

National Association of Computerized Tax Processors



State Electronic Filing Standards

Draft as of April 30, 2005

March 2005 Revision

I. Communications

A. Communications with Software Developers

1. Preliminary file specifications and record layouts should be available prior to September of the current year. New forms being added for existing states should be available as early as possible.
 - a. Specifications should be available electronically on a separate E-File area of the state's Internet website and,
 - b. Specifications or notification of posting of specifications should be e-mailed to software developers using the NACTP listserv (nactp_list@nactp.org).
2. Final file specifications should be available no later than October 31st.
 - a. Specifications should be available electronically on separate E-File area of the state's Internet website and,
 - b. Specifications or notification of posting of specifications should be e-mailed to software developers using the NACTP listserv (nactp_list@nactp.org).
3. Changes and updates to the original specifications should be available electronically.
 - a. Changes should be posted on the state's Internet website and,
 - b. Software developers should be notified via e-mail using the NACTP listserv (nactp_list@nactp.org).
4. Specifications should be available in Microsoft Word format or standard ASCII text files or PDF file.
5. Changes made to the specifications should be clearly identified with bold text or revision marks. The dates of the changes should be clearly noted and a summary of changes should be available for easy reference.
6. Changes to the specifications after the first of November should be announced by e-mails using the NACTP listserv (nactp_list@nactp.org). They should also be posted to the state's Internet website. Final specifications that incorporate all changes should be issued.
7. File names for the specifications should follow a naming convention so they are easily identifiable. Each name should be unique and provide a clear description of the contents of the file. The following naming conventions should be used:

File Name Position	File Name Content
Position 1-2	State postal code, i.e., CA, OK, WI
Position 3-4	Specification type:

	FS - File Specifications
	HB - Participant's Handbook
	RL - Record Layouts
	TP - Test Package
Position 5-8	Publication date in MMDD format
File extension	Specifications file format type
	DOC - Microsoft Word files (with all macros disabled)
	TXT - ASCII Text files
	PDF
	ZIP - WINZIP

If files need to be zipped the file extension should be changed so that they will not be blocked by company anti-virus software. The e-mail containing the zipped file should explain that the file is zipped.

II. Generic/Unformatted Record Standards

A. Generic Record

1. Numeric fields should not be subdivided into multiple fields.
2. Differences in state specifications from the IRS standards should be clearly noted.
3. Specifications clearly define form and field sequence numbers, field lengths and allowable characters. Allowable characters should match the IRS standard definitions per IRS Publication 1346. In particular, formats of dates and percentages are clearly defined.
4. Follows all standards for fields 50 and 52 (as stated in the appendix). Note: Due to the implementation of the fed/state acknowledgement system the Mailbox ID is no longer needed in field 52.
5. Follows all standards for fields 60, 65, 70, 75 and 80 (as stated in the appendix).
6. Follows all standards for field 300 (as stated in the appendix).
7. Separate specifications for long form, short form and non-resident/part-year form should be present.
8. Field numbers for long forms, short forms, and non-resident forms should be the same for equivalent fields.
9. Federal forms should not be required in the generic record.
10. Field lengths and formats should be the same for paper returns and electronic returns.
11. Electronic returns are not limited by formatting constraints, such as states not accepting statements or limiting multiple occurrences of some forms. Any form, which can be filed on paper, can also be filed electronically.
12. IRS standard field lengths should be used for amount fields, data fields, and percentage fields.
13. Forms other than main forms should be in the unformatted record and should not be broken up within the generic record.
14. Numeric fields should not be zero-filled when no amounts are present.
15. Electronic Funds Withdrawal – The specifications for all states should be as follows:

Field	Length	Data Type
024 Direct Deposit/Electronic Funds Withdrawal Indicator	1	1 for Direct Deposit 2 for E. Funds W/D

030 State RTN	9	Numeric
035 State DAN	17	Numeric
040 Checking Acct. Indicator	1	'X' or blank
048 Savings Acct. Indicator	1	'X' or blank
305a. Withdrawal Date	8	YYYYMMDD
b. Withdrawal Amount	10	Numeric

16. The withdrawal amount field should be separate field in the generic record.

B. Unformatted Record

1. The sequence of the unformatted record should include the state return data, and the federal return data if required for state purposes.
2. A form should not be broken across multiple unformatted records.
3. Only the Forms W-2, W-2G, and 1099R should be required for state purposes.
4. If the federal return is required for state purposes, partial pages of Individual federal forms should not be required and placed in the unformatted records. Federal data should be submitted to the state in the exact same format as requested by the IRS.
5. States should assign individual field numbers to each item in the unformatted record and should allow variable length format.

III. Acknowledgment Standard

A. Standard Acknowledgment Records

1. States should use the 120 byte record that is equivalent to IRS.
2. A separate successful transmission message should be provided when the state has received the batch. (Independent states only)
3. State returns should be processed timely and acknowledgments posted within 3 days of state receipt of the returns from the IRS.
4. Multiple ACK-R records (for rejected returns) should allow for all error codes for a return to be included.
5. States should be required to use the RSN.
6. When a return has duplicate code D, P or S, the return should be rejected and an ack error record should be included.
7. EFT Code field should use the same codes as IRS uses.

