

PARTNERSHIP e-FILE Test Package



pennsylvania
DEPARTMENT OF REVENUE

Authorized e-File Providers of Tax Year 2018 Pennsylvania S Corporation/Partnership Information Returns (PA-20S/PA-65)



SECTION	PAGE
1. WHY TEST	1
2. WHO MUST TEST	1
3. WHAT IS TESTED	1
4. WHEN TO TEST	1
5. TEST PROCEDURES	2
6. CORRECTING TEST SCENARIOS AND TEST SUMMARY REPORT	2
7. 2018 NONRESIDENT WITHHOLDING PAYMENT SUBSTITUTE VOUCHER, FORMS PA-8879-P AND PA-8453-P	2
8. ASSISTANCE	2

APPENDICES

APPENDIX 1: PA PARTNERSHIP E-FILE TEST SCENARIO SUMMARY LIST

APPENDIX 2: PA PARTNERSHIP E-FILE SOFTWARE DEVELOPER TESTING
CONTACT INFORMATION

APPENDIX 3: PA PARTNERSHIP E-FILE SAMPLE TEST SUMMARY REPORT

1. WHY TEST

Testing ensures software meets PA Department of Revenue specifications and requirements to avoid:

- Invalid file formats;
- Validation or math errors; and
- Inability to receive and process returns and payments.

A list of all approved software developers will be made available on the PA Department of Revenue's website at www.revenue.pa.gov.

2. WHO MUST TEST

All software developers are required to perform the tests in this test package before they may be accepted into the Pennsylvania S Corporation/Partnership e-File Program for the 2019 (tax year 2018) filing season.

In addition, anyone who plans to transmit must perform a communications test and be accepted by the Internal Revenue Service (IRS).

The PA Department of Revenue recognizes the federal acceptance process. All participants are required to pass the IRS's Assurance Testing System (ATS) procedures for acceptance into the Federal/State Partnership e-File Program. The software used to capture and transmit data must be approved by the IRS and the PA Department of Revenue as part of the acceptance process.

Software developers are required to test with the PA Department of Revenue for approval of the software. The department will reject and refuse to process any returns electronically filed using unapproved software.

3. WHAT IS TESTED

Software developers must support all schedules and forms specified in the Partnership e-File Test Package for Authorized e-file Providers of 2018 Pennsylvania S Corporation/Partnership Information Return (PA-20S/PA-65).

Appendix 1 in the Partnership e-File Test Package, provides a summary list of 9 return scenarios, 1 nonresident quarterly withholding tax payment and REV-276 Application for Extension of Time to File PA-20S/PA-65 with payment. The specific test returns

required to prepare test scenarios are available through the FTA secured State Exchange System. If you need additional information, please see Section 8 for contact information. Software developers must include in software the edits and verifications based on the business rules for each field or data element specified by the department. The Pennsylvania S Corporation/Partnership PA1065 Final Format and MeF Rejection Codes include required data elements, such as field type, format and length and business rules or edits for each field. Software developers must follow the requirements for each data element to ensure proper data formatting.

Below is a list of the Pennsylvania requirements and specifications to which software developers must adhere:

- PA1065 Final Format that includes data elements, business rules and data element reference numbers
- MeF PA1065 Test Cases
- PA1065 e-File Schemas
- PA1065 MeF Rejection Codes
- Mapped Forms

The IRS has designated a range of valid test Federal Employer Identification Numbers (FEIN) and name controls for S corporation/partnership e-File testing. This information can be obtained from IRS Publication 5078, Assurance Testing (ATX) Guidelines for Modernized e-File (MeF) Business Submissions (March 2018).

Every possible condition cannot be represented in a test; therefore, once test scenarios are successfully passed, you are welcome to do further testing on your own, using the FEINs and name controls provided by the IRS.

4. WHEN TO TEST

Testing for PA S corporation/partnership e-File can begin as soon as a software developer has completed and passed the IRS's ATS and contacted the PA Department of Revenue.

5. TEST PROCEDURES

The Pennsylvania Department of Revenue requires each tax services provider to complete REV-721 Pennsylvania Tax Software Provider Registration Form

for Tax Year 2018. The agreement must be completed and signed by an authorized representative. A signed agreement is required in order to receive certification for the Pennsylvania MeF Fed/State e-file Program.

Prior to testing, in addition to completing the REV-721 Pennsylvania Tax Software Provider Registration Form for Tax Year 2018, please complete Appendix 2 and fax or email the information to the department using the contact information noted in Section 8.

