



**MeF ATS Testing Instructions
and Scenario Criteria**

Individual Income Tax

2024

November 13, 2024
V1.1



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Introduction

The following pages include 14 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 Form 2 . The data submitted for the indicated lines will be determined by the developer, except 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 DORMeFTest@mt.gov with all of the required information submitted.

Testing Deadlines

Initial submissions for Form 2 testing must be received by **December 15, 2024** and the testing completed by **January 16, 2025**.

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 Testing Services at DORMeFTest@mt.gov for more information.

Submitting ATS test cases

After you have 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 (Form 2)
- 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 contains 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 you receive an acknowledgement of their acceptance.**
- **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 assigned to complete the review. Testing is assigned on a first-come, first-serve basis. You will receive an email when your submission has been assigned a tester. 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.

Introduction (cont.)

Resubmitting failed ATS test cases

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

Test Scenarios

- This document includes fourteen (14) test scenarios.
- Each test scenario will include the line item that should be completed for that test scenario. The line item corresponds to Form 2.
- Some line numbers are followed by 'P', 'S' or 'P/S', indicating who should be represented in the filing;
- 'P' indicates primary filer
- 'S' indicates spouse
- 'P/S' indicates both primary and spouse.
- There are some instances of testing negative values. The lines for a negative value will be **bolded in red**.
- The line numbers indicated in these test scenarios are the minimum amount of information expected. Any additional information can be tested as well.

Test 1: Form 2

Ella is a full-year Montana resident using the head of household filing status and taking the standard deduction. This taxpayer had a foster care adoption from the Montana foster care system and a traditional adoption that were both finalized on October 15th, 2024. Both adoptions qualify for the adoption credit. She had wages, income reported on Schedules C, D, and E, pass-through withholding and a \$5,000 PTET reported on a MT Schedule K-1 and a transition adjustment. Her return was filed on extension and contains a \$500 extension payment along with \$1,000 worth of estimated payments made throughout the year. She received the full amount of the federal EITC. The previous year’s return had a credit carry forward allocation of \$300. This return results in an overpayment where the taxpayer allocates \$300 to the next tax period and a 529A allocation of \$25. She allocated \$5 to each of the check-off programs: the Nongame Wildlife Program, Child Abuse Prevention, Agriculture Literacy in Montana Schools, and Montana Military Family Relief Funds.

Name: Ella Vader
DOB: February 6th, 1986
SSN: 400-XX-4101
Address: 155 W Granite St #206
 Butte, MT 59701

Refund: Paper check; Direct Deposit for 529A Allocation

Form(s) included: W2, MT K1s, federal Schedules C, D, and E, Form ADPT, Transition Schedule

Form 2	MT Tax Calc
Head of Household	1
Res Checkbox	12
1	13
2	529/529A Account Dep Info
3	5
5	Routing Number
7	Account Number
8	529/529A deposit amount
10	Signature, Paid Prep, and Third Party Designee
11c	Primary Date
11d	Primary Date of Birth
11	Primary Phone
12	Subtractions
13	26
14	27
15	Refundable Credits
17	15
19	17
21	Schedule IV
23	1a
24	1b
25	1c
26	1d
	1
	8

Test 2: Form 2

Lee is a part-year resident single filer that moved from Connecticut to Montana August 1st, 2024. He had a federal adjusted gross income of \$76,000, federal itemized deduction amount of \$23,640, which includes a state income tax deduction of \$9,500. His Montana source income is from business income and wages. He received alimony monthly throughout the year. He is claiming a credit for income taxes paid to Connecticut, Idaho, and Michigan. He made a qualified and nonqualified withdrawal from his medical care savings account that is subject to the 10% penalty. Additionally, he made the maximum contribution throughout the year. His Montana source additions are interest and mutual funds dividends, recovery of federal income tax, and an other addition.

Name: Lee King
DOB: September 22nd, 1974
SSN: 400-XX-4102
Address: 10 West Fallon Ave
 Baker, MT 59313
Tax due: Direct Debit allocation for April 15th, 2025
Form(s) included: W-2, MT K-1

Form 2	Subtractions	Montana Source Ordinary Income Tax
Single	16	18
Part-Year Res Checkbox	27	19
1	Part II	20
2	1	Total Tax on MT Source Income
3	2	26
4	3	Schedule III
5	4	1
7	Additions	14
8	5	Part II
9	6	1
10	7	2
19	9	State Abbrev
21	Schedule II	3
22	Date of Residency Change	4
MT Tax Calc	State Moved To	5
1	State Moved From	6
12	Montana Source Ordinary Income	7
Signature, Paid Prep, and Third Party Designee	1	8
Primary Date	5	9
Primary Date of Birth	10a	10
Schedule I	10	Total Credit Paid Other State
1	16	21
6	Everywhere Ordinary Income	Schedule IV
8	17a	6
9	17	MSA checkbox
3		8
MSA checkbox		

