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## **Individual & Fiduciary**

MeF Test Package

**2019**

## Mississippi MeF Program

Thank you for participating in the Mississippi E-file Program. This program requires all tax software developers and transmitters to test for accuracy, to ensure that their software adheres to Mississippi schemas and business rules, and to confirm successful transmission and receipt of acknowledgments. If you have any questions, please contact the E-File Help Desk at the information below. We look forward to working with you.

### Contact Information for E-File Help Desk

**Web site**     www.dor.ms.gov  
**Email**        efile@dor.ms.gov  
**Telephone**   601-923-7582  
**Fax**           601-923-7500

Authorized e-File providers needing assistance may contact the Mississippi E-File Help Desk anytime by telephone, Monday through Friday, between 8:00 a.m. and 5:00 p.m. C.S.T.

## General Information

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### What Can Be Transmitted Electronically

Mississippi e-File returns consist of XML data and supporting PDF documents. **Software vendors are not required to support all form types (1040R, 1040NR and 1041); however, for each type supported, all major forms, schedules and lines are required to be supported.**

Mississippi Electronic Forms
Form 71-661 – Installment Agreement
Form 80-105 – Resident Individual Income Tax Return
Form 80-107 – Income/Withholding Schedule
Form 80-108 – Itemized Deductions Schedule
Form 80-155 – Net Operating Loss Schedule
Form 80-160 – Credit for Tax Paid Another State
Form 80-205 – Non-Resident/Part-Year Resident Individual Income Tax Return
Form 80-315 – Reforestation Tax Credit
Form 80-360 – Catastrophe Savings Tax Schedule
Form 80-401 – Tax Credit Summary Schedule
Form 81-110 – Fiduciary Income Tax Return
Form 81-131 – Fiduciary Schedule K Beneficiaries Share of Income
Form 81-132 – Fiduciary Schedule K-1
Form 84-132 – Mississippi Schedule K-1

**Additional Documents The Software Must Generate:**

- Form 80-115 – Individual Income Tax Declaration for Electronic Filing
- Form 81-115 – Fiduciary Income Tax Declaration for Electronic Filing
- Form 80-106 – Individual/Fiduciary Income Tax Voucher

Binary Attachments (PDFs) are important. Most tax credits have required supporting documentation and certifications that must be attached with the Mississippi return. The Reference Document ID attribute should link the attachment to the appropriate location on the return.

**Testing**

Mississippi is tentatively scheduled to open for 2019 tax year testing in conjunction with the IRS in November 2019. Software Developers may submit test returns through 2020 until the IRS MeF test system shuts down. **Mississippi will not assist with reject code analysis testing or approve any vendor for tax year 2019 after May 31, 2020. Mississippi will not accept any new initial tests after January 1, 2020.**

Returns transmitted for testing must always be identified with the social security numbers provided for each test return scenario in this package:

- Resident and Part-Year/Non-Resident (500-00-4246 through 500-00-4259)
- Fiduciary (00-0000350 through 00-0000354)
- Additional conditions: Dependents and Debtors (400-00-4642 through 400-00-4652)

Test returns can be transmitted as many times as needed using only the designated test social security numbers provided by Mississippi above. The entire set of test returns must be submitted together and acknowledged as accepted before final approval. When submitting the test returns, the following is required:

- A limitation report listing what form types and/or tests that are not supported by your software. This report should be listed in your Letter of Intent (LOI).
- The software ID listed in your LOI must match the software ID tag in the XML of each test submission sent. Any submission that does not match the software ID from your LOI will be rejected.

Acknowledgments will be sent to the Fed/State Acknowledgment System for both testing and production. **All rejections must be corrected before a reply comparison will be done on subsequent transmissions.** After you have transmitted the entire test package error free and submitted all required paper documents for approval, contact the e-File Help Desk. Do not transmit any production returns until you have received final approval.

**Mississippi reserves the right to suspend testing any time for good cause. Reasons for suspension include lack of progress in testing, failure to comply with instructions and continued failure to meet state specifications and requirements.**

## Mississippi Acknowledgments

- **Accepted** – This acknowledgment indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required.
- **Accepted with Alert** - This acknowledgment indicates the electronic return was received, accepted and pre-entry validation process completed. No further action is required.
- **Rejected** – This acknowledgment indicates the electronic return was received but failed to complete the pre-entry validation process (it failed a schema requirement or any of the business rules) and the transmitter receives an acknowledgement from Mississippi with error code(s) and description(s). The error condition must be corrected and the return can then be re-transmitted.

## What Is Tested

### **Form 80-105 - Mississippi Resident Income Tax Return**

This test package contains five (5) Mississippi Resident return scenarios. In addition to submitting completed test returns, the required forms and fields provided in each scenario must be submitted. The five (5) test returns must also be submitted together (linked) with the required federal returns.

