPOL - Extracts taxpayer information from the Duplicate TIN Database
- ELFUP - Adds or deletes an SSN or changes a Form 8453 DLN
- ELFUPR - ELF 8453 Replacement SSN Records
- ENMOD - Provides name, address, and other entity information for a taxpayer
- ERINV - Determines if a return is in the ERS Inventory
- FFINQ - Provides fact of filing information for the current year
- IMFOB - Provides an on-line research of nationwide entity, tax and electronic fund transfer data information posted to the Individual Master File
- IMFOL - Provides an on-line research of nationwide entity and tax data information posted to the Individual Master File
- INOLE - Researches for a valid SSN and entity data nationwide. S = specific, T = TIN, or G = general information

- MFREQ - Requests a tax module and related entity data from the Master File
- NAMES - Searches for an SSN for both Primary and Secondary filer
- NAMEI - Searches Individual Master File for an SSN
- R8453 - ELF 8453 DLN
- REINF - Provides refund information for a taxpayer
- RTVUE - Displays a screen layout of Form 1040 data
- SUMRY - Provides all modules active in Individual Master File (IMF) for a taxpayer; will not default to CC REINF when no data is available on an IMF TIN and File Source
- TRDBV - Provides information processed by IRS e-file. States corrections made by ERS, GMF and GUF. Displays information; as suspended, corrected, posted, and history information
- TXMOD - Provides a display of tax period information for a specific SSN
- UPTIN - Provides a display of a tax period information for a specific SSN; maintains the unpostable for display purposes for 90 days after the unpostable has been closed

While working assigned cases, Submission Processing (SP) employees may come across some that are blocked on IDRS and 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 take the necessary steps to requesting access to the account. Managers will retain the original case in a file awaiting access (can take up to 5 business days). Once notified access has been granted, the case can be worked following applicable procedures.

3.42.5.14
(11-12-2014)
IRS e-file for 1040 Modernized e-File (MeF)

(1) This section provides an overview of the **Individual Master File (IMF) Form 1040 Modernized Electronic Filing (MeF) System**. The information contained in this subsection of the manual includes:

- MeF System Functionality
- IRS Three-phase Strategy Rollout
- Benefits of the MeF System
- MeF Processing System Components
- Employee User Portal
- Integrated Enterprise Portal
- How MeF Systems are Approved for Electronic Filing
- Security During Transmissions
- How Tax Preparation Software is Approved for Electronic Filing
- Prepare and Originate MeF Returns
- Transmission to IRS
- MeF Processing
- Modernized Tax Return Database (M-TRDB)

(2) General information found throughout IRM 3.42.5, IRS e-file of Individual Income Tax Returns, must be used in conjunction with this subsection to resolve account related issues or concerns of the **Authorized IRS e-file Provider**.

3.42.5.14.1
(09-14-2015)
Modernized e-File (MeF) System Functionality

(1) The MeF system utilizes a modernized, internet-based electronic filing platform. This transaction-based system allows tax return originators to transmit returns electronically to the IRS in real-time, improving turnaround times.

(2) MeF allows for a paperless process, receiving transmissions in an XML format. Returns flow into the MeF System through the internet. All transmissions originate from internet filers (received 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.

(3) The MeF e-file Program is transmitted electronically using the following two transmission methods:

- Application 2 Application (A2A) and
- Internet Filing Application (IFA).

3.42.5.14.2
(12-14-2020)
Benefits of the Modernized e-File (MeF) System

(1) The following lists the benefits of using the MeF system and explains how e-file processing is impacted:

- Faster acknowledgment - Transmissions are processed upon receipt and acknowledgments are returned in near real-time. No more waiting for once or twice daily system processing cycles.
- Standardizes the XML schema format across all MeF-related form families eliminating the need for separate modification to multiple schema packages.
- Provides a “universal description” of common forms, eliminating variations in record layout formats.
- Stores accepted tax return data on the Modernized Tax Return Data Base (M-TRDB) and allows internal viewing of the return through the Return Request and Display Subsystem.
- More Explicit Error Conditions - Error explanations (Business Rules) pinpoint the location of the error in the return and provide complete information in the acknowledgment file that is passed back to the transmitter. Under the current 1040 e-file program, one error code may apply to multiple types of e-file error conditions. MeF error codes use simple wording to clarify each error that triggers a rejection (atomic rules).
- 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.
- Year Round Filing – Returns filed through MeF can be submitted year round, except during production shutdown periods.
- Balance due returns can be filed and, at the same time, authorize an electronic funds withdrawal from your bank account. Payments are subject to limitations of the federal tax deposit rules.
- Binary attachments - The MeF program allows forms not already developed in XML to be attached to the electronic submission to accommodate late legislation and other unscheduled form changes. Forms can be submitted in Portable Document Format (PDF). Examples of binary attachments are birth certificates, police reports, photos, notarized and insurance statements, etc.
- Able to file amended return for Form 1040 and Form 1040-SR.
- Future implementation of superseded and amended returns.

