

2014 – Rhode Island

Testing Requirements:

Test Submission Id's are required to be e-mailed to Daniel.Clemence@tax.ri.gov along with pdf copies of the test returns. If they are not sent your returns will not be tested.

2014 Test Scenarios for MEF

1) Forms

- a) b) RI-1120-S
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule F
- f) Schedule G
- g) Schedule H
- h) Schedule I
- i) Schedule J
- j) Schedule K

Scenario: Taxpayer named Great Atomic Pyrotechnics & Designs, Inc. at 36 Anytown Street, Providence, RI 02908. Short Year Initial Return, for fiscal period beginning 2/01/2014 ending 12/31/2014. Federal Taxable Income approximately \$75,000. Taxpayer has an exempt interest deduction on Schedule B, and a bonus depreciation adjustment on Schedule C. Schedule F is No. Schedule H has a franchise tax of no more than \$500. Schedule J, the apportionment ratio is 1.000000. The taxpayer has made an extension payment of \$500. Schedule K, there are two shareholders, with an ownership percentage of 50% each. Shareholder 1 Mark Smith, 100-00-6000 of 25 Short Street, Providence RI 02904. Shareholder 2 Ann Big, 500-00-1000 of 41 Tree Drive, Johnston RI 02917.

2) Forms

- a) b) RI-1120-S
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule F
- f) Schedule G
- g) Schedule H
- h) Schedule I
- i) Schedule J
- j) Schedule K

Scenario: Taxpayer named WorkAllDay Inc, Inc. at 99 Anytown Street, Cranston, RI 02908. Federal Taxable Income approximately \$3,500. Taxpayer has a bonus depreciation deduction on Schedule B,

and an intangible addback on Schedule C. Schedule F is No. Schedule H has a franchise tax of no more than \$500. The apportionment ratio is 0.500000. The taxpayer has made an extension payment of \$1,000, and requested a refund of \$500. Schedule K there are two shareholders, with an ownership percentage of 50% each. Shareholder 1: Derek James, 100-00-9000 of 68 Spring Street, Providence RI 02908, Shareholder 2: Madeline Nice, 700-00-3000 of 13 Silent Road, Cranston, RI 02920.

3) Forms

- a) b) RI-1120-C
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule D
- f) Schedule E
- g) Schedule F
- h) Schedule G
- i) Schedule H
- j) Schedule I
- k) Schedule J

Scenario: Taxpayer named Colt, Inc, at 45 Anytown Street, North Providence, RI 02904. Taxpayer has a three deductions to Federal Taxable Income on Schedule B, and one addition to Federal taxable income on Schedule C. Taxpayer has a Research and Development Credit less than \$2,000 on Schedule D. Schedule F is No. Schedule H has a franchise tax of no more than \$500. The apportionment ratio is 1.000000. The taxpayer made an estimated payment of \$500. The taxpayer will not have a balance due. Include an amount in line 4F on schedule C.

4) Forms

- a) b) RI-1120-C
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule E
- f) Schedule F
- g) Schedule G
- h) Schedule H
- i) Schedule I
- j) Schedule J

Scenario: Taxpayer named Champions, Inc, at 27 161st Street, Bronx, NY 10451. Taxpayer has Federal Taxable Income of over \$197,000,000. Taxpayer has two deductions to Federal taxable income on Schedule B, and one addition to Federal taxable income on Schedule C. Schedule F is No. Schedule H has a franchise tax of no more than \$500. The apportionment ratio is 0.400000. The taxpayer made an estimated payment of \$5,000, and withholdings on an RI 1099-PT. The taxpayer will have an overpayment to be credited to 2014.

