

QuickAlerts Messages December 2025

QuickAlerts—December 5, 2025

Subject: Information Returns Intake System (IRIS) Information Returns Intake System (IRIS) Production

Attention: IRIS Participants - Transmitters, Software Developers and Issuers

Filing Season 2026 IRIS Production begins on Tuesday, January 06, 2026, at 9:00 a.m. Eastern time.

Note: The above information pertains to the IRIS Production environment only. Any changes to routine maintenance windows for the IRIS Assurance Testing System (ATS) environment will be communicated in separate QuickAlerts bulletins.

Please monitor the [Information Returns Intake System \(IRIS\) Operational Status](#) page for any updates.

QuickAlerts—December 16, 2025

Subject: New Modernized e-File (MeF) Business Returns Business Rules are Available.

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

Tax Years 2024, 2025 and 2026/Processing Year 2026 Business Rules are available.

Current Year Business Rule Change Page (only):

- Form 94xX (Annual) TY2025v4.0
- Form 94xX (Quarterly) TY2026v4.0
- Form 1041 TY2025v5.0
- Form 1065 TY2025v5.0
- Form 1120x TY2025v5.0
- Form 7004 TY2025v1.1

Prior Year Business Rules Change Page (only):

- Form 7004 TY2024v2.1

Note: If only minor changes occur, Software Developers are not required to use the new version. If the major number changes, all software must reflect the new version.

Please visit the [Modernized e-file \(MeF\) Schemas and Business Rules](#) page on IRS.gov for more information about Schemas and Business Rules.

Software Developers and State organizations may download Schemas and Business Rules from their e-Services mailbox. To access these files, the following is needed:

- Active e-Services account
- Listed on an e-File application with the provider option of Software Developer or State
- Software Developer must have an associated tax type of 940x, 1041, 1065, 1120x, and 7004.

You may have several messages in your account. Please open all of them to find the set you would like to download. After 60 days the messages are purged. If you have the appropriate role and do not have these files available for download within 48 hours, please contact the [MeF Mailbox](#) with the Company Name, ETIN and Schema Package(s) with Tax Year needed.

QuickAlerts—December 16, 2025

Subject: Form 1040 Series and Extensions Tax Year 2025, Additional Business Rules Updates are available.

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

Tax Year 2025/Processing Year 2026, Business Rules Change Pages Only:

- Form 1040 Series 2025v5.0_Updates2
- Form 2350 2025v4.0_Updates
- Form 4868 2025v4.0_Updates

Software Developers and State organizations may download Modernized e-File (MeF) schemas and business rules from their e-Services mailbox. To access these files, you must have:

- An active e-Services account
- An e-File application with the Software Developer or State provider option with the associated tax type of 1040, 2350, 4868, 56 or 9465

Please visit the [Modernized e-File \(MeF\) Schemas and Business Rules](#) page on IRS.gov for more information about MeF Schemas and Business Rules.

You may have several messages in your account. Please open all of them to find the set you would like to download. After 60 days the messages are purged. If you have the appropriate role and do not have these files available for download within 48 hours, please contact [MeF Mailbox](#) with the Company Name, ETIN and schema package(s) with tax year needed.

QuickAlerts—December 16, 2025

Subject: Updated Affordable Care Act (ACA) Information Returns (AIR) Production Web Services Description Language (WSDL) Package for Filing Season 2026/Tax Year 2025 is Available

An updated WSDL package for AIR Production for Filing Season 2026/Tax Year 2025 is available through your e-Services mailbox. The Secure Object Repository (SOR) is where you can retrieve the WSDL package. The package is available for 60 days after it is posted to the SOR.

The WSDL package for AIR Production included the wrong package.

Here are the [Instructions for accessing the SOR Mailbox](#).

You may access the login page, register for e-services, reset your password, and make changes to your existing account on [e-Services Online Tools for Tax Professionals](#).

The WSDL packages are to be used only for the Application to Application (A2A) channel and are not to be used for the User Interface (UI) channel.

QuickAlerts—December 17,2025

Subject: Tax Year 2025 Publication 4163 is Available on IRS.gov

Attention: Software Developers, Return Transmitters and Authorized IRS e-file Providers/EROs
Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns is now available on the [Modernized e-File \(MeF\) User Guides and Publications](#) page on IRS.gov.

This revision reflects tax returns processed in 2026; this includes 2023, 2024 and 2025 tax returns, and a few 2026 tax year returns.

QuickAlerts—December 18,2025

Subject: Tax Year 2025 Publication 3112 is Available on IRS.gov

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

[Publication 3112](#), IRS e-file Application and Participation is now available on IRS.gov.

This revision replaces the previous edition revised October 2024.

Stay Informed and What You Need to Know:

- When selling software for resale (rebranding, white label, etc.), the software developer must ensure the owner of the Electronic Filing Identification Number (EFIN) provided when the software is activated, is not owned by the reseller.
- When adding a new person, you must resubmit the application for processing.

Applicants and participants should read this publication to become familiar with the requirements for acceptance or continued participation.

QuickAlerts—December 31,2025

Subject: New Modernized e-File (MeF) Business Returns Schemas and Business Rules are Available.

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

Tax Years 2024 and 2025/Processing Year 2026 Schemas and Business Rules are available.

Current Year Schemas and Business Rules:

| | |
|----------------|------------|
| • Form 990T | TY2025v5.1 |
| • Form 1041 | TY2025v5.1 |
| • Form 1065 | TY2025v5.1 |
| • Form 1120x | TY2025v6.0 |
| • Form 1120POL | TY2025v4.1 |

Current Year Business Rules Change Pages (only):

- Form 990x TY2025v4.0
- Form 990T TY2025v5.0
- Form 1041 TY2025v5.1
- Form 1120x TY2025v6.0
- Form 1120POL TY2025v4.0
- Form 8868 TY2025v2.0

Prior Year Business Rules Change Page (only):

- Form 1041 TY2024v4.3

Note: If only minor changes occur, Software Developers are not required to use the new version. If the major number changes, all software must reflect the new version.

Please visit the [Modernized e-file \(MeF\) Schemas and Business Rules](#) page on IRS.gov for more information about Schemas and Business Rules.

Software Developers and State organizations may download Schemas and Business Rules from their e-Services mailbox. To access these files, the following is needed:

- Active e-Services account
- Listed on an e-File application with the provider option of Software Developer or State
- Software Developer must have an associated tax type of 990x, 990-T, 1041, 1065, 1120x, 1120-POL, and 8868.

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QuickAlerts—December 31, 2025

Subject: Form 1040 Series Tax Year 2025, Business Rules and Schema are available.

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

Tax Year 2025/Processing Year 2026, Business Rules and Schema:

- Form 1040 Series 2025v5.1

Software Developers and State organizations may download Modernized e-File (MeF) schemas and business rules from their e-Services mailbox. To access these files, you must have:

- An active e-Services account
- An e-File application with the Software Developer or State provider option with the associated tax type of 1040, 2350, 4868, 56 or 9465

Please visit the [Modernized e-File \(MeF\) Schemas and Business Rules](#) page on IRS.gov for more information about MeF Schemas and Business Rules.

You may have several messages in your account. Please open all of them to find the set you would like to download. After 60 days the messages are purged. If you have the appropriate role and do not have these files available for download within 48 hours, please contact [MeF Mailbox](#) with the Company Name, ETIN and schema package(s) with tax year needed.