Modernized e-File (MeF) Test Package
Business Submissions

Assurance Testing System (ATS)

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NATURE OF SUBSTANTIVE CHANGES

Section	Change
1.1 WHAT'S NEW?	Section deleted because it is no longer new for PY 2015.
1.1.1 Publications	Section deleted because it is no longer new for PY 2015.
1.1.2 New Forms	Section deleted because it is no longer new for PY 2015.
2.2.1 Scenarios by Form Type	Section updated to decrease the Number of Scenarios for the 1041 ATS program from 6 to 5.
3.4.2 ATS Year for Form 2290	Section updated to change ATS testing for Tax Year 2015 is scheduled to begin on June 1, 2015.
3.5.1 ATS Year for Employment Tax Returns	Section updated to decrease the number of Scenarios from Twelve to Eight for Tax Year 2014, and will include seven forms. Forms 941-PR and 941-SS have been deleted. For Tax Year 2015, Five ATS Scenarios were developed, and include Forms 941, 941-PR and 941-SS.

BUSINESS FORMS COVERED BY TEST PACKAGE

Form	Title
720	Quarterly Federal Excise Tax Return
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
941-PR	Planilla para la Declaración Federal TRIMESTRAL del Patrono
941-SS	Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands)
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
1041	U.S. Income Tax Return for Estates and Trusts
1065	U.S. Return of Partnership Income
1065-B	U.S. Return of Income for Electing Large Partnerships
1120	U.S. Corporation Income Tax Return
1120S	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
7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
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

Publication 5078, *Modernized e-File (MeF) Test Package* contains general and program specific testing information for use in completing the Assurance Testing System (ATS) process. The Assurance Testing System is a process to test software and electronic transmissions prior to accepting Software Developers, K-1 Aggregators, Transmitters and Large Taxpayers into the MeF program.

Assurance Testing is an annual process that tests the tax preparation software and/or the electronic transmissions for each Software Developer, Transmitter and Large Taxpayer wanting to participate in the MeF program. In order to participate in the MeF program, each software developer and transmitter must pass testing.

1.1   Scenarios
ATS scenarios are available on the [Modernized e-File (MeF) Assurance Testing System   (ATS) Updates](#) webpage.

1.2   Employer Identification Numbers (EINs)

In November 2014, ATS implemented a new process for all EINs used in ATS testing for Federal returns. All EINs for Federal business ATS scenarios will begin with "00." New 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. In order to accommodate the expanded range of EINs for business submission testing, the TIN/name control Business Rules will be disabled in ATS.

1.3   Known Issues and Solutions

Known issues and Solutions are posted to IRS.gov under the Valid XML Schemas and Business Rules page for each form family. A separate file is posted for each tax year and includes issues for all tax types. Know issues can be found on the following link:

http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Modernized-e-File-MeF-Assurance-Testing-System-ATS-Updates

PART 2   ATS INFORMATION APPLICABLE TO ALL FORM TYPES

2.1   WHO MUST TEST?

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 Filer Identification Number (EFIN) through the e-file application process. If a Software Developer intends to transmit submissions, they must register as both a Software Developer and Transmitter.

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.

2.1.2   Software Developers

Software Developers are required to complete Assurance Testing using the applicable scenarios available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates 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. This ETIN is in permanent Test status to allow year round testing.

2.1.3   Transmitters

Transmitters are required to complete communication testing to transmit electronic returns to the IRS the first year only. They do NOT need to perform a communications test each year.

Transmitters are issued an ETIN by the IRS to be used for communications testing. The ETIN remains in Test status until the Transmitter passes the required communication testing and then the ETIN is moved to Production status. The Transmitter may request a test ETIN which can be used to continue testing once the original ETIN has been moved to Production status.

The ETIN assigned in the application process must be included in each message. The transmission status (Test or Production) of the ETIN used to transmit must match the Test/Production Indicator in the Message Header or the submission will be rejected.

The IRS e-file Application must indicate that Modernized e-File (MeF) Internet XML transmission method will be used to transmit, and the appropriate MeF form types must be checked. Otherwise, the ETIN will be invalid and any MeF submissions will be rejected.

2.1.4   Large Taxpayers

Large Taxpayers are required to complete a communications test the first year only. They do NOT need to perform a 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 WHAT IS TESTED?