3.42.5.14.3
(11-12-2014)
Modernized e-File (MeF) Processing System Components

(1) 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:

- Application Messaging and Data Access Services (AMDAS)
- Enterprise Directory and Authentication Services (EDAS) and
- Security Audit and Analysis System (SAAS).

(2) The **AMDAS and EDAS** systems are common services, which provide:

- Personalization, authentication, authorization, and message screening services
- Capability to connect mid-tier applications to the mainframe by making a simple function call.

(3) The Security Audit and Analysis System (SAAS) system provides IRS Cyber Security and the Treasury Inspector General for Tax Administration (TIGTA) with a system that collects, stores, and reports on audit trail records.

(4) The **MeF system architecture** allows for a single application server, or 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-ASCII data.

(5) The MeF System consists of the following 5 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 files. See below for more information.
- **Return Request and Display Subsystem** - Displays tax return data to authorized IRS personnel through the Employee User Portal (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 Employee User Portal (EUP).
- **Interface Processing Subsystem** - Translates and sends data from the e-file system to the targeted IRS systems.

(6) 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 transmission and return validation results, assembles the results into acknowledgment files, and writes the files to e-File shared storage.
- **Return Validation** - Validates returns, which includes both XML schema validation and business rule validation.
- **Code and Edit** - Generates code and edit data for each accepted return.
- **Modernized Tax Return Database (M-TRDB) Store** - holds tax returns and associated data in the M-TRDB system.

- **Internet Filing Application (IFA)** - Transmission channel through the Integrated Enterprise Portal (IEP) used by Large Taxpayers 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.

3.42.5.14.4
(12-05-2022)
Return Request and Display Application (RRD)

(1) **The RRD application** displays specific tax return and status information for tax returns processed by the Modernized e-File (MeF) application. Access to RRD is through the **Employee User Portal (EUP)**.

(2) Access to RRD is based on portal-defined permissions by requesting the BEARS user role **MEFHLP_PR (MEF-EUP)**.

User Role	BEARS Role	Data for Accepted Returns	Data for Rejected Returns
Help Desk	**MEFHLP_PR (MEF-EUP)**–(e-help desk employees who assist third-party submitters to understand the results of MeF processing)	All data, which includes: • Tax returns • Code and Edit Sheet Value data • M-TRDB change history (corrections to tax return data made by ERS and other sources), if any available • M-TRDB processing status information • Binary attachments, if any available • Acknowledgments for accepted tax returns • Subsidiary Returns • Index of return content	• Transmitted tax returns • Binary attachments, if any available • Acknowledgments • Subsidiary Returns • Index of return content

(3) MeF Roles allow the ability to view 100% of the tax return data including forms and schedules as they appear on paper and the ability to view all attachments, including binary attachments.

Note: The most current MeF Return Request and Display User Guide is posted on SERP web site under the *Electronic Products and Services Support (EPSS) Research Portal*.

(4) RRD, as well as, all other EUP applications has the following password and account expiration settings:

- Account inactivity expiration setting: 720 days
- Password expiration setting: 180 days
- Regarding purges: There is currently no purge requirement and/or process for EUP accounts when expired. However, the accounts will be marked disabled with a reason of account or password expiration.

3.42.5.14.5
(11-22-2023)
Forms for 1040 Modernized e-File (MeF)

(1) Returns filed through MeF can be submitted most of the year, except during production shutdown periods.

(2) Fiscal year returns cannot be filed through MeF.

(3) MeF will allow filing of prior year 1040 family of returns (exception: Forms 2350 and 4868 extensions must be filed on or before the appropriate deadline of the current filing season). The MeF platform will accept returns for the current tax year and two prior tax years. For example:

- In January 2024, 1040 MeF will accept Tax Years 2021, 2022 and 2023.
- In January 2025, 1040 MeF will accept Tax Years 2022, 2023 and 2024.

(4) The prior year's software is required to file a prior year return. Only the forms accepted for a particular tax year are accepted.

(5) For the current year, the Form 4868, Form 2350, Form 1040, Form 1040-SR, Form 1040-NR, Form 1040-SS and the most common forms and schedules can be filed through the MeF platform. See listing found in IRS.gov, titled: *Tax Year 2023 Form 1040 Series Forms and Attachments*.

(6) MeF will accept electronic amended returns, Form 1040-X, Amended U.S. Individual Income Tax Return, for Form 1040 and Form 1040-SR, for the current tax year and two prior tax years. MeF will also accept amended returns for Form 1040-NR and corrected returns for Form 1040-PR (for Tax Years 2021 and 2022), and Form 1040-SS for tax year 2021 and forward.

3.42.5.14.6
(05-10-2023)
Perfection Periods for Rejected Returns

(1) The transmission perfection period for Form 1040 family returns is five calendar days.

