



# Publication 5078

**Assurance Testing System (ATS) Guidelines for  
Modernized e-File(MeF) Business Submissions**

**For Processing Year 2026**

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## BUSINESS FORMS COVERED BY TEST PACKAGE

Form	Title
<b>709</b>	United States Gift (and Generation-Skipping Transfer) Tax Return
<b>709-NA</b>	United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States
<b>720</b>	Quarterly Federal Excise Tax Return
<b>94x</b>	On-Line Signature PIN Registration (94x)
<b>940</b>	Employer's Annual Federal Unemployment (FUTA) Tax Return
<b>941</b>	Employer's QUARTERLY Federal Tax Return
<b>943</b>	Employer's Annual Federal Tax Return for Agricultural Employees
<b>944</b>	Employer's Annual Federal Tax Return
<b>945</b>	Annual Return of Withheld Federal Income Tax
<b>990</b>	Return of Organization Exempt from Income Tax
<b>990-EZ</b>	Short Form Return of Organization Exempt from Income Tax
<b>990-N</b>	Electronic Notice (e-Postcard)
<b>990-PF</b>	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
<b>990-T</b>	Exempt Organization Business Income Tax Return
<b>1041</b>	U.S. Income Tax Return for Estates and Trusts
<b>1042</b>	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
<b>1065</b>	U.S. Return of Partnership Income
<b>1120</b>	U.S. Corporation Income Tax Return
<b>1120-H</b>	U.S. Income Tax Return for Homeowners Associations
<b>1120-S</b>	U.S. Income Tax Return for an S Corporation
<b>1120-F</b>	U.S. Income Tax Return of a Foreign Corporation
<b>1120-POL</b>	U.S. Income Tax Return for Certain Political Organizations
<b>1139</b>	Corporation Application for Tentative Refund
<b>2290</b>	Heavy Highway Vehicle Use Tax Return
<b>4720</b>	Return of Certain Excise Taxes Under Chapters 41 and 42 of the IRC
<b>5227</b>	Split-Interest Trust Information Return
<b>5330</b>	Return of Excise Taxes Related to Employee Benefit Plans
<b>7004</b>	Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns
<b>8038-CP</b>	Return for Credit Payments to Issuers of Qualified Bonds
<b>8849</b>	Claim for Refund of Excise Taxes
<b>8868</b>	Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans
<b>9465</b>	Installment Agreement Request

## PART 1 GENERAL INFORMATION

### 1.1 PUBLICATION 5078

[Publication 5078, Modernized e-File \(MeF\) Test Package Business Submissions](#) contains general and program specific testing information for use in completing the Assurance Testing System (ATS) process. Assurance Testing System is an annual process that tests the tax preparation software and/or the electronic transmissions for each Software Developer, transmitters, and large taxpayers wanting to participate in the MeF Program. In order to participate in the MeF Program, each Software Developer must pass testing for each form type and each tax year that they support. Transmitters are only required to perform a Communications Test their first year.

### 1.2 SCENARIOS

ATS scenarios are available on the [Modernized e-File \(MeF\) Assurance Testing System \(ATS\)](#) webpage.

### 1.3 EMPLOYER IDENTIFICATION NUMBERS (EINS)

All EINs for Federal business ATS scenarios will begin with “00.” Business Rule R0000-148 has been implemented in the ATS environment to reject any Federal business submission without a Filer EIN beginning with “00” in the Return Header. There will be no predetermined name controls. To accommodate the expanded range of EINs for business submission testing, the EIN/name control Business Rules will be disabled in ATS.

**Note:** See [Exhibit 4](#) for a complete list of the Test EINs for BMF Forms.

### 1.4 ATS Known Issues and Solutions

The ATS Known Issues and Solutions documents are developed to identify and provide interim solutions to ATS issues identified with Schemas, Business Rules, and Stylesheets for each form family in the MeF System.

