



# **MeF ATS Testing Instructions and Scenario Criteria**

Individual Income Tax

2025

October 21,2025  
V2.0



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## Introduction

The following pages include 7 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](mailto:DORMeFTest@mt.gov) with all of the required information submitted.

## Testing Deadlines

Initial submissions for Form 2 testing must be received by **December 15, 2025** and the testing completed by **January 16, 2026**.

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](https://transfer.mt.gov). Contact DOR Testing Services at [DORMeFTest@mt.gov](mailto: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](mailto: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 seven (7) 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

Leslie has wages, income from a multistate partnership, net long-term capital gains.

She had a state income tax deduction of \$2,300 on her Montana K-1. She has interest and mutual fund dividends from another state and from the federal government. She has a taxable refund reported on her 1040 and on her Montana Schedule K-1. She also contributed to her Montana Medical Savings Account and had both an eligible withdrawal and a nonqualified withdrawal subject to the penalty. She purchased Montana-produced organic fertilizer.

She paid income taxes to Idaho on her partnership income, which included both ordinary income and net long-term capital gains.

She adopted her two grandchildren from the Montana foster care system.

She applied her overpayment from 2024 to her 2025 return. She has wage withholding on her W-2, withholding on her 1099, and a pass-through entity tax credit reported on her Montana Schedule K-1 and qualifies for the EIC.

**Name:** Leslie Winkle

**DOB:** 2/6/1959

**SSN:** 400-XX-4101

**Address:** 13693 Hollis St,  
Alzada, MT 59311

**Refund:** Paper check

**Form(s) included:** 1040 and Schedules 1, A, D, and E; W-2, 1099-R, MT Schedule K-1, Form ADPT

Form 2	21
Head of Household	24
Res Checkbox	MSA Adjustment
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11a	Sched III Part I
11b	1
11c	14
11	15
13	17
15	Part II
17	1
21	2
23	Abbrev
26	3a
Page 2	3b
1	3
2	4
3	5
4	6
5	7
9	8
10	9
11	10
12	11
13	12
Signature, Paid Prep, and Third Party Designee	Abbrev
P Date	13
P DOB	14
P Phone	15
Sched I	16
1	17
3	18
MSA checkbox	19
4	20
7	21
8	Sched IV
9	6
14	MSA checkbox
	8

Test 2: Form 2

Barry had a federal adjusted gross income of \$76,000 from his wages and S corporation income. He is claiming a federal itemized deduction amount of \$23,640. His itemized deductions include a state income tax deduction of \$9,500 and \$2,500 in local property taxes.

He has a state income tax deduction included on his Montana Schedule K-1. He took the federal tips tax credit, and the business expenses associated with the credit are not included in federal taxable income. He made the maximum allowable contribution to his son’s 529 account.

His Montana source income is from wages and S corporation income. He received monthly pension payment of \$1,200 throughout the year.

He had wage withholding on his W-2 and pass-through withholding on his Montana Schedule K-1.

**Name:** Barry Kripke  
**DOB:** September 22<sup>nd</sup>, 1974  
**SSN:** 400-XX-4102  
**Address:** 32 Dream Dance Ln  
Roscoe, MT 59071  
**Tax due:** Direct Debit allocation for April 15, 2026  
**Residency Status:** Part-year resident; moved to MT from CT on 8/1/2025  
**Form(s) included:** 1040 and Schedules 1, A, and E; W-2, 1099-R, Montana Schedule K-1

Form 2	Sched I
Single	4
Part-Year Res	7
1	16
2	19
3	24
4	Sched II
5	Date of Residen- cy Change
7	State Moved to
8	State Moved From
10	MT Sourceordi- nary Income
11a	1
11d	9
11	10a
21	10
22	15
Page 2	16a
1	16
12	17
Signature	18
P Date	19
P DoB	25

### Test 3: Form 2

Leonard is a resident and Penny is a nonresident. They took the standard deduction on the 1040.

Leonard's income consists of wages, income on a Montana Schedule K-1, pension income, Social Security Benefits, and rental income from a California home he owns jointly with Penny. Penny has wages from California. The couple had net long-term capital gains from the sale of a cabin in Montana they'd owned for 20 years and the sale of a townhouse in California they owned for 15 years.

Leonard has wage withholding and a pass-through entity tax credit from his Montana Schedule K-1. His K-1 reports a state income tax deduction of \$4,512. The couple jointly paid a total of \$7,000 to California for their rental property and the sale of the California townhouse.

Leonard has tax on Lump-Sum Distributions.

The couple will receive a refund. They will allocate \$250 of it to their 2026 return and are applying the minimum deposit to a qualified 529A account. They are making check-off contributions to the Nongame Wildlife Program of \$20, Child Abuse Prevention of \$10, Agricultural Literacy in Montana Schools of \$5, and Montana Military Family Relief Fund of \$53. The remainder will be direct deposited into their checking account.

**Name(s):** Leonard and Penny Hofstadter

**DOB:** 1/31/1991; 3/3/1990

**SSN:** 400-XX-4103 & 400-XX-4104

**Address:** 22 Hokanson Rd  
Norris, MT 59745

**Filing Status:** Married Filing Jointly

**Residency Status:** Mixed Residency

**Refund:** Carryover to 2026; Checkoff Contributions; and Direct Deposit

**Form(s) included:** 1040, Schedules 1, C, D, E, W-2, 1099-R, 1099-SSA, 1099-S, Montana Schedule K-1

Form 2	Signature	Sched III Part I
Married Filing Joint	P Date	1
Mixed Residency	P DOB	14
1	S Date	Part II
2	S DOB	1
3	S Phone	2
4	Sched I	Abbrev
7	4	3
8	7	4
9	Mixed Residency	5
10	MT Res S Name	6
11a	MT Res S SSN	7
11c	Nonres/PY S Name	8
11	Nonres/PY S SSN	9
19	MT Source Ordinary Income	10
21	1	11
23	9	12
24	10a	Abbrev
25	10	13
26	12	14
Page 2	14	15
1	15	16
2	16a	17
3	16c	18
4	16	19
5	17	20
9	18	21
10	19	Sched IV
11	20	1a
12	21	1b
Checking	22	1c
529/529a Account	23	1d
4/5	24	1
	25	7
		8

Test 4: Form 2

Howard and Bernadette are using the married filing separately status. He itemizes his deductions, which includes a \$12,153 state income tax deduction and \$4,000 in charitable contributions.