(2) For timely filed Tax Year 2023 Form 1040 family returns:

- April 20, 2024 is the last day for retransmitting rejected timely filed Form 1040 family returns (Form 1040-NR with effectively connected income).
- June 22, 2024 is the last day for retransmitting rejected timely filed Form 1040 family returns (Form 1040-NR with non-effectively connected income) and/or Form 4868 extensions to meet overseas exception and Form 2350.
- October 20, 2024 is the last day for retransmitting rejected timely filed Form 1040 family returns on extension from Form 4868.

(3) If an e-filed return cannot be perfected and retransmitted due to rejection, the taxpayer must file a paper return. For that return to be considered timely, the paper return must be filed by the later of:

- The due date of the return
- Ten calendar days after the date the IRS gives notification that it has rejected the electronic portion of the timely filed return

(4) Taxpayers should include an explanation in the paper return as to why they are filing the return after the due date. Refer to Publication 1345 for guidance.

3.42.5.15
(12-05-2022)
Integrated Enterprise Portal (IEP)

(1) The Integrated Enterprise Portal (IEP) is the IRS Internet portal that allows registered individuals to access selected tax data and other sensitive applications. To register for e-Services, users navigate to the e-Services page *e-Services - Online Tools for Tax Professionals* at www.irs.gov. New users register by creating an account. Existing e-Services users may continue to sign in with an active IRS username and don't need to take any action at this time. More information is available on the Secure Access How to Register page *Secure Access: How to Register for Certain Online Self-Help Tools* at www.irs.gov. The IEP also supports the exchange of bulk files of information with the IRS. The IEP communicates with back-end application systems (modernization). Two identical IEP infrastructures are located in Sterling, VA and Chicago, IL.

(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 take care of user authentication and authorization
- **Tax Return and Document Submission Services** that include Electronic Filing Identification Number (EFIN), Electronic Transmitter Identification Number (ETIN) verification, file uncompressing, 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 Integrated Enterprise Portal (IEP), review the following:

- IRM 3.42.10, Authorized IRS e-file Providers,
- IRM 3.42.8, E-Services Procedures for Electronic Products and Services Support (EPSS) and
- Publication 3112, IRS e-file Application and Participation.

3.42.5.15.1
(12-02-2021)
Security During Transmissions

(1) Transmitters use the internet to transmit electronic return data to the MeF system. The design of the Internet Filing Application (IFA) and Application to Application (A2A) features Web Services-Interoperability (WS-I) security standards as discussed in more detail below.

(2) The IRS IT Cyber Security organization ensures all IRS systems used to receive, process and store tax return data are secure. All access to tax return data is protected, fully controlled, monitored, verified, and logged for analysis of potential abusive or malicious purposes.

(3) OMB Circular A-130 and the Federal Information Security Management Act (FISMA) (Title III of the E-Government Act (P.L.107-347)) require major applications such as MeF to undergo a Certification and Accreditation (C&A) Process.

- Certification is a formal review and test of the security safeguards implemented to determine whether the system provides adequate security that is commensurate with the risk of operating the system on the IRS information technology infrastructure.
- Accreditation is the formal authorization by the Executive Level Business Owner responsible for the operation of the MeF system and the explicit security.

(4) Specific guidance is provided by various National Institute of Standards (NIST) and other special publications (the "800" series). The process must include

formal review and testing of the design and implementation of the system's security controls. The IRS IT Cyber Security organization and the business system owner are jointly responsible and actively involved in completing the IRS C&A Process for MeF.

(5) IFA and A2A are hosted within the IRS Modernized System Infrastructure and are accessed through the Integrated Enterprise Portal (IEP). Transmitters using IFA are required to use their e-Services username and password to log into IEP. They also select their Electronic Transmitter Identification Number (ETIN) prior to transmitting returns. Once the transmitter successfully logs into the IEP, the Secure Socket Layer (SSL) Handshake Protocol allows the IEP and transmitter to authenticate each other and to negotiate an encryption algorithm and cryptographic keys before the first byte of return data is transmitted. This connection is private. The transmitter's Browser and the IEP negotiate a secret encryption key for encrypted communication between the transmitter and the MeF system. This secret key is shared only between the transmitter and the IEP and is not known to any individual. The transmission is part of a secure communications protocol HTTPS/SSL. The strength of the encryption key used determines the degree of difficulty for anyone to decode the key and thereby decode the return data. IRS uses SSL 3.0 128-bit encryption for access to the IEP. The secure SSL tunnel also protects the return data from being intercepted while in transit.

3.42.5.15.2
(10-01-2010)
Prepare and Originate Modernized e-File (MeF) Returns

(1) After the preparation of a tax return is complete and signed by the appropriate person, tax preparation software, which has been approved by IRS for electronic filing, will provide the necessary instructions to "originate" the electronic submission of the return and authorize the filing of the return via IRS e-file. During this process, the electronic return data is converted into the format defined by IRS for electronic filing.