Test 3: Form 2

Mick and Minnie were full year Montana nonresidents filing jointly with Montana source income from various sources. Mick is deceased with a date of death of November 16th, 2024. They itemized federally and did not have a state income tax deduction. Mick received multiple MT K-1s with pass-through withholding and loan-out withholding on LOWCERT. His MT source income and adjustments were from rental real estate and a short-term capital gain. Most Montana source income and additional Montana business expenses are from Minnie's Schedules C and D. Minnie sent in four estimated payments throughout the year and has enough Montana source income to have a Montana tax liability after the payments are applied.

Name(s): Mick and Minnie Iwan
DOB: April 27th, 1958; October 15th, 1984
SSN: 400-XX-4103 & 400-XX-4104
Address: 4367 Hawk St
 San Diego CA, 92103
Refund: Direct deposit
Form(s) included: Form DE, MT K-1s, federal Schedules C, D, LOWCERT

Form 2	Checking
Married Filing Jointly	P Date
Nonres check-box	P DOB
1	S Date
2	S DOB
3	S Phone
6	MT Source Ordinary Income
7	6a
8	6b
10	6
11d	10a
11e	10b
11	10
12	16
21	17a
23	17b
26	17c
MT Tax Calc	17
1	18
2	19
3	20
4	21
5	22
9	23
10	24
11	25
12	26
1	
2	

Test 4: Form 2

Ophelia is a North Dakota resident. She files a nonresident Montana return married filing separately. She has wage income and withholding from Montana.

Taxpayer: Ophelia Payne; Enn Payne
DOB: January 31st, 1991; March 18th, 1990
SSN: 400-XX-4105; 401-XX-4006
Address: 70 W Grove St.
 Sentinel Butte, ND, 58654
Filing Status: Married filing separately, Nonresident
 North Dakota reciprocal box is marked.
Withholding: Wage
Refund: Paper check
Form(s) included: W-2

Form 2
Married Filing Sep
Nonres checkbox
ND Recip checkbox
1
2
3
7
11a
11
21
23
26
Signature, Paid Prep, and Third Party Designee
P Date
P DOB
S Date—OPT
S DOB—OPT

Test 5: Form 2

Tad & Owyn Moore are nonresidents of Montana, but U.S. citizens filing jointly, as fiscal year filers. They live in the UK and have for the last 3 years. They are filing an amended return where the original return had a refund paid to the taxpayers. Tad has other gains from Schedule 4797 and Schedule E partnership income and pass-through withholding on a MT K-1. Owyn has a Montana source capital loss of \$3,000 and Montana source net long-term capital gains.

Name: Tad & Owyn Moore
DOB: April 15th, 1988; October 15th, 1989
SSN: 400-XX-4106 & 400-XX-4107
Address: 97 Winnington Rd
 London N2 0TU, Camden District, UK
Filing period: March to February
Tax Due: Direct Debit 4/15/25
Form(s) included: Federal Schedules E and 4797, MT K-1

Form 2	Montana Source Ordinary Income
Fiscal dates	7
Married Filing Jointly	10a
Nonres checkbox	10
1	16
2	17a
3	17c
7	17
8	18
10	19
11d	20
11	21
20	22
21	23
22	24
MT Tax Calc	25
1	26
2	Schedule IV
3	Part II
4	MT Adjustment checkbox
5	1 Form or Sched
9	1 Line or Box Number
10	Line 1 Reason(s) for Change
11	
12	
P Date	
P DOB	
S DOB	

Test 6: Form 2

Sum and Holly are full-year Montana residents filing joint and claiming the Elderly Homeowner/ Renters Credit with no federal filing requirement. They are allocating the minimum amount of their overpayment to a 529 plan. The rest of the overpayment will be refunded to them. Holly is deceased as of January 3rd, 2025. Their gross household income consists of a small amount of wage income, interest, dividends, IRA distributions, Tier II Railroad Retirement benefits, Social Security benefits, a small amount of farming income and support money from daughter who does not live in the residence. They received the EHRC for tax year 2023 and received the full credit amount. They own their home and paid \$6,315 in property taxes for the year.

