Tax Year 2014
Publication M-1436

INDIVIDUAL INCOME TAX TEST PACKAGE

MASSACHUSETTS PARTICIPANTS ACCEPTANCE TESTING (MPATS)
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Tax Year 2014
Part 1

MPATS Procedures
FILE NAMING CONVENTION

Individual return files should have the following naming convention, where “PITX” in the file name should always be upper case:

Syntax: PITX [fid][yr][mo][day][hr][min][sec].xml
Example: PITX12345678920030101145959.xml

Where:

[fid] is the FID number used to log into SSH.
[yr] is the 4 digit year.
[mo] is 01-12.
[day] is 01-31.
[hr] is 01-24.
[min] is 01-60.
[sec] is 01-60.

WHO MUST TEST?

The Massachusetts Department of Revenue requires that all Software Developers and Transmitters (Vendors) pass the Massachusetts Participants Acceptance Testing (MPATS) before they can be accepted into the electronic filing program for the Tax Year 2014 filing season.

WHY TEST?

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

1. Vendors transmit in the correct format and meet the DOR electronic filing specifications
2. Returns have no validation or math errors
TEST RETURNS

MPATS provides scenarios for vendors to create their own test returns; there will be no test package. The scenarios cover the Form 1, Form 1 NR/PY, M-4868 and all supporting Forms and Schedules. In addition, all vendors are allowed and encouraged, but not required, to create additional test returns as they see necessary. If you do not support a schedule/form for a test return please submit the test return without the form/schedule you do not support, do not omit any test returns unless you do not support the main form.

The criteria for the test scenarios provide some of the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, some knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting to DOR.

The primary taxpayer name on each test return should use the following convention:

First name = Vendor name  
Last name = Test number (alpha)

As an example, the primary taxpayer name for test 1 for Acme software would be Acme One.

TEST INDICATORS

Test returns should be identified with a “T” in the ProcessType element, and test files should be identified with an extension of .test.

TEST SSNS

All test returns created from the scenarios provided must use the assigned test SSN’s. Any additional test returns submitted must use the SSN’s below assigned for this purpose.

Test Scenario SSN’s: 400-22-0001 through 400-22-0015  
Additional Test SSN’s: 400-22-0016 through 400-22-0030  

DO NOT use any other SSN’s during testing. SSN’s used for Spouses and Dependents in the test scenarios must be in the additional test SSN’s range.
TESTING START DATE

Testing is tentatively scheduled to begin on December 3, 2014.

TESTING PROCEDURE

Vendors are required to advise DOR of all limitations of their software package and to submit a list of names you will be using to market your product(s).

All vendors are required to submit all 15 test returns. As mentioned earlier, all vendors are allowed and encouraged, but not required, to create additional test returns as they see necessary. Please create each test return so that it contains all the statements that you support for the forms/schedules in each scenario.

Once approved, a list of production ETIN’s and EFIN’s must be submitted to the e-file coordinator.

TESTING ACCEPTANCE CRITERIA

Vendors must transmit all 15 test returns error free.

If any test return is rejected during testing, the vendors must:

1. Review the acknowledgement file to identify the error(s)
2. Correct the return and/or the software
3. Contact the e-file coordinator if the cause of the reject cannot be determined
4. Retransmit the test file until it has been accepted

Once all the test files have been accepted, the vendor should inform the e-file coordinator that all test returns have been accepted and submit their list of production ETIN’s and EFIN’s.
Tax Year 2014
Part 2

Test Scenarios
TEST RETURN 1

FORM:        FORM 1
PRIMARY SSN: 400-22-0001
SCHEDULES:   B, CB, D, DI, HC

RETURN DETAILS:

FILING STATUS: SINGLE
DEPENDENTS: 1
TAX DUE: >500
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
>0 SHORT TERM GAINS
SCHEDULE CB: FULL CREDIT
SCHEDULE D: LOSS
SCHEDULE HC: APPEALING PENALTY
FORM W-2: ONE OUT OF STATE
FORM 2-G: >0 LINE 22
FORM PWH-WA: >0 TOTAL MA TAX WITHHELD
FORM 1099-M: >0 BOX 16 STATE (MA) TAX WITHHELD

ADDITIONAL NOTES: Use the ty14 rates for the Form M-2210. Please make Voluntary contributions >0, bank interest >200 and rental deduction >0. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
# TEST RETURN 2