3.42.5.15.3
(12-14-2020)
Transmission to IRS

(1) IRS Authorized e-file Providers may choose to transmit directly to IRS or use a third-party transmitter. Transmitters use the internet to transmit electronic return data to the IRS Modernized e-File (MeF) system. IRS included two internet options in the design of MeF. Internet Filing Application (IFA) and Application to Application (A2A) were designed to meet the needs of registered transmitters who send large complex returns. The design of the IFA and A2A features Web Services-Interoperability (WS-I) security standards as discussed in more detail in IRM 3.42.5.15.1, Security During Transmissions.

3.42.5.15.4
(12-02-2021)
Modernized e-File (MeF) Processing

(1) A critical part of the MeF design was the IRS decision to use an XML format for electronic return data. The XML format ensures the electronic return data transmitted to IRS meets all required specifications and allows MeF Systems to process and view the electronic return data. The following is a brief explanation of how electronic data received by IRS is converted to a tax return.

a. Each line or data element on every IRS form is given an XML name tag.
b. Every instance of supporting data is defined and given an XML name tag.
c. IRS and/or contractors use the name tags to create XML schemas.
d. IRS develops a set of Business Rules to validate the return after the return passes the XML validation.
e. IRS provides the XML schemas and Business Rules to software vendors.

f. Software vendors use the XML schemas and Business Rules to create the electronic portion of their tax preparation software.
g. Software vendors are required to test their tax preparation software with IRS and MeF Systems to ensure it can correctly format and transmit electronic data to IRS.
h. After return preparation is complete and acknowledged, the return data is output into the specified XML format for electronic filing.
i. IRS validates the transmitted files against the XML schemas and Business Rules in the MeF production systems.
j. Returns that successfully pass validation are considered "Accepted" and forwarded for additional processing to the IRS systems used to process paper returns.
k. 100% of the electronic return data is also stored in an official IRS repository and may be viewed by authorized IRS employees using XML stylesheets.
l. IRS provides copies of the XML stylesheets on IRS.gov where they may be incorporated into software vendor or corporation programs for viewing the return.

3.42.5.16
(12-02-2021)
Electronic Communication Between IRS and Transmitters During The *e-file* Process

(1) IRS issues several notifications to the transmitter during the various stages of Modernized e-File (MeF) processing. If a taxpayer uses a third-party transmitter to send their electronic return to IRS, they should check with their transmitter for specific information.

(2) When the transmission to IRS is successful, the IRS immediately notifies the transmitter that the transmission was received, and the return is ready to begin processing.

(3) Once the transmission file is received, the MeF system validates the transmission file and creates an acknowledgment file within 24 hours. If the electronic return passed MeF validation, the acknowledgment file is generated. If the electronic return failed MeF validation, the acknowledgment file contains:

- **Error Category** - Errors are grouped into a small number of categories
- **Error Message** - Rule text or XML validator message
- **Rule Number** - Each rule is identified by a unique rule number
- **Severity** - "Reject and Stop" or "Reject" or "Alert" (An alert does not cause the return to reject. Information is being provided in the alert to the taxpayer about a condition in that return; however, the return does not reject because of that condition.) and
- **Data value** - Data value causing the violation - when appropriate.

3.42.5.16.1
(10-01-2010)
How Modernized e-File (MeF) Systems are Approved for Electronic Filing

(1) The Modernized e-File (MeF) programs go through several stages of review and testing before they are used to process live returns. When new requirements and functionality are added to the Assurance Testing System (ATS) and the Production System, testing is performed by IRS' Software Developers and by IRS' independent testing organization. This testing ensures that the electronic return data can be received and accurately processed by MeF Systems. When an IRS tax form is changed and affects the XML schema, the entire development and testing processes are repeated.

3.42.5.16.2
(12-02-2021)
Modernized Tax Return Database (M-TRDB)

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

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

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

(3) MeF returns and all attachments including binary attachments are displayed via the web browser. 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) MeF IMF Accepted Returns will be stored in M-TRDB 7 years and Rejects will be stored in MeF for 1 year.

(5) M-TRDB is available 24 hours a day, 7 days a week (24X7) with minimal scheduled or unscheduled down time. M-TRDB provides extract capability of tax return data for certain organizations.

(6) Users can request a print of the MeF tax return using the web browser (through the EUP). From the print option, the user is presented with a list of items that can be printed, such as:

- Entire tax return
- Binary attachments
- Individual forms
- Acknowledgments, etc. and
- Schedules.

(7) MeF returns show the caption *e-File GRAPHIC print-DO NOT PROCESS* on the printed accepted tax return.

3.42.5.16.3
(12-14-2020)
Other Applicable IRMs, User Guides, and Reference Documents

(1) Listed below are other applicable IRMs, user guides and reference documents associated with MeF:

- IRM 21, Customer Account Services
- IRM 3.42.4, IRS e-file for Business 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
- *MeF Return Request and Display User Guide*
- Modernized e-File Return Request and Display (RRD) Course 29749 (Integrated Talent Management (ITM))
- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns

- Publication 1436, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns
- Publication 3112, IRS e-file Application and 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.

