

NEBRASKA

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DEPARTMENT OF REVENUE

Nebraska 2017 Individual and Business Income Tax MeF Test Package

Tax Year 2017

October 2017

This document is intended for software developers in the Federal/State Electronic Filing Program.

8-736-2017

Section 1

Modernized E-File Assurance Testing System (ATS) Overview

Introduction

The Nebraska Department of Revenue (Department) invites software developers to participate with the State of Nebraska in the tax year 2017 Federal/State Modernized e-File (MeF) Electronic Filing program. This test package includes criteria for both Individual Income Tax and Business Income Tax testing. The Department thanks all developers who are supporting Nebraska in the MeF program.

How to Get Started

1. Download the Nebraska Letter of Intent (LOI) Tax Year 2017 document. Complete a separate LOI for each product. The Department will issue a Software License Number for each product.
2. Complete the contact and other general information.
3. Please check the box for each form, schedule, worksheet, and feature this product will support in XML.
4. Email the completed LOI to rev.ecomm@nebraska.gov.

When the Department receives your completed LOI, you will be contacted by email with your software ID.

Submitting Criteria-Based Tests and Requesting Approval

1. Each product the developer has registered must be tested separately.
2. Use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska MeF return.
3. The **entire** set of test returns **must** be submitted together and acknowledged as accepted before final approval.
4. Please email the submission IDs of the test returns to be reviewed for approval to the Department's testing coordinator. When the criteria testing process is completed successfully, an email will be sent to the contact person listed on the LOI.

When to Test

Nebraska's 2017 ATS testing is tentatively scheduled to open in November 2017, in conjunction with the IRS.

Nebraska ATS Testing:

- Nebraska software developers must first complete IRS testing. Transmitters must be accepted by the IRS prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.
- At least one test must include a PDF binary attachment.
- The Department will send acknowledgements within 48 hours of retrieval of test files from the IRS Service Center.
- Once approved acknowledgements have been issued, email the Department a PDF of one test return for each tax program supported to rev.ecomm@nebraska.gov.

The Department reserves the right to require re-testing if there are any tax law changes.

Nebraska Forms, Schedules, and Lines Supported in MeF

Nebraska MeF will support the following forms and schedules for tax year 2017.

If the required forms and schedules are not included with the return, the Department may request them.

Form Name	Form Title	Accepted Submission Method
Individual Income Tax Forms (1040N)		
Form 33	Power of Attorney	Binary Attachment
Form 1040N	Nebraska Individual Income Tax Return	XML Only
Form 1310N	Statement of Person Claiming Refund Due a Deceased Taxpayer	XML, Binary Attachment
Form 1310N Proof of Death or Personal Representative Documents	Death Certificate, Department of Defense Death Notification, Court Order for Court-appointed or Certified Personal Representative, Copy of Probated Will	Binary Attachment
Form 2210N	Individual Underpayment of Estimated Income Tax	XML, Binary Attachment
Form 2441N	Nebraska Child and Dependent Care Expenses	XML, Binary Attachment
Form 3800N	Nebraska Incentives Credit Computation for Tax Years After 2014	XML, Binary Attachment
Form 775N Nebraska Employment & Investment Growth Act Credit	(Required for line 4, Form 3800N)	Binary Attachment
Form 3800N Nebraska Advantage Act Application Part 3	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N Biodiesel Facility Credit Worksheet	(Required for line 9, Form 3800N)	Binary Attachment
Form 3800N Nebraska Advantage Rural Development Act LB 608 Credit Worksheet	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N Qualification Letters	(Required for lines 6 and 13, Form 3800N)	Binary Attachment
Form 3800N Renewable Energy Tax Credit Worksheet	(Required for line 5, Form 3800N - part of Form 3800N schema)	XML, Binary Attachment
Form 3800N Worksheet RD	(Required for line 15, Form 3800N)	Binary Attachment
Form 4797N	Special Capital Gains/Extraordinary Dividend Election and Computation	XML, Binary Attachment
Form CDN	Nebraska Community Development Assistance Act Credit Computation	XML, Binary Attachment

