

Modernized e-File (MeF) 94x Employment Tax Frequently Asked Questions (FAQs)

Communications Testing

FAQ	Inquiry	Response
1	I am a Software Developer/Transmitter and have not been a participant in MeF. Can I begin communication testing for 94x MeF before ATS opens in November?	Yes. You may begin communications testing for 94x MeF before ATS opens in November.
2	I am a Software Developer/Transmitter and have not been a participant in MeF. What actions must I take to gain access to the ATS environment for a communication test prior to November?	You may begin communications testing for MeF before ATS opens in November. You must take the following actions to gain access to the MeF system. Update your e-File Application to add the role of software developer or transmitter for Form 94x MeF. If you need assistance updating your e-File Application, please refer to the e-Services online tutorials and Publication 3112, <i>IRS e-File Application and Participation</i> located on the irs.gov Modernized e-File (MeF) User Guides & Publications page or send an email to the MeF Mailbox. The Application-2-Application (A2A) Toolkit is available to transmitters interested in using the MeF system to send or receive returns. If you are interested in receiving the toolkit, please send an email to the MeF Mailbox to request a copy. Please put A2A Toolkit in the subject line, and include your name, your company name, address and phone number along with your request for the toolkit. SSL Certificates are available at http://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Modernized-e-File-MeF-User-Guides-&Publications

e-Signature (Forms 8453-EMP and 8879-EMP) / Signature Options / Signature Authority

FAQ	Inquiry	Response
1	Will 94x MeF include a Practitioner PIN option? If so, is there a new version of Form 8879 planned for 94x?	Yes. 94x MeF has a Practitioner PIN option. Form 8879-EMP is available for signature and retention by the Practitioner who will then submit the return using the Practitioner's PIN.

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2	Can I use the EMS PIN (LOA PIN) to file taxes in MeF?	<p>Yes. MeF supports the EMS PIN (LOA PIN) for online filers as follows:</p> <p>For Processing Year 2016, 94x MeF will accept the Online Filing PIN for all Tax Years.</p> <p>Alternatively, online filers have the option to scan the Form 8453–EMP signature document and include it with the submission.</p> <p>(Updated 10/29/15)</p>
3	Will MeF support the use of the Reporting Agent PIN as a signature option for the 94x series?	Yes. The Reporting Agent PIN must be included on every submission where this signature option is selected.
4	Will MeF support bulk signature authority? For instance, can a PSP sign one document to account for 5,000 transmissions?	No. MeF will not support bulk signature authority. For MeF to support this approach, the signature document would have to be sent in before the submission in order for a Submission ID to be available to associate the submissions with the signature. Chief Counsel did not approve this approach because the submission could be altered after the signature document was signed. Moving forward, the signature document must accompany the submission.

General Information

FAQ	Inquiry	Response
1	How long will MeF and Legacy function in parallel?	The Internal Revenue Service communicated through several channels since September 2014 that the Electronic Management System (EMS) also known as Legacy will be permanently retired in December 2015. November 30, 2015 will be the last day any employment tax (Form 94x) forms will be accepted in Legacy (acknowledgements can be retrieved through 11:59 PM EST on December 4, 2015). (Updated 10/29/15)
2	Will MeF support amended employment tax returns?	No. MeF will not support 94x amended returns.
3	Using MeF, can I link and file my state and federal employment taxes?	No. The federal/state program has not been expanded to include employment taxes.
4	What is the maximum number of submissions that can be submitted in a single transaction?	Up to 100 submissions may be submitted per transaction.

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5	If our company uses third party software, does the third party hold the certification, or does each service provider who uses the software have to certify?	Software companies use Transmitters to send in their returns. Most send in their own transmissions. The software package is assigned a Software ID by the e-Help Desk Assistors. If the third party changes their software, they will then need to test and get another Software ID.

IRS e-file Application and Participation

FAQ	Inquiry	Response
1	I am new to e-file. How do I get started?	<ul style="list-style-type: none"> • Option 1 – Authorize a Reporting Agent to prepare, sign and e-file all 94x Series of returns for you. • Option 2 – Become an Authorized e-file Provider by completing the IRS e-file Application and choosing the Provider Role(s) that meet the needs of your business. <p>For complete guidelines, refer to Publication 3112, <i>IRS e-file Application and Participation</i> and Revenue Procedure 2007-40.</p>
2	Will 94x Legacy filers need to file a new e-file application to use MeF? Can the prior e-file application be amended?	94x Legacy filers can modify their existing e-file application to file through MeF. A new e-file application is not required

Modernized e-File (MeF) Assurance Testing System (ATS)

FAQ	Inquiry	Response
1	Will I be able to file Tax Year 2013 Employment Tax returns and test Tax Year 2014 Employment Tax returns at the same time?	Yes. You will need to obtain new test ETIN to continue testing, because the IRS moves the original ETIN to Production status once the communications test is passed. Call the e-Help Desk toll-free at 1 (866) 255-0654 to obtain a new Test ETIN. For complete guidelines, refer to Publication 5078, <i>Modernized e-File (MeF) Test Package</i> .

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Schemas

FAQ	Inquiry	Response
1	Can the same schemas used for Legacy be used for MeF?	No. MeF schemas are compliant with the XML standard and Legacy's schemas are written in a proprietary format.