Name(s): Sum & Holly Daye
DOB: July 16th, 1956 & February 29th, 1960
SSN: 400-XX-4108 & 400-XX-4109
Physical Address: 437 3rd Ave N
Hinsdale, MT 59241
Mailing Address: PO Box 101
Hinsdale, MT 59241
Phone number: 406-455-1550
Refund: Direct Deposit, Savings, 529
Additional allocations: 529
Form(s) included: N/A
Paid Preparer: Penny Wise; 406-444-1800, PTIN P01020304
Other Name: Shirley Temple; 406-444-7600

Form 2	Sched 2EC
Married Filing Jointly	First Name
Res Checkbox	Last Name
16	SSN
21	Physical Address
23	Attestation
25	People - 2
26	1
MT Tax Calc	2
1	3
2	4
Savings	5
4	6
Routing #	8
Account #	13
529/529A amount	16
P Date	18
P DOB	19
P Phone	20
S Date	21
S DOB	22
S Phone	23
Tax Prep Sig	26
Phone	27
PTIN	28
Tax prep checkbox	29
Other than Tax prep checkbox	30
Name	
Phone	

Test 7: Form 2

Claire is a full-year Montana resident using the federal qualifying surviving spouse federal filing status. The return was filed after the extended due date and contains the late filing, late payment, and other interest. She had long-term capital gains. Montana additions include taxable distributions from a Montana medical savings account and first-time homebuyer's account, expenses associated with a Montana tax credit, and a passive, capital, and basis transition adjustment. Montana subtractions include state income tax refund, recovery that did not reduce Montana tax, Montana medical savings account deposits and earnings, first time homebuyer account deposits and earnings, and transition adjustment. Montana nonrefundable credits include the qualified endowment credit, trades education and training credit, innovative educational program credit, student scholarship organization credit, and a couple repealed credits that still have small amounts of carryovers. Her special transactions include \$10 to nongame wildlife program, \$10 to child abuse prevention, \$10 to ag literacy in Montana schools, and \$10 to Montana military family relief fund.

Name: Claire Annette
DOB: June 15th, 1953
SSN: 400-XX-4110
Address: 1401 11th Ave
 Helena, MT, 59601
Tax Due: Direct Debit

Form 2	7
Qual Surviving Spouse	9
Res checkbox	10
1	12
2	16
3	17
4	27
5	Part II
6	1
7	2
8	3
9	4
19	5
21	6
22	7
MT Tax Calc	8
1	Sched III
2	2
3	5
4	6
5	Conf code
6	7
7	Conf code
8	13
9	Tax credit code
10	14
11	Sched IV
12	1a
13	1b
P Date	1c
P DOB	1d
Sched I	1
3	3
Med Sav checkbox	4
1st Time homebuyer checkbox	5
5	8

Test 8: Form 2

Full year Montana resident using the married filing separately federal filing status. High 1099 earner filing on extension with additional K-1 income and various capital short-term and long-term capital gains. Montana additions include state income tax deduction included in federal taxable income. Montana subtractions include family education savings account deposits, ABLE account deposits, business expenses from recycled materials, business expenses not included on page 1, and capital gains and dividends from Montana small business investment company. Montana credits include the recycle credit, apprenticeship credit, and contractor's gross receipts tax credit. Credit for taxes paid to New York for Montana net long-term capital gains tax. Special transactions include \$20 to nongame wildlife program, \$20 to child abuse prevention, \$20 ag literacy in schools, and \$20 Montana military relief fund. Underpayment interest has been assessed on period.

Name(s): Tim Burr; Tine Burr
DOB: September 18th, 1976; April 1st, 1977
SSN: 400-XX-4111; 400-XX-1112
Address: 5315 King Ave
 Billings, MT 59106
Tax Due: Mailing in check at a later date
Form(s) included: 1099(s), Schedule E, K-1, Form RCYL

Form 2	Sched III
Married Filing Separately	1
Res checkbox	3
1	4
2	8
3	CGR ID
4	14
5	Part II
7	1
8	2
9	State Abbrev
10	3a
19	3
21	4
22	5
MT Tax Calc	6
1	7
2	8
3	9
4	10
5	11
9	12
10	State Abbrev
11	13
12	14
13	15
Signature, Paid Prep, and Third Party Designee	16
P Date	17
P DOB	18
S Date—OPT	19
S DOB—OPT	20
Sched I	21
4	Sched IV
9	1a
18	1b
19	1c
20	1d
21	1
23	2
27	8

Test 9: Form 2

Misty is a part-year resident (moved from Kansas to Montana on April 23rd, 2024) as a service member under USC Title 10 orders and is stationed at the Air Force base in Great Falls, Montana. She files jointly with Gill, who is a nonresident and claims residency in Kansas. Misty receives alimony from a previous marriage, has a business loss, and short-term capital loss, long-term capital gain, other losses, and Montana source suspended losses. Estimated payment were made throughout the year to offset the tax liability, resulting in a refund. Special transactions include an additional amount to the nongame wildlife program, an amount to the child abuse prevention, other amount to the ag literacy to schools, and a larger other amount to the Montana military family relief fund.

