

**Tax Year 2026**

**Recommended Names and Descriptions of PDF Files Defined in MeF Publications, Web Pages and Business Rules**

| <b>Form/Schedule or Statement</b> | <b>Source or Comment</b>                                                                                                                                                                                                                                                                                          | <b>PDF File Name (Limited to 64 characters)</b>                                                                                 | <b>Description to be Used in Binary Attachment.xsd (Limited to 128 characters)</b>                                               |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Form 1040                         | Form 1040 instructions                                                                                                                                                                                                                                                                                            | RevokeResidentSpouseStatement.pdf                                                                                               | Revoke Resident Spouse Statement                                                                                                 |
| Form 1040                         | Form 1040 instructions                                                                                                                                                                                                                                                                                            | NonresidentSpouseChoiceStatement.pdf                                                                                            | Nonresident Spouse Choice Statement                                                                                              |
| Form 1040                         | Form 1040 instructions, page 20, Children of divorced or separated parents.                                                                                                                                                                                                                                       | DivorceDecree.pdf                                                                                                               | Divorce Decree                                                                                                                   |
| Form 1040                         | Form 1040, Schedule EIC, and Form 2441 instructions for Social Security Numbers.                                                                                                                                                                                                                                  | BirthCertificate.pdf<br>DeathCertificate.pdf<br>HospitalMedicalRecords.pdf                                                      | BirthCertificate DeathCertificate HospitalMedical Records                                                                        |
| Form 1040                         | Section 1061 regulations for the Form 1040                                                                                                                                                                                                                                                                        | Section1061Recharacterizationamount.pdf<br>Section1061oneyeardispositionamount.pdf<br>Section1061threeyeardispositionamount.pdf | Section 1061 Recharacterization amount<br>Section 1061 one year disposition amount<br>Section 1061 three year disposition amount |
| Form 1040                         | Revenue Procedure 2021-48 for the Form 1040                                                                                                                                                                                                                                                                       | RP2021-48.pdf                                                                                                                   | Tax exempt income per Rev. Proc. 2021-48                                                                                         |
| Form 1040                         | If you are claiming a refund on behalf of a deceased taxpayer as a court appointed personal representative filing an original Form 1040, 1040-SR, or 1040-NR, attach the court certificate showing your appointment to the return.<br>Form 1040 instructions, Page 80, Claiming a Refund for a Deceased Taxpayer. | PersonalRepresentativeCourtCertificate.pdf                                                                                      | Personal Representative Court Certificate                                                                                        |
| Form 1040-SS                      | Form 1040-SS Instructions                                                                                                                                                                                                                                                                                         | BirthCertificate.pdf<br>DeathCertificate.pdf<br>HospitalMedicalRecords.pdf                                                      | Birth Certificate<br>Death Certificate<br>Hospital Medical Records                                                               |
| Form 1040-SS                      | Form 1040-SS Instructions                                                                                                                                                                                                                                                                                         | PersonalRepresentativeCourtCertificate.pdf                                                                                      | Personal Representative Court Certificate                                                                                        |
| Schedule A (Form 1040)            | Instructions for Schedule A (Form 1040), Page A-11, Line 12, Other Than by Cash or Check, <i>Contribution of motor vehicle, boat, or</i>                                                                                                                                                                          | MotorVehicleBoatAirplaneContributionExcessOf500Statement.pdf                                                                    | Motor vehicle, boat or airplane contribution in excess of \$500 Statement                                                        |
| Form 1062                         | MeF will accept Form 1062 as PDF only for TY2025.                                                                                                                                                                                                                                                                 | Form1062.pdf                                                                                                                    | Form 1062                                                                                                                        |
| Form 1062 Schedule A              | MeF will accept Form 1062 Schedule A as PDF only for TY2025.                                                                                                                                                                                                                                                      | Form1062ScheduleA.pdf                                                                                                           | Form 1062 Schedule A                                                                                                             |
| Form 1310                         | Form 1310, Part II, Line 3, If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.                                                            | personalrepresentativecourtcertificate.pdf                                                                                      | Personal Representative Court Certificate                                                                                        |
| Form 2210                         | 2210 Instructions, Waiver of Penalty Document showing retirement date (and age on that date) or date became disabled.                                                                                                                                                                                             | RetirementDocumentation.pdf<br>DisabilityDocumentation.pdf                                                                      | Retirement Documentation<br>Disability Documentation                                                                             |
| Form 2210                         | 2210 Instructions, Waiver of Penalty Copies of police reports or insurance company reports                                                                                                                                                                                                                        | PoliceReport.pdf InsuranceReport.pdf                                                                                            | Police Report Insurance Report                                                                                                   |
| Form 2848                         | Power Of Attorney (note: this form will not be processed with the electronic submission. See instructions for Form 2848 on where to file with the Internal Revenue Service)                                                                                                                                       | PowerOfAttorney.pdf                                                                                                             | Power of Attorney                                                                                                                |
| Form 3115                         | Form 3115 Instructions                                                                                                                                                                                                                                                                                            | Form3115.pdf                                                                                                                    | Form 3115 Change in Accounting Method                                                                                            |

