



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2009

Publication M-1436

INDIVIDUAL INCOME TAX TEST PACKAGE

MASSACHUSETTS PARTICIPANTS ACCEPTANCE TESTING
(MPATS)

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Tax Year 2009

Part 1

MPATS Procedures

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 2009 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

This year MPATS will emulate the IRS procedure of providing 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.

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 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 will begin December 2, 2010.

TESTING PROCEDURE

Before a vendor begins submitting test returns, they must call the e-file coordinator to get a test ETIN and EFIN, and to discuss any testing issues. Please be advised that test ETINS cannot be used in production, if you do not have a test ETIN one can be issued. In addition, 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.



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Tax Year 2009 **Part 2**

Test Scenarios

TEST RETURN 1

FORM:	FORM 1
PRIMARY SSN:	400-22-0001
SCHEDULES:	B, CB, D, DI, HC
FORMS:	M-2210, W-2 (2), 1099-R, 2-G, PWH-WA, 1099-M

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 ty09 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

FORM:	FORM 1
PRIMARY SSN:	400-22-0002
SCHEDULES:	F (US), X, Y, Z, DI, HC
FORMS:	W-2, M-2210

RETURN DETAILS:

FILING STATUS:	HOH
DATE OF BIRTH:	3/14/1991
DEPENDENTS:	2
REFUND:	YES
DIRECT DEPOSIT:	YES

FORM/SCHEDULE DETAILS:

SCHEDULE F (US) :	>0 NET PROFIT
SCHEDULE HC:	>0 PENALTY

ADDITIONAL NOTES: Use the ty09 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.

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: 04/15/09

FORM/SCHEDULE DETAILS:

SCHEDULE D-IS: TAXABLE GAIN ALL PERIODS

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
 SCHEDULES: B, C (2), CB, D, E-RECONCILIATION, E-1(3),
 E-2(4), E3-(2), X, Y, Z, DI, HC, RFC, RF
 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

Schedule RF: >0 DAIRY CREDIT, >0 REFUNDABLE FILM
 CREDIT

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: 2
REFUND: >0
EFW: NO

FORM/SCHEDULE DETAILS:

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

ADDITIONAL NOTES: Make return eligible for limited income credit and EIC. Please populate as many fields as feasible. Primary taxpayer is deceased.

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 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
FORMS: W-2, W-2G, 1099-R, PWH-WA, 1099-M

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

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
FORM 2-G: >0 LINE 22

ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0. Please make the return qualify for no tax status. Dates of residency are 08/01/09 to 12/31/09. 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 2/01/09 to 9/14/09. 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 04/01/09 to 11/15/09. 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
SCHEDULES: B, E, E-1(3), E-2 (4), E-3 (2), X, Y, Z, DI, HC,
R/NR
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: 04/15/10

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 6/01/09 to 12/01/09. 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.

CHANGE LOG 1

Dates and line references have been updated as needed.

- Test 3 Part Year MCC Coverage: January through October.
- Test 4 Addition of Schedule RF.
- Test 7 Refund to be Direct Deposit.
- Test 14 Additions of Schedules E2 and E3.

TESTING GRID

SCHEDULES

FORMS

TEST	Filing Information	B	C	CB	D	D-1S	E	E-1	E-2	E-3	F (US)	X	Y	Z	RF	DI	TDS	NTS-L-N/R	HC	R/NR	RFC	W-2	W2-G	1099-R	2-G	M-2210	PWH-WA	1099-M
1	SINGLE (RESIDENT)	1		1	1											1			1			2		1	1	1	1	1
2	HOH (RESIDENT)										1	1	1	1		1			1			1				1		
3	MFS (RESIDENT)					1						1					1		1				2					
4	MFJ (RESIDENT)	1	2	1	1		1	3	4	2		1	1	1	1	1			1		1	3	1	1				
5	MFJ (RESIDENT)			1								1	1	1		1			1			1	1	1				
6	MFJ (RESIDENT)			1								1	1	1		1			1			1	1	1				
7	SINGLE (NON-RES)		1									1	1					1				1	1	1			1	1
8	HOH (NON-RES)					1					1	1				1	1											
9	MFS (NON-RES)	1			1																	1	1	1				
10	MFJ (NON-RES)	1					1	2	3			1	1	1		1						1			1			
11	SINGLE (PART YEAR)		1	1								1	1					1	1			1	1	1				
12	MFJ (PART YEAR)	1		1								1	1	1		1			1			1						
13	SINGLE (BOTH)		1	1								1	1						1	1		1	1	1				
14	MFJ (BOTH)	1					1	3				1	1	1		1			1	1		1						
15	FORM M-4868																											