Name(s): Misty Meanor & Gill T. Azelle
DOB: October 31st, 1986; November 2nd, 1983
SSN: 400-XX-4113 & 400-XX-4114
Address: 1107 Douglas Fir Dr
 Great Falls, MT 59405
Refund: Direct deposit

Form 2	Sched II
Married Filing	Date of Res Change
Part Year Res Check-	State Moved To
1	State Moved From
2	Res S, Nonres S checkbox
3	MT Res spouse Name
5	MT Res spouse SSN
7	Nonres/PY Res Spouse Name
8	Nonres/PY Res Spouse SSN
10	1
12	5
19	7
21	8
23	9
26	checkbox
MT Tax	16
1	17a
2	17c
3	17
4	18
5	19
6	20
7	21
8	24
11	26
12	Sched IV
P Date	1a
P DOB	1b
P Phone	1c
S Date	1d
S DOB	1
S Phone	8
Sched I	
14	
27	

Test 10, Form 2

Anita is filing an amended return as a single filer using the standard deduction. Her first return had a tax owed. The amended return has a refund from claiming the elderly homeowner/renter credit and unlocking public lands credit. She has a federal filing requirement. She has Interest and dividends income, Tier I and Tier II Railroad Retirement Benefits, and had a small credit carry forward amount from the previous tax year. Montana additions include a federal income tax recovery from 2023. Her gross household income also includes a very small capital gain, unemployment compensation, some additional other income, and income received by her roommate. A large amount of rent was reported for this residence.

Name(s): Anita Knapp
DOB: July 14th, 1962
SSN: 400-XX-4115
Address: 250 Walleye Rd
 Bozeman, MT 59718
Refund: Paper check

Form 2	Sched IV
Single	Part II
Res checkbox	Adjustment checkbox
1	1 - Form or Schedule
2	1 - Line or Box Number
3	1 - Reason(s) for change
4	2 - Form or schedule
5	2 - Line or Box Number
7	2 - Reason(s) for change
8	Sched 2EC
10	People - 2
13	2
16	5
17	6
18	7
21	14
23	15
26	17
MT Tax Calc	18
1	19
12	20
13	21
P Date	22
P DOB	24
Other than tax prep checkbox	25
Name	26
Phone	27
Sched I	28
24	29
25	30
27	
Sched III	
16	
17	

Test 11, Form 2

Cheyenne is a single filer full year Montana resident with 100% of wages earned within her enrolled reservation. Montana withholding was withheld on the Form W-2. She is filing to receive a refund of the withholding.

Name(s): Cheyanne Walker
DOB: March 28th, 1992
SSN: 400-XX-4116
Address: 42487 Complex Blvd
 Pablo, MT 59855
Refund: Paper check
Form(s) included: W2

Form 2
Single
Res check-
1
2
3
5
7—OPT
11a
11
21
23
26
P Date
P DOB
Sched I
13
27

Test 12, Form 2

Crane is a single filer full year Montana resident that qualifies for the Elderly Homeowner/Renter Credit. He lives alone. He has a federal filing requirement, and his return contains a small number of various gains, farming income, a small EHRC refund from the previous year along with the property tax rebate. He has a small farm and risk management account penalty. He used funds from his Montana Savings Account to pay for eligible expenses. He pays both property tax and rent.

Name(s): Crane Key Ol’Coot; C/O Gamy Gigi
DOB: March 28th, 1952
Phone: 406-435-1417
SSN: 400-XX-4117
Address: 320 Braig Rd, unit 41
 Columbia Falls, MT 59912
Refund: 100% allocation to the next tax period
Form(s) included: 1099(s)

Form 2	Sched I
Single	16
Res checkbox	27
1	Part II
2	1
3	2
5	3
6	checkbox
7	4
8	5
10	6
16	Sched IV
19	6
21	Farm/Ranch checkbox
23	8
24	Sched 2EC
MT Tax Calc	People - 1
1	8
2	9
3	10
5	11
6	12
7	13
8	18
11	19
12	20
13	21
P Date	22
P DOB	23
P Phone	24
Other than tax prep checkbox	25
Name	26
Phone	27
	28
	29
	30

Test 13, Form 2

Daniel is a single filer full year Montana resident claiming the working military retirement exemption. He receives wages from a Montana business. The Montana withholding on his 1099-R offsets the tax liability after claiming the military retirement exemption.

