Publication 5078

Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions

For Processing Year 2025

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NATURE OF SUBSTANTIVE CHANGES

Section	Change
ALL	This publication was updated to reflect tax information for Processing Year 2025.
Table of Contents	The Table of Contents (TOC) was reformatted and updated
2.1	The section heading was changed from WHO MUST TEST to TEST PARTICIPANTS.
2.2	The section heading was changed from WHAT IS TESTED to TEST SCENARIOS.
2.3	The section heading was changed from WHEN TO TEST to BENEFITS OF TESTING.
2.4	The section heading was changed from WHY TEST to SOFTWARE IDENTIFICATION NUMBER. The new procedures for obtaining a Software ID number were added.
2.5.1	The IRS.gov link for testing information was updated.
3.4.2	The availability of Form 2290 test scenarios was added.
4	The availability of the Schemas and Business Rules packages in the Secure Object Repository (SOR) was added.
4.2	Clarification of when to contact the MeF Mailbox was added.
5.1	The Exhibit heading and the IRS.gov link to Publication, 5594, Standard Postal Service State Abbreviations and Zip Codes was updated.
5.2	The IRS.gov link to the Foreign Country Codes Listing for Modernized e-File (MeF) was updated.

BUSINESS FORMS COVERED BY TEST PACKAGE

Form	Title
720	Quarterly Federal Excise Tax Return
	On-Line Signature PIN Registration (94x)
940	Employer's Annual Federal Unemployment (FUTA) Tax Return

940-PR	Planilla para la Declaración Federal Anual del Patrono de la Contribución Federal para el Desempleo (FUTA)
941	Employer's QUARTERLY Federal Tax Return
943	Employer's Annual Federal Tax Return for Agricultural Employees
943-PR	Planilla para la Declaración Anual de la Contribución Federal del Patrono de Empleados Agrícolas
944	Employer's Annual Federal Tax Return
945	Annual Return of Withheld Federal Income Tax
990	Return of Organization Exempt From Income Tax
990-EZ	Short Form Return of Organization Exempt From Income Tax
990-N	Electronic Notice (e-Postcard)
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
990-T	Exempt Organization Business Income Tax Return
1041	U.S. Income Tax Return for Estates and Trusts
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1065	U.S. Return of Partnership Income
1120	U.S. Corporation Income Tax Return
1120-S	U.S. Income Tax Return for an S Corporation
1120-F	U.S. Income Tax Return of a Foreign Corporation
1120-POL	U.S. Income Tax Return for Certain Political Organizations
2290	Heavy Highway Vehicle Use Tax Return
4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the IRC
5227	Split-Interest Trust Information Return
5330	Return of Excise Taxes Related to Employee Benefit Plans
7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds
8849	Claim for Refund of Excise Taxes
8868	Application for Extension of Time To File an Exempt Organization Return
9465	Installment Agreement Request

PART 1   GENERAL INFORMATION

1.1   PUBLICATION 5078

Publication 5078, *Modernized e-File (MeF) Test Package Business Submissions* contains general and program specific testing information for use in completing the Assurance Testing System (ATS) process. Assurance Testing System is an annual process that tests the tax preparation software

and/or the electronic transmissions for each Software Developer, transmitters, and large taxpayers wanting to participate in the MeF Program. In order to participate in the MeF Program, each Software Developer must pass testing for each form type and each tax year that they support. Transmitters are only required to perform a Communications Test their first year.

1.2   SCENARIOS

ATS scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance-testing-system-ats webpage.

1.3   EMPLOYER IDENTIFICATION NUMBERS (EINS)

All EINs for Federal business ATS scenarios will begin with "00." Business Rule R0000-148 has been implemented in the ATS environment to reject any Federal business submission without a Filer EIN beginning with "00" in the Return Header. There will be no predetermined name controls. To accommodate the expanded range of EINs for business submission testing, the EIN/name control Business Rules will be disabled in ATS.

Note: See **Exhibit 4** for a complete list of the Test EINs for BMF Forms.

1.4   ATS Known Issues and Solutions

The ATS Known Issues and Solutions documents are developed to identify and provide interim solutions to ATS issues identified with Schemas, Business Rules, and Stylesheets for each form family in the MeF System.