Software developers should transmit only one or two test scenarios at a time until all issues are resolved. The department will pull down test scenarios from the IRS, run test scenarios through its processes and return receipts and acknowledgments to the IRS for your retrieval. Once all issues are resolved, the department will notify you so that you may transmit the next one or two test scenarios.

Testing will be performed in a test environment and will continue until all 9 test scenarios, 1 nonresident quarterly withholding tax payment and REV-276 Application for Extension of Time to File PA-20S/PA-65 with payment have been passed successfully. At that point the department will provide you with a certification of software approval. Software approval is conditional and may be revoked if software developers violate any other applicable department requirements at any time.

6. CORRECTING TEST SCENARIOS AND TEST SUMMARY REPORT

To expedite the software testing process and/or resolve testing problems, the department will contact the person identified in Appendix 2 by phone or email if needed. However, the Test Summary Report will be used by the department to formally record and track testing. A sample of this report is included as Appendix 3. Test scenarios must be corrected and retransmitted as soon as possible.

Questions about test results may be directed to the department contacts identified in Section 8.

7. 2018 NONRESIDENT WITHHOLDING PAYMENT SUBSTITUTE VOUCHER, FORMS PA-8879-P AND PA-8453-P

Software developers that produce a facsimile of any of the following must submit the appropriate number of copies to Jared Dunlop at the address provided for testing and approval.

- 2018 Nonresident Withholding Payment Substitute Voucher: submit five copies by mail.
- PA-8879-P, Pennsylvania e-File Signature Authorization for PA S Corporation/Partnership Information Return - Directory of Corporate Partners: submit two copies by mail or email (PDF files accepted).
- PA-8453-P, PA S Corporation/Partnership Information Return - Directory of Corporate Partners Tax Declaration for a State e-File Return: submit two copies by mail or email (PDF files accepted).

JARED DUNLOP

PA DEPARTMENT OF REVENUE
BUREAU OF ADMINISTRATIVE SERVICES
4TH & WALNUT ST 12TH FL
HARRISBURG PA 17128
Telephone: 717-705-0593
Email: jdunlop@pa.gov

8. ASSISTANCE

Software developers needing general business information may contact:

SANDRA SHUPP

STEVE GELATA

PA DEPARTMENT OF REVENUE
PASS THROUGH BUSINESS OFFICE
4TH & WALNUT ST
HARRISBURG PA 17128
Telephone: 717-425-2884
FAX Number: 717-346-1478
Email: RA-ptbo@pa.gov

APPENDIX 1**PA PARTNERSHIP E-FILE
TEST SCENARIO SUMMARY LIST****2018 PA-65 Corp Test 001**

EIN: 690000001

Name Control: BRADY NETWORK PARTNERSHIP

Form/Schedules: PA-65 Corp (2), PA Schedule H-Corp, PA Schedule CP (5), federal Form 1065, federal Form 1125-A, federal Schedule K1 (6)

Payment: Payment type 'P' = \$2,250

Condition: Clean Record- 100% Corp Owned, Amended Record, Marked one partner compliant for having filed a PA Corp Tax return, Final Year Return Indicator

2018 PA-65 Test 002

EIN: 690000003

Name Control: TRRM LIMITED PARTNERSHIP

Form/Schedules: PA-20S/PA-65, PA Schedule A, PA Schedule B, PA Schedule M-Part A, Part B (2), PA Schedule D-I, D-II, D-III, D-IV, PA Schedule E, Partner/Member/Shareholder Directory (2), PA Schedule H, PA Schedule H-Corp, PA Schedule RK-1 (8), PA Schedule NRK-1 (2), PA P-S KOZ, KOZ Worksheet 4, PA Schedule M attachments (2),

Payment: 4 – Payment type 'A' – future estimated payments of \$500 each

Condition: Clean Record – Partnership w/Rental Property in KOZ

2018 PA-65 Test 003

EIN 690000004

Name Control: WINTER GARDENS INC

Form/Schedules: PA-20S/PA-65, PA Schedule A, PA Schedule B, PA Schedule M-Part A, Part B, PA Schedule D-I, D-II, D-III, D-IV, Partner/Member/Shareholder Directory, PA Schedule RK-1 (3), PA Schedule NRK-1 (3), PA Schedule NW, PA Schedule J, PA Schedule M attachment, PA Schedule RK-1 (2) attachments, PA Schedule NRK-1 (2) attachments, federal Form 1120S, Form 1125-A, federal Schedule K1 (4).

