

2014 ATS Test Scenarios for 1120ME – Draft 09/26/2014

The following 6 scenarios are required for 2014 MeF 1120ME testing.

Please use the IRS Maine assigned test Entity IDs established in each test scenario below for any and all tests submitted. The business rule for duplicate entity filings will be shut off for testing purposes. Please email the MeF e-File helpdesk at MRSMefCorp@maine.gov if you have any questions.

Note: Worksheets must be included as binary attachments if not supported by the developer.

Maine test #1

The Unitary Corp
51 Commerce Dr
Augusta, ME 04330
EIN: 000990001
Fiscal year (07-01-2014 to 06-30-2015)
Federal business code: 517000
State of Incorporation: DE
Parent company employer ID No: 000990002
Contact person's First Name: Joe
Contact person's Last Name: Contact
Telephone Number: 207-897-1212
Check Box for member of combined group owning interest in PTE
EIN of PTE: 000990003
Check boxes: (1) Initial return & (3) Combined return

Maine Forms: 1120ME, Schedule A, Schedule B, Schedule D, Form CR, Minimum Tax Worksheet for Schedule B. **(Prior to testing, vendors must advise MRS of all limitations of its software package).**

Summary:

Total Tax:	\$598,741
Total payments and Credits:	\$598,741
Total Amount Due:	\$0

1120ME

Line A: \$110,782,036
Line 1: \$110,782,036
Line 2a Subtractions: \$800,000
Line 2f \$72,914
Line 2k Total Subtractions: \$872,914
Line 3: \$109,909,122
Line 4a: \$34,966,964
Line 4c: \$436,207,992
Line 4d: \$3,198,887
Line 4g: \$1,784,324
Line 4h: \$476,158,167
Line 5: \$586,067,289

Line 6: \$52,332,902
Line 7a: \$598,741
Line 7b: 0
Line 7c: \$598,741
Line 8c: \$598,741
Line 8e: \$3,125
Line 8f: \$601,866
Line 10: \$3,125
Line 11b: \$3,125

Corporation Data

Please fill the following fields:

Corporation President's Name: Winston Chub

SSN: 400-00-6501

Treasurer's Name: John Doe

SSN: 400-00-6502

Company's Web Site Address: www.corpats.com

Preparer data

Please fill the following fields:

Date (please use current date)

Signature and address of preparer

Preparer's SSN 400-00-6503 or PTIN

Schedule A

Check box for mutual fund service provider election

Line 12A: \$183,999,999

Line 12B: \$16,082,877,541

Line 12C: .011441

Line 13A: \$35,159,923

Line 13B: \$2,021,913,655

Line 14A: \$452,747,813

Line 14B: \$26,863,979,936

Line 15: .011441

Line 16: \$52,332,902

Line 17: \$598,741

Line 18: \$395,761,627

Schedule B

Line 19: \$-36,638,967

Line 20: \$475,285,253

Line 21: \$438,646,286

Line 23: \$438,646,286

Line 24: .011441

Line 25: \$5,018,552

Line 26: \$271,002

Line 27: \$598,741

Schedule D

Line 31e: \$271,002

Form CR

#	Col. 1 Nexus	Col. 2 Files Sales Tax returns with Maine	Col. 3 Corp Name of Members/EIN	Col. 4 Separate Income of Unitary Member	Col. 5 Sales
1.	X	X	Unitary Inc 1 000990004	-217,378,894	Everywhere 491,777,097 Maine 94,193,127
2.	X		Unitary Inc 2 000990005	387,234,393	Everywhere 15,488,219,332 Maine 89,634,444
3.			Unitary Inc 3 000990006	-19,244,488	Everywhere 3,626,044 Maine 0.00
4.			Unitary Inc 4 000990007	-19,244,488	Everywhere 3,626,044 Maine 0.00
5.			Unitary Inc 5 000990008	-19,244,488	Everywhere 3,626,044 Maine 0.00
6.			Unitary Inc 6 000990009	3,701,401	Everywhere 92,002,980 Maine 172,428