ATS Known Issues and Solutions are posted on the following link:

https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance-testing-system-ats

PART 2   ATS INFORMATION APPLICABLE TO ALL FORM TYPES

2.1   TEST PARTICIPANTS

2.1.1   IRS *e-file* Application and Participation

Prior to testing, all Software Developers and Transmitters must obtain an Electronic Transmitter Identification Number (ETIN) and an Electronic Filing Identification Number (EFIN) through the *e-file* Application process. If a Software Developer intends to transmit production submissions, they must register as both a Software Developer and Transmitter. Refer to Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters.

Refer to Publication 3112, *IRS e-file Application and Participation*, and https://www.irs.gov/tax-professionals/e-file-provider-services or https://www.irs.gov/e-file-providers/become-an-authorized-e-file-provider for Online Application procedures.

Software Developers and Transmitters using Application to Application (A2A) are required to register the system(s) to conduct business with MeF to obtain Application System IDs

(ASIDs). If the systems are not registered, the Software Developer or Transmitter cannot access MeF.

2.1.2   Software Developers

Software Developers are required to complete Assurance Testing using the applicable scenarios available on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance-testing-system-ats webpage to be accepted into the electronic filing program each filing season.

Software Developers are issued a Test ETIN by the IRS to be used for software testing. To allow year-round testing, the ETIN stays in Test mode.

2.1.3   Transmitters

For the initial year, transmitters are required to complete communication testing, to transmit production returns to the IRS. They do NOT need to perform communications test each year.

Transmitters are issued a Production ETIN by the IRS. The Forms Transmission Status (FTS) of all e-file Applications starts in Test mode. The FTS is updated, by the IRS, to Production status after a Transmitter passes the required communication testing. If the transmitter wants to test again, the "Forms Transmission Status" must be moved back to "Test", which prevents transmission of live returns.

The ETIN assigned in the application process must be included in each message.

2.1.4   Large Taxpayers

Large Taxpayers are required to complete communications test the first year only. They do NOT need to perform communications test each year.

Refer to Publication 4163 Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns for general information on Large Taxpayers.

2.2   TEST SCENARIOS

All ATS scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance-testing-system-ats webpage. Each scenario includes a summary sheet which provides all the information needed to complete the scenario. The tax forms used in the scenarios may not include information on every line. While it may appear the scenario is incomplete, the absence of the data is intentional. For example, the software should populate any data that is totaled or transferred from another form in the return. Test returns include a limited number of forms and schedules. It is not possible to represent all possible conditions in these tests.

Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends each return be run against a parser prior to transmission. IRS processing consists of two steps: Schema validation through a parser and Business Rule validation.

Use a separate Software ID and perform ATS testing for each software package.

Caution: To protect confidential tax and other sensitive information, do not use actual taxpayer information in the testing environment.

2.2.1   Scenarios by Form Type

The Assurance Testing System (ATS) consists of the following number of scenarios for each form type:

Form Type	Number of Scenarios
94x (Annual)	12
94x (Quarterly)	4
94x (On-Line Signature PIN) *	1
720	3
990	3
990-EZ	2
990-N	4
990-PF	3
990-T	7
1041	6
1042	3
1065	4
1065 - K-1 Aggregators	2
1120	4
1120-F	1
1120-POL	2
1120-S	4
2290	3
4720	5
5227	5
5330	7
7004	5
8038-CP	7
8849	6
8868	3
9465	1

*Note: 94x On-Line Signature PIN Scenario is posted as Scenario #12 for both 94x Annual and Quarterly forms.

2.2.2   IP Address

The IP Address for business 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

2.3   BENEFITS OF TESTING

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

- IRS can receive and process the electronic returns.
- Returns have fewer validation and math errors.
- Transmitters use the correct format according to the IRS MeF electronic filing specifications.
- Transmitters can retrieve responses from MeF, including acknowledgement files, State returns and State status records.
- Filers understand and are familiar with the mechanics of electronic filing.

The IRS strongly recommends that Software Developers use the ATS system to retest when there are Schema changes.

2.4 SOFTWARE IDENTIFICATION NUMBER

The Software Developer will need a Software Identification Number for each form family to be filed. The steps provided below, outline tasks to be completed to receive a Software Identification Number.