ATS Known Issues and Solutions are posted on the following link:

[Modernized e-File \(MeF\) Assurance Testing System \(ATS\)](#)

## PART 2 ATS INFORMATION APPLICABLE TO ALL FORM TYPES

### 2.1 TEST PARTICIPANTS

#### 2.1.1 IRS e-file Application and Participation

Prior to testing, all Software Developers and Transmitters must obtain an Electronic Transmitter Identification Number (ETIN) and an Electronic Filing Identification Number (EFIN) through the e-file Application process. If a Software Developer intends to transmit production submissions, they must register as both a Software Developer and Transmitter.

Refer to [Publication 4164, Modernized e-File \(MeF\) Guide for Software Developers and Transmitters](#).

Refer to [Publication 3112, IRS e-file Application and Participation](#), and [E-file Provider Services or Become an authorized e-file provider](#) for Online Application procedures.

Software Developers and Transmitters using Application to Application (A2A) are required to register the system(s) to conduct business with MeF to obtain Application System IDs (ASIDs). If the systems are not registered, the Software Developer or Transmitter cannot access MeF.

### **2.1.2 Software Developers**

Software Developers are required to complete Assurance Testing using the applicable scenarios available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage to be accepted into the electronic filing program each filing season.

Software Developers are issued a Test ETIN by the IRS to be used for software testing. To allow year-round testing, the ETIN stays in Test mode.

### **2.1.3 Transmitters**

For the initial year, transmitters are required to complete communication testing, to transmit production returns to the IRS. They do NOT need to perform communications test each year.

Transmitters are issued a Production ETIN by the IRS. The Forms Transmission Status (FTS) of all e-file Applications starts in Test mode. The FTS is updated, by the IRS, to Production status after a Transmitter passes the required communication testing. If the transmitter wants to test again, the "Forms Transmission Status" must be moved back to "Test", which prevents transmission of live returns.

The ETIN assigned in the application process must be included in each message.

### **2.1.4 Large Taxpayers**

Large Taxpayers are required to complete communications test the first year only. They do NOT need to perform communications test each year.

Refer to [Publication 4163 Modernized e-File \(MeF\) Information for Authorized IRS e-file Providers for Business Returns](#) for general information on Large Taxpayers.

## **2.2 TEST SCENARIOS**

All ATS scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage. Each scenario includes a summary sheet which provides all the information needed to complete the scenario. The tax forms used in the scenarios may not include information on every line. While it may appear the scenario is incomplete, the absence of the data is intentional. For example, the software should populate any data that is totaled or transferred from another form



in the return. Test returns include a limited number of forms and schedules. It is not possible to represent all possible conditions in these tests.

Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends each return be run against a parser prior to transmission. IRS processing consists of two steps: Schema validation through a parser and Business Rule validation.

Use a separate Software ID and perform ATS testing for each software package.

**Caution:** To protect confidential tax and other sensitive information, do not use actual taxpayer information in the testing environment.

### 2.2.1 Scenarios by Form Type

The Assurance Testing System (ATS) consists of the following number of scenarios for each form type:

Form Type	Number of Scenarios
94x (Annual)	9
94x (Quarterly)	3
94x (On-Line Signature PIN) *	1
709	2
720	3
990	3
990-EZ	2
990-N	4
990-PF	3
990-T	7
1041	4
1042	4
1065	4
1065 - K-1 Aggregators	2
1120	5
1120-F	1
1120-H	1
1120-POL	2
1120-S	4
1139	1
2290	3
4720	5
5227	5
5330	7
7004	4
8038-CP	7
8849	6
8868	4
9465	1

**\*Note: 94x On-Line Signature PIN** Scenario is posted as Scenario #10 for **94x Annual** and Scenario # 4 for **94x Quarterly forms** for TY26.

### **2.2.2 IP Address**

The IP Address for business submissions is located in the ReturnHeader Schema.

Use the following IP Address in the scenarios:

- 192.168.2.1  
or
- Any valid public IP Address that meets the correct schema format

## **2.3 BENEFITS OF TESTING**

The purpose of testing prior to live processing is to ensure:

- IRS can receive and process the electronic returns.
- Returns have fewer validation and math errors.
- Transmitters use the correct format according to the IRS MeF electronic filing specifications.
- Transmitters can retrieve responses from MeF, including acknowledgement files, State returns and State status records.
- Filers understand and are familiar with the mechanics of electronic filing.

