

DRAFT



**Modern e-file (MeF) For Fiduciary
Income Tax (FID) Program**

**Participants Acceptance Testing System (PATs)
Test Scenario Descriptions
Tax Year 2018**

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Change Log

Date	Change Description

Introduction

This document describes the standardized test scenarios for Modernized eFile (MeF) tax returns for New Mexico’s Fiduciary Income Tax (FID) program. It is intended for use by Software Development partners delivering products and services for tax return preparation for the State of New Mexico.

The New Mexico PATS tests are all scenario-based, and were created with the intent of ensuring that each vendor software can provide the required state information for various schedules, rebates and credits. The test scenarios are derived from the IRS ATS test scenarios for the 1041 family. Any deviation in the IRS ATS scenario is noted early in the test scenario. If your software creates other New Mexico schedules, rebates and credits in addition to those specified in a specific scenario, New Mexico will attempt to evaluate the entire submission for completeness. Thank you in advance for your cooperation.

New This Year

PATS Tests

- Warning codes have been modified and consequently, some have been renumbered. There are also new ones to align with the PATs tests.
- Warning codes will continue to be used with the acknowledgement for PATs test results.

FID Changes

- Authentication header changes from TIGERS.
- FID-B schedule 2: Weighted apportionment is now 1 for property and payroll, and 1 for sales.
- FID-CR: *Foster Youth Employment (F02)* has been added.

For Software Developers

All submissions **must** be supported as XML documents and may not be submitted as PDF attachments. Please contact New Mexico if your product is unable to comply. Forms not listed for mandatory XML support may be included either as top-level PDF attachments or, if supported by the State schema, as XML documents.

For questions regarding submissions please refer to the *New Mexico Software Developer’s Guide*.

Forms and Schema Support

For MEF Software Developers, below is the list of schemas available for either mandatory or optional support. Please note that attachment support is **required** for all optional forms or forms not supported by New Mexico in schema.

NOTE: Changes for the upcoming Tax Year versus are indicated in *dark red font*.

Category	Forms
Primary Forms (Mandatory in-schema)	FID-1 (New Mexico Fiduciary Income Tax Return), FID-B Schedule 1 (Computation of New Mexico Percentage), FID-B Schedule 2 (Business Income Apportionment Formula), FID-D*
Primary Forms (Optional in-schema)	FID-CR (New Mexico Tax Credit Schedule)

New Mexico Fiduciary PATS Test Scenarios

Standard IRS and State Withholding Forms (Optional in-schema)	W-2, State 1099-MISC
General Schedules and Worksheets (Optional in-schema)	Worksheet Other States (Computation of Allowable Credit for Taxes Paid to Other States), RPD-41375 (Net Operating Loss Carryforward Worksheet)
FID CR Related Supplemental Forms (Optional in-schema)	Schedule PIT-4 (Cultural Property Preservation Credit), Schedule RPD-41227 (Renewable Energy Production Tax Credit), Schedule RPD-41228 (Film Production Tax Credit), Schedule RPD-41243 (Rural Job Tax Credit), Schedule RPD-41244 (Technology Jobs Tax Credit), Schedule RPD-41246 (Electronic Identification Card Reader Credit), Schedule RPD-41281 (Job Mentorship Tax Credit), Schedule RPD-41282 (Land Conservation Incentives Credit), Schedule RPD-41301 (Affordable Housing Tax Credit), Schedule RPD-41317 (Solar Market Development Credit), Schedule RPD-41319 (Agricultural Water Conservation Tax Credit), Schedule RPD-41320 (Angel Investment Credit), RPD-41326 (Rural Health Care Practitioners Tax Credit), Schedule RPD-41329 (Sustainable Building Tax Credit), Schedule RPD-41334 (Advanced Energy Tax Credit), Schedule RPD-41340 (Blended Biodiesel Fuel Tax Credit), Schedule RPD-41346 (Geothermal Ground-Coupled Heat Pump Tax Credit), Schedule RPD-41358 (Cancer Clinical Trial Tax Credit), Schedule RPD-41361 (Agricultural Biomass Tax Credit), Schedule RPD-41372 (Veteran Employment Tax Credit), Schedule RPD-41383 (New Sustainable Building Tax Credit) Schedule RPD-41386 (Technology Jobs and Research and Development Tax Credit) Schedule RPD-41390 (Foster Youth Employment Tax Credit).

* Note: The PTW-D must be e-filed separately if required as a component to a Fiduciary return submission.

FID Test Scenario 1 (Federal scenario 4)

Scenario Description:

This is an Estate in which the decedent was domiciled in in the state of New Mexico. They are filing an original return and their federal taxable income has not been adjusted. They have a refund due.

Deviations:

- On 1041, Schedule B, Line 2 add an adjusted tax-exempt interest amount of \$500.
- On 1041, Line 4 add a capital gains amount of \$20,000.
- On 1041, Schedule G, Line 1b add a tax on lump-sum distributions of \$4,000.

Required Forms:

FID-1 and FID-CR.

Note: There is no FID-B Schedule 1 or FID-B Schedule 2 for this scenario.

