



Publication 1436

**Assurance Testing System (ATS)
Guidelines for Modernized e-File (MeF)
Individual Tax Returns for Tax Year 2023**

Table of Contents

What Is Modernized e-File (MeF)?	2
When Does ATS Open?	2
Who Must Test?	2
Software Developers	3
Transmitters	3
Why Test?	3
What Is Tested?	4
XML Resources	4
Formatting the Entities	5
When to Test	6
Testing Guidelines for Software Developers	6
Federal/State Testing for Form 1040	7
Electronic Signatures	7
Practitioner PIN	7
Reviewing Acknowledgement Files and Correcting Tests	8
Final Transmission	8
Communication Test for the MeF System	8
Using your own Test	8
Social Security Numbers to use for Testing	9
1040 Series and Extensions Known Issues and Solutions	9

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.

In Processing Year 2024, MeF will accept returns for the current Tax Year 2023, in addition to prior Tax Years 2021 and 2022, for the Form 1040 series. Subsequent Tax Years added to the MeF Platform, will affect the filing of prior year returns through MeF.

- DO NOT file a Form 2350 or Form 4868 for a prior year return.
- MeF began accepting Form 9000 in Tax Year 2021.
- MeF began accepting Form 1040-X in Tax Year 2019.

MeF will accept electronic amended returns, Form 1040-X Amended U.S. Individual Income Tax Return, for Form 1040 and Form 1040-SR for the current tax year and two prior tax years. MeF will also accept amended returns for Form 1040-NR and corrected returns for Form 1040-SS and Form 1040-PR for Tax Year 2022 and forward.

When Does ATS Open?

ATS opens on October 23, 2023.

Who Must Test?

Software Developers must complete the applicable test returns in the **Modernized e-File (MeF) Assurance Testing System (ATS) Updates** prior to being accepted into the 1040 and the 1040-NR MeF Program for the Tax Year 2023 filing season. Transmitters, who are not also Software Developers, and who are 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

Applicants selecting the Provider Option "Software Developer" will be assigned both a Transmitter ETIN and a Software Developer ETIN. The Software Developer ETIN is used exclusively to test software. 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 for transmitters are issued in "Production" status. Once the transmitter passes a one-time Communication Test with the Internal Revenue Service (IRS), the "Forms Transmission Status" on the summary page will be moved from "Test" to "Production".

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.

Note: If a transmitter does not have one of the form types that they wish to transmit, listed on their e-File application, they should call the e-Help desk at 1-866-255-0654 for assistance.

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 may retrieve responses from MeF, including acknowledgment files

Note: The development of Publication 1436, *Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns*, utilizes the most current forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test returns and related schemas. Although not required, the IRS strongly recommends retesting through ATS when there are both minor and major schema changes.

What Is Tested?

The 1040, 1040-SR, 1040-SS, 1040-SS (sp), 1040-NR, 4868, and 9465, ATS test returns are available on the **Modernized e-File (MeF) Assurance Testing System (ATS) Updates**.

The IP Address for 1040 Series submissions is in the Return Header 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

The 1040 ATS test returns for Tax Year 2023 consists of ten (10) tax returns for Forms 1040, 1040-SR, 1040-SS, 1040-SS (sp), 4868, and 9465. The Form 1040-NR will have five (5) scenarios.

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

The test return 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 an XML parser prior to transmission to ensure the schema is valid and complies with IRS Standards.

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 use your own.

- [W3C XMLHomePage](#)
- [W3C XML SchemaHomePage](#)
- [XML Spy](#)
- [xerces.apache.org/](#)

Formatting the Entities

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

Example:

Test Scenario 3 address:

Lynette Heather
2525 Juniper St
Paul, ID 83347

XML Format Lynette

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, excluding the assignment of a Software ID to use when creating software and/or submitting returns. Developers must access their online application and complete a questionnaire to create a Software Identification Number for each product they intend to test and/or market. Developers must access their online application and complete a questionnaire to create a Software Identification Number for each product they intend to test and/or market.

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

Testing Guidelines for Software Developers

It is not required that the software provide support for all allowed forms or schedules, nor for the total number of allowed occurrences of a particular form or schedule. During the creation of the Software Identification Number, a Software Developer will be required to identify all limitations to its software package by completing and submitting a checklist of Forms and Schedules which are supported, as well as listing any other specific conditions not supported by the product. 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 update the product questionnaire on their e-File application. If the newly added forms or schedules are added prior to passing ATS testing, they must successfully pass testing before moving to Production. Otherwise, it will be incumbent upon the developer to self-test to ensure product accuracy.

Note: If you purchase current year ATS approved software, and the Purchaser markets, brands and/or modifies the software data from its original version, the Purchaser is required to contact the e-Help Desk at 1-866-255-0654 to apply for a separate Software Identification Number. Upon assignment of a separate Software Identification Number, you must complete a Communication Test.

Federal/State Testing for Form 1040

ATS will open on October 23, 2023. Transmitters and States 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 participate in the Federal/State Electronic Filing Program for the Form 1040 Series, you may use any of the test returns. Specific instructions are available from the participating States.

Electronic Signatures

The MeF electronic signature options for Forms 1040, 1040-NR and 1040-SS 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 and 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 consist of up to five numeric characters selected by the ERO and cannot be all zeros.

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 Series, this authorization must be made on Form 8879, *IRS e-File Signature Authorization*.

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

Final Transmission

When you receive no rejects, Transmitters, who are not also Software Developers testing in ATS, new to the MeF Platform will then be required to send one final message with one or more submissions to complete the one-time communication testing process. Software Developers will not need to perform 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).

- 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. Software Developer's may reach out to their assigned ATS testing team at 1-866-255-0654 for assistance with any unresolvable conditions encountered during their self-testing. You may use the same taxpayer entity information (name(s) and Social Security Number(s)) provided in the test returns 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 have 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 Numbers for MeF testing must have “00” as the 4th and 5th digits.

The following business rules are applicable to 1040, 1040-NR and 1040-SS MeF ATS:

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

The following business rules are applicable to 1040 and 1040-SS MeF ATS:

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

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

1040 Series and Extensions Known Issues and Solutions

The 1040 Series and Extensions ATS Known Issues and Solutions are available on [IRS.gov](https://www.irs.gov) and can be found within the following link:

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

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