The IRS strongly recommends that Software Developers use the ATS system to retest when there are Schema changes.

## **2.4 SOFTWARE IDENTIFICATION NUMBER**

The Software Developer will need a Software Identification Number for each form family to be filed. The steps provided below, outline tasks to be completed to receive a Software Identification Number (SIN).

Software developers must access their e-Services account to submit questionnaires for each form they are testing. You must be an authorized user on a completed IRS e-file application and have Principal or user granted Principal Consent authority or be a Responsible Official or Delegate User with Add & Change Software Package Information authority granted. To receive a Software Identification Number 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. When ready to test, Software Developers should notify the e-help Desk toll-free at **1(866) 255-0654** or respond to e-help desk email received.

**Note:** Software Developers need a new Software ID for each tax year and each tax package they support.

## 2.5 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

The IRS does not require a software product to offer all forms or schedules, or for all scenarios of a particular form or schedule.

### 2.5.1 Questionnaire

To begin testing, Software Developers must complete and submit an IRS questionnaire prior to testing indicating the forms and schedules they support. For additional information, please visit [E-file Provider Services](#).

### 2.5.1 Submitting and Correcting Tests

Software Developers must test the complete form with no field limitations except for the number of occurrences. In addition, all tax types must be tested if they will be filed in production. For example, if **Forms 1120** and **1120-S** were initially tested and now an additional **Form 1120-F** is supported, **Form 1120-F** must be tested and approved before submitting live versions of the form.

Software Developers may transmit as many test returns as necessary until all scenarios are accepted. All Business Rule rejects must be corrected to pass ATS.

## 2.6 COMMUNICATIONS TEST FOR THE E-FILE SYSTEM

Transmitters must use accepted software to prepare and transmit returns and must complete a onetime error free communications test. Further communications testing is not required when adding additional forms. Software Developers, who will not transmit, are not required to perform a communications test.

### 2.6.1 Transmitting Returns

IRS allows two transmission methods for MeF:

- Internet Filing Application (IFA)
- Application to Application (A2A)

Transmitters must perform communications testing using the transmission method(s) that will be used for production.

- If only one method will be used (IFA or A2A), then that method must be tested.
- If both methods will be used (IFA and A2A), then both methods must be tested.

## 2.7 USING YOUR OWN TEST DATA

All forms included in each schema package are available for testing in ATS. Software Developers are not limited to testing only the forms provided in the scenarios. The IRS strongly recommends

Software Developers use the ATS system to test all forms supported by the software prior to the filing season.

After passing ATS testing, Software Developers may continue testing throughout the year with their own data using the same Test ETIN. Transmitters can request a Test ETIN to continue testing, because the IRS will update Forms Transmission Status to Production Status once the communications test is passed. Call the e-help Desk toll-free at **1(866) 255-0654** to obtain a Test (Type) ETIN, as a Transmitter.

Use the same taxpayer's name and address information that is provided in the scenarios for independent tests. See Section 5.4, [Exhibit 4](#), VALID EINS for test EINS for each tax type.

The scenarios on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage have the most current draft forms and schedules available. Late legislation could affect the content of these scenarios and related schemas.

## 2.8 FEDERAL/STATE TESTING FOR FORMS

There is not a separate testing program for states. Full ATS for Transmitters and states will be available October 2025. Contact applicable or participating states for scenarios for state returns. Transmitters should test Federal scenarios before attempting to test state scenarios.

- Transmit Federal and State returns through A2A or IFA.
- Retrieve State returns through A2A.
- Included Forms: 1120/1120-S, 1065, 990/990-EZ/990-PF, Form 1041 and Form 709.

Participating States will allow filers to transmit State submissions as either “linked” or “unlinked.”

