Department of Revenue

Iowa Modernized e-File (MeF)

Information for e-File Providers

revenue.iowa.gov

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1. Introduction

The Federal and State Modernized e-File (MeF) program is a cooperative effort between the Internal Revenue Service (IRS) and participating state revenue departments. MeF provides electronic filing and payment options to taxpayers and tax practitioners. Iowa offers MeF for Individual, C corporation, S corporation, Partnership, Fiduciary, Franchise and PTE-C composite income taxes.

This publication is about Iowa's MeF program and intended for software companies, transmitters, and electronic return originators (EROs).

This publication does NOT represent the requirements, procedures, etc., issued by the IRS.

2. Iowa Contacts

2.1 Contacts for EROs

Taxpayer Services: phone: (515) 281-3114; email: idr@iowa.gov
Cancel a MeF payment by email: idreft@iowa.gov
Fraud Awareness: To report suspicious information provided for e-filing, visit the Iowa Department of Revenue (IDR)'s website revenue.iowa.gov/report-fraud-identity-theft

2.2 Answers to Questions about Iowa Tax Law

Taxpayer Services
Monday through Friday, 8:00 a.m. to 4:30 p.m. Central Time
Phone: (515) 281-3114
Email: idr@iowa.gov

2.3 Contact for MeF Software Companies & Transmitters

MeF Program, Product Registration, Testing: email: IDRMeFDeveloper@iowa.gov

2.4 IRS e-help desk for e-File Providers

For federal, non-account-related questions, and issues concerning e-products:
Monday through Friday, 6:30 a.m. to 6:00 p.m. Central Time
Phone: (866) 255-0654

3. Iowa Changes by Tax Year

Listed below are changes related to tax legislation, policy, and procedure with impact to software. Also listed are the supported Iowa MeF schemas.

Thank you for your support and cooperation as we adapt legislative changes and update our forms. We value our partnership with you, and are committed to keeping you informed throughout this process. Please subscribe to the link below for our Department updates!

(https://public.govdelivery.com/accounts/IACIO/subscriber/new)

3.1 Tax Year 2026

2026 Summary of Legislation Iowa General Assembly
(https://www.legis.iowa.gov/docs/publications/SOL/1611625.pdf)

Individual Income
Schema version IAIndividual2026V1.0

C Corporation, S Corporation, Partnership, Franchise, PTE-C Composite
Schema version IABusiness2026V1.0

Estates and Trusts, PTE-C Composite
Schema version IAEstateTrust2026V1.0

3.2 Tax Year 2025

2025 Summary of Legislation Iowa General Assembly
(https://www.legis.iowa.gov/docs/publications/SOL/1543083.pdf)

Individual Income
Schema version IAIndividual2025V1.0
Schema version IAIndividual2025V1.1

C Corporation, S Corporation, Partnership, Franchise, PTE-C Composite
Schema version IABusiness2025V2.0

Estates and Trusts, PTE-C Composite
Schema version IAEstateTrust2025V1.0

3.3 Tax Year 2024

2024 Summary of Legislation Iowa General Assembly
(https://www.legis.iowa.gov/docs/publications/SOL/1456417.pdf)

Individual Income
Schema version IAIndividual2024V1.0

C Corporation, S Corporation, Partnership, Franchise, PTE-C Composite
Schema version IABusiness2024V1.0

Estates and Trusts, PTE-C Composite
Schema version IAEstateTrust2024V1.0

4. Acceptance and Participation

E-file providers must be in good standing with the IRS and IDR.

Tax software companies must notify IDR of their intent to participate in Iowa MeF for a given tax year by filing the Tax Software Provider Iowa Letter of Intent (IA MeF LOI). This registration form is available in the MeF Software Providers section at the bottom of the iowaforms.gov page.

IDR posts its MeF schemas, business rules, Iowa Assurance Testing (ATS) test packages, and IA 8453 forms on the State Exchange System (SES). IDR begins posting draft versions of this documentation by mid-September. This documentation is accessible only to those individuals authorized by MeF software companies on the IA MeF LOI filed with IDR.

IDR requires software companies to register and test their software products. Practitioners, EROs, or transmitters are not required to test.

Software products must pass ATS prior to submitting “live” MeF tax returns.