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|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Schedule A (Form 4136)            | MeF will accept Schedule A (Form 4136) as PDF only for TY2025.                                                                                                 | ScheduleA(Form4136).pdf                                                               | Schedule A (Form 4136)                                                                                                   |
| Form 56                           | Form 56 instructions, boxes 1a and/or 1b requests attachment if checked.                                                                                       | CurrentLettersTestamentary.pdf                                                        | Current letters testamentary                                                                                             |
| Form 56                           | Form 56 instructions, boxes 1a and/or 1b requests attachment if checked.                                                                                       | CourtCertificate.pdf                                                                  | Court Certificate                                                                                                        |
| Form 6765                         | Form 6765 instructions, Item B - Controlled Group/Common Control and Form 6765, Line B                                                                         | Form6765ItemBGroupCredit.pdf                                                          | Form6765ItemBGroupCredit                                                                                                 |
| Form 7220                         | MeF will accept Form 7220 as PDF for Tax Year 2025 only.                                                                                                       | Form7220.pdf                                                                          | Form 7220                                                                                                                |
| Form 8082                         | Page 1, of this form has signature requirements. Business Rules 8082-006 and 8082-007 require this PDF attachment.                                             | Form8082.pdf                                                                          | 8082 Signature Document                                                                                                  |
| Form 8283                         | Form 8283 Instructions, Appraiser Signature Document.                                                                                                          | Form 8283 appraiser signature document.pdf                                            | Appraiser Signature Document (must be the beginning of the description)                                                  |
| Form 8283                         | Form 8283 Donee Instructions, Signature Document.                                                                                                              | Form 8283 donee signature document.pdf                                                | Donee Name or Donee Organization Name Document (must be the beginning of the description)                                |
| Form 8283                         | Form 8283 Instructions, easements on certified historic structures.                                                                                            | HistoricPropertyAppraisal.pdf Photograph.pdf<br>DevelopmentRestrictionDescription.pdf | Historic Property Appraisal Photograph<br>Development Restriction Description (must be the beginning of the description) |
| Form 8283                         | Form 8283, Instructions, Qualified Vehicle Donations - Contemporaneous written acknowledgement received from donee organization.                               | DoneeOrganizationContemporaneousWritten<br>Acknowledgement.pdf                        | Donee Organization Contemporaneous Written<br>Acknowledgement (must be the beginning of the Description)                 |
| Form 8283                         | Form 8283, Instructions, Qualified Vehicle Donations Form 1098-C, copy B                                                                                       | Form1098C.pdf                                                                         | Form 1098-C Contributions (must be the beginning of the Description)                                                     |
| Form 8283                         | Form 8283 Instructions, Art valued at \$20,000 or more                                                                                                         | ArtAppraisal.pdf                                                                      | Art Appraisal (must be the beginning of the Description)                                                                 |
| Form 8283                         | Form 8283 Instructions, Deduction of more than \$500,000                                                                                                       | QualifiedAppraisal.pdf                                                                | Qualified Appraisal (must be the beginning of the description)                                                           |
| Form 8332                         | Form 8332 has a signature requirement so the form will be accepted as a PDF attachment                                                                         | Form8332.pdf                                                                          | Form 8332 Release of Exemption                                                                                           |
| Form 8332                         | Form 8332 instructions, Page 2, Children of divorced or separated parents. Signature page with the other parent's signature and date of agreement.             | 8332 Signature Document.pdf                                                           | Form 8332 Release of Exemption Signature Page                                                                            |
| Schedule A (Form 8825)            | MeF will accept Schedule A (Form 8825) as PDF only for TY2025                                                                                                  | Schedule A (Form 8825).pdf                                                            | Schedule A (Form 8825)                                                                                                   |
| Form 8830                         | Form 8830 Instructions                                                                                                                                         | Form8830.pdf                                                                          | Form 8830                                                                                                                |
| Form 8835                         | Form 8835 Instructions<br><br>Used when supplying the required information to claim the increased credit amount for the qualified facility for Part I Line 8a. | QllyFclyLessThanOneMWCertStmnt.pdf                                                    | QllyFclyLessThanOneMWCertStmnt                                                                                           |

