94x MeF and Legacy Comparison

Stakeholder	Application Process		Testing Process		Filing Return		Signature	
	Legacy	MeF	Legacy	MeF	Legacy	MeF	Legacy	MeF
Software Developers (SWDs): writes either origination or transmission software according to the IRS e-file specifications.	To participate in the 94x Employment Tax *e-file* Program, prospective participants must first complete and submit an IRS *e-file* application. Complete the IRS *e-file* application online after registering for e-services. Additional guidance can be found in Publication 3112.	To participate in the 94x MeF Program, prospective participants must first complete and submit an IRS *e-file* application. Complete the IRS *e-file* application online after registering for e-services. Additional guidance can be found in Publication 3112.	To test a software package SWDs should first review the IRS Assurance Testing Process, which can be found under 94x XML User Guides and Publications. SWD should conduct Assurance Testing using return data created following the most current information on the 94x XML Programs, which include the latest Schemas, Schema Mapping Documents, and Publication 3823 (Users Guide). These documents are found on the 94x XML Developers' Forum page. SWD should first conduct a pre-validation of the XML data in their test scenarios by using a parser, such as XML SPY, and run it against the most current XML schemas. This will help to identify most validation errors prior to sending transmission files to the IRS. SWDs should test each return type in the 940/941/944 family that they intend to market or file live once they pass assurance testing.	Software Developers must perform the applicable tests in the test package prior to being accepted into the 94x MeF Program. For the Software Developers/Transmitters that are new to the MeF Platform, a one-time Communication Test must also be performed 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* for more information on the application process.	Software specifications and related information can be found on the 94x XML Developers' Forum page. The current schema information should be used for production return filing and for Assurance Testing. The 94x XML User Guides and Publications page will provide other useful procedures.	Publication 4164: Modernized e-File Guide for Software Developers and Transmitters contains communication procedures, transmission formats, Business Rule information and validation procedures for returns e-filed through MeF. Software Developers and Transmitters should select the applicable form type on the Modernized e-File (MeF) Schemas and Business Rules page to get information about all active and prior year Schemas and Business Rules used by the MeF Production and Assurance Testing Systems (ATS).	NA	NA

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	Legacy	MeF	Legacy	MeF	Legacy	MeF	Legacy	MeF
Third Party Transmitters (TPTs): a firm, organization, or individual that receives returns and PIN Registrations (Legacy only) electronically from clients (Electronic Return Originators (EROs), Reporting Agents, or Taxpayers), reformats the data (if necessary), batches them with returns or electronic PIN Registrations from other clients, and then transmits the data to the IRS. Reporting Agents may apply to be transmitters and transmit return data themselves, or they may contract with an accepted Third Party Transmitter that can transmit the data for them. A Transmitter must have software and computers that allow it to interface with the IRS.	To participate in the IRS e-file Program, TPTs need to submit a (new or revised) e-file application through e-services to obtain a test ETIN and password.	If you have already registered and applied as an e-file Provider, log in to MeF Internet Filing to transmit returns and retrieve acknowledgements.

If you do not have an e-service's user name or password or have not applied to be an Internet Filer, then you must go to the e-services Web page to register and apply to be an Internet Filer. | The TPT will call the IRS e-help Desk (1-866-255-0654), indicating that they will be using an IRS "Accepted" software product and need to conduct a communications test. The e-help Desk Assistor is available to provide direction throughout the testing process. If all returns are accepted with zero reject errors and the TPT can read their Acknowledgement (ACK) file, the e-help Desk Assistor will update their 94x Transmitter Form Type into "Production", allowing them to transmit live return data. | Third Party Transmitters (TPTs) must either write and test their own software or purchase approved software from another vendor. If the TPT purchases software, they still have to test the software, as MeF will validate the Software ID.

Software Developers must perform the applicable tests in the Test Package prior to being accepted into the MeF Program. For the Software Developers/Transmitters that are new to the MeF Platform, a one-time Communication Test must also be performed 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* for more information on the application process. | In order to electronically transmit return data to the IRS, TPTs must use approved software that has gone through the IRS Assurance Testing process. Visit the Employment Tax e-file System page or the Payroll Service Provider page to get started. If TPTs want to develop software, please refer to the Fact Sheet for Software Developers.

Acknowledgements
An Acknowledgment (ACK) File will be returned for each successfully transmitted Return or PIN Registration file. XML transmissions are processed as received, so ACKs will be available as soon as the transmission has been processed and will not follow the once or twice daily "drain" schedule of other e-file programs.

TPTs will receive a single ACK file for each transmission file submitted. Each ACK file will be composed of one or more ACK record, providing an acceptance, or a rejection, for each item in the transmission file. If a return is rejected, the ACK record will contain one or more error conditions for that return, explaining why the return was rejected. | Transmitters using Application-to-Application (A2A) must also enroll the system(s) they will be using to conduct business with MeF to obtain a SystemID. If the Transmitter and/or system(s) does not enroll, the Transmitter will not be able to access MeF. | A Transmitter does not have signature authority for the taxpayers that it services. | NA |