- IRS forwards the State portion of a “linked” submission to the participating State if the associated IRS return has been accepted. The Federal return and the “linked” State return can be filed at the same time. IRS will process the Federal submission first and determine the accepted or rejected status prior to processing the State submissions.
- IRS forwards the “unlinked” (sometimes referred to as “State stand alone”) State submission to the participating State regardless of whether or not a Federal return has been filed and accepted.
- Each participating State sets its own requirements for when to use a “linked” or “unlinked” submission.

It is the responsibility of each State to determine whether software testing is passed. Each State's requirements and procedures may be found on their website. For further information on State testing procedures, please contact the participating State office.

Additional information regarding States can be found on the [Federation of Tax Administrators](#) website.

## 2.9 XML RESOURCES

Below are resources that relate to XML Schemas, software tools and parsers. The IRS does not endorse any product, and resources are provided for information only. Any third-party parser toolkit can be utilized.

- [Altova XMLSpy XML Editor](#)
- [Apache Project Directory](#)
- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [xerces.apache.org/](#)

## 2.10 FORMATTING THE ENTITIES

The business entities presented in scenarios may appear in common usage formatting, such as commas and periods, or they may appear directly in XML formatting. Hyphens (-) and ampersands (&) are the only non-alphanumeric characters allowed by the IRS in entity name fields. These characters must also be considered when deriving the first four characters of the Name Control.

Refer to [Publication 4164, Modernized e-File \(MeF\) Guide for Software Developers and Transmitters](#) for proper formatting of business name lines and addresses using XML efile Types. Hyphens (-) and Ampersands (&) are the only non-alphanumeric characters allowed by IRS in entity information.

Example:

### **Test Scenario:**

Help For All, Inc.  
31 Any Street  
Anytown, MD 20901

### **XML Format:**

Help For All Inc (BusinessNameLine1Type)  
31 Any St (StreetAddressType)  
Anytown (CityType)  
MD (StateType)  
20901 (ZipCodeType)

## 2.11 LIMITATIONS OF THE ATS SYSTEM

The MeF Assurance Testing System cannot handle stress or load testing. The configurations are similar to the MeF Production System. When testing in the ATS environment, the response time is slower than the Production environment. This is especially true for extremely large returns in one-transmission or concurrent transmissions.

## 2.12 STRONG AUTHENTICATION

Refer to Section 4.1.2, Registration for A2A Credentials, in [Publication 4164, Modernized e-File \(MeF\) Guide for Software Developers and Transmitters](#) for information on strong authentication.

## 2.13 PASSWORDS

Refer to [Publication 4164, Modernized e-File \(MeF\) Guide for Software Developers and Transmitters](#) for information on passwords.

## 2.14 SIGNATURE REQUIREMENTS

Refer to Section 8, MEF ALTERNATIVE SIGNATURES, in [Publication 4164, Modernized e-File \(MeF\) Guide for Software Developers and Transmitters](#) for information on electronic signatures.

## PART 3 ATS INFORMATION FOR SPECIFIC FORM TYPES

### 3.1 CORPORATE RETURNS - FORMS 1120, 1120-F, 1120-H and 1120-S

Software Developers supporting clients that file **Forms 1120-L** and **1120-PC** as subsidiaries must develop their own scenarios including these forms and submit them for testing.

#### 3.1.1 ATS Year for Corporate Returns

ATS testing for Corporation Returns is for Tax Year 2025 / Processing Year 2026. Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

#### 3.1.2 Special Instructions for Consolidated Corporate Returns

MeF requires tax preparation software approved for electronic filing to use IRS forms for reporting data for each subsidiary return.

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

MeF requires supporting data to be included in tax preparation software (see example provided below) or attached as scanned PDF files.

- The IRS reviews all the forms and instructions attached to the corporate forms and identifies every instance where taxpayers are required to attach supporting data.
- The IRS provides structured formats to Software Developers or provides instructions to enter supporting data as PDF files (in instances where IRS has not defined a format).

When the IRS has defined structured formats, Software Developers are required to use these formats for developing tax preparation software approved by IRS for electronic filing.

