



**Missouri Department of Revenue
Software Developer's Guide
Estate Trust (1041)
MeF
Tax Year 2014**

11-3-14

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Section 1: Introduction

The Missouri Department of Revenue in conjunction with the Internal Revenue Service (IRS) will accept Estate/Trust Tax returns and corresponding forms and schedules for tax year 2013 and 2014 via the Modernized E-File system (MeF). The transmission method is 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.

Testing is scheduled to begin on November 10, 2014. Notification will be sent if this date changes.

Schema Version

The current 2014 schema version is MOEstateTrust2014V2.0

The current 2013 schema version is MOEstateTrust2013V2.0

Section 2: Contact Personnel

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

Missouri Website : www.dor.mo.gov

Information for Software Vendors: <http://dor.mo.gov/vendors/>

Section 3: 2014 Changes

- The tax table in \$100 increments will not be used starting with Tax Year 2014. The calculation below will be used for calculating the Missouri tax.

If the Missouri taxable income is:	The tax is:
\$0 - \$99	\$0
At least \$100 but not over \$1,000	1 ½ percent of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2 percent of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 2 ½ percent of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3 percent of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 3 ½ percent of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4 percent of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 4 ½ percent of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5 percent of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 5 ½ percent of excess over \$8,000
Over \$9,000	\$315 plus 6 percent of excess over \$9,000

- Rejection changes (See Rejection Codes/Business Rules)

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 Fiduciary 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 scheduled to begin on December 2, 2013. The testing system will be available year round. Please notify the Department when test returns have been sent. Notification will be sent if the beginning date for testing changes.
2. The department test package will consist of the following publications:
 - Missouri XML Schema
 - PDF copies of state test returns
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: Rejection Codes/Business Rules

Rule Number	Rule Text	Error Category	Severity
X0000-002	Incorrect Transmission Data	Incorrect Data	Reject
X0000-003	SubmissionId in the submission file mismatches SubmissionId in the manifest file.	Data Mismatch	Reject
X0000-004	No submission file found in state submission directory.	Missing Data	RejectAndStop
X0000-005	The XML data has failed schema validation.	XML Error	RejectAndStop
X0000-006	MeF Gateway experiences system error.	System Error	RejectAndStop
X0000-007	Other State Submission.	XML Error	Reject
MO1041-0000	Duplicate Submission	Incorrect Data	RejectAndStop
MO1041-0001	Federal Form 1041 is not attached	Missing Data	Reject
MO1041-0002	Box K on Form MO-1041 is checked but Form MO-NRF is not included in submission	Missing Data	Reject

Section 9: General Information

1. The department will support the following forms and schedules for 1041 MeF for TY 2013:
 - Form MO-1041 (Individual Income Tax Return)
 - Form MO-NRF (Non-Resident Fiduciary)
 - Form MO-CR (Credit for Income Taxes Paid to Other States)
 - Form MO-TC (Miscellaneous Tax Credits) – **Documentation to support the credit should be sent as a PDF attachment.**

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 return must be included for use by MODOR.

3. Send data elements only 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. Exclusions from Estate/Trust Tax Electronic Filing through MeF include:
 - Amended returns
 - MO-CR with more than ten states per taxpayer
 - Returns with more than ten tax credits reporting on form MO-TC
 - Bankruptcy Estate returns

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

6. If claiming a credit on Form MO-TC, BenefitNumber under MiscCreditInfo **must** be supplied for all credits, with the exception of the credits listed below. A Benefit Number will not be required for:

AFI	Qualified Alternative Refueling Credit
ATC	Adoption Tax Credit
BTC	Bank Tax Credit for S Corporation Shareholders
CIC	Children in Crisis Tax Credit
DAC	Disabled Access Credit
DAT	Dwelling Access Tax Credit
FTP	Food Pantry Tax Credit
LHC	Low Income Housing Credit
SHC	Self-Employed Health Insurance Tax Credit
SSC	Public Safety Officer Surviving Spouse Credit
WEC	Wood Energy Tax Credit

Section 10: Schemas and Transmission Specifications

1. The department will use the Missouri 1041 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 11: Other Packaging and Guidelines

- A submission should contain a Missouri state return and copy of the federal return.
- 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.
- 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.
- StateSubmissionType in the manifest must be "**MO-1041**".