IDR issues an approval email to software companies for products passing Iowa ATS, subject to the scope and limitations documented during product registration and demonstrated during Iowa ATS.

EROs and transmitters must use IDR-approved software.

IDR posts a list on its website of MeF software companies that have approved products, as a courtesy to taxpayers. IDR does not endorse software companies nor guarantee their products, services, or prices. Software companies must provide technical support for their products. IDR does not offer technical assistance for software products.

5. e-File Provider Responsibilities

5.1 State of Iowa Tax Information

- Iowa Department of Revenue home page (revenue.iowa.gov)
- Iowa Tax Guidance (revenue.iowa.gov/taxes/tax-guidance)
- Iowa Revenue Research Library (documents.iowa.gov/)
- Iowa Legislature Summary of Legislation (legis.iowa.gov/publications/information/legislationSummary)
- Iowa Legislative Summaries (revenue.iowa.gov/prior-year-summaries)
- IDR posts news releases about Iowa tax legislation, which may affect Iowa income tax filing. This includes eLists, searchable archives, and full archives. (revenue.iowa.gov/newsroom)
- Iowa Income Tax Forms and Instructions (revenue.iowa.gov/forms)
- Iowa 1040 Individual Income Return Expanded Instructions (revenue.iowa.gov/expanded-instructions)
- Tax Credits Users' Manual (revenue.iowa.gov/resources/research-statistics)
- Iowa Administrative Code rule 701—8.5 - Electronic filing of Iowa income tax returns (legis.iowa.gov/IowaLaw/AdminCode/adminLaw.aspx)
- IRS Modernized e-File (MeF) User Guides and Publications (irs.gov/e-file-providers/modernized-e-file-mef-user-guides-and-publications)

5.2 Confidentiality

IDR expects tax software companies to develop products that protect taxpayer data. Software companies, non-governmental businesses, organizations, and individuals that handle taxpayer data should comply with IRS Publication 4557, *Safeguarding Taxpayer Data: A Guide for Your Business* and IRS Publication 4600, *Tips for Safeguarding Taxpayer Data*.

5.3 Disclosure of Information by Tax Services Providers

In this section, “tax services provider” is defined as a:

- Electronic Return Originator (ERO): An ERO originates the electronic submission of a tax return through IRS or state e-file after the taxpayer authorizes the electronic filing of the return.
- Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.
- Software Developer: An authorized IRS or state e-file provider that develops software for the purposes of:
    a. Formatting the electronic portions of returns according to IRS Publication 4164 or state specifications
    b. Transmitting the electronic portion of returns directly to the IRS or Iowa.
    c. Sale of its software.
- Transmitter: A Transmitter is any of the following:
    a. An authorized IRS or Iowa e-file provider that transmits the electronic portion of a return directly to the IRS or Iowa.
    b. An entity that provides a “bump up” service. A “bump up” service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

A tax services provider may serve its customers in one or more roles.

A tax services provider may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means all documents or materials provided by the taxpayer or required by IDR in the course of the return preparation and submission.

In addition, if a tax services provider has a bona fide belief that a particular individual’s activity violated criminal law, the tax services provider shall disclose that individual’s tax return information to IDR.

5.4 ERO Responsibilities

- Use approved software for the Iowa electronic filing program.
- When an IA 8453 is required:
    - Make sure that the name and SSN/FEIN print correctly on the IA 8453 and that the information matches corresponding fields on the electronic return.
    - Retain the IA 8453 and all attachments for three years from the due date or filing date, whichever is later.
    - Send the IA 8453 and all supporting documents within five working days of any request by IDR.
- Give the taxpayer copies of all forms filed, including attachments.

5.5 Provisions for Continued Participation

In order to continue to participate in the Iowa MeF program, the e-File provider must meet all of the following:

- The e-File provider remains eligible to participate in the federal MeF program.
- The e-File provider takes measures to remain informed about federal/Iowa income tax law and federal/Iowa MeF programs.
- The tax software company takes measures to assure software products submit tax returns consistent with taxpayer intent, minimizing grounds for any party to question or refute the validity of submissions.
- The tax software company's products produce submissions that comply with the schema versions and business rules prescribed by the IRS and State of Iowa for the tax years being filed.
- The tax software company only releases software products for given tax years that have passed federal and Iowa ATS.
- The tax software company cooperates with IDR in a timely fashion when provided notification of an issue with a software product.
- The e-File provider understands that IDR monitors the quality of submissions and that e-File providers deviating from the intent of the federal and Iowa MeF programs risk suspension from participating in Iowa MeF.