7.	Total of Column 4: 115,823,436		7a	Adjustments and eliminations: Everywhere 0.00 Maine 0.00	
8	Adjustments & eliminations for Column 4: 0.00		8a	Totals: Everywhere 16,082,877,541 Maine 183,999,999	
9	Special deductions for column 4: 2,917,170				
10	Unitary NOL Deduction: 2,124,230				
11	Taxable Income under the laws of the US: 110,782,036				

Worksheets

Worksheet for Maine Form 1120ME Schedule B, Line 20 Modification for Alternative Min Tax

Line 1: \$34,966,964

Line 3: \$3,198,887

Line 6: \$437,992,316

Line 7: \$476,158,167

Line 8: \$800,000

Line 16: \$72,914

Line 18: \$872,914

Line 19: \$475,285,253

Maine test #2

Corporate Min Tax Inc

51 Commerce Dr

Augusta, ME 04330

EIN: 000990013

Fiscal year (07-01-2013 to 06-30-2014)

Federal business code: 541700
State of Incorporation: DE
Contact person's First Name: Minnie
Contact person's Last Name: Contact
Telephone Number: 207-897-8367
Final return
Merged, acquired, or reorganized checkbox
Date: 10/20/2013
Successor EIN: 000990014

Maine Forms: 1120ME, Schedule A, Schedule B, Schedule D, and Minimum Tax Worksheet for Schedule B.

Summary:

Total Tax:	\$3,829
Total payments and Credits:	\$0
Total Amount Due:	\$3,829
EFT return pymt:	\$3,829

1120ME

Line 1: \$0
Line 2e: \$14,071
Line 2k: \$14,071
Line 3: \$-14,071
Line 4a: \$554,743
Line 4d: \$6,361,809
Line 4h: \$6,916,552
Line 5: \$6,902,481
Line 6: \$613,485
Line 7a: \$3,110
Line 7b: \$719
Line 7c: \$3,829
Line 9a: \$3,829
Line 9c: \$3,829

Payments

Create EFT payment as follows:
Payment amount: \$3,829
Bank routing #: 012345678
Bank account # 456456456
Type acct: Checking
Settlement date: please use current date

Corporation Data

Please fill the following fields:
Corporation President's Name: Winston Chub
SSN: 400-00-6504
Treasurer's Name: John Doe
SSN: 400-00-6505
Company's Web Site Address: www.corpats.com

Preparer data

Please fill the following fields:

Date (please use current date)

Signature and address of preparer

Preparer's SSN 400-00-6506 or PTIN

Schedule A

Line 12A: \$1,369,719

Line 12B: \$270,171,826

Line 12C: .005070

Line 13A: \$209,113

Line 13B: \$94,901,084

Line 14A: \$0

Line 14B: \$58,539,473

Line 15: .005070

Line 16: \$613,485

Line 17: \$3,110

Schedule B

Line 19: \$7,081,585

Line 20: \$6,902,481

Line 21: \$13,984,066

Line 23: \$13,984,066

Line 24: .005070

Line 25: \$70,899

Line 26: \$3,829

Line 27: \$3,110

Line 28a: \$719

Line 28c: \$719

Schedule D

Line 31a: \$718

Line 31c: \$718

Line 31d: \$3,110

Line 31e: \$3,829

Line 31h: \$718

Worksheets

Worksheet for Maine Form 1120ME Schedule B, Line 20 Modification for Alternative Min Tax

Line 1: \$554,743

Line 3: \$6,361,809

Line 7: \$6,916,552

Line 12: \$14,071

Line 18: \$14,071

Line 19: \$6,902,481

Maine test #3

Pine Tree Zone Inc 1
51 Commerce Dr
Augusta, ME 04330
EIN: 000990015
Calendar year return
Federal business code: 517000
State of Incorporation: DE
Parent company employer ID no: 000990016
Contact person's First Name: Valerie
Contact person's Last Name: Maine
Telephone Number: 207-897-4000
Check Box for based on a pro-forma federal return

Maine Forms: 1120ME, Schedule A, Schedule B, Schedule C, Schedule D, Form 2220ME, Minimum Tax Worksheet for Schedule B and Pine Tree Development Zone Tax Credit Worksheet.