State Acknowledgement Record – Inner Envelope –

Field No.	Identification	Required/Optional
0010	EIC Indicator	Optional
0020	Taxpayer ID Number	Required
0030	Return Sequence Number	Required
0040	Refund/Bal Due	Required
0050	Acceptance Code	Required
0060	Duplicate Code	Required
0065	PIN Presence Indicator	Optional
0070	EFT Code	Optional
0080	Date Accepted	Required

0090	Return DCN	Required
0100	Number of Error Records	Required
0110	FOUO Ret Seq Num	Blank
0112	State DD Ind	Required
0115	Payment Ack Literal	Optional
0117	Date of Birth Validity Code	Reserved
0118	Filler	
0119	State Only Code	Required
0120	Debt Code	Reserved
0130	State Packet Code	Required

B. Reject Codes

1. States should adopt the equivalent of the IRS error codes for error conditions and message content.
2. Specifications should provide all necessary edits and validation to complete a valid return. Edits and rejections should reference specific fields that are used by the state.
3. Error codes should be defined as specific as possible and the explanation for the error codes should be concise and understandable to avoid ambiguity.
4. Error codes should be separated by Form and should reference the field numbers for that form.
5. Error codes should be four digits in length, following the IRS formatting.
6. States should reject returns if the return does not contain all necessary information (such as incomplete or incorrect direct deposit information) or incorrect information.
7. States should eliminate “C”onditional and “N”otification codes. The return should either be rejected or accepted. If the state has an issue with any information in the return they should add a reject code for that situation and force the ERO (or taxpayer for self-prepared returns) to correct the return by rejecting the return.

IV. Testing Package Standard

A. Test Package

1. Test packages should be available three to four weeks prior to the start of Federal testing, around October 1st.
2. The test returns should be based on the federal PATS returns without making changes to the federal numbers.
3. Consistency should be maintained in the tests from year to year. If other than the federal PATS returns are used, federal data should be tax logically correct and consistency should be maintained.
4. The number of state test returns should be limited to 12 returns or less AND should be available in one package.
5. Sample tax forms should be provided with field references to ease the form conversion for testing.
6. Test returns should include a cover page highlighting the test scenario and a completed return with all forms and schedules.
7. Test returns should be prepared by a tax specialist to avoid issues during the season regarding the application of tax law. Tests should focus on formatting the tax return and not tax law compliance.
8. High volume forms should be tested.
9. Test packages should include the federal return (forms) with the tests.

10. Tests containing forms not supported by a developer should not have to be sent during PATS.
11. Test returns should not include low use forms.

B. Testing Procedures

1. The following should be included in the specifications or test package:
 - a. Testing start date
 - b. Date first transmission must be sent by, if applicable.
 - c. Date when testing must be completed by, if applicable.
2. Test system should be available throughout the filing season.
3. Test package should include the contact person's name, address, telephone number, fax number and email address.
4. Test return retrieval from the IRS should be done twice a day so that feedback on test returns can be completed in a timely manner.
5. Transmission of acknowledgements for all test transmissions should be included as part of the testing procedures. The acknowledgements should contain all returns transmitted and whether they were accepted or rejected with the ack error record included for all returns that were rejected.
6. Test return compare results should be available within 24 hours of retrieval of the test returns. ALL compare errors for each test transmission should be included in the results.
7. Test return results must be provided in a clear, legible and unambiguous written format to help clearly identify the problem, which includes the following:
 - a. Form/Schedule name
 - b. Field number
 - c. Answer received
 - d. Answer expected
8. The compare process should be automated by the state. We encourage states to consult with each other to find a way to automate this process.
9. Test return examiner should be knowledgeable in electronic filing, with the test returns, and with tax preparation. Examiners should be empowered to make decisions on acceptable test results.
10. Test return examiners or a qualified alternate should be available at the hours posted and they must be available during critical testing times.
11. Test return examiners should notify software developers by e-mail (using the NACTP listserv – nactp_list.org) if they foresee any delays during PATS. This should include when they will be absent, closed for holidays or if they are having hardware/software problems. If an alternate contact person is assigned, this information should be provided.
12. Tests for customers (EROs) of the software companies should be limited to a communications test.
13. A copy of the software should not be mandated in order to receive approval.
14. States should not make approval conditional on a software developer doing all forms or certain forms.
15. Approval for electronic filing should be conditional on receiving forms approval.
16. Electronic Filing PATs tests should be the same as the 2-D tests for the state.

V. State-Only Filing

1. States should be prepared to receive duplicate filings, issuing either acceptances or rejections, as appropriate, for all files received.
2. States should offer state-only filing without limitations.
 - a. All states should allow state only filing.

- b. All returns should be allowed to be filed state-only. This includes nonresident/part year resident returns.
3. If Joint & State-Only are supported by the developer, then at a minimum states should require one PATs test of each and the remainder to be transmitted however the developer chooses.

