



**MeF ATS Testing Instructions
and Scenario Criteria**

**Montana FID - 3
2023**

December 22, 2023

v1.5



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Introduction

The following pages include 12 ATS test scenarios and a list of the line items to be completed for each test. The line numbers listed in the table for each scenario are for the FID. The data submitted for the indicated lines will be determined by the developer, except for where specifically noted. The lines listed are the minimum amount of information we expect to see on the return.

Our testing environment will be available for developers to submit returns against to test reject codes, communication, acknowledgements or other reasons. MT DOR will not review any returns until we receive an email at DORMeFT-est@mt.gov with all of the required information submitted.

Testing Deadlines

Initial submissions for FID testing must be received by December 15,2023 and the testing completed by January 19, 2024

Submitting ATS test cases

*****NEW FOR 2023*****

MT DOR has implemented warning messages to be used during the ATS process in conjunction with the reject codes. The warning messages are intended to assist in testing prior to sending a test submissions email to the MT DOR.

The warning messages will not reject the submission, however, they must be resolved before notifying MT DOR that test submissions are ready for review.

After you have resolved all warning messages and reject codes and received an acceptance acknowledgment from MT DOR for each of the test submissions IDs:

Send an email to DORMeFTest@mt.gov with the following information:

- Montana Form name (FID)
- Name of software company
- Name of software product
- State submission ids and ATS Test number for the id
- A pdf return must be provided for each submission id.
 - ◆ A comparison is performed to ensure the paper copy of a return is the same information submitted to MT DOR by e-file.
 - ◆ Include your ETIN and test return number in the file name. (Example: 125345Test2.pdf)
- Provide all test case information at the same time. Partial submissions will not be reviewed.
- Do not send your test information to MT DOR until all the warning messages and reject codes have been resolved and you receive an acknowledgement of their acceptance.

Submitting ATS test (cont.)

- Do not send more than one tax type per email.
- Limitation/exception documentation not included in the LOI.

Once MT DOR receives the email with the required information, a tester will be scheduled to complete the review. Testing is assigned on a first come, first serve basis. Reviews will be completed, generally, within 5-7 business days from the date a tester was assigned.

When the review is complete, MT DOR will send the submitter a test summary document identifying any needed corrections. After all corrections are made by the developer, ATS test cases can be resubmitted for review.

File Transfer Service

In some instances, the email with the test returns will not make it through to the DORMeFTest mail box due to size limits or firewall constraints. If you're having trouble with emails, there is the option of sending your files securely through ePass Montana at transfer.mt.gov. Contact DOR QA at DORMeFTest@mt.gov for more information.

Resubmitting failed ATS test cases

- Make all corrections identified on the Test Summary
- Do not resubmit until all your questions are answered. Partial submission will not be reviewed.
- You will only need to resubmit tests that were identified with failures on the Test Summary unless you are notified otherwise.
- **Do not send your resubmission email until the all the warning messages and reject codes have been resolved and you have received an acceptance acknowledgment from MT DOR for each of the submission IDs.**

Test Scenarios

- This document contains 12 test scenario and includes the line item that should be completed for that test scenario.
- The line item corresponds to the FID form.
- There are some instances of testing negative values. The lines for a negative value will be highlighted in red. Fields that are optional will be noted with -Opt next to the line number.
- The line numbers indicated in these test scenarios are the minimum amount of information expected. Any additional information can be tested as well.

NOTE: Data submitted for the lines indicated will be determined by the developer unless otherwise noted.

Test 1: Form FID-3

Carl Jung is the fiduciary for this nonresident qualified disability trust for George Jung. The trust pays all taxes and has Fiduciary fees. There is Montana-sourced income and some losses. The trust earned interest income of \$1,500, dividend income of \$3,300, and royalty income of \$120,000. There is a capital loss of (\$2,300), a business loss of (\$36,000), a Schedule E rental loss of (\$15,000), a farm loss, and an ordinary loss. There is a Net Operating Loss Election for the farming losses to not carry them back. There is a small addition for other income located on Schedule A, listed as 'Miscellaneous' and a small deduction for state tax paid during the year for \$500.