His Montana source income is from his single member LLC that has an ownership interest in a partnership doing business in Montana. The K-1 he received from the partnership reports ordinary business income, net long-term capital gains, and pass-through withholding.

He had a tax liability of more than \$500. While he made four installments by the original due date and an extension payment, he has a balance due of \$1,500. His required payment was \$5,000 and he is subject to interest on the underpayment of estimated taxes. He made four payments of \$875 on each installment date.

He will pay the full balance due using direct debit.

**Name(s):** Howard Wolowitz; Bernadette Rostenkowski-Wolowitz

**DOB:** 5/1/1982; 12/31/1984

**SSN:** 400-XX-4105; 401-XX-4006

**Address:** 1800 Kinneloa Mesa Rd  
Pasadena, CA 91107

**Filing Status:** Married Filing Separately

**Residency Status:** Nonresident

**Balance due:** Direct debit

**Form(s) included:** 1040, Schedules 1, A, D, E, Montana Schedule K-1, Form DE, Form EST-I

Form 2	Signature
Married Filing Separately	P Date
Nonres	P DOB
1	Sched I
2	4
3	7
4	Sched II
7	6a
8	6
10	15
11d	16a
11	16c
12	16
14	17
19	18
21	19
22	20
Page 2	21
1	22
2	23
3	24
4	25
5	Sched IV
9	2
10	8
11	
12	



## Test 5: Form 2

Sheldon uses the standard deduction. Sheldon's original return reported a tax due. He forgot to report the contribution he made to his Montana Medical Savings Account and to claim the elderly homeowner/renter credit. His household income consists of interest, Tier I Railroad Retirement Benefits, a small pension, and an additional household member's income. He paid property taxes.

**Name:** Sheldon Cooper

**DOB:** 5/16/1954

**SSN:** 400-XX-4107

**Address:** 201 Main St  
Raynesford, MT 59469

**Filing Status:** Single

**Residency Status:** Resident

**Refund:** Paper check

**Forms included:** 1040, 1099-INT, RRB-1099, 1099-R

Form 2	Line 1 Line or Box Number
Single	Line 1 Reason(s) for Change
Resident	Line 2 Form or Schedule
1	Line 2 Line or Box Number
2	Line 2 Reason(s) for Change
3	Sched 2EC
5	Claimant Name
6	Last Name
7	SSN
8	Attestation
10	Age
16	Residence
18	Occupy
21	Income
23	Only member
26	# of people
Page 2	2
1	5
12	6
13	8
Signature	17
P Date	18
P DOB	19
Sched I	20
14	21
24	22
Part II	23
2	26
4	27
Sched V	28
MT Adjustment Checkbox	29
Line 1 form or Sched	30

## Test 6: Form 2

Arthur doesn't have a federal filing requirement and is filing a Montana return to claim the elderly homeowner/renter credit. He has Social Security benefits, a small pension, and an elderly homeowner renter credit refund he received in 2025. He rented his home.

He will receive his refund as a check.

**Name:** Arthur P Jeffries; C/O Oliver Lorvis

**DOB:** 3/28/1952

**SSN:** 400-XX-4108

**Physical Address:** 105 Greer St  
Noxon, MT 59853

**Mailing Address:** PO Box 210  
Noxon, MT 59853

**Filing Status:** Single

**Residency Status:** Resident

**Refund:** Check

**Form included:** 1099-R, 1099-SSA

Form 2	Attestation
Single	Age
Resident	Residency
16	Occupy
21	Income
23	Only member
26	# of people
Signature	5
P Date	6
P DOB	18
P Phone	19
Tax Prep Sig	20
Phone	21
PTIN	22
Tax Prep Sig	24
Allow to discuss checkbox	25
Name	26
Phone	27
Sched 2EC	28
Claimant Name	29
Middle Initial	30
Last Name	
SSN	
Physical Address	

Test 7: Form 2

Priya worked in Montana in June 2025 for a total of 20 days. She also works in Washington. She is not a professional athlete, entertainer, person who performs services for compensation on a per-event basis, construction worker, an employee with an annual salary of more than \$500,000, or a qualified production employee. She received a W-2 with Montana withholding for the 20 days she worked in Montana and is filing a tax return to receive a refund of her withholding.

**Name:** Priya Koothrappali  
**DOB:** 1/25/2001  
**SSN:** 400-XX-4109  
**Address:** 4539 13<sup>th</sup> Ave SE  
Lacey, WA 98503  
**Filing Status:** Single  
**Residency Status:** Nonresident  
**Refund:** Direct Deposit  
**Forms:** 1040, W-2

Form 2
Single
Nonres
1
2
11a
11
21
23
26
Page 2
Savings
Signature
P Date
P Phone
Sched II
Exclusion checkbox

Change Log		
Version		
Date	Test #	Change Description
10/21/2025	1	Removed sentence referencing \$70,000 \$45,500, and \$2,500 deductions
10/21/2025	1	Additions to mini matrix: Sched I— Line 3 and MSA checkbox, Schedule IV— Lines 6, MSA checkbox and 8
10/21/2025	4	Revised 2nd paragraph