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|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------|
| Form 8835                                   | Form 8835 Instructions<br><br>Used when supplying the required information to claim the increased credit amount for the qualified facility for Part I Line 8b.                                                                                                                                                 | FcltyConstrBftSpecfdDtCertStmnt.pdf             | FcltyConstrBftSpecfdDtCertStmnt                                                    |
| Form 8835                                   | Form 8835 Instructions<br><br>Used when supplying the required information to claim the increased credit amount for the qualified facility for Part I Line 8c.                                                                                                                                                 | FcltyPrevailingWageReqCertStmnt.pdf             | FcltyPrevailingWageReqCertStmnt                                                    |
| Form 8835                                   | Form 8835 Instructions<br><br>Used when PropertyQualifyDomBonusCrInd is marked "Yes". Business Rule F8835-017.                                                                                                                                                                                                 | DomesticContentCertStmnt.pdf                    | DomesticContentCertStmnt                                                           |
| Form 8904                                   | Form 8904 Instructions                                                                                                                                                                                                                                                                                         | Form8904.pdf                                    | Form 8904                                                                          |
| Form 8911 Schedule A                        | Instructions for Form 8911                                                                                                                                                                                                                                                                                     | Form8911ScheduleA.pdf                           | Form8911ScheduleA                                                                  |
| Form 8915-C                                 | MeF will accept Form 8915-C as PDF only.                                                                                                                                                                                                                                                                       | Form8915C.pdf                                   | Form 8915-C (must be the beginning of the Description)                             |
| Form 8915-D                                 | MeF will accept Form 8915-D as PDF only.                                                                                                                                                                                                                                                                       | Form8915D.pdf                                   | Form 8915-D (must be the beginning of the Description)                             |
| Form 8936 Schedule A or parent form         | MeF will accept a binary attachment or [GeneralDependencySmall] with the description "Substantiate VIN". Business Rule SA-F8936-030                                                                                                                                                                            | SubstantiateVIN.pdf                             | Substantiate VIN                                                                   |
| Form 8949                                   | Instructions for Form 8949, page 4, Exception to reporting each transaction on a separate row. Instead of reporting each of your transactions on a separate row of line 1 of Form 8949, you can report them on an attached statement containing all the same information as Form 8949 and in a similar format. | ExceptionReportingStatement.pdf                 | Exception to reporting                                                             |
| Form 8962                                   | MeF will accept binary attachment with Description "ACA Explanation" as a PDF only. Business Rule F8962-070                                                                                                                                                                                                    | ACAExplanation.pdf                              | ACA Explanation                                                                    |
| Form 8964-ELE                               | MeF will accept Form 8964-ELE as PDF only for TY2025.                                                                                                                                                                                                                                                          | Form8964ELE.pdf                                 | Form 8964-ELE                                                                      |
| Form 8964-TRA                               | MeF will accept Form 8964-TRA as PDF only for TY2025.                                                                                                                                                                                                                                                          | Form8964TRA.pdf                                 | Form 8964-TRA                                                                      |
| Foreign Income Tax Paid Or Accrued Schedule | MeF will accept Foreign Income Tax Paid Or Accrued Schedule attached to Form 5471 Schedule E as PDF only for TY2025.                                                                                                                                                                                           | ForeignIncomeTaxPaidOrAccruedSchedule.pdf       | Foreign Income Tax Paid Or Accrued Schedule                                        |