Taxpayer: George Jung Needs Trust
 Carl Jung, Trustee
 616 W Quartz St
 Butte, MT 59701

FEIN: 00-3000001

Date entity created: 08/13/2017

Beneficiaries:

Schedules K-1 included: 0

Nonresident beneficiaries: 1 George Jung 400-00-0100

Residency: Nonresident

Entity type: Qualified disability trust

Withholding: Mineral royalty

Tax due: Direct debit

Daytime phone number: Yes

Discuss with the tax return preparer: Yes

FID-3	Sch A
1	1
2	2
3 NAICS:Y	3
4	4
5(loss opt)	5
6	7
7	8 list type
8 List Type	9
9	Sch B
11	7
12	10
15b	Sch C
16	1
17	4 - opt
18	5
19	12
20	Sch E
24	1 - opt
25	Sch F
26	1 A/B
28	2 A/B
28a	3 A/B
30	4 A/B
36	5 A/B
40a	6 A/B
40	7 A/B
47	8 A/B
48	9A
54	10 A/B
Fiduciary phone number	11 A/B
Preparer's contact info	12 A/B
	13 A/B
	14 A/B
	15
	16
	18
	Sch H
	NOL

Test 2: Form FID-3

FID - 3
30
34
36
41
47
48
50
53
54

Eva Green is the fiduciary for the Tim and Lena Burton Bankruptcy Estate. This is a full-year resident return. The fiduciary made a \$75 estimated payment. There is an interest penalty for underpayment of estimated taxes. The Fiduciary return contains an underpayment penalty.

Attachments: Individual Income Tax Return (Form 2)

Taxpayer: Tim and Lena Burton Bankruptcy Estate
Eva Green, Trustee
15 S Ewing St
Helena, MT 59601

FEIN: 00-3000002

Date entity created: 03/13/2021

Beneficiaries: None

Residency: Resident

Entity type: Bankruptcy estate (Chapter 7)

Tax due: Check payment

Discuss with the tax return preparer: No

Other Requirements: This is a final-year return.

Test 3: Form FID-3

William Erasmus is the fiduciary for the Bill Compton Estate. The return is filed as a nonresident. This is the initial return of the decedent’s estate and is a fiscal-year return. Mr. Compton had a ranch which was held in a revocable trust. The estate is making a Section 645 election. 75% of income will be distributed to the beneficiaries. Most of the income is generated from large ranch activity. The estate has interest income of \$8,000, a capital gain of \$122,000 that is taxed by the trust, an ordinary gain from the 4797 sale of ranch machinery, and Schedule E loss (\$6,000). There are also preparer fees and a small charitable deduction of \$200.

Taxpayer: Bill Compton Estate
 William Erasmus, Trustee
 403 Idaho Avenue
 Libby, MT 59923

FEIN: 00-3000003

Date entity created: 10/16/2023

Beneficiaries:

Schedules K-1 included: 3

Resident beneficiaries: 2

Eric Northman 400-00-0300 PO Box 1350 Havre MT 59501

Sara Compton 400-00-0301 5 Washington Place, Helena MT 59601

Nonresident beneficiaries: 1

Steve Compton 400-00-0302 PO Box 3351, Los Angeles CA 90053

Residency: Nonresident

Entity type: Decedent

Withholding: Pass-through withholding that is 75% allocated to the beneficiaries

Overpayment: Applied to 2023 estimated payments.

Daytime phone number: Yes

Discuss with the tax return preparer: Yes

Other Requirements: The preparer's name, firm’s name, firm’s address, and telephone number need to be included on the return.

Fid - 3	Sch B	Sch D
1	1	1a opt
4	10	1b
5	Sch C	1c
6	1	2a opt
7	2c	2b
9	2	2c
13	3a	3a opt
14	3b	3b
16	3c	3c
17	3	Sch F
19	4 opt	1 A/B
20	5	4 A/B
21	7	5 A/B
24	8	7 A/b
25	9	14 B
26	10	15
27 opt	11	16
28	12	17
28a	13	18
30		
34		
36		
39a		
39b		
39		
47		
49		
55		
56		

Test 4: Form FID-3

Darwood Duncan is the trustee for the DeEtta Dominica Trust. The trustee has made an election for the trust to be treated as an ESBT, and is a resident complex trust. Total ESBT income is \$55,000, of which only \$17,500 is Montana-sourced. \$12,000 worth of ESBT additions and \$5,000 of ESBT subtractions are also included. There is a \$650 credit for taxes paid to North Dakota, a claimed jobs growth incentive credit, and a credit carried forward from the previous year for \$500. There is a state refund reported as other income. The non-ESBT income includes interest and dividends, a capital gain, pass-through trust income, pass-through S-Corp income, and a state refund. Estimated payments were made throughout the year.

