



Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns



Assurance Testing System (ATS) for Forms 1040 & 1040NR

Modernized e-File (MeF)

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WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is successfully processing electronically filed tax returns for individuals, corporations, partnerships, excise tax filers, and exempt organizations.

MeF will accept the current Tax Year and two prior Tax Years. In Processing Year 2018, MeF will accept Tax Year 2015 (prior year), Tax Year 2016 (prior year) and Tax Year 2017 (current year) returns for Form 1040 series. Subsequent Tax Years added to the MeF Platform, will affect the filing of prior year returns through MeF.

- DO NOT file a Form 4868 for a prior year return.
- MeF will accept Form 1040NR for Tax Years 2016 and 2017.
- MeF will accept new Form 8838P, Form 9100 as a PDF, and Form 8974 as a PDF for Tax Year 2017 for the 1040 series.
- MeF will accept new Form 8904 as a PDF for the 1040 and the 1040NR for Tax Year 2017.
- MeF will accept new Form 8854, Form SSA 1042S, and Form RRB 1042S for Tax Years 2016 and 2017 for the 1040 series.
- MeF will accept new Form 8805, Form 8840, Form 8843, Form 8854, Form 8288A, Form SSA 1042S, Form RRB 1042S, and Form 8233 as a PDF for Tax Years 2016 and 2017 for Form 1040NR.

WHEN DOES ATS OPEN?

ATS opens October 30, 2017.

WHO MUST TEST?

Software Developers must perform the applicable test returns prior to being accepted into the 1040 and the 1040NR MeF Program for the (Tax Year 2017) filing season. Software Developers/Transmitters who are new to the MeF Platform must also perform a one-time Communication Test to ensure their ability to perform certain service requests.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, *IRS e-file Application and Participation* and [e-Services - Online Tools for Tax Professionals](#) for Online Application procedures.

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

SOFTWARE DEVELOPERS

To test software, the e-help Desk assigns a Test ETIN to Software Developers. This ETIN will remain in "Test" status and will not be moved to "Production" status; allowing a developer to test year round.

Note: The Modernized e-File Assurance Testing System configuration is not identical to the MeF Production system. A tester should not expect the same response time when testing in the ATS environment versus the Production environment. Do not use ATS for performance or load testing; however, testing a single extremely large return in one transmission is acceptable.

TRANSMITTERS

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will remain in "Test" status until the transmitter passes required Communication Testing with the IRS, at which time the ETIN will then move to "Production" status. This ETIN will remain in "Production Status". Annual Communication Testing is not required. The Software Identification Number of the software they have purchased will validate transmitters each year. A transmitter may then request a Test ETIN, to use for continued testing once the original ETIN moves to "Production" status.

A transmitter must revise their IRS e-File application to indicate they will be using MeF, Internet XML transmission method, and check the appropriate Form 1040. This selection includes the 1040 and the 1040NR form families, 4868, 2350, 56 and 9465. Failure to perform a one-time revision to the e-File application will result in an invalid ETIN and rejected submissions. The transmission status ("Test" or "Production") of the ETIN used must match the Test/Production Indicator in the Message Header; otherwise, the message will reject.

WHY TEST?

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

- Transmitters use the correct format and meet the Internal Revenue Service (IRS) MeF electronic filing specifications
- Returns have fewer validation and math errors
- IRS can receive and process the electronic submissions
- Filers understand and are familiar with the mechanics of electronic filing
- Transmitters can retrieve responses from MeF, including acknowledgement files

Note: The development of Publication 1436, *Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns*, utilizes the most current -forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test returns and related schemas. Although not required, the IRS strongly recommends retesting through ATS when there are both minor and major schema changes.

WHAT IS TESTED?

The 1040 and 1040NR ATS test returns are available on the [Modernized e-File \(MeF\) Assurance Testing System \(ATS\) Updates](#) webpage and are no longer contained within the Test Package.

The IP Address for 1040 series 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

The 1040 ATS test returns for Tax Year 2017 consists of sixteen (16) tax return for Forms 1040, 1040A, 1040EZ, 1040SS/PR, 4868, 2350, 56 and 9465.

The 1040NR ATS test returns for Tax Year 2017 consists of five (5) tax return for Form 1040NR.

The test returns include a variety of forms and schedules accepted for electronic filing through the 1040 MeF platform. The tests do not contain every possible condition; therefore, once a software developer has passed the tests, they may want to test additional conditions appropriate to its product and clientele.

The test returns provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return run against a parser prior to transmission. IRS processing consists of two steps – schema validation and business rule validation.

XML Resources

Below are some XML resources that relate to XML schemas, software tools, and parsers. The IRS is not endorsing any product. These resources are for information only.

You may choose any third party parser toolkit or you may use your own.

- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [XML Spy](#)
- [Apaches Xerces Parser Toolkit](#)
- [Microsoft Core XML Services](#)

FORMATTING THE ENTITIES

Some addresses represented in the test returns reflect commas and periods. XML does not allow for commas and periods. Refer to XML e-File Types in Publication 4164 for proper formatting of name lines and addresses.