VI. Direct/Independent States

1. The state return should be first, followed by the federal return, if requested.
2. All statements should follow the federal format.
3. The federal return should follow the federal format, with no differences in special characters.
4. To further automate the electronic filing acknowledgment process, the state system should support automation by using a scripting language and the login procedure should be detailed.
5. State acknowledgment system should support the ability to access acknowledgments for the entire season.
6. State acknowledgment system should be available 24 hours a day to support reposting lost acknowledgment files and should automate the reposting of acknowledgments. Acknowledgments should be reposted within 24 hours.
7. Communication protocols should match the IRS communication protocols

VII. General Standards

1. To make filing completely paperless, the signature documents should be retained by practitioner and/or the taxpayer OR eliminate the signature document where allowed by law.
2. States should not require a separate application for electronic filing.
 - a. States should take applicant information from the IRS's database.
 - b. States should only request any additional required state information.
3. Since the IRS now offers two PIN programs, states should adopt the IRS PINs as their signature alternative. If not allowed by state law, then a state signature alternative should be put into place. Signature alternative instructions should be explained in detail.
4. Taxpayers should be able to pay for their balance due electronically using either electronic funds withdrawal or credit card.
5. State should allow warehousing of electronic payments for estimated tax purposes.
6. E-mail or the state's Internet home page should be used to post information about the status of the electronic filing system throughout the season. Any changes posted to the state's website should be followed with an e-mail listing the changes and where they are posted. Any problems that come up during the PATS and tax season should be sent to software developers utilizing the NACTP listserv, nactp_list@nactp.org.
7. PATs tests for On-Line should be limited to one, unless the developer is filing On-Line PATs first, then only one test should be necessary for the professional product.
8. Detailed Online PATS procedures should be included in the specifications or test return package.
9. If a software company offers multiple products (which use the same calculation engine) they should be required to test only one of their products.

Appendix

A. Participant Section of the Generic Record

1. Field 50, State Numeric Area, should be formatted with the following preparer information:

Field	Length	Data Type
A. Preparer SSN & PTIN	9	Numeric or PNNNNNNNNN
B. Preparer EIN	9	Numeric
C. Preparer Zip	5	Numeric
D. Preparer Zip + 4	4	Numeric

2. Field 52, State Alphanumeric Area, should be formatted with the following preparer information:

Field	Length	Data Type
A. Preparer Firm Name	35	Alphanumeric
B. Preparer Address	30	Alphanumeric
C. Preparer City	20	Alphanumeric
D. Preparer State	2	Alphanumeric
E. Preparer Self-Employed Ind.	1	Alphanumeric

B. Entity Section of the Generic Record

1. Field 60, Name Line 1, should be formatted with the taxpayer's primary name using IRS standard name conventions:

Field	Length	Data Type
A. Primary Last Name	32	Alphanumeric
B. Primary Suffix	3	Alphanumeric

2. Field 65, Name Line 2, should be formatted with the taxpayer's secondary name using IRS standard name conventions:

Field	Length	Data Type
A. Secondary Last Name	32	Alphanumeric
B. Secondary Suffix	3	Alphanumeric

3. Field 70, Name Line 3, should be formatted with the primary and secondary first names using IRS standard name conventions:

Field	Length	Data Type
A. Primary First Name	16	Alphanumeric
B. Primary Middle Initial	1	Alphanumeric
C. Secondary First Name	16	Alphanumeric
D. Secondary Middle Initial	1	Alphanumeric
E. Filler	1	Alphanumeric

4. Field 75, Address Line 1, should be formatted with the taxpayer's address line 1 using IRS standard name conventions:

Field	Length	Data Type
A. Address Line 1	35	Alphanumeric

5. Field 80, Address Line 2, should be formatted with the taxpayer’s address line 2 using IRS standard name conventions:

Field	Length	Data Type
A. Address Line 2	35	Alphanumeric

C. Alphanumeric Section of the Generic Record

1. Field 300, Alphanumeric Field 1, should be formatted with the preparer information:

Field	Length	Data Type
A. Software Developer ID	10	Alphanumeric
B. Paid Preparer Name	31	Alphanumeric
C. Preparer Phone Number	10	Alphanumeric
D. Non-paid Preparer	13	Alphanumeric
E. Preparer State EIN	16	Alphanumeric

Proposed Future Changes

The following are items we would like states to consider for the future. The NACTP believes that the following will improve the electronic filing process:

- A. All forms should be included in the unformatted record. This includes the main resident and nonresident/part-year resident forms.

This would do the following:

- Allow the entire resident and nonresident/part-year resident return to be included in one record.
- Eliminate the inclusion of multiple lines of the form in fields 300 – 320.
- All lines of the main form would have a corresponding field number in the unformatted record.

The Generic record would contain only the following sections:

- State Direct Deposit/Electronic Funds Withdrawal Section
- Participant Section
- Entity Section
- Consistency Section

- B. PATS Change – recommendation – Still in process of finalizing wording for this section.

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