Software developers must access their e-Services account to submit questionnaires for each form they are testing. You must be an authorized user on a completed IRS e-file application and have Principal or user granted Principal Consent authority or be a Responsible Official or Delegate User with Add & Change Software Package Information authority granted. To receive a Software Identification Number (SIN) for each product they plan to test, the Software Developer must follow the steps below to complete the questionnaire:

- Sign-in to their completed e-file application.
- Select Organization Role (application must be in completed status).
- Select the Software Packages tab.
- Select Add Software Package.
- Complete the Add Software Packages pop-up.
- Select Save.

The system will then automatically issue the software identification number for that package. When ready to test, Software Developers should notify the e-help Desk toll-free at 1 (866) 255-0654 or respond to e-help desk email received.

Note: Software Developers need a new Software ID for each tax year and each tax package they support.

2.5 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

The IRS does not require a software product to offer all forms or schedules, or for all scenarios of a particular form or schedule.

2.5.1 Questionnaire

To begin testing, Software Developers must complete and submit an IRS questionnaire prior to testing indicating the forms and schedules they support. For additional information, please visit E-file Provider Services.

2.5.1 Submitting and Correcting Tests

Software Developers must test the complete form with no field limitations except for the number of occurrences. In addition, all tax types must be tested if they will be filed in production. For example, if Forms 1120 and 1120-S were initially tested and now an additional Form 1120-F is supported, Form 1120-F must be tested and approved before submitting live versions of the form.

Software Developers may transmit as many test returns as necessary until all scenarios are accepted. All Business Rule rejects must be corrected to pass ATS.

2.6 COMMUNICATIONS TEST FOR THE E-FILE SYSTEM

Transmitters must use accepted software to prepare and transmit returns and must complete a one- time error free communications test. Further communications testing is not required when adding additional forms. Software Developers, who will not transmit, are not required to perform a communications test.

2.6.1 Transmitting Returns

IRS allows two transmission methods for MeF:

- Internet Filing Application (IFA)
- Application to Application (A2A)

Transmitters must perform communications testing using the transmission method(s) that will be used for production.
- If only one method will be used (IFA or A2A), then that method must be tested.
- If both methods will be used (IFA and A2A), then both methods must be tested.

2.7 USING YOUR OWN TEST DATA

All forms included in each schema package are available for testing in ATS. Software Developers are not limited to testing only the forms provided in the scenarios. The IRS strongly recommends Software Developers use the ATS system to test all forms supported by the software prior to the filing season.

After passing ATS testing, Software Developers may continue testing throughout the year with their own data using the same Test ETIN. Transmitters can request a Test ETIN to continue testing, because the IRS will update Forms Transmission Status to Production status once the

communications test is passed. Call the e-help Desk toll-free at **1(866) 255-0654** to obtain a Test (Type) ETIN, as a Transmitter.

Use the same taxpayer's name and address information that is provided in the scenarios for independent tests. See Section 5.4, Exhibit 4, VALID EINS for test EINs for each tax type.

The scenarios on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance- testing-system-ats webpage have the most current draft forms and schedules available. Late legislation could affect the content of these scenarios and related schemas.

2.8 FEDERAL/STATE TESTING FOR FORMS

There is not a separate testing program for states. Full ATS for Transmitters and states will be available October 2024. Contact applicable or participating states for scenarios for state returns. Transmitters should test Federal scenarios before attempting to test state scenarios.

- Transmit Federal and State returns through A2A or IFA.
- Retrieve State returns through A2A.
- Included Forms: 1120/1120-S,1065, 990/990-EZ/990-PF and 1041

Participating States will allow filers to transmit State submissions as either "linked" or "unlinked."

- IRS forwards the State portion of a "linked" submission to the participating State if the associated IRS return has been accepted. The Federal return and the "linked" State return can be filed at the same time. IRS will process the Federal submission first and determine the accepted or rejected status prior to processing the State submissions.
- IRS forwards the "unlinked" (sometimes referred to as "State stand alone") State submission to the participating State regardless of whether or not a Federal return has been filed and accepted.
- Each participating State sets its own requirements for when to use a "linked" or "unlinked" submission.

