

## QuickAlerts Messages January 2026

### QuickAlerts–January 6, 2026

**Subject:** 2026 Filing Season for Modernized e-File (MeF) Business Returns

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

The IRS will begin accepting business tax returns on January 13, 2026, at 9 a.m. Eastern Time.

The following business tax returns will be available for filing through the MeF system beginning January 18, 2026:

- Form 1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Persons;
- Form 1120-H U.S. Income Tax Return for Homeowners Associations;
- Form 709 United States Gift (and Generation-Skipping Transfer) Tax Return;
- Form 709-NA United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States;
- Form 1041 U.S. Income Tax Return for Estates and Trusts.

Please monitor the [MeF Status page](#) on IRS.gov for updates.

### QuickAlerts–January 8, 2026

**Subject:** Tax Year 2025 Publication 1345 is Available on IRS.gov

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

[Publication 1345](#), Authorized IRS e-file Providers of Individual Income Tax Returns is now available on IRS.gov.

This revision replaces the previous edition revised October 2024.

#### Updates in Pub 1345:

- Removed 1040-PR from Software Developers section paragraph (6) it was obsolete as of TY2022.
- Added section classifying resellers of software as Intermediate Service Providers and provided rules in Intermediate Service Providers.
- Replaced Form 1040SSPR with Form 1040SS.
- Updated Device ID to reflect it can be either a 40-digit alphanumeric value (SHA-1 algorithm) or a 64-digit alphanumeric value (SHA-256 algorithm). We recommend all software's transition to SHA-256 algorithm which provides more robust security measures. SHA-1 support will be discontinued in the future.

This publication is a great way applicants and participants can stay up to date on the latest IRS e-file requirements. Applicants and participants should read this publication to become familiar with the requirements for acceptance or continued participation.

## QuickAlerts–January 16, 2026

**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 2025/Processing Year 2026 Schemas and Business Rules are available.**

**Current Year Business Rule Change Page (only):**

- Form 1120x TY2025v6.0

**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 1120x.

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–January 20, 2026

Reminder: Review your IRS e-file Application to ensure the information on the application is current.

[Publication 3112](#), IRS e-file Application and Participation states that you must revise your e-file application within 30 days of any change. Providers must review and update their IRS e-file application information via e-services.

Update your application with changes to:

- Principals
- Responsible Officials
- Personal Credential
- Address
- Phone numbers
- Uniform Resource Locator (URL) information

Some updates may require you to re-submit the application. If the Application Status, located in the upper right-hand corner of the summary page, reads “Resubmission Required”, the application must be re-submitted.

The IRS can inactivate your Authorized IRS e-file Provider status if we receive undeliverable mail or are unable to contact you.