Summary

Total Tax:	\$224,922
Total payments and Credits:	\$97,952
Total Amount Due:	\$128,003

1120ME

Line 1: \$0
Line 2i: \$2,786,058
Line 2k: \$2,786,058
Line 3: \$-2,786,058
Line 4a: \$22,533,104
Line 4d: \$1,579,474,111
Line 4h: \$1,602,007,215
Line 5: \$1,599,221,157
Line 6: \$142,807,542
Line 7a: \$224,922
Line 7b: 0
Line 7c: \$224,922
Line 8c: \$97,952
Line 8f: \$97,952
Line 9a: \$126,970
Line 9b: \$1,033
Line 9c: \$128,003

Corporation Data

Please fill the following fields:
Corporation President's Name: Winston Chub
SSN: 400-00-6507
Treasurer's Name: John Doe
SSN: 400-00-6508
Company's Web Site Address: www.corpats.com

Preparer data

Please fill the following fields:

Date (please use current date)

Signature and address of preparer

Preparer's SSN 400-00-6509 or PTIN

Schedule A

Line 12A: \$34,977,056

Line 12B: \$22,201,834,171

Line 12C: .001575

Line 13A: \$23,013,700

Line 13B: \$2,096,265,722

Line 14A: \$78,341,367

Line 14B: \$32,976,931,158

Line 15: .001575

Line 16: \$142,807,542

Line 17: \$224,922

Line 18: \$41,035,487

Schedule B

Line 19: \$147,696,693

Line 20: \$1,345,188,655

Line 21: \$1,492,885,348

Line 23: \$1,492,885,348

Line 24: .001575

Line 25: \$2,351,294

Line 26: \$126,970

Line 27: \$224,922

Schedule C

Line 29j: \$4,542

Line 29n: \$93,410

Line 29o: \$97,952

Schedule D

Line 31a: \$1,375

Line 31b: \$10,709

Line 31c: \$12,084

Line 31d: \$131,512

Line 31e: \$126,970

Line 31f: \$4,542

Line 31g: \$4,542

Line 31h: \$7,542

Form 2220ME

Check box for Form 1120ME line 7c minus lines 8c and 8d

Line 1: \$126,970

Line 2: \$114,273

Line 3: \$23,910

Line 4: \$23,910

Payment due dates: 04-15-2014, 06-15-2014, 09-15-2014, and 12-15-2014
Line 5: Column A: \$5,978; Column B: \$5,978, Column C: \$5,978, Column D: \$5,976
Line 8a: Column A: \$5,978; Column B: \$5,978, Column C: \$5,978, Column D: \$5,976
Line 9: 03-15-2014, 03-15-2014, 03-15-2014, 03-15-2014
Line 10: 11, 9, 6, 3
Line 11: .066071, .053742, .035514, .017602
Line 12: Column A \$395, Column B \$321, Column C \$212, Column D \$105
Line 13: \$1,033

Worksheets

Worksheet for Maine Form 1120ME Schedule B, Line 20 Modification for Alternative Min Tax
Line 1: \$22,533,104
Line 3: \$1,329,270,238
Line 7: \$1,351,803,342
Line 16: \$2,786,058
Line 17: \$3,828,629
Line 18: \$6,614,687
Line 19: \$1,345,188,655

Maine test #4

Estimated Tax Inc 1
51 Commerce Dr
Augusta, ME 04330
EIN: 000990018
Calendar year return
Federal business code: 511110
Contact person's First Name: Lionel
Contact person's Last Name: Aaron
Telephone Number: 207-897-0070

Maine Forms: 1120ME, Schedule A, Schedule B, Schedule D, Form 2220ME, annualized income installment worksheet for Form 2220ME and Minimum Tax Worksheet for Schedule B.