Attachments:

Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Direct Deposit:
Name of estate or trust: Hobert Green Estate	Name: Last Savings Bank
Name of Fiduciary: AA & BB Estate Planning	Routing Number: 307084431
Address: 4 Test Street, Baltimore, MD, 21215	Account Number: 1111-22-3456
EIN: 00-4011114	Type: Checking
Date of created: 08/19/2018	US Refund: Yes

Additional Requirements:

Form, Line	Description
FID-1 page 1, Line 1 Federal taxable income.	\$48,116.00
FID-1 page 1, Line 6 New Mexico percentage of income.	100.0000%
FID-1 page 1, Line 13 Type of payment	Estimated.
FID-1 page 1, Line 13 Payment.	\$680.00
FID-1 page 2, Line 2 Non- New Mexico muni bond interest.	Must be between \$200.00 and \$500.00
FID-1 page 2, Line 5 Interest U.S. government obligations.	Must be between \$200.00 and \$248.00
FID-1 page 2, Line 6 Capital gain deduction.	\$10,000.00
FID-1 page 2, Line 8 Income to beneficiaries.	\$34,695.00
FID-CR, Line 1 column A Credit Type Code.	S03 – Solar market development tax credit
FID-CR, Line 1 column B Credit approval number.	S11223344
FID-CR, Line 1 column C Amount claimed.	\$700.00
FID-CR, Line 2 column A Credit Type Code.	F02 – Foster Youth Employment tax credit
FID-CR, Line 2 column B Credit approval number.	F44332211
FID-CR, Line 2 column C Amount claimed.	\$300.00

Note: Fill out forms to match the federal return.

FID Test Scenario 2 (Federal scenario 2)

Scenario Description:

This is a Simple Trust which exists within the state of New Mexico and must file a New Mexico return. They have a refund due.

Deviation:

- On 1041, Schedule B, Line 2 add an adjusted tax-exempt interest amount of \$1,550.
- On 1041, Line 4 add a capital gains amount of \$5,000.
- Add a Schedule E (Form 1040) with an income total of \$2,000 from rents and royalties.

Required Forms:

FID-1, FID-B Schedule 1, FID-B Schedule 2. If supported by software: RPD-41285 (Annual Statement of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc instead.

Note: There is no FID-CR for this scenario.

Attachments:

All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Taxpayer:	Direct Deposit:
Name of estate or trust: Black and Orange Trust	Name: Last Savings Bank
Name of Fiduciary: John Doe Fiduciary	Routing Number: 307084431
Address: 500 Test Street, Marion, AL, 36756	Account Number: 7654321
EIN: 00-4000002	Type: Checking
Date of created: 02/22/2018	US Refund: Yes

Additional Requirements:

Form, Line	Description
FID-1 page 1, Line 1 Federal taxable income.	(\$300)
FID-1 page 1, Line 6 New Mexico percentage.	Must be between 20.0001% and 79.9999%
FID-1 page 1, line 15 New Mexico income tax withheld from oil and gas proceeds.	\$1,000.00
FID-1 page 1, line 16 New Mexico income tax withheld from a pass-through entity.	\$1,000.00
FID-1 page 1, line 17 Amount from lines 15 and 16.	\$222.00
FID-1 page 2, Line 2 Non-New Mexico bond interest.	\$1,550.00
FID-1 page 2, Line 6 Capital gain deduction.	\$2,500.00
FID-B schedule 1, Line 2, Column 1 Interest.	\$25,000.00
FID-B schedule 1, Line 2, Column 2 Related Expenses.	\$25,000.00
FID-B schedule 1, Line 4, Column 1 Rents and Royalties.	\$2,000.00
FID-B schedule 1, Line 4, Column 2 Related expenses.	\$956.00
FID-B schedule 1, Line 4 Column 4 New Mexico allocation.	Must be between \$209.00 and \$835.00
FID-B schedule 1, Line 6, Column 3 Net (Business/Farm).	\$300,000.00
FID-B schedule 1 Line 8a Allocation percentage.	Must be between 20.0001% and 79.9999%
FID-B schedule 1, Line 9, Column 1 Deductions/Exemption.	\$300.00
FID-B schedule 1, Line 11, Column 1 Other deductions.	\$1,600.00
FID-B schedule 2, Everywhere sales.	\$300,000.00
FID-B schedule 2, New Mexico sales.	Must be between 20.0000% and 80.0000%

Note: Fill out forms to match the federal return.

Appendix A – Attachment Naming Conventions

Form Name	Description	Attachment Name
1099-Misc	1099-Miscellaneous	1099-Misc.pdf
RPD-41285	Annual Statement of Withholding of Oil and Gas Proceeds	RPD41285.pdf
RPD-41317	Solar Market Development Tax Credit	RPD41317.pdf
RPD-41317	RPD-41317 Credit Certification	41317_CreditCert.pdf
RPD-41359	Annual Statement of Pass-Through Entity Withholding	RPD41359.pdf
RPD-41390	Foster Youth Employment Tax Credit	RPD41390.pdf
RPD-41390	RPD-41390 Credit Certificates	41390_CreditCert.pdf

Appendix B - State of New Mexico Development Resources

For income tax, general questions about the return or instructions should be directed to:

New Mexico Forms Information

Emailnmtax.forms@state.nm.us

Technical questions from Software Developers and Transmitters should be directed to:

New Mexico MeF Technical Helpdesk

EmailTRD-MeFinfo@State.NM.US