3.42.5.16.4
(12-02-2021)
Submission Processing Campus - Live Processing Individual Modernized e-File (MeF) Returns

(1) This section will provide a general overview of the means for receiving and verifying the filing of electronically filed returns at each of the campuses and the applicable procedures necessary to resolve processing problems encountered. 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 sections.

(4) **E-help Desk assistors** must:

- Open an Interaction and notate required remarks in the interaction on e-help Support System (EHSS).
- Request the MeF Return using the RRD Help Desk Application. (Search by EIN, EFIN, ETIN, Submission ID, DLN or SSN.)
- Review the Business Rules error displayed on the Acknowledgment or return.
- Explain the reason the return rejected to the caller. For further explanation of a Business Rule, review Knowledge Base Solution ID on EHSS.
- Document all comments and contacts in the EHSS Interaction.
- Monitor the Applicant's Interaction on EHSS until issue is resolved, if applicable.
- Close Interaction or, if unable to resolve the issue, escalate the case to the provider group listed in the solution. If no provider group listed in solution to escalate and you are unable to resolve, escalate to the lead provider group for your site. See IRM 3.42.7, EPSS Help Desk Support, for the appropriate procedures to refer Interactions.

(5) When **researching MeF Returns**, the e-help Desk will access MeF data through assigned EUP roles. Via the MeF RRD Help Desk, e-help Desk assistors can:

- view acknowledgments (Rejected and Accepted)
- view an index of what is attached to the return
- view the return
- view Submission and Manifest XML
- print the acknowledgments and returns
- generate and view reports (if access is approved by management).

Note: For additional information, refer to the MeF Return Request and Display User Guide.

3.42.5.16.5
(12-14-2020)
Working National Account Profile (NAP) Rejects for Modernized e-File (MeF) Returns

(1) At the bottom of the "IRS Submission Details" screen there will be a tab named "View NAP Request/ Response". Once selected, it will show the data needed to work a NAP reject.

3.42.5.16.6
(11-22-2023)
Modernized e-File (MeF) Assurance Testing System (ATS) and Communications Testing

(1) This section provides information for completing the **MeF Assurance Testing System (ATS)** process. For all MeF Forms, refer to **Publication 4164**, **Modernized e-File (MeF) Guide for Software Developers and Transmitters**. Form 1040/1040-NR MeF testing information can be found in Publication 1436, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns.

(2) All **Software Developers** are required to perform MeF System testing. MeF Assurance Testing System (ATS) begins **October 23, 2023 for Tax Year 2023.**

(3) New participants should notify the IRS e-Help Desk at **866-255-0654 or by e-mail at** *IRS.e-helpmail@irs.gov* when they are ready to test.

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

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

(5) The Transmitter must complete an error-free Communication Test by transmitting one accepted return. The e-help Desk assistor will:

- Verify the return was accepted
- Verify the software contains a valid and current Software Identification Number, and
- If needed, move the 'Forms Transmission Status' on the 'Application Summary' to production (one-time event).

(6) 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.

(7) A Software Developer who has passed its ATS software testing requirements will not be required to perform a communications test.

(8) Software Developers will be assigned a test ETIN to be used for software testing. This test ETIN remains in test status and cannot be moved to production status, which enables the Software Developer to test year-round.

(9) Form 1040 MeF testing will include 8 Form 1040 test scenarios and 1 test scenario for each of the following forms: Form 1040-SR, Form 1040-SS, Form 1040-SS(sp), Form 4868, and Form 9465. Form 1040-NR MeF testing will include 5 Form 1040-NR test scenarios. The test scenarios posted on IRS.gov have enough information for the software developers to complete the return

but will not include all the computation totals. The 1040 MeF Team will provide separate Answer Keys to Electronic Products and Services Support (EPSS). The Answer Keys will provide the test scenarios with all the completed entries.

(10) Software Developers do not have to support all forms or schedules, nor are they required to support binary attachments (PDF is optional). The forms supported are listed on the online Questionnaire completed by the Software Developer at the beginning of testing. To create, edit and submit questionnaires, authorized users must be listed on the IRS e-file application and have one of the following roles:

- Principal or user granted Principal Consent authority or
- Responsible Official or Delegated User with **Add & Change Software Package Information authority granted**

The IRS e-file application must be in **Completed** status with the Software Developer provider option in **Accepted** status to add a software package.

(11) To receive a Software Identification Number (SIN) for each product they plan to test, the Software Developer must follow the steps below to complete the questionnaire:

- Sign-in to their completed e-file application
- Select Organization Role (application must be in completed status)
- Select the Software Packages tab
- Select Add Software Package
- Complete the Add Software Packages pop-up
- Select Save

The system will then automatically issue the software identification number for that package. The software developer needs to complete this process for each product they are testing.