Form Name	Form Title	Accepted Submission Method
Schedule K-1N	Schedule K-1N of Form 1120-SN, Schedule K-1N of Form 1065N, and Schedule K-1N of Form 1041N	XML, Binary Attachment
Form NFC	Statement of Nebraska Financial Institution Tax Credit	XML, Binary Attachment
Form NOL	Nebraska Net Operating Loss Worksheet	XML, Binary Attachment
Form 1040N, Schedule I	Nebraska Adjustments to Income	XML Only
Form 1040N, Schedule II	Credit for Tax Paid to Another State	XML Only
Form 1040N, Schedule TANF	Nebraska Schedule TANF	XML Only
Form 1040N, Schedule III	Computation of Nebraska Tax for Nonresidents and Partial-Year Residents	XML Only
IRS Form 1099-R	(Required if showing NE withholding)	XML, Binary Attachment
IRS Form 1099B	(Required if showing NE withholding)	XML, Binary Attachment
IRS Form W-2	(Required if showing NE withholding)	XML, Binary Attachment
IRS Form W-2G	(Required if showing NE withholding)	XML, Binary Attachment
State Form 1099-G	(Required if showing NE withholding)	XML, Binary Attachment
State Form 1099-INT	(Required if showing NE withholding)	XML, Binary Attachment
State Form 1099-MISC	(Required if showing NE withholding)	XML, Binary Attachment
Corporate Income Tax Forms (1120N)		
Form 1120N	Nebraska Corporation Income Tax Return	XML Only
Form 1120N, Schedule A	Adjustments to FTI	XML Only
Form 1120N, Schedule I	Apportionment for Multistate Business	XML Only
Form 1120N, Schedule II	Foreign Dividend and Special Foreign Tax Credit Deduction	XML Only
Form 1120N, Schedule III	Subsidiary or Affiliated Corporations	XML Only
Form 1120N, Schedule IV	Converting Net Income to Combined Net Income	XML Only
Form 1120N, Schedule TANF	Nebraska Schedule TANF	XML Only
Form 2220N	Corporation Underpayment of Estimated Income Tax	XML, Binary Attachment
Form 3800N	Nebraska Incentives Credit Computation for Tax Years After 2014	XML, Binary Attachment
Form 775N, Nebraska Employment & Investment Growth Act Credit	(Required for line 4, Form 3800N)	Binary Attachment

Form Name	Form Title	Accepted Submission Method
Form 3800N, Nebraska Advantage Act Application Part 3	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N, Biodiesel Facility Credit Worksheet	(Required for line 9, Form 3800N)	Binary Attachment
Form 3800N, Nebraska Advantage Rural Development Act LB 608 Credit Worksheet	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N, Qualification Letters	(Required for lines 6 and 13, Form 3800N)	Binary Attachment
Form 3800N, Renewable Energy Tax Credit Worksheet	(Required for line 5, Form 3800N - part of Form 3800N schema)	XML, Binary Attachment
Form 3800N, Nebraska Advantage Research And Development Act Credit Worksheet	(Required for line 15, Form 3800N)	Binary Attachment
Form CDN	Nebraska Community Development Assistance Act Credit Computation	XML, Binary Attachment
WksNENOL	Nebraska Corporation Net Operating Loss Worksheet	XML, Binary Attachment
S Corp Income Tax Forms (1120-SN)		
Form 1120-SN	Nebraska S Corporation Income Tax Return	XML
Form 1120-SN, Schedule A	Adjustments to Ordinary Business Income	XML
Form 1120-SN, Schedule I	Apportionment for Multistate Business	XML
Form 1120-SN, Schedule II	Shareholder's Share of Nebraska Income	XML
Form 1120-SN, Schedule III	Subsidiary or Affiliated Corporations	XML
Form 3800N	Nebraska Incentives Credit Computation for Tax Years After 2014	XML, Binary Attachment
Form 775N, Nebraska Employment & Investment Growth Act Credit	(Required for line 4, Form 3800N)	Binary Attachment
Form 3800N, Nebraska Advantage Act Application Part 3	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N, Biodiesel Facility Credit Worksheet	(Required for line 9, Form 3800N)	Binary Attachment
Form 3800N, Nebraska Advantage Rural Development Act LB 608 Credit Worksheet	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N, Qualification Letters	(Required for lines 6 and 13, Form 3800N)	Binary Attachment

Form Name	Form Title	Accepted Submission Method
Form 3800N, Renewable Energy Tax Credit Worksheet	(Required for line 5, Form 3800N – part of Form 3800N schema)	XML, Binary Attachment
Form 3800N, Nebraska Advantage Research And Development Act Credit Worksheet	(Required for line 15, Form 3800N)	Binary Attachment
Form CDN	Nebraska Community Development Assistance Act Credit Computation	XML, Binary Attachment
Form 1120-SN, Schedule K-1N	Shareholder's Share of Income, Deductions, Modifications, and Credits	XML, Binary Attachment
Form 12N	Nebraska Nonresident Income Tax Agreement	Binary Attachment
Partnership Income Tax Forms (1065N)		
Form 1065N	Nebraska Return of Partnership Income	XML
Form 1065N, Schedule A	Adjustments to Ordinary Business Income	XML
Form 1065N, Schedule I	Apportionment for Multistate Business	XML
Form 1065N, Nebraska Schedule ELP	Income Reported to Partners by Electing Large Partnership Filing Federal Form 1065B	XML
Form 1065N, Schedule II	Partner's Share of Nebraska Income	XML, Binary Attachment
Form 3800N	Nebraska Incentives Credit Computation for Tax Years After 2014	XML, Binary Attachment
Form 775N, Nebraska Employment & Investment Growth Act Credit	(Required for line 4, Form 3800N)	Binary Attachment
Form 3800N, Nebraska Advantage Act Application Part 3	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N, Biodiesel Facility Credit Worksheet	(Required for line 9, Form 3800N)	Binary Attachment
Form 3800N, Nebraska Advantage Rural Development Act LB 608 Credit Worksheet	(Required for line 13, Form 3800N)	Binary Attachment
Form 3800N, Qualification Letters	(Required for lines 6 and 13, Form 3800N)	Binary Attachment
Form 3800N, Renewable Energy Tax Credit Worksheet	(Required for line 5, Form 3800N - part of Form 3800N schema)	XML, Binary Attachment
Form 3800N, Nebraska Advantage Research And Development Act Credit Worksheet	(Required for line 15, Form 3800N)	Binary Attachment