<table>
<thead>
<tr>
<th>FORM:</th>
<th>FORM 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRIMARY SSN:</td>
<td>400-22-0002</td>
</tr>
<tr>
<td>SCHEDULES:</td>
<td>F (US), X, Y, Z, DI, HC</td>
</tr>
<tr>
<td>FORMS:</td>
<td>W-2, M-2210</td>
</tr>
</tbody>
</table>

**RETURN DETAILS:**

| FILING STATUS: | HOH |
| DATE OF BIRTH: | 3/14/1995 |
| DEPENDENTS: | 2 |
| REFUND: | YES |
| DIRECT DEPOSIT: | YES |

**FORM/SCHEDULE DETAILS:**

| SCHEDULE F (US): | >0 NET PROFIT |
| SCHEDULE Z: | >0 LEAD PAINT CREDIT  
| | >0 SEPTIC CREDIT  
| | >0 FILM INCENTIVE CREDIT  
| | >0 MEDICAL DEVICE CREDIT  
| | >0 EDIP CREDIT |

| SCHEDULE HC: | >0 PENALTY |

**ADDITIONAL NOTES:** Use the ty14 rates for the Form M-2210. Take the use tax safe harbor option. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario. The Schedule LP should contain more than one unit.
TEST RETURN 3

FORM: FORM 1
PRIMARY SSN: 400-22-0003
SCHEDULES: D-IS, X, TDS, HC
FORMS: W-2G (2)

RETURN DETAILS:

FILING STATUS: MFS
DEPENDENTS: 0
TAX DUE: >0
EFW: EQUAL TO TAX DUE
WAREHOUSE: 04/15/15

FORM/SCHEDULE DETAILS:

SCHEDULE D-IS: TAXABLE GAIN ALL PERIODS
SMALL BUSINESS STOCK GAIN
SCHEDULE HC: 0 PENALTY
PART YEAR MCC COVERAGE: JANUARY THROUGH OCTOBER
FORM W-2G: LOTTERY WITH STATE WITHHOLDING
NON-LOTTERY NO STATE WITHHOLDING

ADDITIONAL NOTES: If not supporting the Schedule D-IS, substitute Schedule D with a gain. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 4

FORM: FORM 1
PRIMARY SSN: 400-22-0004
FORMS: W-2 (3), W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: MFJ
DEPENDENTS: 2
TAX DUE: >0
EFW: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: 0 INTEREST & DIVIDEND INCOME
>0 SHORT TERM GAINS
SCHEDULE C: ONE LOSS, ONE PROFIT (line25>0)
SCHEDULE CB: PARTIAL CREDIT
SCHEDULE D: >0 GAIN
SCHEDULE HC: 0 PENALTY FULL MCC COVERAGE (BOTH)
SCHEDULE Z: >0 INCOME TAX PAID TO ANOTHER STATE
>0 BROWNSFIELD CREDIT
>0 LOW INCOME HOUSING CREDIT
>0 HISTORIC REHABILITATION CREDIT
SCHEDULE RF: >0 DAIRY CREDIT, >0 REFUNDABLE FILM CREDIT, >0 COMMUNITY INVESTMENT
FORM W-2: OUT OF STATE WITHHOLDING

ADDITIONAL NOTES: Please populate as many fields as feasible for the new Schedule E's.
TEST RETURN 5

FORM: FORM 1
PRIMARY SSN: 400-22-0005
SCHEDULES: CB, X, Y, Z, DI, HC
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: MFJ
DEPENDENTS: 4
REFUND: >0
EFW: NO

FORM/SCHEDULE DETAILS:

SCHEDULE CB: FULL CREDIT
SCHEDULE HC: 0 PENALTY YOU LINE 6 YES

0 PENALTY SPOUSE MEDICARE
SCHEDULE Y: >0 HUMAN ORGAN DEDUCTION

ADDITIONAL WITHHOLDING: LOA WITHOLDING >0
2K-1 WITHOLDING >0
3K-1 WITHOLDING >0
SK-1 WITHOLDING >0
1099-B WITHOLDING >0
1099-DIV WITHOLDING >0
1099-OID WITHOLDING >0
1099-INT WITHOLDING >0

ADDITIONAL NOTES: Make return eligible for the limited income credit and maximum EIC. Please populate as many fields as feasible.
TEST RETURN 6

FORM: FORM 1
PRIMARY SSN: 400-22-0006
SCHEDULES: CB, D, X, Y, Z, DI, HC
FORMS: W-2, W-2G

RETURN DETAILS:

FILING STATUS: MFJ
DEPENDENTS: 4
TAX DUE: >0
EFW: NO

FORM/SCHEDULE DETAILS:

SCHEDULE CB: PARTIAL CREDIT
SCHEDULE D: >0 GAIN
SCHEDULE Z: >0 LEAD PAINT CREDIT
>0 EOAC CREDIT
>0 SEPTIC CREDIT
>0 SOLAR AND WIND ENERGY CREDIT
>0 CONSERVATION CREDIT
>0 EDIP CREDIT
>0 EMPLOYER WELLNESS PROGRAM CREDIT
SCHEDULE HC: 0 PENALTY YOU
RELIGIOUS EXEMPTION
0 PENALTY SPOUSE
CERTIFICATE OF EXEMPTION

ADDITIONAL NOTES: Please populate as many fields as feasible.
TEST RETURN 7

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0007
SCHEDULES: C, X, Y, NTS-L-N/R

RETURN DETAILS:

FILING STATUS: SINGLE
RESIDENCY: NON-RESIDENT
DEPENDENTS: 1
REFUND: >0
DIRECT DEPOSIT: YES

FORM/SCHEDULE DETAILS:

FORM W-2: TWO STATES ON ONE W-2

ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0. Please make the return qualify for no tax status. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 8

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0008
SCHEDULES: D-IS, F (US), X, DI, TDS
FORMS:

RETURN DETAILS:

FILING STATUS: HOH
RESIDENCY: NON-RESIDENT
DEPENDENTS: 0
TAX DUE: >1000
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE D-IS: TAXABLE GAIN ALL PERIODS
SMALL BUSINESS STOCK GAIN

ADDITIONAL NOTES: If not supporting the Schedule D-IS, substitute Schedule D with a gain. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 9

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0009
SCHEDULES: B, D
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: MFS
RESIDENCY: NON-RESIDENT
DEPENDENTS: 2
TAX DUE: >1000
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
             >0 SHORT TERM GAINS

SCHEDULE D: LOSS

ADDITIONAL NOTES: Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 10

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0010
SCHEDULES: B, E-RECONCILIATION, E-1(2), E-2(3), X, Y, Z, DI,
FORMS: W-2, 2-G

RETURN DETAILS:

FILING STATUS: MFJ
RESIDENCY: NON-RESIDENT
DEPENDENTS: 1
TAX DUE: >500
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
>0 SHORT TERM GAINS

ADDITIONAL NOTES: Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 11

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0011
SCHEDULES: C, CB, X, Y, HC, NTS-L-N/R
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: SINGLE
RESIDENCY: PART YEAR
DEPENDENTS: 0
REFUND: >0
DIRECT DEPOSIT: NO

FORM/SCHEDULE DETAILS:

FORM W-2: TWO STATES ON ONE W-2
SCHEDULE HC: 0 PENALTY FULL MCC COVERAGE
SCHEDULE CB: PARTIAL CREDIT

ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0. Please make the return qualify for no tax status. Dates of residency are 08/01/14 to 12/31/14. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 12

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0012
SCHEDULES: B, CB, X, Y, Z, DI, HC
FORMS: W-2

RETURN DETAILS:

FILING STATUS: MFJ
RESIDENCY: PART YEAR
DEPENDENTS: >1
TAX DUE: >1000
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
>0 SHORT TERM GAINS
SCHEDULE CB: PARTIAL CREDIT
SCHEDULE HC: 0 PENALTY LINE 12 NO

ADDITIONAL NOTES: Dates of residency are 2/01/14 to 9/14/14. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 13

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0013
SCHEDULES: C, CB, X, Y, HC, R/NR
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: SINGLE
RESIDENCY: BOTH PART YEAR & NON-RES
DEPENDENTS: 1
TAX DUE: >0

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
>0 SHORT TERM GAINS
SCHEDULE D: LOSS
SCHEDULE HC: >0 PENALTY

ADDITIONAL NOTES: Dates of residency are 04/01/14 to 11/15/14. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 14

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0014
FORMS: W-2

RETURN DETAILS:

FILING STATUS: MFJ
RESIDENCY: BOTH PART YEAR & NON-RES
DEPENDENTS: >1
TAX DUE: >1000
EFW: EQUAL TO TAX DUE
WAREHOUSE: 04/15/15

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
>0 SHORT TERM GAINS
SCHEDULE HC: 0 PENALTY FULL MCC COVERAGE (BOTH)

ADDITIONAL NOTES: Dates of residency are 6/01/14 to 12/01/14. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.
TEST RETURN 15

FORM: M-4868
PRIMARY SSN: 400-22-0015

ADDITIONAL NOTES: Please make a payment with the extension.