Attachments: North Dakota Return

Taxpayer: DeEtta Dominica Trust
Darwood Duncan, Trustee
204 Strand Avenue
Missoula, MT 59801

FEIN: 00-3000004

Date entity created: 06/07/2020

Beneficiaries:

Schedules K-1 included: 1

Resident beneficiaries: 1

Nonresident beneficiaries: 1

Darrin Dodge 400-00-0400 5295 Eagle Ridge Rd, Helena MT 59602

Tripp Trust 81-2000044 3126 Englewood Terrace, Independence, MO 64052

Residency: Resident

Entity type: ESBT, Complex trust

Tax due: Direct debit

Discuss with the tax return preparer: No

Fid - 3	Sch C
1	1
2	3a
4	3
5	4 - opt
8	5
List type	
9	6
15a	7
16	8
17	9
19	10
20	11
21	12
24	13
25	Sch D
26	Name
27	SSN
28	1a-opt
30	1b
31	1c
32	List Credit Name
List Credit Forms	
33	FEIN
34	2a - opt
36	2b
42	2c
47	Sch E
48	1
54	2 - opt
Sch B	3
2	4
10	Sch G
	1
	2
	3
	4
	6
	7
	11
	12
	13
	List type
	14
	15

Test 5: Form FID-3

Fid - 3
1
9
17
20
24
25

John Kassir is the trustee for the Montana Funeral Cemetery Trust. This is a qualified funeral trust that files a fiscal-year return, with each year beginning July 1, and has 3 beneficiaries. The trust has interest income of \$500.

Taxpayer: Montana Funeral and Cemetery Trust
John Kassir, Trustee
3980 Parkhill Dr. #209
Billings, MT 59102

FEIN: 00-3000005

Date entity created: 07/21/2020

Beneficiaries: 3, no K-1s

Residency: Resident

Entity type: Qualified funeral trust

IAT: No

Discuss with the tax return preparer: No

Test 6: Form FID-3

Bob Englund is the trustee for the Children’s Hospital Pooled Fund Trust. This is a pooled income fund trust filing as a full-year resident. The trust has interest income, which includes Montana and Idaho Muni-bond interest. There is also dividend income, which includes mutual fund dividends from federal obligations.

Taxpayer: Children’s Hospital Pooled Fund Trust
 Bob Englund, Trustee
 4800 10th Ave
 Great Falls, MT 59405

FEIN: 00-3000006

Date entity created: 10/31/2018

Residency: Resident

Entity type: Pooled income fund trust

Discuss with the tax return preparer: No

FID
1
2
9
17
20
24
25
26 - opt
28 - opt
30 - opt
34 - opt
36 - opt
48 - opt
54 - opt
Sch A
1 - opt
2 - opt
6 - opt
9 - opt
Sch B
1 - opt
10 - opt

Test 7: Form FID-3

Gwen Guillen is the trustee for the Guillen Family Trust. This is a simple trust with 10 beneficiaries, 7 of which are Montana residents. The trust is a part-year resident trust. The Montana-sourced Income includes interest, capital gains, and mineral royalty income. The trust distributes 80% of its Montana-sourced mineral royalty income to the beneficiaries. As a result, a proportionate amount of the Montana mineral royalty withholding is distributed to the beneficiaries, and the remainder is attributable to the trust.

Taxpayer: Guillen Family Trust
 Gwen Guillen, Trustee
 2025 Stosich St.
 Idaho Falls, ID 83402-4858

FEIN: 00-3000007

Date entity created: 07/15/2020

Beneficiaries:

Schedules K-1 included: 10

Resident beneficiaries: 7

Greta Guillen	400-00-0700	42 Meridian Lane, Vaughn MT 59487
Gayle Guillen	400-00-0701	PO Box 30478 Billings, MT 59107-0478
Glenn Guillen	400-00-0702	PO Box 30478 Billings, MT 59107-0478
Gracie Guillen	400-00-0703	PO Box 30478 Billings, MT 59107-0478
Glory Guillen-Gleason	400-00-0704	325 McClellan Creek Rd, Clancy MT 59634
Godfrey Guillen	400-00-0705	PO Box 30478 Billings, MT 59107-0478
Grendel Guillen	400-00-0706	PO Box 30478 Billings, MT 59107-0478

Nonresident beneficiaries: 2

Guy Guillen	400-00-0707	116 Linden St, Post Falls ID 83854
Gillie Guillen-Jones	400-00-0708	4600 Upton Ave So, Minneapolis, MN 55410

