Missouri Department of Revenue Software Developer's Guide for Missouri Individual Income Tax MeF Returns Tax Year 2011

11-30-11

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Changes for Tax Year 2011

- Added Form MO-NJD (Small Business Deduction for New Jobs)
- New Job Deduction added to Form MO-1040 on Line 18b (NewJobDeduction on FormMO1040 schema)
- PubPenCalc1 (MO-A Part 3 Public Pension Section, Line 7Y/7S)) increased from 65% to 80%.
- SocSecCalc1 (MO-A Part 3, Social Security Section, Line 6y/6S) increased from 65% to 80%
- MilitaryPensionExemption (MO-A Part 3, Military Section, Line 6) increased from 15% to 30%.
- One New Trust Fund on Form MO-1040 (TrustFundIconList)
    - 10 Organ Donation Trust Fund
- Four New Additional Trust Funds on Form MO-1040 (TrustFundAdditionalList)
    - 14 Adoptive Parent's Recruitment and Retention Fund
    - 15 American Red Cross Trust Fund
    - 16 Developmental Disabilities Waiting List Trust Fund
    - 17 Puppy Protection Trust Fund
- Maximum Social Security Benefit on Form MO-A Part 3, increased from $33,703 to $34,141.

Section 1: Introduction

The Missouri Department of Revenue in conjunction with the Internal Revenue Service (IRS) accepts Individual Income Tax returns and corresponding forms and schedules for tax year 2010 via the Modernized E-File system (MeF). The transmission method will be a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data will be formatted using Extensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's) can submit returns to the IRS MeF system for federal and state return processing. State returns can be submitted as a federal return with a state return attached, called a "Fed/State" return, or as a state return, known as a "Unlinked" submission. Each return (Fed/State or Unlinked) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with the department and receive approval prior to submitting live Fed/State or Unlinked returns.

The current 2011 schema version is MOIndividual2011v.4.0.

Section 3: Contact Personnel

Primary: Katy Werdehausen
E-file Coordinator
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Secondary: Bryce Arnold
Phone: (573) 526-3474
E-Mail: Bryce.Arnold@dor.mo.gov

E-File Unit
Phone: (573) 751-8150
E-Mail : ElecFile@dor.mo.gov

Missouri Website : www.dor.mo.gov

Software Vendor's Information : http://dor.mo.gov/vendors/

Mailing Address: Missouri Department of Revenue
P.O. Box 543
Jefferson City MO 65105-0543
Attn: Electronic Filing Unit

Section 4: Acceptance and Participation

1. Missouri will accept returns electronically from IRS approved software providers. Software providers will work in a cooperative partnership effort with the department.

2. Software providers should make the following information available to the department for participation:
    - Software developer company name
    - Address
    - Primary contact name
    - Secondary contact name
    - Primary/Secondary telephone number
    - Primary/Secondary fax number
    - Primary/Secondary e-mail addresses

Section 5: Developer's Responsibilities

Developed software must:

- Adhere to all federal and state procedures, requirements and specifications. These requirements are specified in IRS Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters.*

- Successfully complete all testing.

- Be developed in accordance with statutory requirements and department return preparation instructions.

- Provide accurate Missouri Individual Income tax returns in correct electronic format.

- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.

- Software provider must be available to correct any software errors, which may occur after production begins, and work with the department to follow up on any processing issues that may arise during filing season. If software providers need to re-release corrected software it should be done in a timely manner and proper notification should be made to all customers.

Section 6: Software Acceptance, Testing and Approval

1. The beginning test date is undetermined at this time and will be provided at a later date. The testing system will be available throughout 2011. Please notify the Department when test returns have been sent.

2. The department test package will consist of the following publications:

    - Missouri XML Schema
    - PDF copies of state test returns
    - Return Scenarios

3. Please support all schedules, forms, and occurrences. It is important that customers are provided with a complete range of services. (NOTE: If not supporting all forms, schedules, and occurrences, please inform the department before the first test transmission.)

4. The department will provide test results in a timely manner, usually within 24 hours of receipt. A software provider who successfully tests will receive a written verification upon completion of testing.