- It is the responsibility of Software Developers to provide appropriate instructions for taxpayers to enter supporting data to meet the IRS guidelines.
- Most Software Developers will allow taxpayers to import/export data from other sources.
- Software Developers should discuss available options with the taxpayer to determine how to prepare supporting data for their electronic return.

When submitting a consolidated return, the software must provide detail for each entity at the entity level and roll data up to the consolidated return. At a minimum, this roll-up information must be provided on any line where the form requires a statement or schedule to be attached (e.g., **Form 1120**, Line 10, Other Income (attach schedule), Line 26, Other Deductions (attach schedule)).

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

For example, the **Form 6252, Installment Sale Income**, results for each transaction flow to the **Form 4797, Sales of Business Property** and subsequently, the data on the **Form 4797** flows to the consolidated return. The **Form 8883, Asset Allocation Statement Under Section 338**, provides informational data only and does not flow to any other schedule, form, or a consolidated return.

Below is an example based on the data provided in ATS, **Form 1120, Scenario 2** for a consolidated return:

<b>Attachment 1, F1120, line 10, Other Income (Itemized Other Income Schedule)</b>				
<b>Consolidated Schedules</b>	<b>TOTAL</b>	<b>Hide 'N Seek Foods, Inc.</b>	<b>The Greek Playhouse</b>	<b>Acme Food Corp.</b>
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	- 2,321,468	- 2,229,104		-92,364
Partnership Income/Loss	50,559,438	- 59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
<b>TOTAL</b>	<b>50,053,700</b>	<b>- 475,221</b>	<b>220,747</b>	<b>50,308,174</b>

The Parent (*Hide 'N Seek Foods, Inc*) will provide the following data on the **Itemized Other Income Schedule**:

<b>Corporation Name</b>	<b>Corporation EIN</b>	<b>Other Income Type</b>	<b>Other Income Amount</b>
-------------------------	------------------------	--------------------------	----------------------------

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

The first subsidiary (*The Greek Playhouse*) would provide the following data on the **Itemized Other Income Schedule**:

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

The second subsidiary (*Acme Food Corp*) will provide the following data on the **Itemized Other Income Schedule**:

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

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

**Format 1** - The **Itemized Other Income Schedule** for the consolidated return contains a roll-up of the detail for each entity:

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



Hide 'N Seek Foods	00-0000002	Exchange Gain/Loss realized	- 2,229,104
Hide 'N Seek Foods	00-0000002	Partnership Income/Loss	- 59,869
Hide 'N Seek Foods	00-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935
The Greek Playhouse	00-0000012	Partnership Income/Loss	220,747
Acme Food Corp	00-0000013	Sales	8,770
Acme Food Corp	00-0000013	Exchange Gain/Loss realized	- 92,364
Acme Food Corp	00-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp	00-0000013	Miscellaneous Income	- 6,792
Hide 'N Seek Foods, Inc.	00-0000002	Total	50,053,700

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

**Format 2 - The Itemized Other Income Schedule** for the consolidated return contains a roll-up of the total from each entity.

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

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

**Format 3 - The Itemized Other Income Schedule** for the consolidated return contains a total of all subsidiaries by category:

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

Hide 'N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935
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**Note:** Dependencies should be attached at the entity level and rolled up to the consolidated return.

## 3.2 PARTNERSHIP RETURNS - FORMS 1065

### 3.2.1 ATS Year for Partnership Returns

ATS testing for Partnership Returns is for Tax Year 2025 / Processing Year 2026. Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

### 3.2.2 Form 1065 - K-1 Aggregators

K-1 Aggregators are required to complete Assurance Testing using the applicable scenarios available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage to be accepted into the electronic filing program each filing season.

## 3.3 EXEMPT ORGANIZATION RETURNS

One Software ID may be used for **Forms 990, 990-EZ, 990-N, 990-PF** and/or **8868**. **Forms 990-T, 1120-POL, 4720, 5227, 5330** and **8038-CP** all require their own separate Software ID.

There is a single Questionnaire that includes **Forms 990, 990-EZ, 990-N, 990-PF** and **8868**.

There are separate Questionnaires for **Forms 990-T, 1120-POL, 4720, 5227, 5330** and **8038-CP**.