Part-year resident beneficiaries: 1

Gwen Guillen	400-00-0709	2024 Stosich St, Idaho Falls ID 83402-4858
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Residency: Part-year resident that moved from Montana to Idaho on 09/03/2023

Entity type: Simple trust

Discuss with the tax return preparer: No

Refund: Yes

FID	Sch D
1	Name
4	SSN
5	1a - opt
9	1b
10	1c
16	Name
17	SSN
18	2a - opt
19	2b
20	2c
21	Name
24	SSN
25	3a - opt
26	3b
27	3c
28	Name
30	SSN
40a	3a - opt
40b	4b
40	4c
47	Name
49	SSN
55	5a - opt
57	5b
Sch A	5c
1	Name
2 -opt	SSN
9	6a - opt
Sch B	6b
1	6c
10	Name
Sch C	SSN
1	7a - opt
2a	7b
2b	7c
2c	Name
2d	SSN
2e	8a - opt
2f	8b
2	8c
3a	Sch E
3	1
4 - opt	3
5	4 - opt
7	
9	
10	
11	
12	
13	

Test 8: Form FID-3

Harvey Kinkle is the trustee for the Hilda Evers trust. Mr. Kinkle has made an ESBT election and filed as a nonresident trust. This is an amended return, which was amended for a federal audit, NOL carryback, amended federal return, and various other reasons. The original return resulted in a tax due of \$1,300, which was paid with the filing of the original return. Both estimated and extension payments have been made throughout the year.

Attachments: Amended federal ESBT schedule, Montana ESBT additions statement, Montana ESBT subtractions statement, NOL

Taxpayer: Hilda Evers
Harvey Kinkle, Trustee
4950 13th Ave
Fargo, ND 58103

FEIN: 00-3000008

Date entity created: 11/16/2017

Beneficiaries: None

Residency: Nonresident

Entity type: ESBT

Tax due: Yes, paid with check

FID	Sch G
15b	1
16	2
17	3
18	4
19	6
24	7
25	8
36	9
41	10
43	16
44	Sch H Amended Rtn
47	a
48	b
51	c
53	e
54	Table Box
Sch A	Line 1 - All
7	Line 2 - All
9	Line 3 - All
Sch B	
7	
10	

Test 9: Form FID-3

Murnau Orava is trustee for the Orava Trust. This is a complex trust which files as non-resident to the state of Montana and has an international address. Income for this trust consists largely of land sales, property rentals, and used furniture sales. This is an amended return, which has been amended to include the sale of office equipment, a charitable deduction of \$3,000, and an endowment credit recapture of \$250. The original return was filed timely, and a refund was issued in the amount of \$960. 25% of the pass-through entity tax withheld is allocated to the beneficiaries. There are special transactions 8918, 8824, 8865 and 8886 reported on Schedule H.

Taxpayer: Orava Trust
Murnau Orava, Trustee
Vamhaz Krt. 5 1093
Budapest, Hungary

FEIN: 03-0000009

Date entity created: 12/21/2020

Beneficiaries:

Schedules K-1 included: 3

Resident beneficiaries: 2

Bram Orava	400-00-0900	PO Box 1683, Helena MT 59624
Murnau Orava	400-00-0901	419 N 5 th Ave, Bozeman MT 59715

Other beneficiaries: 1

Triple III Real Estate LLC	00-3000020	2601 E Broadway, Helena MT 59601
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Residency: Nonresident

Entity type: Complex

Withholding: Pass-through tax withheld

Refund: Direct deposit into savings account and credit carry forward to the 2024 tax year

IAT: Yes *No if this option is not supported

Discuss with the tax return preparer: No

FID	Sch C
3 NAICS	1
4	3a
5	3b
7	3c
9	3
13	4 - opt
16	5
17	6
18	7
20	8
21	9
24	11
25	12
26	13
27	Sch D
28	1a - Opt
28a	1b
30	1c
32 List Credit Forms	2a - Opt
33	2b
34	2c
35	3a - Opt
36	3b
38a	3c
38b	Sch F
38	3A/B
45	4A/B
47	5A/B
49	7A/B
55	11A
56	12A
57	13A/B
DD	14A/B
1	15
2	16
Savings	17
4-opt	18
Yes check box	Sch H
Fid Day Phone No.	1
Sch A	2
3	3
4	4
6	
9	

Test 10: Form FID-3

Jack Johnson is the trustee for the J & J Jackson Jumpers bankruptcy estate. This return is both an initial and final return with a tax liability of \$3,200.