All ATS scenarios are available on the [Modernized e-File (MeF) Assurance Testing System (ATS) Updates](#) webpage. Each scenario includes a summary sheet that provides all of 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 that 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. Once a Software Developer has passed the tests, the IRS encourages continued testing of any forms supported by the software that are not included in the scenarios.

Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that 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 online 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	13
720	3
990	3
990-EZ	2
990-N	4
990-PF	3
1041	5
1065	5
1065-B	3
1065 - K-1 Aggregators	2
1120	3
1120-F	1
1120-POL	2
1120S	3
2290	3
7004	4
8849	6
8868	4
9465	3

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:
- 112.112.112.112 or
- Any IP Address that meets the correct schema format.

2.3 WHEN TO TEST

Software Developers should notify the e-help Desk toll-free at **1 (866) 255-0654** when they are ready to test. An e-help Desk assistor will assist with all preparations needed to begin testing, including the assignment of a Software ID to submit returns.

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

2.4 WHY TEST?

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

- IRS can receive and process the electronic returns.
- Returns have fewer validation and math errors.
- Transmitters use the correct format and 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 any new schema changes.

2.5 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

The IRS does not require that software provide for all forms or schedules, or for all occurrences of a particular form or schedule.

2.5.1 Questionnaire
Software Developers must contact the e-help Desk toll-free at **1 (866) 255-0654** to:

- Complete and submit a questionnaire indicating software limitations prior to testing.
- Update the questionnaire when modifying software limitations to support additional forms that were not included in the initial testing.

2.5.2 Submitting and Correcting Tests
Software Developers must test the complete form with no field limitations except for the number of occurrences. In addition, testing must be passed on a new tax type form not included in initial testing before moving them into production.

For example, if Forms 1120 and 1120S 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 testing.

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. Transmitters who pass the communications test and want to continue testing must request a test ETIN. 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 means of transmission for MeF:

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

Transmitters must perform communications testing using the same application used to transmit returns.

- When transmitting returns through IFA, perform the communications test through IFA.
- When transmitting returns through A2A, perform the communications test through A2A.
- When transmitting returns through both portals, perform the communications tests through both systems.

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 that 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 test with their own data using the same password and ETIN. Transmitters can continue to use the same password, but will need to get a 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.

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

The scenarios on the [Modernized e-File (MeF) Assurance Testing System (ATS) Updates](#) 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 1120/1120S, 1065/1065-B, 990/990-EZ/990-PF and 1041

There is not a separate testing program for State ATS. Full ATS for both Transmitters and States will be available on November 3, 2014. Contact each State 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.

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

- IRS forwards the State potion 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 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 or not software testing is passed. Each State's requirements and procedures may be found on their web site. For further information on State testing procedures, please contact the participating State office.

2.9 XML RESOURCES

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

- W3C XML Home Page
- W3C XML Schema Home Page
- Altova XMLSpy XML Editor
- Apache Xerces Parser Toolkit
- Microsoft XML Core Services

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 efileTypes. No commas or periods are allowed.

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 same response time is slower than the Production environment. This is especially true for extremely large return(s) in one-transmission or concurrent transmissions.

2.12   STRONG AUTHENTICATION

Refer to 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 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   CORPORATION RETURNS - FORMS 1120, 1120-F and 1120S

- Software Developers supporting clients that may file Forms 1120L and 1120PC as subsidiaries must develop their own scenarios including these forms and submit them for testing.
- The e-help Desk assistors do not review Forms 1120L and 1120PC but will ensure that the return is accepted and pass all validations.

3.1.1   ATS Year for Corporation Returns
ATS testing for Corporation Returns is for Tax Year 2014/Processing Year 2015. Scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates 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 and,
  o viewed by 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.

- IRS reviews all of the forms and instructions attached to the corporate forms and identifies every instance where taxpayers are required to attach supporting data.
- 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 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 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 (ItemizedOtherIncomeSchedule)				
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 first subsidiary (Hide 'N Seek Foods, Inc) will provide the following data on the *ItemizedOtherIncomeSchedule*:

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 second subsidiary (The Greek Playhouse) would provide the following data on the *ItemizedOtherIncomeSchedule:*

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 third subsidiary (Acme Food Corp) will provide the following data on the *ItemizedOtherIncomeSchedule*:

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 *ItemizedOtherIncomeSchedule* 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 also rolled up to the consolidated return.

Format 2 - The *ItemizedOtherIncomeSchedule* 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 also rolled up to the consolidated return.

Format 3 - The *ItemizedOtherIncomeSchedule* 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 also rolled up to the consolidated return.