Section 7: Acknowledgement System

1. The department will generate an acknowledgement of acceptance or rejection for all returns received. The acknowledgement record will be in a format approved and agreed upon by the IRS, state agencies, transmitters, and software developers.

2. Transmitters and software developers should allow 5 working days to receive the State acknowledgement before contacting the department.

Section 8: Return Error Reject Codes

- The Missouri return does not validate against the current version of the state schema.
- Tax year is not acceptable for electronic filing.
- Return is a duplicate submission.

Section 8: General Information

1. The department will support the following forms and schedules in MeF for TY 2010:

    - Form MO-1040 (Individual Income Tax Return)
    - Form MO-A (Individual Income Tax Adjustments)
    - Form MO-CR (Credit for Income Taxes Paid to Other States)
    - Form MO-NRI (Missouri Income Tax Percentages)
    - Form MO-PTS (Property Tax Credit Claim)
    - Form MO-RET (Real Estate Tax Receipt)
    - Form MO-HEA (Home Energy Audit)
    - Form MO-NJD (Small Business Deduction for New Jobs)

2. The department will accept the following return types:

    - Fed/State: An original federal return submitted with one original state return.
    - Unlinked: A state return not submitted with an original Federal return. A complete copy of the federal date must be included for use by MODOR.

3. Send data elements <u>only</u> if they contain data values. Do not send empty data elements (i.e., zero financial fields, unused elements, etc.). The exception is required data elements.

4. Decimal places for ratios and percentages:

    - Ratios and percentages will use a single position in front of the decimal and up to 8 decimal places unless otherwise specified. Examples:
      100% = 1.00000000
      37.3% = .37333333

5. Exclusions from Individual Tax Electronic Filing through MeF include:

    - Amended returns
    - MO-1040 with any miscellaneous credit (MO-TC)

- MO-1040 with an Enterprise Zone Income Modification
- MO-1040 with entry on Line 28: Recapture of Low Income Housing Credit (Form 8611)
- MO-CR with more than two states per taxpayer
- If a taxpayer files a MO-1040 with filing status of Married Filing Combined, but wishes to file a MO-PTS separately, it is recommended that the taxpayer file using a paper form. This situation would occur if the taxpayers were married but lived separately for the entire year (ex. One spouse was confined to a nursing home or managed care facility).

6. Returns with financial fields should be formatted as whole dollars only (No decimal points or cents should be included).

7. Do not attach forms or schedules for which the taxpayer does not qualify or which is not to their advantage (Ex. MO-PTS which exceeds maximum income or calculates to zero).

8. When entering a return for a single taxpayer or a return with only one income, enter the amounts in the Yourself fields only.

9. Special Instructions for Form MO-PTS and Form MO-CRP: If CrpTypeOfRental on MO-CRP is '6' (Line 7, Box F - Low Income Housing), CrpCalc1 (MO-CRP, line 8) cannot exceed 40% of PtsTotalHouseholdIncome (MO-PTS, line 8).

Section 9: Schemas and Transmission Specifications

1. The department will use the Missouri 1040 Schema, developed by states in partnership with the IRS and software developers. A copy of the Schema is included with the test package.

2. Software developers should apply the data element restrictions documented in the schema to the appropriate data elements in the software.

3. All XML data must be well formed.

4. Packaging of data and transmission payload must be in the proper format.

5. Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments could consist of statement records or other types of documentation. The allowed file type for attachments is file extension .PDF. The file order of attachments and procedures must follow the IRS requirements for binary attachments as found in IRS publication 4163. The department will allow for binary attachments to the state return.

