

Update to the “Use of Country Codes when Filing Tax Returns with IRS” Presentation Given at the September 21, 2011 1040 Working Group Meeting.

- MeF had planned on removing US Possessions from the CountryType element and only having them present in the StateType element. Based on feed back from our external partners, additional research was conducted and it was determined that this change would negatively impact some business forms. Consequently, MeF **will not** remove US Possessions from the CountryType element and they will continue to be available in the StateType element.
- It was not possible to change the ProvinceOrState element from TextType to an enumerated list of foreign provinces and states.
- Canadian addresses will continue to be treated as foreign addresses and should make use of ForeignAddressType or OtherForeignAddressType. Since ProvinceOrState is a text element, users will enter the name of the Canadian province in this element as they have always done.
- The only modification to efileTypes.xsd with respect to Canadian provinces was to remove British Columbia from the CountryType element.
- The updated efileTypes schema is schedule for Drop 4, which will be posted on October 25th. A complete list of the country codes will be posted to the IRS website by October 28th.
 - The following countries names were removed for TY2011: Aland Island, Ascension, Azores, British Columbia, Corsica, Grenadines, Guadeloupe, Netherlands Antilles, and Yugoslavia
 - The following country names were updated for TY2011: Akrotiri, Baker Island, Congo (Kinshasa), Dhekelia, Tajikistan
 - The following countries were added for TY2011: Curacao, Kosovo, Saint Barthelemy, Saint Martin, Sint Maarten
- Due to the lateness in adding three new foreign address fields (Foreign country name, Foreign province/county, and Foreign postal code) to the Form 1040, Legacy selected field lengths and data types that matched the inputs that their downstream processing systems expected in order to minimize coding changes. However, these differ from what MeF uses. It will not possible to reconcile the differences for the 2012 filing season.
- It is not expected that there will be any changes to how foreign address elements are used or to their content (other than maintenance such as when a new country gains its independence) until our unstructured data practice decides on a country code standard for use within the IRS.
- The use of ISO 3166 country codes was mentioned at the last 1040 Working Group meeting to get external feedback. MeF has no plans to use the ISO 3166 standard for TY2011 and is waiting for our Unstructured Data Practice to set a standard for country codes to be used within IRS since none currently exists.
- MeF does have a webpage for country codes (<http://www.irs.gov/efile/article/0,,id=175595,00.html>) that we are trying to have all MeF publications reference rather than provide the list within the publication. The URL friendly name for the link is <http://www.irs.gov/countrycodes>.