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Tax Year 2009 **Part 3**

Testing Rejects

Reject Code Number	Description	Change	Test(s)
T001	The Schedule B must have >0 Interest & Dividend Income and >0 Short Term Gains.	Removed test 4	1,9,10,12,13,14
T002	The Schedule CB Must Have The Full Credit.		1,5
T003	The Schedule D Must Have A Loss.		1,9,13
T004	The Warehouse Date must be 04/15/10.		3,14
T005	The Schedule HC Must Be appealing the penalty.		1
T006	The Form M-2210 Must Be Present.		1,2
T008	Two Form W-2's Must Be Present and one must be from out of state.		1,7,11
T009	The Form 1099-R must be present.		1,4,5,7,9,11,13
T010	The Form 2-G Must Be Present.		1,10
T011	The Form PWH-WA Must Have withholding > 0.		1
T012	The Form 1099-M must have MA withholding.		1
T013	The Filing Status Must Be Single.		1,7,11,13
T014	The number of dependents must be 1.		1,7,10,13
T015	The Tax Due amount must be > 500.		1,10
T016	Voluntary Contributions must be > 0.		1
T017	Bank Interest must be > 200.		1
T018	Rental deduction must be > 0.		1
T019	US Schedule F must show a profit.		2
T020	The Schedule X must be present.		2,3,4,5,6,8,10,11,12,13,14
T020	The Schedule Y must be present.		2,4,5,6,10,11,12,13,14
T022	The Schedule Z must be present.		2,5,6,10,12,14
T023	The Form W-2 must be present.		2,5,6,9,10,13,14
T024	The Filing status must be HOH.		2,8
T025	The number of dependents must be 2.		2
T026	The refund amount must be > 0.		2,7,11
T027	The direct deposit information must be present.		2,7
T028	The Schedule D-IS must have taxable gains for all periods.		3,8
T029	The Schedule TDS must be present.		3,8
T030	Two Form W-2G's must be present; one with lottery and state withholding, one with non lottery with no state withholding.		3
T031	The Filing status must be MFS.		3,9
T032	The number of dependents must be zero.		3,11
T033	The Tax Due must be > 0.		3,4,6

Reject Code Number	Description	Change	Test(s)
T034	The EFW information must be present and equal to the tax due.		3,14
T035	The Schedule HC penalty must be > 0.	Test return changed from test 3 to test 2	2,13
T036	Two Schedule C's must be present, one loss and one profit.		4
T037	The Schedule CB Must Have a partial Credit.		4,6,11,12
T038	The Schedule D Must Have A Gain.		4,6
T039	The Schedule HC penalty amount must be zero, full coverage.		4,11,14
T040	The Schedule Z income tax paid to another jurisdiction must be > 0.		4
T041	One Form W-2 must have out of state withholding.		4
T042	The Schedule E-reconciliation, E-1 (3), E-2 (4), and E-3 (2) must be present.		4,10,14
T043	The Schedule RFC must be present.		4
T044	The Form W-2G must be present.		4,5,6,7,9,13
T045	The Filing Status must be MFJ.		4,5,6,10,12,14
T048	The Schedule HC penalty amount must be zero. 'You' must answer Line 6 as 'Yes' and the spouse must have Medicare.		5
T049	The number of dependents must be four.		6
T049	The number of dependents must be two.		5
T050	The Schedule HC penalty amount must be zero. 'You' must take the 'Religious Exemption and the 'Spouse' must have a Certificate of Exemption.		5
T051	The Schedule C must be present.		7,11,13
T052	The Form PWH-WA must be present.		7
T053	The Form 1099-M must be present.		7
T056	The Tax Due amount must be > 1000.		8,9,12,14
T057	The Partial Payment amount must be \$500.		8,9,10,12,14
T058	The Form 2-G line 22 amount must be > 0.		11
T059	The number of dependents must be > 1.		12,14
T060	The Schedule HC penalty amount must be zero, Line 13 must be 'No'.		12
T061	The part year dates of residency must be 02/01/09 to 09/14/09.		12
T062	The Schedule CB must be present.		13

Reject Code Number	Description	Change	Test(s)
T063	The part year dates of residency must be 04/01/09 to 11/15/09.		13
T064	The Schedule R/NR must be present.		13,14
T065	The part year dates of residency must be 06/01/09 to 12/01/09.		14
T066	An SSN used for testing is not a valid SSN for testing.		1-15
T067	The Dairy Credit and Refundable Film Credit must both be >0.		4
T068	The Part Year MCC coverage must be January through October.		3

Change Log 1			
T001	The Schedule B must have >0 Interest & Dividend Income and >0 Short Term Gains.	Removed test 4	1,9,10,12,13,14
T035	The Schedule HC penalty must be > 0.	Test return changed from test 3 to test 2	2,13