It is the responsibility of each State to determine whether software testing is passed. Each State's requirements and procedures may be found on their website. For further information on State testing procedures, please contact the participating State office.

Additional information regarding States can be found on the Federation of Tax Administrators website.

2.9 XML RESOURCES

Below are resources that relate to XML Schemas, software tools and parsers. The IRS does not endorse any product and resources are provided for information only. Any third-party parser toolkit can be utilized.

- Altova XMLSpy XML Editor
- Apache Project Directory

- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [xerces.apache.org/](#)

2.10   FORMATTING THE ENTITIES

The business entities presented in scenarios are shown in common usage, with commas and periods. Refer to [Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters](#) for proper formatting of business name lines and addresses using XML efile Types. Hyphens (-) and Ampersands (&) are the only non-alphanumeric characters allowed by IRS in entity information.

Example:

Test Scenario:
Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format:
Help For All Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MD (StateType)
20901 (ZipCodeType)

2.11 LIMITATIONS OF THE ATS SYSTEM

The MeF Assurance Testing System cannot handle stress or load testing. The configurations are similar to the MeF Production System. When testing in the ATS environment, the response time is slower than the Production environment. This is especially true for extremely large returns in one-transmission or concurrent transmissions.

2.12 STRONG AUTHENTICATION

Refer to Section 4.1.2, Registration for A2A Credentials, in [Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters](#) for information on strong authentication.

2.13 PASSWORDS

Refer to [Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters](#) for information on passwords.

2.14 SIGNATURE REQUIREMENTS

Refer to Section 8, MEF ALTERNATIVE SIGNATURES, in Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters for information on electronic signatures.

PART 3   ATS INFORMATION FOR SPECIFIC FORM TYPES

3.1 CORPORATE RETURNS - FORMS 1120, 1120-F and 1120-S

Software Developers supporting clients that file Forms 1120-L and 1120-PC as subsidiaries must develop their own scenarios including these forms and submit them for testing.

3.1.1   ATS Year for Corporate Returns

ATS testing for Corporation Returns is for Tax Year 2024 / Processing Year 2025. Scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-filemef- assurance- testing-system-ats webpage.

3.1.2   Special Instructions for Consolidated Corporate Returns

MeF requires tax preparation software approved for electronic filing to use IRS forms for reporting data for each subsidiary return.

- The consolidated return tax preparation software approved for electronic filing must allow taxpayers to create a separate "stacked return" for the parent and each subsidiary return.
- The tax preparation software must allow taxpayers to report Eliminations and Adjustments as a separate "stacked return."
- The tax preparation software may also allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires all subsidiary data to be:

  - o   formatted,
  - o   transmitted
  - o   viewed by the IRS as "stacked returns."

MeF requires supporting data to be included in tax preparation software (see example provided below) or attached as scanned PDF files.

- The IRS reviews all the forms and instructions attached to the corporate forms and identifies every instance where taxpayers are required to attach supporting data.

- The IRS provides structured formats to Software Developers or provides instructions to enter supporting data as PDF files (in instances where IRS has not defined a format).

When the IRS has defined structured formats, Software Developers are required to use these formats for developing tax preparation software approved by IRS for electronic filing.

- It is the responsibility of Software Developers to provide appropriate instructions for taxpayers to enter supporting data to meet the IRS guidelines.
- Most Software Developers will allow taxpayers to import/export data from other sources.
- Software Developers should discuss available options with the taxpayer to determine how to prepare supporting data for their electronic return.

When submitting a consolidated return, the software must provide detail for each entity at the entity level and roll data up to the consolidated return. At a minimum, this roll-up information must be provided on any line where the form requires a statement or schedule to be attached (e.g., Form 1120, Line 10, Other Income (attach schedule), Line 26, Other Deductions (attach schedule).

However, there are forms and schedules that are transactional or informational in nature and cannot be mathematically consolidated or reported on the consolidated return. The transactional data flows to the consolidated return via a different form or schedule and the informational data is attached to the consolidated return.

For example, the Form 6252, *Installment Sale Income*, results for each transaction flow to the Form 4797, *Sales of Business Property* and subsequently, the data on the Form 4797 flows to the consolidated return. The Form 8883, *Asset Allocation Statement Under Section 338*, provides informational data only and does not flow to any other schedule, form, or a consolidated return.