Summary

Total Tax:	\$20,961
Total payments and Credits:	\$0
Penalty	\$664
Total Amount Due:	\$21,625

1120ME

Line 1: \$25,748,583
Line 3: \$25,748,583
Line 4a: \$1,561,789
Line 4c: \$938,451
Line 4g: \$1,305,575
Line 4h: \$3,805,815
Line 5: \$29,554,398

Line 6: \$2,636,301

Line 7a: \$20,961

Line 7b: 0

Line 7c: \$20,961

Line 9a: \$20,961

Line 9b: \$664

Check box for Form 2220ME **(do not check if not supporting annualized worksheet)**

Line 9c: \$21,625

Corporation Data

Please fill the following fields:

Corporation President's Name: Winston Chub

SSN: 400-00-6510

Treasurer's Name: John Doe

SSN: 400-60-6511

Company's Web Site Address: www.corpats.com

Preparer data

Please fill the following fields:

Date (please use current date)

Signature and address of preparer

Preparer's SSN 400-00-6512 or PTIN

Schedule A

Line 12A: \$3,490,196

Line 12B: \$438,971,267

Line 12C: .007951

Line 13A: \$5,463,262

Line 13B: \$162,757,834

Line 14A: \$6,170,184

Line 14B: \$215,231,379

Line 15: .007951

Line 16: \$2,636,301

Line 17: \$20,961

Line 18: \$160,776

Schedule B

Line 19: \$22,273,754

Line 20: \$3,805,815

Line 21: \$26,079,569

Line 23: \$26,079,569

Line 24: .007951

Line 25: \$207,359

Line 26: \$11,197

Line 27: \$20,961

Schedule D

Line 31d: \$20,961

Line 31e: \$11,197

Line 31f: \$9,764

Form 2220ME

Line 1: 20,961 (check box for Form 1120ME, line 7c minus line 8c and line 8d)

Line 2: \$18,865

Line 3: \$15,357

Line 4: \$15,357

Line 5a: check box **(do not check if not supporting annualized worksheet)**

Payment due dates: 04-15-2013, 06-15-2013, 09-15-2013, and 12-15-2013

Line 5: Column A \$3,839, Column B \$3,839, Column C \$3,839, Column D \$3,840

Line 8a: Column A \$3,839, Column B \$3,839, Column C \$3,839, Column D \$3,840

Line 9: 03-15-2014, 03-15-2014, 03-15-2014, 03-15-2014

Line 10: 11, 9, 6, 3

Line 11: .066071, .053742, .035514, .017602

Line 12: Column A \$254, Column B \$206, Column C \$136, Column D \$68

Line 13: \$664

Worksheets

Annualized Income Installment Worksheet for Underpayment of Estimated Tax

Line #	A	B	C	D
1	First three months of tax year	First five months of tax year	First eight months of tax year	First eleven months of tax year
2	7388598	12314330	19702928	27091526
3	4	2.4	1.5	1.09091
4	29554392	29554392	29554392	29554417
5	2636300	2636300	2636300	2636302
6	20961	20961	20961	20961
7				
8	20961	20961	20961	20961
9				
10	20961	20961	20961	20961
11	25%	50%	75%	100%
12	5240	10481	15721	20961
13		3839	7678	11517
14	5240	6642	8043	9444
15	3839	3839	3839	3839
16				
17	3839	3839	3839	3839
18				
19	3839	3839	3839	3839

Worksheet for Maine Form 1120ME Schedule B, Line 20 Modification for Alternative Min Tax

Line 1: \$1,561,789

Line 2: \$938,451

Line 6: \$1,305,575

Line 7: \$3,805,815

Line 19: \$3,805,815

Maine test #5

Mainly Refunds Inc
51 Commerce Dr
Augusta, ME 04330
EIN: 000990019
Calendar year return
Federal business code: 611000
Contact person's First Name: John
Contact person's Last Name: Doe
Telephone Number: 207-897-3955

Maine Forms: 1120ME, Schedule A, Schedule B, Minimum Tax Worksheet for Schedule B, Form 1099ME, and Form W-2G