Note: The External Systems Access Management (ESAM) uses Software ID (SW ID), but it is the same as the SIN.

(12) All electronically filed returns are required to have a Software Identification Number (SIN) transmitted as part of the return. If the number is not provided, the return will reject with MeF Business Rule R0000-904-03. The SIN is designed to identify software products used when transmitting returns to the IRS. It is not used to track the serial numbers of individual software packages.

Note: Individuals or firms who purchase another Developer's current year approved software for the purpose of using and/or marketing it under their own name, must complete and submit an application as a Software Developer, and complete a questionnaire requesting a separate SIN. Individuals or firms who purchased these software products are required to perform a communications test to verify the input of the new SIN, to pass ATS testing. Companies that "re-brand" their own, already passed, software product are also required to request a new SIN for each product and perform a communications test, in order to pass ATS testing.

(13) The SIN assigned to tax preparation packages will be an eight-digit number given during testing. The SIN is generated in the ECDS for each questionnaire submitted. The format of the number is ″YYNNNNNN.″ The ″YY″ is the two-

digit tax year for which the product is being developed. For example, during testing of software to be used for processing year 2024, the two-digit year will be “23” for Tax Year 2023.

(14) Each software package receives its own ID number. For example, if a software company has a Windows tax package, a Macintosh tax package, a Disk Operating System (DOS) Tax package, and a Web tax package, that company will need four distinct software package ID numbers. This will allow the tracking of how errors on different packages are handled from the same company. Once the software packages have passed, the assigned team will update ECDS and move the ETIN to production.

(15) The designated person at each site is responsible for updating the Excel Acceptance Testing Spreadsheet on the SharePoint site with:

a. EHSS IM Case number
b. Company’s Legal Name (if not present)
c. 1st Test Date
d. Pass Date.

(16) The e-help Acceptance Testing Spreadsheet includes the following information:

- EHSS IM Case number
- Company Legal Name (if not present)
- Software Package name
- Whether A2A or IFA transmission method
- Online or Practitioner
- Software Package ID Number (SIN)
- Date of first test submission, and
- Testing passed date.

3.42.5.16.7
(11-22-2023)
Communicating with the Software Developer

(1) The e-help Manager or ATS Site Coordinator will complete the following actions, upon receipt of the initial contact for ATS testing from the applicant:

a. Assign an **e-help Desk assistor** to handle and resolve all problems, throughout the testing, until the applicant is accepted. This can be done by state, district, ETIN, etc.
b. Assign a **Back-up e-help Desk assistor** in case the primary is not available to ensure continuity in communicating with the applicant.
c. Maintain a list of the e-help Desk assistor’s assignments for easy reference.

Note: The initial test cannot be submitted until the SIN has been assigned.

Note: MeF returns are worked through the EUP system electronically using the “MeF Help Desk ATS” application.

(2) **E-help Desk assistors** assigned to handle the processing of the electronic test transmission or the ATS Site Coordinator should complete the following:

a. Open a case on EHSS for each assigned software developer as a *new incident* (IM#) using status “Open - Pending User”.
b. Attempt Initial Contact with developer to confirm participation. Remind them that the questionnaires are available online.

Note: A minimum of two attempts, using prior year contact information, should be made.

c. Complete and email ″IMF Software Testing Contact Template″ from EHSS case. Monitor EHSS for test submissions.

3.42.5.16.8
(12-05-2022)
Correcting Modernized e-File (MeF) Problems

(1) This section provides guidelines for the **e-help Desk assistors** regarding correcting problems, with testing requirements and returns for Software Testing.

(2) Use **e-help Support System (EHSS)** to provide support to IRS external customers.

(3) Review IRM 3.42.5, IRS e-file of Individual Income Tax Returns, for complete guidelines.

(4) **E-help Desk assistors'** time spent to help the tester varies as follows:

a. Time needed to help applicants will be different based on what is required by the applicant.
b. Experienced applicants may need minimal help.
c. Less experienced or new applicants may want you to go over every error step-by-step.

(5) **E-help Desk assistors** should try to coach participants to correct their own errors as much as possible.

(6) **E-help Desk assistors** should complete the following actions once assigned a Software Developer IM Case:

a. Maintain a record of all the phone calls and e-mails to each applicant via the EHSS Incident. Any time you are unable to obtain the needed information to return a call or e-mail timely, inform the applicant of the status and reason for delay.
b. 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 Incident on EHSS.
c. Approved testing must include the EHSS "Acceptance" letter template informing the SWD that they have successfully completed software testing.

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

3.42.5.16.9
(12-02-2021)
e-File Approval for Software Developers

(1) Approval for a Software Developer as an electronic filer:

- Establishes only that the electronic test transmissions are formatted properly and may be processed by the IRS
- Is not an endorsement of the software by the IRS or the quality of services provided by the Software Developer and
- Does not entitle the Software Developer to electronically file electronic forms unless the Software Developer applies and is also accepted into the electronic filing programs as a Reporting Agent and or as a Transmitter.