### 3.3.1 ATS Year for Exempt Organizations and Other Tax-Exempt Entities Returns

ATS testing for exempt Organization and Other Tax-Exempt Entities Returns is for Tax Year 2025 / Processing Year 2026 with the exception of **Form 8038-CP**. The **Form 8038-CP** is for Tax Year 2026 / Processing Year 2026. Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

## 3.4 EXCISE TAX E-FILE AND COMPLIANCE (ETEC) RETURNS

Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

### 3.4.1 ATS Year for Form 720

ATS testing for **Form 720** is for Tax Year 2026/Processing Year 2026.

- The scenarios for **Form 720** are for the first quarter. If additional quarters need to be tested, we will notify the Software Developers.

### 3.4.2 ATS Year for Form 2290

ATS testing for **Form 2290** is for Tax Year 2025 / Processing Year 2026.

- Testing for TY2025 will be available June 2025.

### 3.4.3 ATS Year for Form 8849

ATS testing for **Form 8849** is for Tax Year 2026/Processing Year 2026.

## 3.5 EMPLOYMENT TAX RETURNS - FORMS

Employment Tax Returns including the following forms: **940, 941, 943, 944, 945** and **94x On-Line Signature PIN Registration**.

Software Developers supporting the **94x MeF Forms** and **94x On-Line Signature PIN Registration** must use the MeF developed ATS Scenarios to successfully pass ATS Testing.

Separate Software IDs are required for: **94x** Annual Forms, **94x** Quarterly Forms and the **94x** On-Line Signature PIN Registration.

- A separate Software ID is issued for the 94x On-Line Signature PIN Registration. The Software ID issued for the **94x Annual Forms** and **94x Quarterly Forms** can no longer be used with the **94x On-Line Signature PIN Registration** software package.
- The Software ID for the **94x Annual Forms: 940, 943, 944** and **945**, are issued with a unique 2-digit number after the Tax Year indicator "YY" (YY88NNNN). For example, a Software ID issued for the Tax Year 2025 **94x Annual Forms** software package will be in the format of 2588NNNN.
- The Software ID for the **941 Quarterly Form** is issued a unique 2-digit number after the Tax Year indicator "YY" (YY99NNNN). For example, a Software ID issued for the Tax Year 2026 **94x Quarterly Forms** software package will be in the format of 2699NNNN.

### 3.5.1 ATS Year for Employment Tax Returns

For Processing Year 2026, the **Employment Tax Return (94x)** ATS Scenarios were developed for the following tax years:

#### Tax Year 2025:

ATS Scenarios were developed, and they include the following forms:

- **Form 940 (Employer's Annual Federal Unemployment Tax Return)**
- **Form 943 (Employer's Annual Tax Return for Agricultural Employees)**
- **Form 943-A (Aggregate)**
- **Form 944 (Employer's Annual Federal Tax Return)**
- **Form 945 (Annual Return of Withheld Federal Income Tax)**
- **Form 945-A (Annual Record of Federal Tax Liability)**
- **Schedule A (Form 940)**
- **Schedule R (Form 940, Form 943)**
- **Form 8974 (Qualified Small Business Payroll Tax Credit)**
- **94x Online Signature PIN Registration**

**The 94x Annual ATS Scenario** for Tax Year 2025 consists of nine (9) standard scenarios and one **94x On-Line Signature Pin** scenario. Software Developers must test and pass at least one **94x Annual Form** scenario to obtain a **“PASS”** status for production.

**Note:** Scenario #10 for the **94x On-Line Signature PIN** will be posted on the Annual and Quarterly pages.

**Note:** **Form 941-PR** and **941-SS** scenarios are obsolete and will not be available for tax year 2025 or any future years.

Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

### **Tax Year 2026: (Quarterly Forms)**

**ATS Scenarios were developed for the following forms and schedules:**

- **Form 941 (Employer’s Quarterly Federal Tax Return)**
- **Schedule B (Form 941)**
- **Schedule R (Form 941)**
- **Form 8974 (Qualified Small Business Payroll Tax Credit)**
- **94x On-Line Signature PIN Registration**

The **94x Quarterly ATS Scenarios** for Tax Year 2026 consists of three (3) standard scenarios and one (1) **94x On-line Signature Pin** scenario. Software Developers must test and pass at least one Form 941 scenario to obtain “Pass” status for Production.