5.6 Provisions for Suspension from Participation

(This list is not all-inclusive.)

- IRS suspension from the federal MeF program
- Submitting Iowa returns with software not approved for use in the Iowa MeF program
- Submitting Iowa returns inconsistent with software limitations reported to and approved by IDR
- Deterioration of submission quality
- Excessive errors, omissions, rejections, or other defects
- Failing to correct software defects in a timely manner
- Significant complaints about a software product
- Failure to cooperate with IDR's efforts to monitor electronic filers, investigate electronic filing abuse, and investigate the possible filing of fraudulent returns

5.7 Administrative Review Process for Suspension

IDR will notify the e-File provider by email if the e-File provider is suspended from the Iowa MeF program.

If the e-File provider disagrees with the suspension, the e-File provider must file a written appeal with IDR within 60 days of the date of the suspension email. The written appeal must be filed in accordance with Iowa Administrative Code chapter 701—7. The e-File provider will not be allowed to participate in the Iowa MeF program during the administrative review process.

6. Miscellaneous

6.1 Rejects and Timeliness of Filing

The Iowa MeF system rejects submissions that fail to comply with formatting and business rules. Rejected submissions are considered “not filed”.

IDR offers no perfection period. The ReturnHeaderState/ReturnTs of the accepted Iowa submission serves as the electronic postmark date provided it is within 48 hours of the date/time that the IRS received it. Otherwise the date/time that the IRS received it serves as the electronic postmark date.

The balance due must be paid by the due date to avoid penalty and interest.

ACH direct debit payments submitted with returns are processed only if returns are accepted. It is recommended that the ACH direct debit payments be transmitted “stand-alone” rather than with the return when an acceptable return cannot be submitted to Iowa by the payment due date.

IRS system outages, scheduled and unscheduled, result in intermittent down time for transmitters and states. The IRS generally schedules a routine maintenance window on Sundays from 12:00 am to 6:00 am, Central Time. For more information about IRS system status and possible delays, refer to the Modernized e-File Status Page (https://www.irs.gov/e-file-providers/modernized-e-file-mef-status).

7. Acknowledgements

7.1 Acknowledgement Turnaround

The Iowa MeF system generates an acknowledgement for each state submission and sends it to the IRS MeF system for the transmitter to retrieve. An Iowa acknowledgement is separate from the federal acknowledgement. Receiving a federal acknowledgement does not mean that IDR received the state submission. Only an Iowa acknowledgement guarantees the Iowa submission has been received.

This acknowledgement signals to transmitters that IDR has either accepted or rejected the corresponding MeF submission. IDR acknowledges submissions multiple times per day but staffs the MeF system to resolve technical issues during weekday business hours only.

7.2 Missing Acknowledgement

If Iowa acknowledges the receipt of some returns, but not all returns transmitted on the same day:

Then verify:

1. The IRS has accepted the federal return linked to the state return.
2. The transmitter has retrieved all available Iowa acknowledgements from the IRS.
3. The ERO has retrieved all available Iowa acknowledgements from the transmitter.
4. The IRS has provided the transmitter a status for the missing state submission(s):
    - DENIED BY IRS [rejected back to transmitter and not sent to state]
    - RECEIVED [by IRS]
    - READY FOR PICKUP [by state]
    - SENT TO STATE
    - RECEIVED BY STATE
    - ACKNOWLEDGEMENT RECEIVED [by IRS] FROM STATE
    - ACKNOWLEDGEMENT RETRIEVED [by transmitter]
    - NOTIFIED [state that transmitter retrieved acknowledgement]

Transmitters that do not receive Iowa acknowledgements within a few hours may expect to receive them within one business day of IDR receiving state returns from the IRS. IDR expects EROs, tax practitioners, and taxpayers to resolve missing acknowledgements through their transmitter. IDR will only assist transmitters with missing acknowledgements. Transmitters that contact IDR (see Section 2.3) must provide the following information:

- Transmitter contact name and telephone number
- Electronic Transmitter ID Number (ETIN)
- For each submission in question:
    - Tax type
    - Iowa Submission ID
    - The status provided to the transmitter by the IRS for the missing state submission (see #4 above)
    - Transmission Date
    - Date of federal return acknowledgement, if linked

8. General Information

8.1 Signature Requirements

In lieu of in-person handwritten signatures otherwise required on form IA 8453, IDR allows paid preparers, at the discretion of the taxpayer, to collect the taxpayer's electronic signatures remotely by a process using identity verification and audit trail in the manner that the IRS allows for Form 8879.