Name(s): Daniel Taylor
DOB: January 13th, 1976
SSN: 400-XX-4118
Address: 228 75th Street N.
 Great Falls, MT, 59402
Form(s) included: WMRE, 1099-R, W-2

Form 2
Single
Res check-box
1
2
3
5
7
8
10
11b
11
21
23
26
MT Tax Calc
1
12
13
P Date
P DOB
Sched I
15
27

Test 14: Form 2

Francie and Frankie Pansy are using the married filing jointly filing status. Francie is a full-year resident. Frankie is a part-year resident and moved to Montana on April 1, 2024. Francie retired from the armed forces and began receiving military retirement income in May of 2024. He receives a K-1 with nonpassive income. Francie has business income and net long-term capital gains sourced to Ohio. Frankie received wages in Illinois and in Montana. They jointly have interest and mutual funds from the State. They have a state income tax refund that is included in their 1040 income. Francie has a beginning balance in her medical savings account of 10,000, made \$4,500 in cash deposits, earned \$50 in interest. He took \$12,000 in eligible withdrawals and \$500 in nonqualified withdrawals. Of the nonqualified withdrawals, \$200 is not subject to the 10% penalty. They now have a balance less than their beginning balance. Francie and Frankie made deposits of 3,000 each into an ABLE account in 2024. They are claiming the apprenticeship credit, Media Credit and the Jobs Growth Incentive (JGI) \$1,500. They have W2 withholding, 1099 withholding and a K1 with a PTET credit and loan-out withholding. Francie and Frankie have a refund, they want to carry half of it to their 2025 liability and the rest refunded via paper check.

Name(s): Francie M Pansy; Frankie M Pansy

DOB: May 1st, 1982; May 22nd, 1983

SSN: 400-XX-4119; 400-XX-4120

Address: 1956 Mt Majo St
Helena, MT 59602

State moved from: IL

Form(s) included: WMRE, 1099-R, W-2

Refund: 529 account, carry forward to 2025, paper check.

Form(s) included: 1099-R, MT K-1, W-2, 1099-INT, 1099-DIV, WMRE, JGI, MEDIA CLAIM

Form 2	P DOB	Nonres/PY Res Spouse SSN	14
Married Filing Jointly	S Date	Nonres/PY Res Spouse Name	Part II
Res check-box	S DOB	Nonres/PY Res Spouse SSN	1
1	Sched I	1	2
2	3	2	States ab-
3	Med Savings	3	3a
4	1st time home-	4	3b
5	9	9	3
7	15	10a	4
8	16	10	5
9	18	13	6
10 - OPT	27	14	7
11a	Part II	16	8
11b	1	17a	9
11c	2	17c	10
11	3	17	11
19	checkbox	18	12
21	4	19	States ab-
23		20	13
24	5	21	14
26	6	22	15
MT Tax Calc	7	23	16
1	8	24	17
2	9	25	18
3	Sched II	26	19
4	Date of Res	Sched III	20
5	State Moved To	1	21
9	State Moved	4	Sched IV
10	Res Spouse/ Nonres Spouse checkbox	11	6
11	MT Res Spouse Name	UCRN(s)	Med Care Savings
12	MT Res Spouse SSN	12	8
P Date	Nonres/PY Res Spouse Name	Cred Cert number	

Form 2 Change Log

V1.1—11/13/2024

Test 3

- Line 5 of MT Source Ordinary Income has been removed from the matrix

Test 4 and 8

- Spouse date and date of birth have been made optional on the matrix

Test 9

- Line 9 of Schedule II has been updated to be a non-negative on the matrix

Test 11

- Line 7 of Form 2 has been updated to be optional on the matrix

V1.2—11/26/2024

Test 1

- Test case updated to add Transition adjustment wording
- Page 1, Line 5 and Sched I, Lines 26 and 27 have been updated on the matrix

Test 2

- Sched I, Line 3 and MSA checkbox have been updated on the matrix

Test 4

- Signature block has been updated in the matrix

Test 7

- Sched I, Line 26 has been updated in the matrix

Test 8

- Signature block has been updated in the matrix

Test 9

- Duplicate wording was removed from the test case