### **Form 80-205 - Mississippi Non-Resident/Part-Year Resident Income Tax Return**

This test package contains three (3) Mississippi Non-Resident scenarios. In addition to submitting completed test returns, the required forms and fields provided in each scenario must be submitted. The three (3) test returns must also be submitted together (linked) with the required federal returns.

### **Form 81-110 – Mississippi Fiduciary Income Tax Return (For Estates and Trusts)**

This test package contains five (5) Mississippi Fiduciary return scenarios. In addition to submitting completed test returns, the required forms and fields provided in each scenario must be submitted. The federal returns should also be included.

**The testing scenarios begin on Page 5 of this package.**

## Testing Scenarios

At least one of every form, schedule or worksheet you support as shown on your Letter of Intent must be included among the total test returns you submit. Also, the fields and attachments listed in each testing scenario below should be populated in the returns submitted.

### Form 80-105 – Mississippi Resident Returns

Scenario #1
Forms Required: 80-105, 80-107, 80-108, and 80-401
Taxpayer SSN: 500-00-4248, Spouse SSN: 500-00-4249
Taxpayer Name(s): One I. Test Jr. & Mary J. Test
Form 80-105 – Married – Combined or Joint Return checkbox – Taxpayer deceased (died in 2020 prior to April 15 <sup>th</sup> )
Form 80-105 – Taxpayer Blind checkbox
Form 80-105 – Refund return with line 33 to be directly deposited
Form 80-105 – Return May Be Discussed With The Preparer checkbox – “Yes”
Form 80-105 – Line 39 and line 45
Form 80-105 – Line 50, line 58 and line 63
Form 80-401 – Child Adoption Credit (code 25) and line 3

Scenario #2
Forms Required: 80-105, 80-107, 80-108, 80-155 and 80-360
Taxpayer SSN: 500-00-4246, Dependent SSNs: 400-00-4642 through 400-00-4647
Taxpayer Name: Two L. Test
Form 80-105 – Head of Family checkbox
Form 80-105 – Line 22
Form 80-105 – Refund return with line 33 to be directly deposited
Form 80-105 – Return May Be Discussed With The Preparer checkbox – “No”
Form 80-105 – Self-Prepared Return
Form 80-105 – Line 37 through line 40 and line 45
Form 80-105 – Line 52 (Spouse SSN: 500-00-4247), line 55, line 59 and line 60
Form 80-108 – Part I, line 1 through line 7; line 3a is \$50,000
Form 80-108 – Part IV, line 1 through line 3
Form 80-108 – Part V, Schedule N, line 1 and line 10
Form 80-360 – Line 6 and line 14

<b>Scenario #3</b>
Forms Required: 80-105, 80-108, 80-401 and 71-661
Taxpayer SSN: 500-00-4250
Taxpayer Name: Three J. Test
Form 80-105 – Single checkbox
A W-2G from both a Mississippi casino and another state casino was received
Form 80-105 – Farmers or Fishermen checkbox – farmer did not make any estimated tax payments
Form 80-105 – Line 41, line 47 and line 62
Form 80-105 – Installment Agreement Request checkbox
Form 80-108 – Part II, Schedule B, line 1 through line 6
Form 80-108 – Part IV(B) and PDF attachments, Form 84-132 Mississippi K-1(s)
Form 80-401 – Charitable Contribution Credit (code 34) with a carryover

<b>Scenario #4</b>
Forms Required: 80-105, 80-107, 80-315, 80-401 and 80-491
Taxpayer SSN: 500-00-4252, Spouse SSN: 500-00-4253, Dependents SSNs: 400-00-4644 through 400-00-4649
Taxpayer Name(s): Four B. Test III & Annie T. Test
Form 80-105 – Married – Combined or Joint Return checkbox
Form 80-105 – Amended checkbox
Form 80-105 – Line 7 with more than four (4) dependents and Form 80-491 (in software for taxpayer copy only)
Form 80-105 – Overpayment applied to next year line 31
Form 80-105 – Line 37, line 46, and line 55
Form 80-105 – Line 61
Form 80-401 – Reforestation Tax Credit (code 10)

<b>Scenario #5</b>
Forms Required: 80-105, 80-107, 80-108, 80-160, 80-360, and 80-401
Taxpayer SSN: 500-00-4251, Spouse SSN: 500-00-4254
Taxpayer Name: Five O. Test
Form 80-105 – Married – Filing Separate checkbox
Form 80-105 – Line 18 and PDF attachments, Form 80-160 and other state(s) returns
Form 80-105 – Line 22 and Form 80-360
Form 80-105 – Line 29 and/or line 35
Form 80-105 – Balance Due return line 34 and line 36
Form 80-105 – Line 37 and line 38
Form 80-105 – Line 51, line 53, line 59 and line 60
Form 80-401 – Long Term Care Credit (code 27)

