IRS e-file

Test Package for Electronic Filers of Individual Income Tax Returns For Tax Year 2014

IRS

Assurance Testing System (ATS) for Form 1040 Modernized e-File (MeF)

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WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is successfully processing electronically filed tax returns for individuals, corporations, partnerships, excise tax filers, and exempt organizations.

MeF will accept the current Tax Year and two prior Tax Years. In Processing Year 2015, MeF will accept Tax Year 2012 (prior year), Tax Year 2013 (prior year) and Tax Year 2014 (current year) returns for Form 1040. Subsequent Tax Years added to the MeF Platform, will affect the filing of prior year returns through MeF.

- DO NOT file a Form 4868 for a prior year return.

- MeF will not be accepting Form 8854 for Tax Years 2013 and 2014, in XML or PDF.

WHEN DOES ATS OPEN?

ATS opens November 3, 2014.

WHO MUST TEST?

Software developers must perform the applicable tests in this Test Package prior to being accepted into the 1040 MeF Program for the 2015 (Tax Year 2014) filing season. Software Developers / Transmitters, new to the MeF Platform must also perform a one-time Communication Test 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* and e-services - Online Tools for Tax Professionals for Online Application procedures.

Software Developers and Transmitters using Application to Application (A2A) are required to register the system(s) that will be used to conduct business with MeF to obtain a System ID. If the systems are not registered, the Software Developer or Transmitter cannot access MeF.

SOFTWARE DEVELOPERS

To test software, the e-help Desk assigns a Test ETIN to software developers. This ETIN will remain in "Test" status and will not be moved to "Production" status; allowing a developer to test year round.

Note: The Modernized e-File Assurance Testing System configuration is not identical to the MeF Production system. A tester should not expect the same response time when testing in the ATS environment versus the Production environment. Do not use ATS for performance or load testing. However, testing a single extremely large return in one transmission is acceptable.

TRANSMITTERS

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will remain in "Test" status until the transmitter passes required Communication Testing with the IRS, at which time the ETIN will then move to "Production" status. This ETIN will remain in "Production Status". Annual Communication Testing is not required. The Software Identification Number of the software they have purchased will validate transmitters each year. A transmitter may then request a Test ETIN, to use for continued testing once the original ETIN moves to "Production" status.

A transmitter must revise its IRS e-File application to indicate they will be using MeF, Internet XML transmission method, and check the appropriate Form 1040. This selection includes the 1040 form family, 4868, 2350, 56 and 9465. Failure to perform a one-time revision to the e-file application will result in an invalid ETIN and rejected submissions. The transmission status ("Test" or "Production") of the ETIN used must match the Test/Production Indicator in the Message Header; otherwise, the message will reject.

WHY TEST?

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

- Transmitters use the correct format and meet the Internal Revenue Service (IRS) MeF electronic filing specifications
- Returns have fewer validation and math errors
- IRS can receive and process the electronic submissions
- Filers understand and are familiar with the mechanics of electronic filing
- Transmitters can retrieve responses from MeF, including acknowledgement files

Note: The development of Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*, utilizes the most current draft forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test scenarios and related schemas. Although not required, we strongly recommend retesting through ATS when there are both minor and major schema changes.

WHAT IS TESTED?

1040 ATS scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates webpage and are no longer contained within the Test Package.

The IP Address for 1040 series submissions is located in the ReturnHeader schema.

Use the following IP Address in the scenarios:
☐ 112.112.112.112 or
☐ Any IP Address that meets the correct schema format

The test package for Tax Year 2014 ATS consists of twelve (12) tax return scenarios for Forms 1040, 1040A, 1040EZ, 1040SS/PR, 4868, 9465, 2350 and 56.

The test returns include a variety of forms and schedules accepted for electronic filing through 1040 MeF. The tests do not contain every possible condition; therefore, once a software developer has passed the tests, they may want to test additional conditions appropriate to its product and clientele.

The test scenarios provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. IRS processing consists of two steps – schema validation and business rule validation. The IRS strongly recommends that each return run against a parser prior to transmission.

XML Resources

Below are some XML resources that relate to XML schemas, software tools, and parsers. The IRS is not endorsing any product. These resources are for information only.

You may choose any third party parser toolkit or you may use your own.

- W3C XML Home Page
- W3C XML Schema Home Page
- Altova XML Spy XML Editor
- Apaches Xerces Parser Toolkit
- Microsoft Core XML Services

FORMATTING THE ENTITIES

Some addresses represented in the test scenarios reflect commas and periods. XML does not allow for commas and periods. Refer to XML e-File Types in Publication 4164 for proper formatting of name lines and addresses.