3.42.5.16.10
(12-02-2021)
Modernized e-File (MeF) Fed/State Program

(1) The 1040 MeF Fed/State program allows for the filing of individual state returns through MeF. Federal and state returns are sent to the IRS as complete and separate submissions. No data will be transferred or copied from one submission to another. The state return can be sent linked (with the Federal Submission ID referenced in the State Submission Manifest) or unlinked (no Federal Submission ID referenced in the State Submission Manifest). Unlinked state returns may also be referred to as “Stand Alone”. Each individual state determines if it will accept only linked state returns or both linked and unlinked state returns. Form 1040-NR will not support linked State returns.

(2) States must use Web Services application-to-application (A2A) communication between MeF and State systems.

(3) The IRS will perform certain validations as described below before the state submissions are made available to the State.

(4) **For Fed/State returns** which are defined as a federal submission and state linked submission(s) with the IRS Submission ID referenced in the state manifest; if the **federal submission is rejected**, then the state submission will also be denied and will not be sent on to the State. An acknowledgment with the reason for denial will be sent to the transmitter.

(5) If the **federal submission is accepted**, then IRS will validate the following on each linked state submission:

- The State can be identified in the state manifest.
- The State indicated in the state submission is a State that is participating in the 1040 MeF Fed/State Program.
- The Electronic Filing Identification Number (EFIN) indicated in the state manifest is a valid EFIN.
- At least one of either the Primary social security number (SSN) or Spouse SSN provided in the state submission manifest matches at least one of either the Primary SSN or Spouse SSN provided in the return header of the linked federal submission.
- The tax year referenced in the state submission manifest matches the tax year of the linked federal submission.
- The linked IRS submission ID is that of an accepted federal return.
- The submission category provided in the state submission manifest matches the submission category of the linked federal return.

(6) If the **state data does not pass the validations listed above**, then the state return will be denied by the IRS and an acknowledgment with the reason for denial will be sent to the transmitter.

(7) If the **state data passes the validations listed above**, then MeF takes the following actions:

- MeF checks the SSN and name control of the Primary Taxpayer (and Spouse if applicable) against the IRS SSN and name control database.
- MeF associates the results of the SSN and name control check(s) with the state submission.
- MeF stages the state submission for retrieval.
- MeF provides a status of “Ready for Pick Up”.

(8) For **State Stand-Alone returns** which are defined as a state unlinked submission with no IRS Submission ID referenced in the state manifest, IRS will validate the following on each state submission:

- The State can be identified in the state manifest
- The State indicated in the state submission is a State that is participating in the 1040 MeF Fed/State Program
- The State has authorized unlinked state submissions
- The EFIN indicated in the state manifest is a valid EFIN and
- The tax year specified in the state submission manifest is valid for the current or prior year returns that are being accepted by MeF.

(9) If **state data does not pass the validations listed above**, then the state return will be denied by the IRS and an acknowledgment with the reason for denial will be sent to the transmitter.

(10) If **state data passes validations listed above**, then MeF takes the following actions:

- Checks the SSN and name control of the Primary Taxpayer (and Spouse if applicable) against the IRS SSN and name control database
- Associates the results of the SSN and name control check(s) with the state submission
- Stages state submission for retrieval and
- Provides a status of “Ready for Pick Up”.

(11) The IRS generated information that will be associated in the zip file of data for state submissions will include:

- Electronic Transmitter Identification Number (ETIN) - the identifier of the transmitter that sent this submission to IRS
- Received Timestamp - the date and time the submission was received by IRS
- Electronic Postmark - the date and time the submission was received by the Transmitter
- SSN Status - the results of the SSN and name control lookup for the Primary Taxpayer and Spouse (if applicable)
- Imperfect Return Indicator (E) on linked state submissions - the taxpayer has requested that IRS accept the federal return even though the dependents’ SSN and name control and/or the Earned Income Qualifying Child SSN and name control did not match and
- Individual Taxpayer Identification Number (ITIN) Mismatch Indicator (M) on linked state submissions - the federal return contains a valid ITIN, and in the same return, a W-2 form contains a valid SSN.

(12) The IRS e-help Desk will provide information on the status of a state return (i.e., Received, Ready for Pick Up, Sent to State, Received by State, Acknowledgment Received from State, Acknowledgment Retrieved) but will not provide information on the acceptance or denial of state returns. For assistance with state returns, EROs can find the State Government Websites page by searching keyword “state” on *www.irs.gov* and select the state.

3.42.5.16.11
(11-22-2023)
Researching Modernized e-File IMF Identification Codes

(1) Each individual return type is assigned a **Program Code**. In addition to Program Codes, MeF IMF 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 five-digit number
- **Master File Transaction Code** - a two-digit number that identifies module to which a transaction is posted
- **File Location Code** - first two-digits in the Document Locator Number (DLN)
- **Tax Class Code** - identifies type of return and
- **Document Code** - fourth and fifth digits in the DLN.