**Form 80-205 - Mississippi Non-Resident/Part-Year Resident Income Tax Return**

<b>Scenario #6</b>
Forms Required: 80-205, 80-107, 80-108
Taxpayer SSN: 500-00-4258, Spouse SSN: 500-00-4259
Taxpayer Name: Six J. Test & Jane D. Test
Form 80-205 – Non-Resident checkbox
Form 80-205 – Married – Combined or Joint Return checkbox
Form 80-205 – Taxpayer Age 65 or Over
Form 80-205 – Line 38, line 40, line 41 and line 44
Form 80-205 – Line 57 through line 60 and line 64
Form 80-205 – Line 67 Split Mississippi AGI between taxpayer and spouse
Form 80-108 – Part II, Schedule B, line 1 through line 6

<b>Scenario #7</b>
Forms Required: 80-205, 80-107, 80-108
Taxpayer SSN: 500-00-4255, Spouse SSN: 500-00-4256
Taxpayer Name: Seven H. Test
Form 80-205 – Amended checkbox
Form 80-205 – Non-Resident checkbox
Form 80-205 – Married - Spouse Died in Tax Year checkbox
Form 80-205 – Spouse Age 65 or Older checkbox
Form 80-205 – Refund return with line 34 to be directly deposited
Form 80-205 – Line 38, line 43, and line 47

<b>Scenario #8</b>
Forms Required: 80-205, 80-107, 80-108, 80-401
Taxpayer SSN: 500-00-4257, Dependent SSN: 400-00-4650
Taxpayer Name: Eight R. Test
Form 80-205 – Part-Year return
Form 80-205 – Head of Family checkbox
Form 80-205 – Balance Due return line 35 and line 37 with payment
Form 80-205 – Line 38 and line 40
Form 80-205 – Line 58, line 61 and line 63
Form 80-108 – Part I, Schedule A
Form 80-108 – Part II, Schedule B, line 1 through line 6
Form 80-401 – Endowment Fund Charitable Credit (code 37)

**Form 81-110 – Mississippi Fiduciary Income Tax Return (For Estates and Trusts)**

<b>Scenario #1</b>
Forms Required: 81-110
PDF Attachments: Form 80-105 or Form 80-205
Entity FEIN: 00-0000351, Decedent/Debtor SSN: 400-00-4651
Estate Name: Test One Bankruptcy 11
Form 81-110 – Final Return checkbox
Form 81-110 – Bankruptcy Estate – Ch. 11 checkbox
Form 81-110 – Balance Due return line 13 and line 15

<b>Scenario #2</b>
Form Required: 81-110
PDF Attachments: Form 80-105 or Form 80-205
Entity FEIN: 00-0000350
Trust Name: Test Two Trust
Form 81-110 – Initial Return checkbox
Form 81-110 – Grantor Trust
Form 81-110 – Return May Be Discussed With The Preparer checkbox – “Yes”
Form 81-110 – Exemption line 24

<b>Scenario #3</b>
Forms Required: 81-110, 81-131 and 81-132
Entity FEIN: 00-0000352, Decedent/Debtor SSN: 400-00-4652
Estate Name: Test Three Estate
Form 81-110 – Initial Return checkbox
Form 81-110 – Decedent Estate checkbox
Form 81-110 – Balance Due return line 13 and line 15 with payment
Form 81-110 – Return May Be Discussed With The Preparer checkbox – “No”
Form 81-110 – Line 23 Mississippi Fiduciary Schedule K Form 81-131
Form 81-110 – Line 23 Mississippi Fiduciary Schedule K-1(s) Form 81-132
Form 81-110 – Exemption line 24



<b>Scenario #4</b>
Forms Required: 81-110, 81-131 and 81-132
Entity FEIN: 00-0000353
Trust Name: Test Four Trust
Form 81-110 – Final Return checkbox
Form 81-110 – Simple Trust
Form 81-110 – Return May Be Discussed With The Preparer checkbox – “Yes”
Form 81-110 – Line 23 Mississippi Fiduciary Schedule K Form 81-131
Form 81-110 – Line 23 Mississippi Fiduciary Schedule K-1(s) Form 81-132
Form 81-110 – Exemption line 24

<b>Scenario #5</b>
Forms Required: 81-110, 81-131 and 81-132
Entity FEIN: 00-0000354
Trust Name: Test Five Family Trust
Form 81-110 – Initial Return checkbox
Form 81-110 – Complex Trust
Form 81-110 – Return May Be Discussed With The Preparer checkbox – “Yes”
Form 81-110 – Line 23 Mississippi Fiduciary Schedule K Form 81-131
Form 81-110 – Line 23 Mississippi Fiduciary Schedule K-1(s) Form 81-132*
Form 81-110 – Exemption line 24

\* At least one (1) K-1 code must be sent on Form 81-132. If sending more than three (3) codes, an asterisk must be entered into the code field with an amount. A document must then be attached with a detailed listing of the codes and amounts.