Example:

Test Scenario 3 address:
      Lynette Heather
      2525 Juniper St
      Paul, ID 83347

XML Format
      Lynette<Heather (NameLine1Type)
      2525 Juniper St (StreetAddressType)
      Paul (CityType)
      ID (StateType)
      83347 (ZipCodeType)

WHEN TO TEST

A new software developer that is ready to test must call the e-help Desk at **1-866-255-0654**. The e-help Desk will assist with all preparations necessary to begin testing, including the assignment of a SoftwareID to use when submitting returns.

Note: Vendors need a new SoftwareID for each tax year and each tax package supported.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Upon initial contact with the e-help Desk and prior to the beginning of testing, a software developer must advise the e-help Desk of all limitations to its software package by completing and submitting a Questionnaire. If a software developer tests with limitations, then decides to support additional forms or schedules not included in the initial testing, the software developer must call the e-help Desk to update its Questionnaire. The added forms or schedules must successfully pass testing before moving to Production. The complete form requires testing with no field limitations, except for the number of occurrences.

Note: If you purchased current year ATS approved software, and the purchaser markets, brands and/or modifies the data from its original version, the purchaser must contact the e-help Desk at **1-866-255-0654**, to apply for a separate Software Identification Number. Upon your assignment of a separate Software Identification Number, you must perform a Communication Test.

FEDERAL/STATE TESTING FOR FORM 1040

ATS will begin on November 3, 2014, for both transmitters and states. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specific information on the scenarios to use for its state returns. Application-to-Application (A2A) or Internet Filing Application (IFA) are used to transmit both federal and state returns. States must retrieve state returns through A2A. If you will be participating in the Federal/State Electronic Filing Program for the Form 1040 family, you may use any of the test returns. Specific instructions are available from the participating states.

ELECTRONIC SIGNATURES

For Form 1040, the MeF electronic signature options are:

- Practitioner PIN Option
- Self-Select PIN Option

Identify the selected signature option in the Return Header. MeF validates that a signature is present for each return. Refer to Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, for specific information regarding signature requirements.

PRACTITIONER PIN

Taxpayers using an Electronic Return Originator (ERO) may use the Practitioner PIN option. If a taxpayer is filing through an On-Line Provider, this option is not available. The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the practitioner.

- **Taxpayer PIN** – The taxpayer chooses the PIN they wish to use to sign their return. The Taxpayer's PIN must be five numeric characters in addition, cannot contain all zeros.

- **Practitioner PIN** – The ERO selects an eleven character PIN to sign the return. The first six positions of the Practitioner PIN must be the ERO's EFIN. The next five positions will be made of up to five numeric characters selected by the ERO.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. For the Form 1040 family, you must make this authorization on Form 8879.

The following fields are required for the Practitioner PIN method or the return will reject:

- Practitioner PIN
- PIN Entered By Indicator
- Taxpayer PIN
- Date Signed

REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages on the scenarios.
To successfully complete and pass ATS, you will need to correct all Business Rule violations.

FINAL TRANSMISSION

When you receive no rejects, software developers new to the MeF Platform will then be required to send one final message with one or more submissions to complete the communication testing process. Software developers that are already participating in MeF will not need to perform additional Communication Testing.

COMMUNICATION TEST FOR THE MeF SYSTEM

The IRS allows two means of transmission for MeF, Application-to-Application (A2A) and Internet Filing Application (IFA). The Electronic Management System (EMS) is not an option for MeF.

- If you will be transmitting returns through A2A, you must perform the Communication Test through A2A.

- If you will be transmitting returns through IFA, you must perform the Communication Test through IFA.

- If you will be transmitting returns through both portals, A2A and IFA, a Communication Test is required through both systems.

USING YOUR OWN TEST

After passing ATS, software developers may test with their own data using their test ETIN. You must use the same taxpayer entity information (name(s) and social security number(s)) provided in the test package for your independent tests.

SOCIAL SECURITY NUMBERS TO USE FOR TESTING

Social Security Numbers valid for testing federal and state returns must have "00" as the 4th and 5th digits. There are no other restrictions or designated ranges for Social Security numbers in MeF federal and state testing.

The range of Social Security Numbers assigned to States has been removed. All Social security numbers valid for MeF testing can be used with any state or federal return submitted through MeF. A valid Social Security Number for MeF testing must have "00" as the 4th and 5th digits.

The following business rules are applicable to 1040 MeF ATS:

R0000-129-01 – The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.

R0000-130-01 – The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.

R0000 – 129 – Primary SSN in the Return Header must be valid for testing.

R0000 – 130 – If Spouse SSN in the Return Header has a value, it must be valid for testing.

Test returns submitted to 1040 MeF ATS, which include a Primary SSN or Spouse SSN that are not valid for testing will reject.

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