**Note:** Scenario #10 for the **94x On-Line Signature PIN** will be posted on the Annual and Quarterly pages.

**Note:** **Forms 941-PR** and **941-SS** Scenarios will not be available for tax year 2025.

Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

## **3.6 ESTATE AND TRUST RETURNS - FORMS 1041, FORM 709 and FORM 709-NA**

Software Developers supporting the **1041 MeF Forms** must use the MeF developed ATS Scenarios to pass ATS Testing.

Software Developers supporting the extension **Form 8868** will complete the test scenarios for this form in addition to the **Form 1041** scenarios.

### **3.6.1 ATS Year for Estate and Trust Returns**

ATS testing for Estate and Trust Returns is for Tax Year 2025 / Processing Year 2026. Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

### 3.6.2 ATS Year for Form 709 and 709-NA

ATS testing for **Form 709** is for Tax Year 2025/Processing Year 2026.

Software Developers supporting **Form 709** must use the MeF developed ATS Scenarios to pass ATS Testing.

Software Developers supporting clients that file **Form 709-NA** must develop their own scenarios including these forms and submit them for testing.

**Note:** **Form 706** returns will be added to this section later.

## 3.7 EXTENSIONS - FORMS 7004 and 8868

Software Developers who support extension forms must identify **Form 7004** and/or **8868** as supported forms in the Software Developers Questionnaire. Testing for each extension form is required once per filing season.

**For Example:** Software developers who support **Forms 1120, 1065** or **1041** must complete **Form 7004** ATS testing once, regardless of how many return types they support.

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

**Form 7004** is no longer tested under individual form families. It is tested independently using its own scenarios and software ID. **Form 7004** also has its own testing procedures and has its own Software Developer Questionnaires.

A separate software ID is required for **Form 7004**. **Form 7004** extensions are not included in the ATS testing for **Forms 1120, 1065**, or **1041**. Software Developers who support the **Form 7004** extension must test and pass the **7004** ATS scenarios independently of any other business return ATS submissions.

**Example:** Software Developers who support business return types such as **Forms: 1120, 1065, 1041**, etc. and supports **Form 7004** must complete **Form 7004** ATS testing independently under the **Form 7004** software package. Testing for **Form 7004** is not included in, or covered by, ATS testing for other business return families.

Scenarios are available on the [Modernized e-File \(MeF\) Assurance Testing System \(ATS\)](#) webpage.

**Note:** There is no signature requirement on the **Form 7004**, unless there is a payment made with the **Form 7004**. If you are using an ERO, then use Practitioner PIN to sign the extension and authorize the payment. If you are not using an ERO, the ACH Debit Agreement Indicator must be included in the XML to authorize the payment that is attached to the **Form 7004**.

### 3.7.2 Form 8868, Application for Extension of Time to File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

**Form 8868** Extension is included in testing under the **990 form family**. Software Developers who support **Form 8868** will identify it as a supported form in the **990 family questionnaire**.

Electronic filing can be used to request an extension of time to file each of the forms listed in Part I of **Form 8868** (except for **Form 8870**, application for the extension of which must be sent in paper format.)

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

### 3.7.3 Form 8892, Application for Automatic Extension of Time to File Form 709 or Form 709-NA and/or Payment of Department of the Treasury Gift/Generation-Skipping Transfer Tax

**Form 8892** Extensions are included in testing under the **709 Form family**. Software Developers who support **Form 8892** will identify it as a supported form in the 709 family questionnaire.

## 3.8 INSTALLMENT AGREEMENT REQUEST - FORM 9465

Installment agreement requests are included in testing under specific form families for out-of-business sole-proprietors. Software Developers who support installment agreement requests should identify **Form 9465** in the questionnaire as a supported form. **Form 9465** will only be accepted as a stand-alone for these business tax types.