Payment: Payment type 'A' = \$16,433

Condition: Clean Record

2018 PA-20S Test 004

EIN: 690000001

Name Control: BRADY NETWORK PARTNERSHIP

Form/Schedules: PA-65 Corp (2)

Payment: Payment type 'P' = \$16,950

Condition: Clean Record

2018 PA-65 Test 005

EIN 690000007

Name Control: HAMILTON MANUFACTURING LLC

Form/Schedules: PA-20S/PA-65, PA Schedule A, PA Schedule B, PA Schedule M-Part A, Part B (2), PA Schedule M attachment, PA Schedule D-I, D-II, D-III, D-IV, PA Schedule E (2), PA Schedule E attachments (2), PA Schedule H-Corp, PA Schedule H, PA Schedule I (2), Partner/Member/Shareholder Directory (3), PA Schedule RK-1 (3), PA Schedule NRK-1 (16), PA Schedule NW, PA Schedule J, PA Schedule T, PA Schedule RK-1 (2) attachments, PA Schedule NRK-1 (2) attachments, federal Schedule K-1 (2) attachments

Payment: Payment type 'A' = \$127,440

Condition: Clean Record

2018 PA-65 Test 006

EIN 690000002

Name Control: DANKO HOLDINGS LP

Form/Schedules: PA-20S/PA-65, PA-65 Corp, PA Schedule A, PA Schedule B, PA Schedule M-Part A, Part B , PA Schedule M attachment, PA Schedule D-I, D-II, D-III, D-IV, PA Schedule E (3), PA Schedule H-Corp, PA Schedule H, Partner/Member/Shareholder Directory (5), PA Schedule RK-1 (4), PA Schedule NRK-1 (2), PA Schedule NW, PA Schedule CP, pass through RK-1s, federal Form 8824 attachment, federal 1065

Payment: Payment type 'P' = \$1,475

Payment type 'A' = \$2,686

Condition: Clean Record, PART VII Q.6 Electing Entity Level Assessment, PART IX Disregarded Entities, PA-65 Corp Danko Holdings Corporate Partner CNI Withholding, Like-Kind Exchange

2018 PA-65 Test 007

EIN 690000003

Name Control: TRRM LIMITED PARTNERSHIP

Form/Schedules: PA-20S/PA-65, PA Schedule A, PA Schedule B, PA Schedule M-Part A, Part B (2), PA Schedule D-I, D-II, D-III, D-IV, PA Schedule E, Partner/Member/Shareholder Directory (2), PA Schedule H-Corp, PA Schedule RK-1 (8), PA Schedule NRK-1 (2), PA Schedule OC, PA Schedule M attachment, PA Schedule RK-1 (8) attachments, PA Schedule NRK-1 (2) attachment

Payment: 4 – Payment type 'A' – future estimated payments of \$500 each

Condition: Clean Record – Amended Return Indicator

2018 PA-65 Test 008

EIN 690000009

Name Control: CAPITAL MANAGER DISTRESSED FUND LP

Form/Schedules: PA-20S/PA-65, PA Schedule A, PA Schedule B, PA Schedule M-Part A, Part B, Partner/Member/Shareholder Directory, PA Schedule RK-1 (5), PA Schedule NRK-1 (6), PA-20S/PA-65 Part VII attachment

Condition: Clean Record – Inactive Return

2018 PA-65 Test 009

EIN 690000008

Name Control: CAPITAL MANAGER DISTRESSED FUND LP

Form/Schedules: PA-20S/PA-65, PA Schedule A, PA Schedule B, PA Schedule M-Part A, Part B, PA Schedule D-I, D-II, D-III, D-IV, Partner/Member/Shareholder Directory, PA Schedule RK-1 (4), PA Schedule NRK-1 (5)

Condition: Clean Record – Short Year Indicator Initial Year - Entity Foreign Address

2018 PA-65 Partnership ESR Test 02

EIN 690000003

Name Control: TRRM Limited Partners

Form/Schedules: PA-65 Partnership ESR Estimated Withholding Tax for Fiduciaries & Partnerships

Payment Type: 2nd Quarter Estimated Payment Type 'A' Amount \$25,500

Condition: Clean Record

2018 PA-65 Partnership REV-276 Test 01

EIN 690000007

Name Control: Hamilton Manufacturing LLC

Form/Schedules: REV-276 Application for Extension of Time to File PA20S/PA65

Payment Type: Extension Payment Payment Type 'A' Amount \$175,000.

Condition: Clean Record

APPENDIX 2**PA PARTNERSHIP E-FILE
SOFTWARE DEVELOPER TESTING CONTACT INFORMATION**

Name of Company	
Electronic Filing Identification Number(s) (EFIN)	
Contact Person	
City, State and ZIP Code	
Telephone Number	
Fax Number	
Email	

In addition to federal/state filings, indicate if you will be supporting state stand-alone filings: Yes No

Please forward completed form to: sashupp@pa.gov

