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**Commonwealth of Massachusetts**

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**Department of Revenue**

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# **Tax Year 2012**

## **Publication M-1436**

**INDIVIDUAL INCOME TAX TEST PACKAGE**

**MASSACHUSETTS PARTICIPANTS ACCEPTANCE TESTING**  
**(MPATS)**

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# **Tax Year 2012**

## **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 2012 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 emulates 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 is tentatively scheduled to begin on December 5, 2012.

## **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 2012** **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 ty12 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: 3/14/1994  
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 ty12 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: 04/16/13

## 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  
 >0 BROWNSFIELD CREDIT  
 >0 LOW INCOME HOUSING CREDIT  
 >0 HISTORIC REHABILITATION CREDIT

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

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

ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0. Please make the return qualify for no tax status. Dates of residency are 08/01/12 to 12/31/12. 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 2/01/12 to 9/14/12. 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 04/01/12 to 11/15/12. 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: 04/16/13

## 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 6/01/12 to 12/01/12. 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.



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# **Tax Year 2012**

## **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.		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 04/16/13.	Edited	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.		3,8,11
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.		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, 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.		6
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
T058	The Form 2-G line 22 amount must be > 0.		1
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 02/01/12 to 09/14/12.	Edited	12
T062	The Schedule CB must be present.		13
T063	The part year dates of residency must be 04/01/12 to 11/15/12.	Edited	13
T064	The Schedule R/NR must be present.		13,14
T065	The part year dates of residency must be 06/01/12 to 12/01/12.	Edited	14
T066	An SSN used for testing is not a valid SSN for testing.		1-15

Reject Code Number	Description	Change	Test(s)
T067	The Brownfields, Low Income Housing, Historic Rehabilitation, Refundable Dairy and Refundable Film Credits must all be >0.		4
T068	The Part Year MCC coverage must be January through October.		3
T069	The Lead Paint, Septic, Film Incentive, <b>EDIP</b> and Medical Device credits must all be >0.	<b>Edited</b>	2
T070	The Lead Paint, EOAC, Septic, Conservation, <b>EDIP</b> , and Solar and Wind Energy credits must all be >0.	<b>Edited</b>	6
T071	Withholding from the 2K-1, 3K-1, SK-1, <b>1099-B, 1099-DIV 1099-INT, and the 1099-OID</b> must be present.	<b>Edited</b>	5
T072	Withholding from the LOA must be present.		5
T073	The EIC credits must be the maximum allowed.		5
T074	The number of units on the Schedule LP should be >1.		2

CHANGE LOG 1			
T004	The Warehouse Date must be 04/16/13.	Edited	3,14
T061	The part year dates of residency must be 02/01/12 to 09/14/12.	Edited	12
T063	The part year dates of residency must be 04/01/12 to 11/15/12.	Edited	13
T065	The part year dates of residency must be 06/01/12 to 12/01/12.	Edited	14
T070	The Lead Paint, EOAC, Septic, Conservation, EDIP, and Solar and Wind Energy credits must all be >0.	Edited	6