The IA 8453 must be completed when a return is e-Filed. Attach all supporting documents to the IA 8453. Provide copies of completed forms to the signing client. EROs and taxpayers should retain completed forms for at least three years. Effective January 2012, IDR waives the retention requirement for a Volunteer Income Tax Assistance (VITA)/Tax counseling for the Elderly (TCE) volunteer preparers; these volunteers need only provide completed documentation to the taxpayer to retain.

If the ERO changes the electronic return after an IA 8453 has been signed, but before transmitting, the ERO must obtain a corrected, signed IA 8453.

If errors are found after the data has been transmitted, you must file an amended return.

8.2 Federal Data Requirements

The instructions for each type of return specify which portion of the federal return you must provide with the Iowa return. For MeF, IDR requires a copy of the entire federal submission, formatted in XML according to the relevant IRS schema.

- Note: The IRS rejects "linked" state submissions that fail to link to an "accepted" federal submission. IDR does not receive state submissions rejected by the IRS.

8.3 Excluded from Iowa MeF

- IA 1040C Composite Individual Income Tax Return
- Direct deposit of refunds into multiple accounts
- When the ultimate source or destination of funds is international, i.e. International ACH Transactions (IAT)
- PDF binary attachments in lieu of XML data

8.4 Supported by Iowa MeF

- Returns prepared by a taxpayer, ERO and/or Paid Preparer using IDR-approved software.
- Linked (Fed/State) and Unlinked State Returns (State Only returns).
- ACH direct debit payment(s) and estimated payments for tax return amounts owed (Individual, C corporation, S corporation, Partnership, Franchise, PTE-C Composite, and Estate/Trust).
- ACH direct deposit refunds into one account (Individual, C corporation, S corporation, Partnership, Franchise, and PTE-C composite only).
- Calendar Year (12-month tax period ending December 31).
- Fiscal Year (12-month tax period ending other than December 31) for C corporation, S corporation, Partnership, Franchise, PTE-C composite, and Estate/Trust, not Individual.
- Short Period (filing for less than 12 months), not Individual.
- Amended returns are supported.
- Supporting Documentation - Taxpayers are sometimes instructed to “attach” supporting information to the tax return. This includes tax forms, statements, explanations, elections, notices, schedules, or other types of miscellaneous information explained on tax forms, instructions, regulations, or publications. Provide supporting documents as follows:
    - Federal forms – When Iowa instructions call for federal forms to be attached, provide them in XML format within IRS MeF submission copy provided to Iowa.
    - Provide supporting formatted and tabular information in XML format via the complex elements defined in the schema.
    - Provide PDF binary attachments within the Iowa submission only for tax credit certificates, physician’s statement and other statements as noted. If software or practitioner cannot provide binary attachments in the electronic submission, hardcopy attachments must be attached to a signed IA8453 and retained until requested by IDR and mailed to IDR as instructed at that time.

Individual Income

- IA 1040 Iowa Individual Income Tax
- IA 100A Iowa Capital Gain Deduction – Cattle, Horses, or Breeding Livestock
- IA 100B Iowa Capital Gain Deduction – Real Property Used in a Farm Business
- IA 100C Iowa Capital Gain Deduction – Real Property Used in a Non-Farm Business
- IA 100D Iowa Capital Gain Deduction – Timber
- IA 100E Iowa Capital Gain Deduction – Business
- IA 100F Iowa Capital Gain Deduction – ESOP
- IA 100G Iowa Capital Gain Deduction - Retired Farmer
- IA 100H Iowa Capital Gain Deduction - Nonretired Farmer
- IA 100J Iowa Capital Gain Deduction - One-Time Stock Sale
- IA 125 Farm Tenancy Income Exclusion
- IA 126 Iowa Nonresident and Part-year Resident Credit
- IA 177 Iowa Adoption Tax Credit
- IA 2210 Iowa Underpayment of Estimated Tax by Individuals
- IA 2210 Schedule AI - Iowa Annualized Income Installment Method
- IA 2210F Iowa Underpayment of Estimated Tax by Farmers and Fishers
- IA 2440 Disability Income Exclusion
- Iowa First-Time Homebuyer Savings Account Annual Report