Form Name	Form Title	Accepted Submission Method
Form CDN	Nebraska Community Development Assistance Act Credit Computation	XML, Binary Attachment
Form 1065N, Schedule K-1N	Partner's Share of Income, Deductions, Modifications, and Credits	XML, Binary Attachment
Form 12N	Nebraska Nonresident Income Tax Agreement	Binary Attachment

Social Security Numbers to Use for Testing

Only approved test Social Security numbers may be used in ATS testing.

When necessary, the Nebraska taxpayer PIN should be 12345.

ID Numbers to Use for Testing

Use the Federal ID numbers used in Federal ATS testing. For state ID numbers, use the first four numeric digits of your Nebraska software ID number and add an additional five numbers starting with 00001 during testing. Example:

#####00001
#####00002
#####00003
#####00004

Note: This process may only be used during testing. In production, 2017 returns with state ID numbers as shown above will be rejected.

Section 2

Nebraska Contact Information

Electronic Filing Coordination 402-471-5649
General Contact
State Schemas, Business Rules, and Software Guidelines

E-File Testing Coordination 402-471-5649
Testing Questions and Results
Software Developer Approval

Taxpayer Assistance Help Line (in NE and IA) 800-742-7474
Taxpayer Assistance Help Line..... 402-471-5729
Tax Preparation Assistance
Paper Forms Ordering

The email address is for developer contacts only. **Please do not provide this email to taxpayers or tax preparers unless approved by the Department.**

Testing, Specifications, and Schema Questions: michael.behnke@nebraska.gov

Nebraska Website
revenue.nebraska.gov

Direct Written Correspondence

Nebraska Department of Revenue
Electronic Filing Coordinator
PO Box 94818
Lincoln, NE 68509-4818

Section 3

Criteria Tests

Prepare test returns according to the following requirements:

- Provide at least 4 examples of each return type that you will support (for example, Form 1040N, Form 1120N, Form 1120-SN, and Form 1065N).
- At least one of every form, schedule, worksheet, and feature you support as shown on the Nebraska Letter of Intent (LOI) must be included among the total test returns you submit.
- Once approved acknowledgements have been issued, email the Department a PDF of one test return for each tax program supported to rev.ecomm@nebraska.gov (State only).

In addition, the following conditions must be met for each form type and feature you support:

Form 1040N and Schedules

- At least one return with a taxpayer who is 65 or older or blind.
- At least one return with a taxpayer who is a claimed dependent on someone else's return.
- At least one return for a Nebraska resident filer.
- At least one return with Federal itemized deductions.
- At least one return containing an amount greater than zero for Nebraska Income Tax.
- At least one return containing multiple Forms W-2 with Nebraska income tax withholding.
- At least one return with a Form W-2 and Form 1099 where both show Nebraska income tax withholding.
- At least one return with a tax due amount paid by electronic funds withdrawal (EFW).
- At least 1 return containing an EFW for an estimated income tax payment.
- At least one Schedule I containing 2 adjustments increasing and decreasing.

Form 1120N and Schedules

- At least 1 return with a single corporate filer status.
- At least 1 return with a combined corporate filer status.
- At least 1 return with an amount greater than zero for premium tax credit.
- At least 1 return with an amount greater than zero for underpayment of estimated income tax.
- At least 1 return with a tax due amount paid by EFW.

- At least 1 return containing an EFW for an estimated income tax payment.
- At least 1 return containing an amount greater than zero for Nebraska Tax.
- At least 1 return with increasing adjustments on Schedule A.
- At least 1 return with three decreasing adjustments on Schedule A.
- At least 1 return with a Schedule III and entries in columns A and B.
- At least 1 return with a combined corporate filer status with eliminations on Schedule IV.

Form 1120-SN and Schedules

- At least 1 return with an amount greater than zero for income reported to Nebraska subject to withholding.
- At least 1 return with increasing and decreasing adjustments on Schedule A.
- At least 1 return with element NonResOwnWithPortfolioOnlyInc Ind on Schedule II.
- At least one return that has more than one shareholder on Schedule II and the percentage of ownership equals 1.0.
- At least 1 return with a tax due amount paid by EFW.

Form 1065N and Schedules

- At least 1 return with an amount greater than zero for income reported to Nebraska subject to withholding.
- At least 1 return with increasing and decreasing adjustments on Schedule A.
- At least 1 return with element GntdPymtstoPtrAmt on Schedule A.
- At least 1 return with element NonResOwnWithPortfolioOnlyInc Ind on Schedule II.
- At least one return that has more than one shareholder on Schedule II and the percentage of ownership equals 1.0.
- At least 1 return with a tax due amount paid by EFW.