Below is an example based on the data provided in ATS, **Form 1120, Scenario 2** for a consolidated return:

Attachment 1, F1120, line 10, Other Income (Itemized Other Income Schedule)				
Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	**50,053,700**	**-475,221**	**220,747**	**50,308,174**

The Parent (*Hide 'N Seek Foods, Inc*) will provide the following data on the **Itemized Other Income Schedule:**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Sales	208,671
Hide 'N Seek Foods	00-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods	00-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods	00-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935
Hide 'N Seek Foods	00-0000002	Total	-475,221

The first subsidiary (*The Greek Playhouse*) would provide the following data on the **Itemized Other Income Schedule:**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
The Greek Playhouse	00-0000012	Partnership Income/Loss	220,747
The Greek Playhouse	00-0000012	Total	220,747

The second subsidiary (*Acme Food Corp*) will provide the following data on the **Itemized Other Income Schedule:**

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Acme Food Corp	00-0000013	Sales	8,770
Acme Food Corp	00-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	00-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp	00-0000013	Miscellaneous Income	-6,792
Acme Food Corp	00-0000013	Total	50,308,174

The consolidated return should have an attachment for Other Income and the following data must be provided in one of the following formats:

Format 1 - The **Itemized Other Income Schedule** for the consolidated return contains a roll-up of the detail for each entity:

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods	00-0000002	Sales	208,671
Hide 'N Seek Foods	00-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods	00-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods	00-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935
The Greek Playhouse	00-0000012	Partnership Income/Loss	220,747
Acme Food Corp	00-0000013	Sales	8,770
Acme Food Corp	00-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	00-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp	00-0000013	Miscellaneous Income	-6,792
Hide 'N Seek Foods, Inc.	00-0000002	Total	50,053,700

Note: Dependencies should be attached at the entity level and rolled up to the consolidated return.

Format 2 - The **Itemized Other Income Schedule** for the consolidated return contains a roll-up of the total from each entity.

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Total Other Income	-475,221
The Greek Playhouse	00-0000012	Total Other Income	220,747
Acme Food Corp	00-0000013	Total Other Income	50,308,174
Hide 'N Seek Foods, Inc.	00-0000002	Consolidated Total	50,053,700

Note: Dependencies should be attached at the entity level and rolled up to the consolidated return.

Format 3 - The **Itemized Other Income Schedule** for the consolidated return contains a total of all subsidiaries by category:

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Sales	217,441
Hide 'N Seek Foods	00-0000002	Exchange Gain/Loss realized	-2,321,468
Hide 'N Seek Foods	00-0000002	Partnership Income/Loss	50,559,438
Hide 'N Seek Foods	00-0000002	Miscellaneous Income	149,354
Hide 'N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935

Note: Dependencies should be attached at the entity level and rolled up to the consolidated return.

3.2   PARTNERSHIP RETURNS - FORMS 1065

3.2.1   ATS Year for Partnership Returns
ATS testing for Partnership Returns is for Tax Year 2024 / Processing Year 2025. Scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-file- mef-assurance-testing-system-ats webpage.

3.2.2   Form 1065 - K-1 Aggregators
K-1 Aggregators are required to complete Assurance Testing using the applicable scenarios available on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance-testing-system-ats webpage to be accepted into the electronic filing program each filing season.

3.3   EXEMPT ORGANIZATION RETURNS

One Software ID may be used for Forms 990, 990-EZ, 990-N, 990-PF and/or 8868. Forms 990-T, 1120-POL, 4720, 5227, 5330 and 8038-CP all require their own separate Software ID.

There is a single Questionnaire that includes Forms 990, 990-EZ, 990-N, 990-PF and 8868.
There are separate Questionnaires for Forms 990-T, 1120-POL, 4720, 5227, 5330 and 8038-CP.

3.3.1 ATS Year for Exempt Organizations and Other Tax-Exempt Entities Returns
ATS testing for Exempt Organization and Other Tax-Exempt Entities Returns is for Tax Year 2024 / Processing Year 2025 with the exception of Form 8038-CP. The 8038-CP is for Tax Year 2024 / Processing Year 2025. Scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance-testing-system- ats webpage.