- Iowa Tax Reduction Worksheet
- Iowa Alternate Tax Worksheet
- IA 176 Public Safety Officer Moving Expense Credit
- IA 1040 Iowa Individual Income Tax Payment for final or estimated payments (with return or standalone)

Corporation; C, UBIT and Cooperative

- IA 1120 Iowa Corporation Income Tax Return
- Schedule H Consolidating Federal Income Statements
- Schedule I IA 851 Affiliated Group
- Schedule J1 & J2 Consolidated Business Activity Ratio
- Schedule L Iowa Nexus Adjustments
- Schedule M IA Affiliated Group P.L. 86-272 Entities
- Corporation Income Tax Payment for final or estimated payments (with return or standalone)

S Corporation

- IA 1120S Iowa Income Tax Return for S Corporation
- Schedule K-1 Shareholder's Share of Iowa Income, Deductions, Modifications
- S Corporation Income Tax Payment for final or estimated payments (with return or standalone)

Partnership

- IA 1065 Iowa Partnership Return of Income
- Schedule K-1 Partner's Share of Iowa Income, Deductions, Modifications
- Partnership Income Tax Payment for final or estimated payments (with return or standalone)

Estates and Trusts (Fiduciary)

- IA 1041 Iowa Fiduciary Return
- IA 1041 Iowa Fiduciary Schedule K-1
- IA 130FID Iowa Out-of-State Tax Credit Schedule
- IA 1041 Iowa Fiduciary Income Tax Payment for final or estimated payments (with return or standalone)

Franchise

- IA 1120F Iowa Franchise Return
- Schedule 59F Apportionment of Income to Iowa
- Form IA60F Franchise Combined Schedule
- Franchise Payment for final or estimated payments (with return or standalone)

Pass-Through Entities Composite (PTE-C Composite)

- IA PTE-C Iowa Composite Return
- PTE-C Composite Payment for final or estimated payments (with return or standalone)

Forms Common to Multiple Taxes

- Schedule D Nonbusiness Income
- IA 101 Nonconformity Adjustments
- IA 102 Amended Return Schedule
- IA 103 Pass-through Audit Election to Pay Schedule
- IA 163 Interest Expense Adjustments
- IA 4136 Iowa Fuel Tax Credit
- IA 4562A Iowa Depreciation Adjustment Schedule
- IA 4562B Iowa Depreciation Accumulated Adjustment Schedule
- IA 148 Iowa Tax Credits Schedule
- IA 128 Iowa Research Activities Credit
- IA 130 Iowa Out-of-state Credit (for 2024, will be individual tax only)
- IA 133 Iowa New Jobs Tax Credit
- IA 134 S Corporation Apportionment Credit
- IA 135 Iowa E85 Gasoline Promotion Tax Credit
- IA 138 Iowa E15 Plus Gasoline Promotion Tax Credit
- IA 147 Iowa Franchise Tax Credit
- IA 2220 Underpayment of Estimated Tax, required on C Corporation and Franchise returns, optional on S Corporation returns and Partnerships
- IA 8801 Iowa Alternative Minimum Tax Credit – Individuals, Estates, and Trusts (for tax years 2023 and prior)
- IA 8864 Iowa Biodiesel Blended Fuel Tax Credit
- IA Schedule CC Iowa Composite Credits Schedule
- IA Schedule DE Iowa Disregarded Entity Schedule
- IA 1139-CAP Schedule Application for Refund Due to the Carryback of Capital Losses
- IA 178 Farm to Food Donation Tax Credit
- IA 124 NOL Adjustment Schedule

8.5 Refunds

Taxpayers may opt for overpayments to be:

- Applied to next year's estimated tax
- Refunded directly into a domestic bank account (direct deposit)
- Refunded by a paper check
- Split so that a portion is applied to next year's estimated tax and the rest received as direct deposit or paper check. A refund may not be split between a direct deposit and paper check.