Section 10: Other Packaging and Guidelines

- A submission should contain a Missouri state return and copy of the federal return including wage and income statements.
- Each submission must be a separate file.
- Each federal return must be submitted in the agreed upon IRS XML format.
- Each state return must be submitted in the XML format specified and agreed upon by IRS, state agencies, transmitters, and software developers.
- Each state return must include a complete copy of the federal return as submitted to the IRS and any attachments associated with that federal return.
- If the IRS rejects a Fed/State submission, the state will not receive the state return portion. The Fed/State submission must be re-submitted.
- Each submission must be in Zip archive format.
- No nesting of Zip archive files or returns will be allowed. (i.e. one submission, one zip.)
- The SOAP message itself must not be compressed or zipped.
- The message must contain a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.
- ERO's and transmitters must be approved with the IRS in order to submit Fed/State or Unlinked returns.
- The department will produce an acknowledgement of acceptance or rejection for each state submission. The transmitter may then retrieve the department's acknowledgement from the IRS.
- SubmissionType is '1040'.

Appendix A County Codes

County Code	County	County Code	County
ADAI	ADAIR	JACK	JACKSON
ANDR	ANDREW	JASP	JASPER
ARKA	ARKANSAS	JEFF	JEFFERSON
ATCH	ATCHISON	JOHN	JOHNSON
AUDR	AUDRAIN	KANS	KANSAS
BARR	BARRY	KENT	KENTUCKY
BART	BARTON	KNOX	KNOX
BATE	BATES	LACL	LACLEDE
BENT	BENTON	LAFA	LAFAYETTE
BOLL	BOLLINGER	LAWR	LAWRENCE
BOON	BOONE	LEWI	LEWIS
BUCH	BUCHANAN	LINC	LINCOLN
BUTL	BUTLER	LINN	LINN
CALD	CALDWELL	LIVI	LIVINGSTON
CALL	CALLAWAY	MACO	MACON
CAMD	CAMDEN	MADI	MADISON
CAPE	CAPE GIRARDEAU	MARE	MARIES
CARR	CARROLL	MARO	MARION
CART	CARTER	MCDO	MCDONALD
CASS	CASS	MERC	MERCER
CEDA	CEDAR	MILL	MILLER
CHAR	CHARITON	MISS	MISSISSIPPI
CHRI	CHRISTIAN	MONI	MONITEAU
CLAR	CLARK	MONR	MONROE
CLAY	CLAY	MONT	MONTGOMERY
CLIN	CLINTON	MORG	MORGAN
COLE	COLE	NEBR	NEBRASKA
COOP	COOPER	NEWM	NEW MADRID
CRAW	CRAWFORD	NEWT	NEWTON
DADE	DADE	NODA	NODAWAY
DALL	DALLAS	OKLA	OKLAHOMA
DAVI	DAVIESS	OREG	OREGON
DEKA	DE KALB	OSAG	OSAGE
DENT	DENT	OTHE	OTHER
DOUG	DOUGLAS	OZAR	OZARK
DUNK	DUNKLIN	PEMI	PEMISCOT
FRAN	FRANKLIN	PERR	PERRY
GASC	GASCONADE	PETT	PETTIS
GENT	GENTRY	PHEL	PHELPS
GREE	GREENE	PIKE	PIKE
GRUN	GRUNDY	PLAT	PLATTE
HARR	HARRISON	POLK	POLK
HENR	HENRY	PULA	PULASKI
HICK	HICKORY	PUTN	PUTNAM
HOLT	HOLT	RALL	RALLS
HOWA	HOWARD	RAND	RANDOLPH
HOWE	HOWELL	RAY	RAY
ILLI	ILLINOIS	REYN	REYNOLDS
IOWA	IOWA	RIPL	RIPLEY
IRON	IRON	SALI	SALINE

County Code	County
SCHU	SCHUYLER
SCOL	SCOTLAND
SCOO	SCOTT
SHAN	SHANNON
SHEL	SHELBY
STCH	ST CHARLES
STCL	ST CLAIR
STFR	ST FRANCOIS
STCT	ST LOUIS CITY*
STCO	ST LOUIS COUNTY*
STGE	STE GENEVIEVE
STOD	STODDARD
STON	STONE
SULL	SULLIVAN
TANE	TANEY
TENN	TENNESSEE
TEXA	TEXAS
VERN	VERNON
WARR	WARREN
WASH	WASHINGTON
WAYN	WAYNE
WEBS	WEBSTER
WORT	WORTH
WRIG	WRIGHT