(2) Returns filed electronically through MeF are distinguishable from paper returns by a unique FLC as shown as the first two digits of the DLN. The FLCs shown in the tables in **Paragraphs 3 and 8** below have been reserved for electronic filing and should never be used for numbering paper forms (with the exception of FLCs 20 and 21, which must be shared with International Paper Processing).

(3) MeF will share the same set of FLCs for electronic returns as shown in the table below.

Site	**File Location Code to be Assigned by MeF System DLN Generation**
Andover	Primary: 14 / Backup: 16
Austin	Primary: 76 / Backup: 75
Kansas City	Primary: 70 / Backup: 79
Philadelphia	Primary: 30 / Backup: 32
Fresno	Primary: 80 / Backup: 90
Austin Foreign Address	20
Austin U.S. Possession Address	21
Austin (Form 1040-NR)	20

(4) Electronically filed IMF returns will be assigned Input System Source Code “L”.

(5) Electronically filed IMF returns, MeF return blocks will be assigned an ABC Designation of “MeF” in the Block Header.

(6) The following codes are used to identify **Form 1040** filed electronically through **MeF Platform** that are applicable to Individual IRS **e-file** Programs:

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 1040 Domestic Address	43510	30	16/14/80/90/ 30/32/76/75/ 70/79	2	11/21
Form 1040 Foreign Address	46510	30	20	2	05
Form 1040 U.S. Possession Address	46510	30	21	2	05

(7) The following codes are used to identify **Form 1040-PR** (Tax Year 2022 and prior) filed electronically through **1040 MeF** that are applicable to Individual IRS **e-file** Programs:

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 1040-PR Domestic Address	46540	30	21	2	27

(8) The following codes are used to identify **Form 1040-SR** filed electronically through **1040 MeF** that are applicable to Individual IRS **e-file** Programs:

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
1040-SR	43540	30	16/14/80/90/30/ 32/76/75/70/79	2	05

(9) The following codes are used to identify **Form 1040-SS** filed electronically through **1040 MeF** that are applicable to Individual IRS **e-file** Programs:

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 1040-SS Domestic Address	46540	30	21	2	26

(10) The following codes are used to identify **Form 1040-NR** filed electronically through **1040 MeF** that are applicable to Individual IRS **e-file** Programs:

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
1040-NR EC	46550	30	20	2	73
1040-NR NEC	46570	30	20	2	73

(11) The following codes are used to identify **Form 1040-X** filed electronically through **1040 MeF** that are applicable to Individual IRS **e-file** Programs:

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
1040 w/1040-X	44460	30	70/76/75/79/ 80/90/92/93	2	30
1040 Injured Spouse w/1040-X	44460	30	70/76/75/79/ 80/90/92/93	2	30
1040-SR w/1040-X	44480	30	70/76/75/79/ 80/90/92/93	2	31
1040-SR Injured Spouse w/1040-X	44480	30	70/76/75/79/ 80/90/92/93	2	31
1040 w/1040-X International	44470	30	20/21	2	30

(12) The following codes are used to identify **Form 4868** filed electronically through Modernized e-File.

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 4868 Domestic Address	44720	30	16/14/80/90/ 30/32/76/75/ 70/79	2	17
Form 4868 Foreign Address	44720	30	20	2	17
Form 4868 U.S. Possession Address	44720	30	21	2	17

(13) The following codes are used to identify **Form 9465** filed electronically through Modernized e-File.

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 9465 Domestic Address	N/A - This form is not processed through GMF; it is routed to Entity	N/A	16/14/80/90/ 30/32/76/75/ 70/79	2	00
Form 9465 Foreign Address	N/A - This form is not processed through GMF; it is routed to Entity	N/A	20	2	00
Form 9465 U.S. Possession Address	N/A - This form is not processed through GMF; it is routed to Entity	N/A	21	2	00

(14) The following codes are used to identify **Form 2350** filed electronically through Modernized e-File.

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 2350 Domestic Address	44750	30	76/75	2	77
Form 2350 Foreign Address	44750	30	20	2	77
Form 2350 U.S. Possession Address	44750	30	21	2	77

(15) The following codes are used to identify **Form 56** filed electronically through Modernized e-File.

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 56 Domestic Address	N/A - This form is not processed through GMF; it is routed to Entity	N/A	16/14/80/90/ 30/32/76/75/ 70/79	2	00

Programs	Program Code	MFT Code	File Location Codes	Tax Class Code	Document Codes
Form 56 Foreign Address	N/A - This form is not processed through GMF; it is routed to Entity	N/A	20	2	00
Form 56 U.S. Possession Address	N/A - This form is not processed through GMF; it is routed to Entity	N/A	21	2	00