Taxpayer: J & J Jackson Jumpers Bankruptcy Estate
Jack Johnson, Trustee
4600 Upton Ave So
Minneapolis MN 55410

FEIN: 00-3000010

Date entity created: 01/01/2023

Beneficiaries: None

Residency: Resident

Entity type: Bankruptcy estate (Chapter 11)

Tax due: Check payment

Discuss with the tax return preparer: No

FID 3
30
36
48
54
Preparer Contact Information
Preparers Name
Firm's name
Firm's address
Phone No.

Test 11: Form FID-3

FID 3
3 NAICS-Y
8 List type
9
17
20
24
25
26
28
30
32 List Credit forms
33

Katherine Kemper is the trustee for the K I Kemper Trust. This is an “other” type trust. The return is filed as a full-year resident return and is the final return. There is business income and various additional income included on this return. A couple of nonrefundable credits have been claimed that have carry over-provisions. There is a tax liability, but the total nonrefundable credits offset the liability in full.

Taxpayer: K I Kemper Trust
Katherine Kemper, Trustee
419 N 5th Ave
Bozeman, MT 59715

FEIN: 00-3000011

Date entity created: 07/15/2020

Beneficiaries:

Resident Beneficiaries: 2

Somnus Kemper 400-11-1100 625 Roma Rd, Helena, MT 59602
Talise Kemper 400-01-1011 336 Firehole Ave, West Yellowstone, MT 59758

Schedule K-1 Included: None

Residency: Resident

Entity type: Other – type is “test only”

Discuss with the tax return preparer: No

Test 12: Form FID-3

Laura LaRue is the trustee for the Lionel Lamont Estate. This is a full-year resident estate filed on a short-year return, starting May 1st and ending December 31st. Mr. Lamont’s estate received a pension from the Railroad Retirement Board and distributions from an IRA. His estate also received a lump-sum distribution and paid \$750 in federal taxes for the year. There is a small gain from business income and the IRA distribution qualifies for a retirement exemption. There is a lump-sum distribution tax and a small subtraction for ‘misc’ on Schedule B. Each beneficiary has a distribution of \$1,200 and \$70 they can claim from income tax withholding attributable to the beneficiaries. The estate has both estimated and extension payments.

Taxpayer: Lionel Lamont Estate
 Laura LaRue, Trustee
 6351 Canyon Ferry Rd
 Helena, MT 59602

FEIN: 00-3000012

Date entity created: 05/01/2023

Beneficiaries:

Schedules K-1 included: 2

Resident beneficiaries: 2

Lucy Lamont	400-00-1200	PO Box 1455, Helena MT 59624
Lionel L Lamont Jr.	400-00-1201	3193 York Rd, Helena MT 59602

Residency: Resident

Entity type: Decedent’s estate, Initial return

Withholding: Income tax withholding

Refund: Applied to 2023 estimated payments

Discuss with the tax return preparer: No

FID 3	Sch B
3 NAICS-Y	4
9	5
11	9 List Type
14	10
15a	Sch C
16	1
17	5
19	7
20	9
21	11
22	12
24	13
25	Sch D
26	1a - Opt
28	1b
29	1c
30	2a - Opt
32 List Credit forms	2b
33	2c
34-opt	
36	
37a	
37b	
37	
41	
42	
46	
47	
49	
55	
56	

Reject and Warning codes

Clarification between a warning message and a reject code. In the screenshot below the first instance is a warning message. The highlight with the red underline is the test case, the highlight with the blue underline is the line on the return where the issue is. The W means it is a Warning, the F means the warning is on Schedule F and the 17 is the line number that triggered the warning. For the Lines on the main return, Pages 1 and 2, they will just be a W and the line number.

The next instance in the screenshot is a reject code. The highlight with the black underline indicates a reject code with an E followed by the reject code number.

Warning	:	Acceptance Validation
Category	:	ATS Scenario Failure
Error Code	:	FID- <u>ATS01</u> - <u>WF17</u>
Doc Field	:	SchFCapGainCredit
Message	:	Incorrectly calculated value.
Warning	:	Acceptance Validation
Category	:	Rejected state return
Error Code	:	FormFID- <u>E029</u>
Doc Field	:	StateTaxRefunds
Message	:	Schedule B, line 2 cannot be greater than Page 1, line 8.

FID - Change Log

v1.1 - Added Reject and Warning code description

v1.2 - Update FEIN on Test 9

v1.3 - Updated Test 5 scenario

v1.4 - Updated Test 1 scenario

Updated Test 3 scenario

v1.5 - Updated Test 7 Part year resident date