When direct deposit is requested, the taxpayer must show the ERO proof of account from the financial institution that the taxpayer designates to receive the direct deposit. EROs must verify that information entered in Part II of form IA 8453 is correct and is the same information transmitted to IDR. IDR will issue a paper check if direct deposit information is invalid.

Refunds may be delayed when:

- Overpayment set off for an outstanding liability to IDR, another state agency, an Iowa municipality, the IRS, or other similar entity. Any remainder of the overpayment after the set off will be processed as the taxpayer opted.
- Incomplete return; explanation or supporting documentation is missing
- Errors in the calculation of the return
- Additional review is needed

For S corporation refunds for tax years 2022 or later, file a return.

Social Security Number, tax year, and amount of refund claimed are required to view Iowa Individual Income tax refund status (revenue.iowa.gov/taxes/wheres-my-refund).

8.6 Payments

The balance due must be paid by the due date to avoid penalty and interest. Payment options for balance due returns and estimated payments:

- **MeF (direct debit)** Use your software to authorize IDR to debit your account. NOTE: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on your account, please contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID. The primary taxpayer is credited for all estimated payments remitted with the MeF submission, not the secondary taxpayer. Iowa offers standalone payments via MeF (i.e. sent as a pay-only submission separate from the tax return) for purposes of one taxpayer remitting estimated or other payment without filing a tax return.
  To cancel a MeF payment, contact IDR (see Section 2.1). You must provide the taxpayer name, phone number, payment amount, and scheduled pay date. Payment cancellation requests must be received by IDR no later than five (5) business days prior to the payment/settlement date.
- **GovConnectIowa - Individual, C corporation, S corporation, Partnership, Franchise and PTE-C composite.** Use GovConnectIowa (govconnect.iowa.gov), the Department's online portal, to pay electronically using a bank account or credit card. The Company ID for GovConnectIowa is 9426004574.
- **Mail your payment** and a completed Iowa Tax Payment Voucher for final and estimated payments (IA 1040, C corporation, S corporation, Partnership, Franchise, or PTE-C composite). Mail to IDR as instructed on the payment voucher.

8.7 Mandatory e-File Requirements

Certain taxpayers are now required to electronically file their annual Iowa tax returns. The chart below shows the tax years for which the requirement goes into effect and the required method for filing an electronic return by tax type.

This table includes the thresholds for determining whether a taxpayer is subject to the electronic filing requirement. Impacted returns that are not properly eFiled will be invalid. Taxpayers who meet any of these thresholds and still file paper returns will be treated as nonfilers. For more information, visit our website.

Tax/Form Type	Required For	Required Filing Method	Filing Requirement Thresholds
Corporate (IA 1120)	Tax years ending on or after December 31, **2022**	Modernized eFile (MeF)	Gross receipts $250,000+ Iowa tax credits reported on the return $25,000+ Status 3: Always required
S Corp (IA 1120S)	Tax years ending on or after December 31, **2022**	Modernized eFile (MeF)	Gross receipts $250,000+ Iowa tax credits reported on the return $25,000+ Required to issue 10+ Iowa K-1s
Partnership (IA 1065)	Tax years ending on or after December 31, **2022**	Modernized eFile (MeF)	Gross receipts $250,000+ Iowa tax credits reported on the return $25,000+ Required to issue 10+ Iowa K-1s
Franchise (IA 1120F)	Tax years ending on or after December 31, **2022**	Modernized eFile (MeF)	Gross receipts $250,000+ Iowa tax credits reported on the return $25,000+
Fiduciary (IA 1041)	Tax years ending on or after December 31, **2023**	Modernized eFile (MeF)	Gross receipts $250,000+ Iowa tax credits reported on the return $25,000+ Required to issue 10+ Iowa K-1s
Composite (IA PTE-C)	Tax years ending on or after December 31, **2022** (for IA 1120S and IA 1065 filers) Tax years ending on or after December 31, **2023** (for IA 1041 filers)	Modernized eFile (MeF)	e-File required if related income tax return (IA 1065, IA 1120S, or IA 1041) is required to be e-Filed