

2011

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# e-file: All you Need to Know

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# 2011 Challenges

Late tax legislation caused delays in processing certain forms, such as Schedule A

Many preparers had to stockpile e-file returns until mid-February

People claiming certain credits (i.e. first-time homebuyers) couldn't e-file at all

Possible government shutdown as filing season deadline neared



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# Still a Landmark Year

Despite all those challenges IRS e-file had one of its most historic filing seasons

IRS e-file surpassed 100 million individual returns

E-file neared 1 billion returns for its lifetime

E-file rate: 75 percent, nearing goal set by Congress of 80 percent



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# e-file Growth

Congress' e-file mandate had huge impact.

e-filed returns filed by preparers, which had been static for several years, grew by 12 percent.

e-filed returns filed by self-preparers, who have been driving e-file growth in recent years, also grew by 12 percent

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# New Mandate Threshold

The IRS is phasing in the e-file mandate established by Congress in 2009

For 2011, e-file threshold was 100 or more Forms 1040 and 1041

Starting January 1, 2012, preparers and/or their firms that expect to file more than 10 Forms 1040 and 1041 must file electronically

New threshold means most preparers must be Authorized IRS e-File Providers



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# Forms 8948 and 8944

Preparers who meet the e-file requirement but who prepare a return on paper should attach a Form 8948 stating a reason

Form 8948 presents six categories of acceptable reasons for preparing on paper

Preparers seeking a one year undue hardship waiver from the mandate should submit Form 8944 and document the hardship



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# Filing Electronically

Enroll to be an ERO via e-Services at  
IRS.gov

Become familiar with rules for continued  
e-file participation

Adhere to e-file rules and requirements as  
required for continued participation as  
an ERO



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# Filing Season Information

Help to resolve the most common error reject codes available at [IRS.gov](http://IRS.gov)

New forms eligible for e-file in 2011 include  
Form 5884-B - *New Hire Retention Credit*  
Form 8849 - *Claim for Refund of Excise Taxes,*

Form 8938 - *Statement of Foreign Financial Assets,* and

Form 8949 - *Sales and Other Dispositions of Capital Assets*



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# Modernized e-File Filing Season

System Performance

Reject rates continue to decline

Volume of “Accepted” returns plus  
those “Made Available” to the  
various states continues to increase

Many benefits to using MeF



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# Modernized e-File 1040 MeF

Phase III – Tax Year 2011 will include  
additional forms

Certain prior year forms can be  
submitted

Federal/State continue to increase  
1040 Modernized e-File (MeF)  
Program on [IRS.gov](http://IRS.gov)



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# *QuickAlerts* Messaging System

QuickAlerts, what are they & why are they needed

Benefits of subscribing to QuickAlerts

Who sends the QuickAlerts

Subscribing to QuickAlerts



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# References

Publications 3112, 1345, Revenue  
Procedure 2007-40 and [IRS.gov](http://IRS.gov)

Tutorials and Help in e-Services and  
*e-file* Application or call 866-255-0654

Visit the Preparer Services Room