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Stakeholder	Application Process		Testing Process		Filing Return		Signature	
	Legacy	MeF	Legacy	MeF	Legacy	MeF	Legacy	MeF
Reporting Agents: originates the electronic submission of certain returns for its clients, and/or transmits the returns to the IRS. A Reporting Agent must be an accounting service, franchiser, bank, or other entity that complies with Rev. Proc. 2012-32, IRB 2012-34, and is authorized to perform one or more of the acts listed in Rev. Proc. 2012-32 on behalf of a taxpayer. Reporting Agents must submit Form 8655, Reporting Agent Authorization, to the IRS.	A Reporting Agent must complete Form 8655, Reporting Agent Authorization, for each client for whom a return will be filed. Further instructions can be found in Publication 1474, *Technical Specifications Guide for Reporting Agent Authorization and Federal Depositors.* **Getting Started** To participate in the Employment Tax e-file Program, prospective participants must first complete and submit an IRS *e-file* application. Complete the IRS *e-file* application online after registering for e-services. Additional guidance can be found in Publication 3112.	A Reporting Agent must complete Form 8655, Reporting Agent Authorization, for each client for whom a return will be filed. Further instructions can be found in Publication 1474, *Technical Specifications Guide for Reporting Agent Authorization and Federal Depositors.* **Getting Started** To participate in the 94x MeF Program, prospective participants must first complete and submit an IRS *e-file* application. Complete the IRS *e-file* application online after registering for e-services. Additional guidance can be found in Publication 3112.	The Reporting Agent will be treated like a transmitter and a signatory of the return.	All Software Developers and Transmitters must pass Assurance Testing System (ATS) and perform the suggested tests in the IRS Test Package before being allowed to transmit directly to the IRS. A Reporting Agent will be required to test if they are acting as a Software Developer or Transmitter.	In order to electronically file, Reporting Agents must use approved software that has gone through the IRS Assurance Testing process. If Reporting Agents want to develop software, refer to the Software Developers fact sheet.	In order to electronically file, Reporting Agents must use approved software that has gone through the IRS Assurance Testing process. If Reporting Agents want to develop software, refer to the Publication 5078 (Modernized e-File (MeF) Test Package for Business Submissions).	Reporting Agents sign all of the electronic returns they file with a single 5-digit PIN and returns are transmitted via the Employment Tax e-file System.	MeF will validate the Reporting Agent's PIN (5-digit PIN) as the authorized signatory of the return.

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Stakeholder	Application Process		Testing Process		Filing Return		Signature	
	Legacy	MeF	Legacy	MeF	Legacy	MeF	Legacy	MeF
Electronic Return Originators (EROs): originates the electronic submission of tax returns to the IRS.	To participate in the Employment Tax e-file Program, as a prospective ERO participant, complete and submit an IRS e-file Application, after registering for e-services. After the application is received, the ERO must pass a suitability check conducted by the IRS before becoming an authorized ERO. Additional guidance can be found in Publication 3112.	To participate in the 94x MeF Program, as a prospective ERO participant, complete and submit an IRS e-file Application, after registering for e-services. After the application is received, the ERO must pass a suitability check conducted by the IRS before becoming an authorized ERO. Additional guidance can be found in IRS Publication 3112.	In order to participate in IRS e-file, a prospective ERO must use IRS approved tax software that has gone through the IRS assurance testing process. Visit the Approved IRS e-file for Business Providers page to get started.	Software Developers are responsible for completing the Assurance Testing (ATS) process for each form. An ERO can view the test status of each form it transmitted to the IRS by accessing the firm's IRS e-file application and clicking on the "FORMS" link.	NA	In order to electronically file, EROs must use approved software that has gone through the IRS assurance testing process.	An ERO does not have signature authority and should not be issued a 10-digit PIN to sign an OnLine Employment Tax Return for the taxpayer. The Business taxpayer (IRS Authorized Signer) must sign their own return via the approved software and should not disclose the PIN to anyone. PINs are confidential. If the ERO applied for multiple roles, indicating on his IRS e-File Application that he wants to be a Reporting Agent then and only then will he be granted signature authority via a five (5) digit Reporting Agent PIN to sign for the client and for the tax periods referenced on the client's Form 8655 submitted to IRS for processing.	An ERO does not have signature authority to e-file business returns. An ERO must apply to be a Reporting Agent to be granted signature authority for e-filing business returns.

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Stakeholder	Application Process		Testing Process		Filing Return		Signature	
	Legacy	MeF	Legacy	MeF	Legacy	MeF	Legacy	MeF
94x OnLine e-Filer	N/A	If you have already registered and applied as an *e-file* Provider, log in to MeF Internet Filing to transmit returns and retrieve acknowledgements. If you do not have an e-service's user name or password or have not applied to be an Internet Filer, then you must go to the e-services Web page to register and apply to be an Internet Filer.	N/A	N/A	E-file 94x returns using COTS software. Returns are limited to 5 returns (4 - Form 941's and 1 - Form 940) per year per PIN per Publication 3823.	E-file 94x returns using COTS software. Returns are limited to 5 returns (4 - Form 941's and 1 - Form 940) per year per PIN per Publication 3823.	Complete the 94x Online PIN Registration within the COTS Software and submit to IRS for approval as an IRS Authorized Signer to receive a 10-digit PIN.	**<u>Scanned Transmittal</u>** MeF allows Form 8453-EMP to be signed by the taxpayer, scanned, and included with each submission. This method is available to both EROs and/or online filers for all tax years. **<u>Online Filing PIN</u>** For Processing Year 2016, 94x MeF will accept the Online Filing PIN for all Tax Years.