Example:

Test Scenario 3 address:

Lynette Heather
2525 Juniper St
Paul, ID 83347

XML Format

Lynette<Heather (NameLine1Type)
2525 Juniper St (StreetAddressType)
Paul (CityType)
ID (StateType)
83347 (ZipCodeType)

WHEN TO TEST

A new software developer that is ready to test must call the e-help Desk at **1-866-255-0654**. The e-help Desk will assist with all preparations necessary to begin testing, including the assignment of a SoftwareID to use when creating software and/or submitting returns.

Note: Vendors need a new SoftwareID for each tax year and each tax package supported.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Upon initial contact with the e-help Desk and prior to the beginning of testing, a software developer must advise the e-help Desk of all limitations to its software package by completing and submitting a Questionnaire. If a software developer tests with limitations, then decides to support additional forms or schedules not included in the initial testing, the software developer must call the e-help Desk to update their Questionnaire. The added forms or schedules must successfully pass testing before moving to Production. The complete form requires testing with no field limitations, except for the number of occurrences.

Note: If you purchase current year ATS approved software, and the Purchaser markets, brands and/or modifies the software data from its original version, the Purchaser is required to contact the e-help Desk at 1-866-255-0654 to apply for a separate Software Identification Number. Upon assignment of a separate Software Identification Number, you must complete a Communication Test.

FEDERAL/STATE TESTING FOR FORM 1040

ATS will begin on October 30, 2017, for both transmitters and states. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specific information on the scenarios to use for its state returns. Application-to-Application (A2A) or Internet Filing Application (IFA) are used to transmit both federal and state returns. States must retrieve state returns through A2A. If you will be participating in the Federal/State Electronic Filing Program for the Form 1040 family, you may use any of the test returns. Specific instructions are available from the participating states.

Note: The 1040NR is eligible for filing through the Federal/State Electronic Filing Program beginning Tax Year 2017.

ELECTRONIC SIGNATURES

For Form 1040 and 1040NR, the MeF electronic signature options are:

- Practitioner PIN Option
- Self-Select PIN Option

Identify the selected signature option in the Return Header. MeF validates that a signature is present for each return. Refer to Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, for specific information regarding signature requirements.

PRACTITIONER PIN

Taxpayers using an Electronic Return Originator (ERO) may use the Practitioner PIN option. If a taxpayer is filing through an On-Line Provider, this option is not available. The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the practitioner.

- **Taxpayer PIN** – The taxpayer chooses the PIN they wish to use to sign their return. The Taxpayer’s PIN must be five numeric characters and cannot contain all zeros.
- **Practitioner PIN** – The ERO selects an eleven character PIN to sign the return. The first six positions of the Practitioner PIN must be the ERO’s EFIN. The next five positions will be made of up to five numeric characters selected by the ERO.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. For the Form 1040 family, you must make this authorization on Form 8879.

The following fields are required for the Practitioner PIN method or the return will reject:

- Practitioner PIN
- PIN Entered By Indicator
- Taxpayer PIN
- Date Signed

REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages on the scenarios. To successfully complete and pass ATS, you will need to correct all Business Rule violations.

FINAL TRANSMISSION

When you receive no rejects, software developers new to the MeF Platform will then be required to send one final message with one or more submissions to complete the communication testing process. Software developers that are already participating in MeF will not need to perform additional Communication Testing.

COMMUNICATION TEST FOR THE MeF SYSTEM

The IRS allows two means of transmission for MeF, Application-to-Application (A2A) and Internet Filing Application (IFA).

- If you will be transmitting returns through A2A, you must perform the Communication Test through A2A.
- If you will be transmitting returns through IFA, you must perform the Communication Test through IFA.
- If you will be transmitting returns through both portals, A2A and IFA, a Communication Test is required through both systems.

USING YOUR OWN TEST

After passing ATS, software developers may test with their own data using their test ETIN. You must use the same taxpayer entity information (name(s) and social security number(s)) provided in the test package for your independent tests.

SOCIAL SECURITY NUMBERS TO USE FOR TESTING

Social Security Numbers valid for testing federal and state returns must have “00” as the 4th and 5th digits.

There are no other restrictions or designated ranges for Social Security numbers in MeF federal and state testing.

The range of Social Security Numbers assigned to States have been removed. All Social security numbers valid for MeF testing can be used with any state or federal return submitted through MeF. A valid Social Security Number for MeF testing must have “00” as the 4th and 5th digits.

The following business rules are applicable to 1040 MeF ATS:

- R0000-129-01 – The 4th and 5th digits of the ‘PrimarySSN’ in the Return Header must be equal to “00” for testing.
- R0000-130-01 – The 4th and 5th digits of the ‘SpouseSSN’ in the Return Header must be equal to “00” for testing.

Test returns submitted to 1040 MeF ATS, which include a Primary SSN or Spouse SSN that are not valid for testing will reject.

Known Issues and Solutions

ATS Known Issues and Solutions are available on IRS.gov. A separate file is available for Forms 1040 and 1040NR. The 1040 and the 1040NR ATS Known Issues and Solutions can be found on the following link:

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

Please contact the e-help Desk toll-free at 1-866-255-0654 to provide any comments or feedback about this Publication.