Installment Agreement Request	Form Family
9465	720, 94x or 2290

## 3.9 ANNUAL WITHHOLDING TAX RETURN FOR U.S. SOURCE INCOME OF FOREIGN PERSONS – FORM 1042

ATS testing for **Form 1042** will be for Tax Year 2025 / Processing Year 2026. Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

## 3.10 APPLICATION FOR TENTATIVE REFUND – FORM 1045 and FORM 1139

Software Developers who support Forms 1045 and/or Form 1139 must identify them as supported forms in the Software Developers Questionnaire.

**Form 1045; Application for Tentative Refund** is included in testing under the 1040 and 1041 form families. Software Developers who support **Form 1045** will identify it as a supported form in the questionnaire. ATS testing for **Form 1045** will be for Tax Year 2025/Processing Year 2026. Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

**Form 1139; Corporation Application for Tentative Refund** is included in testing under the 1120 form Family. Software Developers who support **Form 1139** will identify it as a supported form in the questionnaire. ATS testing for **Form 1139** will be for Tax Year 2025 / Processing Year 2026. Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

## **PART 4 MeF SCHEMAS AND BUSINESS RULES RETRIEVAL SYSTEM**

The Modernized e-File (MeF) Schemas and Business Rules are distributed to software providers through the Registered User Portal – eServices Secure Object Repository (SOR). This information is no longer available on IRS.gov.

### **4.1 E-SERVICES ACCOUNT**

Software providers use their existing e-Services account to pick up the Schema and Business Rule packages. The IRS sends QuickAlert messages informing users when the Schema and Business Rule packages are in their SOR mailbox and ready for pick-up. Schema and Business Rule packages will remain the SOR mailbox for 60 days.

### **4.2 MEF MAILBOX**

The MeF Schema and Business Rule packages are available to Authorized Users listed on e-File applications for Software Developers and States. Please contact the [MeF Mailbox](#) with the Company Name, your Authorized User role and ETIN to request these packages.

## **PART 5 EXHIBITS**

### **5.1 EXHIBIT 1 - STANDARD STATE ABBREVIATIONS AND ZIP CODES**

State Abbreviations and ZIP Codes are available in [Publication 5594, Standard Postal Service State Abbreviations and Zip Codes](#).

### **5.2 EXHIBIT 2 - FOREIGN COUNTRY CODES LISTING**

Foreign Country Codes are available on the [Foreign Country Codes Listing for Modernized eFile \(MeF\)](#) webpage.

### **5.3 EXHIBIT 3 - ATS SCENARIOS**

ATS Scenarios are available on the [Modernized e-File \(MEF\) Assurance Testing System \(ATS\)](#) webpage.

### **5.4 EXHIBIT 4 - VALID EINS**

Use “00” as the prefix for all Federal and State business return EINs. The EIN ranges are designated for each tax type. The “00” is enforced by a Business Rule for Federal returns. The EIN ranges for State returns are recommended but are NOT enforced by a Business Rule. For example:

- 00-1000000 through 00-1999999 is used for **ETEC**
- 00-2000000 through 00-2999999 is used for **1065**
- 00-3000000 through 00-3999999 is used for **94x**
- 00-4000000 through 00-4999999 is used for **1041**
- 00-5000000 through 00-5999999 is used for **1042**
- 00-9000000 through 00-9999999 is used for **Exempt Organizations and Other Tax-Exempt Entities**

The ranges can be separated between IRS and State usage. The States would determine their specific ranges. As an example:

- 00-0100000 through 00-0199999 is used for **1120 Federal Returns**
- 00-0200000 through 00-0255555 is used for **1120 Alabama State Testing**
- 00-0256666 through 00-0260000 is used for **1120 Arkansas State Testing**

The States Federation of Tax Administrators (FTA) could divvy up the EINs between XX-X200000 through XX-X999999 for externals to use for State Testing.

Please contact the e-help Desk toll-free at 1 (866) 255-0654 or the [MeF Mailbox](#) to provide any comments or feedback about this Publication.