



2021 ULTRATAX/1040, v.2021.3.6
User Bulletin 1040US-21.3.6: Update

April 21, 2022

This user bulletin explains changes related to this update of UltraTax/1040 and UltraTax/1040 Client Organizer.

CHANGES

This update includes the following changes.

Important electronic filing information


- This update will allow Form 4868 extension electronic files previously rejected by the IRS to be corrected, created, and transmitted as timely filed by April 23, 2022. Prior to this update, extensions rejected by the IRS on the April 18, 2022 deadline may have encountered error code F4868-001-02 on the E-File Error Report starting April 21, 2022.
- Returns receiving error code S2-F1040-006 on the E-File Error Report can now create and transmit the electronic file.
- Form 8959, Additional Medicare Tax, Part V, Line 24 cannot be electronically filed with a Form 1040-SS or 1040-PR return for tax year 2021 due to an issue with IRS specifications. IRS guidance recommends to file these returns on paper.
- The IRS has indicated a workaround for Form 5471, Schedule R, when a foreign corporation has no distributions. The IRS workaround for this issue will be available on a future update of UltraTax 1040-US.
- Form 1040-SS or 1040-PR return for tax year 2021 that includes Form 8959, Additional Medicare Tax, Part V, Line 24 cannot be electronically filed due to an issue with IRS specifications. IRS guidance recommends to file these returns on paper.
- The IRS has verified the F8962-070 error code is working as intended. For returns rejected with F8962-070, either Form 8962 needs to be included in the electronic file or a statement containing the reason(s) Form 8962 is not required needs to be attached to the electronic file using the description *ACA Explanation. Use the Reason(s) why Form 8962 not required with return (ELF only for ACA Explanation in F8962-070 rejection)* statement field on Screen Coverage in the Health Care input folder. If Form 8962 is not required to be attached to the return, enter the reason(s) why in this statement to include the IRS required ACA Explanation binary attachment in the electronic file. After entering the reason(s), the electronic file can be recreated and transmitted.
 - On March 22, 2022, the IRS released a filing season alert on Form 8962. Beginning with tax year 2021 electronically filed tax returns will be rejected if the taxpayer is required to reconcile advance payments of the premium tax credit on Form 8962, Premium Tax Credit, but does not attach the form to the tax return. Refer to [How to correct an electronically filed return rejected for a missing Form 8962](#).
 - A new UltraTax diagnostic has been added to remind tax preparers to confirm with the taxpayer whether or not they signed up their health insurance coverage from a "Marketplace" or an

"Exchange" and get help to pay their insurance premiums via advance premium tax credits (APTC) that need to be reconciled on Form 8962.

- As reported back in [December 2021](#), for tax years beginning after January 1, 2021, Form 8915-E, Qualified 2020 Disaster Retirement Plan Distributions and Repayments, is replaced by Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments. Form 8915-F is designed as a multi-year form for disasters occurring on or after January 1, 2021. Additional alphabetical Forms 8915 will not be issued. The IRS will reject any Form 8915-E in the 2021 e-file due to its obsolescence.
- The IRS does allow amended electronic filing for 1040 returns. The IRS accepts amended 1040 tax returns electronically for tax year 2019 and subsequent tax years.
- UltraTax/1040 supports electronic filing of tax year 2019 and 2020 (prior-year) returns. The IRS intends to support electronic filing of 2019 tax year returns in 2020, 2021, and 2022 processing years, 2020 tax year returns in 2021, 2022, and 2023 processing years, and 2021 tax year returns in 2022, 2023, and 2024 processing years.
- For refund information, IRS Publication 2043, IRS Refund Information Guidelines for the Tax Preparation Community, directs taxpayers to their Where's My Refund site. See the IRS page <http://www.irs.gov/Refunds> for additional guidance.


ULTRATAX HOME PAGE

The UltraTax CS Home Page contains links to frequently-used functions, displays important information regarding the status of UltraTax CS, and provides statistical summaries of product and client information. Links are available for alerts and product and electronic filing news, electronic filing live for status information, eSignature status live, client profiles, custom links and URLs you specify, information about the availability of software updates, and product support and the Help & How-To Center. The Home Page is automatically displayed when UltraTax CS is first opened. You may view the Home Page at

any time by clicking the Home Page  button in the toolbar. If you prefer to change how frequently the Home Page is displayed, choose Setup > User Preferences, click the Home Page tab, and select a frequency in the *Display the Home Page* drop-down list.

HELP & HOW-TO CENTER

The Help & How-To Center provides one-stop access to the information you need while using UltraTax

CS. You may also access the  from the UltraTax CS Home page where we have gathered popular resources with trusted answers to your UltraTax CS questions, such as [2021 UltraTax CS alerts and notices](#) where you can learn important information related to your software, such as the status of known issues, recently corrected problems, and answers to common questions. For more information on the Help & How-To Center, including sample searches, see [Finding answers to your UltraTax CS questions](#).