3.4 EXCISE TAX E-FILE AND COMPLIANCE (ETEC) RETURNS

Scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance-testing-system-ats webpage.

3.4.1 ATS Year for Form 720

ATS testing for Form 720 is for Tax Year 2025/Processing Year 2025.

• The scenarios for Form 720 are for the first quarter. If additional quarters need to be tested, we will notify the Software Developers.

3.4.2 ATS Year for Form 2290

ATS testing for Form 2290 is for Tax Year 2025 / Processing Year 2025.

• Testing for TY2025 will be available June 2025.

3.4.3 ATS Year for Form 8849

ATS testing for Form 8849 is for Tax Year 2025/Processing Year 2025.

3.5 EMPLOYMENT TAX RETURNS - FORMS

Employment Tax Returns including the following forms: 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945 and 94x On-Line Signature PIN Registration. Software Developers supporting the
94x MeF Forms and 94x On-Line Signature PIN Registration must use the MeF developed ATS Scenarios to pass ATS Testing. Separate Software IDs are required for the 94x Annual Forms, 94x Quarterly Forms and 94x On-Line Signature PIN Registration.

• A separate Software ID is issued for the 94x On-Line Signature PIN Registration. The Software ID issued for the 94x Annual Forms and 94x Quarterly Forms can no longer be used with the 94x On-Line Signature PIN Registration software package.

• The Software ID for the 94x Annual Forms (Form 940, Form 940(PR), Form 943, and Form 943(PR)) are issued with a unique 2-digit number after the Tax Year indicator "YY" (YY88NNNN). For example, a Software ID issued for the Tax Year 2024 94x Annual Forms software package will be in the format of 2388NNNN.

• The Software ID for the 941 Quarterly Form is issued a unique 2-digit number after the Tax Year indicator "YY" (YY99NNNN). For example, a Software ID issued for the Tax Year 2025 94x Quarterly Forms software package will be in the format of 2499NNNN.

3.5.1 ATS Year for Employment Tax Returns

For Processing Year 2025, the Employment Tax Return (94x) ATS Scenarios were developed for the following tax years:

Tax Year 2024

ATS Scenarios were developed, and they include the following forms:

- **Form 940**
- **Form 940-PR**
- **Form 943**
- **Form 943-PR**
- **Form 944**
- **Form 945**

Note: Scenario #12 for the 94x On-Line Signature PIN will be posted on the Annual and Quarterly pages.

- Tax Year 2025 (Quarterly Forms Only)
- Four ATS Scenarios were developed for the Form 941

Note: Form 941-PR and 941-SS Scenarios will not be available for tax year 2025.

Scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-_file-mef-assurance-testing-system-ats webpage.

3.6   ESTATE AND TRUST RETURNS - FORMS 1041

Software Developers supporting the 1041 MeF Forms must use the MeF developed ATS Scenarios to pass ATS Testing.

1041 MeF ATS testing includes:

- Form 1041
- Form 7004

Software Developers supporting the extension Form 8868 will complete the test scenarios for this form in addition to the Form 1041 scenarios.

3.6.1   ATS Year for Estate and Trust Returns

ATS testing for Estate and Trust Returns is for Tax Year 2024 / Processing Year 2025. Scenarios are available on the https://www.irs.gov/e-file-providers/modernizede-file-mef-assurance-testing-system-ats webpage.

The test data for the extensions are designed for returns other than Form 1041. If the software is restricted to 1041 returns only, the Software Developer can send in the test extension with 1041 data. For example, Form 7004 Return Code can be changed to "08".

3.7 EXTENSIONS - FORMS 7004 and 8868

Software Developers who support extension forms should identify Form 7004 and/or 8868 in the questionnaire as supported forms. Testing for extensions is required once per filing season. For example, Software Developers who support Forms 1120, 1065 and 1041 must complete Form 7004 testing once. - Remove Chart (Form 7004 in no longer tested under different form families. See next update for 8868 changes.)

3.7.1 Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns

A separate software ID is required for Form 7004. Form 7004 extensions are not included in the testing for Forms 1120, 1065, or 1041. Software Developers who support the Form 7004 extension must test the 7004 scenarios independently from the aforementioned forms. For ATS testing, Form 7004 has its own testing procedures and has its own Software Developer Questionnaire.