3.2   PARTNERSHIP RETURNS - FORMS 1065 and 1065-B

3.2.1   ATS Year for Partnership Returns
ATS testing for Partnership Returns is for Tax Year 2014/Processing Year 2015. Scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates 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 Modernized e-File (MeF) Assurance Testing System (ATS) Updates webpage to be accepted into the electronic filing program each filing season.

3.3 EXEMPT ORGANIZATION RETURNS - FORMS 990, 990-EZ, 990-PF, 990-N, and 1120-POL

Although test scenarios for Form 1120-POL may be intermingled with other Exempt Organization forms when testing, a separate Software ID is required for Form 1120-POL. The same Software ID may be used for Forms 990, 990-EZ, 990-N, 990-PF and 8868.

3.3.1 ATS Year for Exempt Organization Returns
ATS testing for Exempt Organization Returns is for Tax Year 2014/Processing Year 2015. Scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates webpage.

3.4 EXCISE TAX E-FILE AND COMPLIANCE (ETEC) RETURNS - FORMS 720, 2290 and 8849

Scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates webpage.

3.4.1 ATS Year for Form 720
ATS testing for Form 720 is for Tax Year 2015/Processing Year 2015.
- 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 Tax Year 2015 is scheduled to begin on June 1, 2015.
- The scenarios for Tax Year 2015 will be available on IRS.gov on June 1, 2015.
- The scenarios for Tax Year 2013 are located in Publication 4594, *Modernized e-File (MeF) Test Package for Excise Tax Returns.*

3.4.3 ATS Year for Form 8849
ATS testing for Form 8849 is for Tax Year 2015/Processing Year 2015.

3.5 EMPLOYMENT TAX RETURNS - FORMS 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944 and 945

Software Developers supporting the 94x MeF Forms must use the MeF developed ATS Scenarios in order to pass ATS Testing.

3.5.1   ATS Year for Employment Tax Returns

For Processing Year 2015, the Employment Tax Return (94x) ATS Scenarios were developed for the following tax years:

- Tax Year 2014

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

    o Form 940
    o Form 940-PR
    o Form 941
    o Form 943
    o Form 943-PR
    o Form 944
    o Form 945

- Tax Year 2015

  Five ATS Scenarios were developed for the following forms:
    o Form 941
    o Form 941-PR
    o Form 941-SS

Scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates webpage.

3.6   ESTATE AND TRUST RETURNS - FORMS 1041

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

1041 MeF ATS testing includes:

- Form 1041
- Form 7004
- Form 8868

Software Developers supporting the extension Forms 7004 and/or 8868 will complete the test scenarios for these forms 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 2014/Processing Year 2015. Scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates 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 8868 Return Code can be changed to "08".

3.7   EXTENSIONS - FORMS 7004 and 8868

Extensions are included in testing under specific form families. 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 and 1065, must complete Form 7004 testing once.

Extension	Form Family
7004	1120 or 1065 or 1041
8868	990 or 1041

3.7.1   Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
When including Form 7004 test scenarios in testing, include these tests in the second transmission.

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

A signature is not required when filing Form 8868, Part I, unless a payment is attached. A signature and a reason for needing additional time to file on Part II, line 7, are always required when filing Form 8868, Part II.

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 or 94x or 2290

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

PART 4   EXHIBITS

4.1   EXHIBIT 1 - STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

Standard Postal Service State Abbreviations and ZIP Codes are available on the Modernized e-File (MeF) User Guides & Publications webpage**.**

4.2   EXHIBIT 2 - FOREIGN COUNTRY CODES LISTING

Foreign Country Codes are available on the Modernized e-File (MeF) User Guides & Publications webpage**.**

4.3   EXHIBIT 3 - ATS SCENARIOS

ATS Scenarios are available on the Modernized e-File (MeF) Assurance Testing System (ATS) Updates webpage.

4.4   EXHIBIT 4 - VALID EINS

We removed the range of testing EINs identified for state returns. All EINs valid for MeF testing can be used with any state or federal return submitted through MeF. A valid EIN for MeF testing must begin with "00".

Use "00" as the pre-fix for all Federal and State business return EINs. The EIN ranges will be designated for each tax type. The "00" will be enforced by a business rule for Federal returns. . For example:

00-0000001 through 00-0999999 is used for 1120 Series
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
00-9000000 through 00-9999999 is used for TE/GE