Summary

Total Tax: \$0
Total payments and Credits: \$\$783
Total Refund Due: \$783

1120ME

Line 1: \$-4,722,454
Line 3: \$-4,722,454
Line 4a: \$2,410
Line 4g: \$800,018
Line 4h: \$802,428
Line 5: \$-3,920,026
Line 8d: \$783
Line 8f: \$783
Line 10: \$783
Line 11b: \$783

Direct Deposit:

Line 11c: 012345678
Line 11d: 147147147

Corporation Data

Please fill the following fields:
Corporation President's Name: Winston Chub
SSN: 400-00-6513
Treasurer's Name: John Doe
SSN: 400-00-6514
Company's Web Site Address: www.corpats.com

Preparer data

Please fill the following fields:
Date (please use current date)
Signature and address of preparer
Preparer's SSN 400-00-6515 or PTIN

Schedule A

Line 12A: \$61,007
Line 12B: \$14,918,688
Line 12C: .004089
Line 13A: \$442
Line 13B: \$489,299
Line 14A: \$315,272
Line 14B: \$3,025,621
Line 15: .004089
Line 18: \$312,575

Schedule B

Line 19: \$-4,099,743
Line 20: \$802,428
Line 24: .004089

Worksheets

Worksheet for Maine Form 1120ME Schedule B, Line 20 Modification for Alternative Min Tax

Line 1: \$2,410
Line 6: \$800,018
Line 7: \$802,428
Line 19: \$802,428

Form 1099ME

Line a: Mainely Refunds Inc, 51 Commerce Dr, Augusta, ME 04330
Line b: EIN: 000990019
Line c: Payer and Payer LLC, 5 Payer Ave, Jay, ME 04239
Line d: Partnership
Line e: 222221111
Line f: Wilhelmina Fine
Phone: 207-897-5448
Check box for "Corrected"
Line 1: \$533

Form W-2G

Check box for corrected
Payer's name: Gamble and Win
Street address: 5 Win Ave
City, State, and ZIP: Jay, ME 04239
FID: 000990021
Winner's name: Mainely Refunds Inc
Street address: 51 Commerce Dr
City, State, and ZIP: Augusta, ME 04330
Box 1: \$2,500
Box 4: 2012-09-13
Box 9: 000990019
Box 13: ME
Box 13: 11111555500
Box 15: 250

Maine test #6

Super Research Inc 1
51 Commerce Dr
Augusta, ME 04330
EIN: 000990022
Fiscal year (07-01-2013 to 06-30-2014)
Federal business code: 519100
State of Incorporation: ME
Contact person's First Name: Jane
Contact person's Last Name: Doe
Telephone Number: 207-897-9900
Check box: (2) Change of name/address

Maine Forms: 1120ME with correspondence indicator checked, Schedule A, Schedule C, Other Credits, Credit for Rehabilitation of Historic Properties Worksheet, and binary attachment for correspondence

Summary

Total Tax: \$12,100
Total payments and Credits: \$13,701
Overpayment: \$1,601 (credited to next year's estimated tax)

Form 1120ME

Line 1: \$151,658
Line 3: \$151,658
Line 4a: \$3,995
Line 4g: \$6,504
Line 4h: \$10,499
Line 5: \$162,157
Line 6: \$12,100
Line 7a: \$12,100
Line 7c: \$12,100
Line 8c: \$13,701
Line 8f: \$13,701
Line 10: \$1,601
Line 11a: \$1,601

Corporation Data

Please fill the following fields:
Corporation President's Name: Winston Chub
SSN: 400-00-6516
Treasurer's Name: John Doe
SSN: 400-00-6517
Company's Web Site Address: www.corpats.com

Preparer data

Please fill the following fields:
Date (please use current date)
Signature and address of preparer
Preparer's SSN 400-00-6518 or PTIN

Schedule B

Line 24: 1.000000

Line 27: \$12,100

Schedule C

Line 29n: \$13,701

Line 29o: \$13,701

Schedule D

Line 31d: \$1,524

Line 31f: \$1,524