3.7.2 Form 8868, Application for Extension of Time to File an Exempt Organization Return

Add an additional paragraph at beginning of section to read: Form 8868 Extensions are included in testing under the 990 form family. Software Developers who support Form 8868 will identify it as a supported form in the 990 family questionnaire.

Individuals needing an extension of time to file Form 4720 using an SSN (Return Code 03) must file in paper format. Corporations electronically extending Form 4720 should continue to enter Return Code "09" and their EIN.

Form 8868, Application of Extension of Time to File an Exempt Organization Return, does not require a signature if it is not submitted with a payment. If providing a payment, you may use the Practitioner PIN or the scanned Form 8453-TE method to submit the extension application and payment.

3.8 INSTALLMENT AGREEMENT REQUEST - FORM 9465

Installment agreement requests are included in testing under specific form families for out-of-business sole-proprietors. Software Developers who support installment agreement requests should identify Form 9465 in the questionnaire as a supported form. Form 9465 will only be accepted as a stand-alone for these business tax types.

Installment Agreement Request	Form Family
9465	720, 94x, or 2290

3.9 ANNUAL WITHHOLDING TAX RETURN FOR U.S. SOURCE INCOME OF FOREIGN

PERSONS – FORM 1042

ATS testing for Form 1042 will be for Tax Year 2024 / Processing Year 2025. Scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e-file-mef-assurance- testing-system-ats webpage.

PART 4 MeF SCHEMAS AND BUSINESS RULES RETRIEVAL SYSTEM

The Modernized e-File (MeF) Schemas and Business Rules are distributed to software providers through the Registered User Portal – eServices Secure Object Repository (SOR). This information is no longer available on IRS.gov.

4.1   E-SERVICES ACCOUNT

Software providers use their existing e-Services account to pick up the Schema and Business Rule packages. The IRS sends QuickAlert messages informing users when the Schema and Business Rule packages are in their SOR accounts and ready for pick-up.

4.2   MEF MAILBOX

The MeF Schema and Business Rule packages are available to Authorized Users listed on e- File applications for Software Developers and States. Please contact the MeF Mailbox with the Company Name, your Authorized User role and ETIN to request these packages.

PART 5   EXHIBITS

5.1   EXHIBIT 1 - STANDARD STATE ABBREVIATIONS AND ZIP CODES

State Abbreviations and ZIP Codes are available in Publication 5594, Standard Postal Service State Abbreviations and Zip Codes.

5.2   EXHIBIT 2 - FOREIGN COUNTRY CODES LISTING

Foreign Country Codes are available on the Foreign Country Codes Listing for Modernized eFile (MeF) webpage**.**

5.3   EXHIBIT 3 - ATS SCENARIOS

ATS Scenarios are available on the https://www.irs.gov/e-file-providers/modernized-e- file-mef-assurance-testing-system-ats webpage.

5.4   EXHIBIT 4 - VALID EINS

Use "00" as the pre-fix for all Federal and State business return EINs. The EIN ranges are designated for each tax type. The "00" is enforced by a Business Rule for Federal returns. The EIN ranges for State returns are recommended but are NOT enforced by a Business Rule. For example:

- 00-9000000 through 00-9999999 is used for Exempt Organizations and Other Tax-Exempt Entities
- 00-1000000 through 00-1999999 is used for ETEC
- 00-2000000 through 00-2999999 is used for 1065
- 00-3000000 through 00-3999999 is used for 94x
- 00-4000000 through 00-4999999 is used for 1041
- 00-5000000 through 00-5999999 is used for 1042
- 00-9000000 through 00-9999999 is used for Exempt Organizations and Other Tax-Exempt Entities

The ranges can be separated between IRS and State usage. The States would determine their specific ranges. As an example:

- through 00-0199999 is used for 1120 Federal Returns
- 00-0200000 through 00-0255555 is used for 1120 Alabama State Testing
- 00-0256666 through 00-0260000 is used for 1120 Arkansas State Testing

The States Federation of Tax Administrators (FTA) could divvy up the EINs between XX-X200000 thru XX-X999999 for externals to use for State Testing.

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