5) Forms

- a) b) RI-1120-C
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule E
- f) Schedule F
- g) Schedule G
- h) Schedule H
- i) Schedule I
- j) Schedule J
- k) Form RI-3468

Scenario: Taxpayer named TMZ LLC at 2001 Party Street, Pawtucket RI 02860. Has a Federal Taxable Income of approximately \$900,000 from their Federal Schedule C. Taxpayer is a Single Member LLC (SMLLC). Taxpayer has a deduction to Federal Taxable Income on Schedule B. Schedule F is NO. Schedule J the apportionment percentage is 0.600000. The taxpayer has made an extension payment of \$300 and has a balance due of \$200. Schedule K the single member of this LLC is Linda Lohan, 1 Hollywood Boulevard, Johnston RI 02917.

6) Forms

- a) b) RI-1065
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule F
- f) Schedule G
- g) Schedule I
- h) Schedule J
- i) Schedule K

Scenario: Taxpayer named Great Idea, LLC, at 45 Royal Road, Providence, RI 02908. Short Year Initial Return, for fiscal period beginning 5/01/2013 ending 12/31/2013. Federal Taxable Income approximately \$1,800. Taxpayer is a Single

Member LLC. (SMLLC). Taxpayer has a deduction to Federal Taxable Income on Schedule B, and an addition to Federal taxable income on Schedule C. Schedule F is No. Schedule J, the apportionment ratio is 1.000000. The taxpayer has made an extension payment of \$500. Schedule K the single member of this LLC is George Washington, 100-00-9000, of 12 Cherry Lane, East Providence RI 02914.

7) Forms

- a) b) RI-1065
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule G
- f) Schedule I
- g) Schedule J
- h) Schedule K

Scenario: Taxpayer named Gratis Partnership at 1575 Silver Way, Cranston, RI 02920. Taxpayer is a Partnership. Taxpayer has a deduction to Federal Taxable Income on Schedule B, and an addition to Federal taxable income on Schedule C. Schedule F is No. Schedule J, the apportionment ratio is 1.000000. Schedule K, there are three partners, with an ownership percentage of 33.33% each. Shareholder 1 John Jones, 100-00-4532 of 44 Dryden Road, Providence RI 02904. Shareholder 2 James Smyth, 300-00-4000 of 1800 Municipal Drive, Pawtucket RI 02860. Shareholder 3 Kayla Jones, 200-00-1234 of 25 Ocean Street, Pawtucket RI 02860.

8) Forms

- a) b) RI-1065
- b) Schedule A
- c) Schedule B
- d) Schedule C
- e) Schedule E
- f) Schedule F
- g) Schedule G
- h) Schedule I
- i) Schedule J
- j) Schedule K

Scenario: Taxpayer named Golden Limited Partnership, at 1575 Silver Way, Cranston, RI 02920. Taxpayer is a Limited Partnership. Taxpayer has a Federal Taxable Income over \$97,000,000. Taxpayer has two deductions to Federal Taxable Income on Schedule B, and an addition to Federal taxable income on Schedule C. Schedule F is No. Schedule J, the apportionment ratio is

approximately 0.100000. Taxpayer made an extension payment, and has a refund due. Schedule K, there are two partners, with an ownership percentage of 50%. Shareholder 1 James Moneyppenny, 100-00-0007 of 42 Fleming Road, Barrington RI 02802. Shareholder 2 William Fairbanks, 100-00-0002 of 1800 Baccarat Way, East Greenwich RI 02818.

MeF Notes

Where to find the MeF registration form and schema information. <http://www.tax.ri.gov/misc/MeF.php>

Rhode Island requires testing and registration every year.

**** Special note there was some confusion over 1120 returns on extension. Because RI does not allow payments through MeF for Business taxes we cannot except the extension request through the MeF system. RI can accept the actual return when a extension was requested.**

Manifest Information:

Here is the list of items we expect in the `StateSubmissionType` element in the manifest.

- o "RI1120C"
- o "RI1120S"
- o "RI1040L"
- o "RI1040NR"
- o "RI1065"

Business Rules:

Must be an original filing we do not allow duplicates.

The other is the software I'd most be approved.

Rule Number Rule Text

X0000-002 Incorrect Transmission data.

X0000-003 SubmissionId in the submission file mismatches SubmissionId in the manifest file.

X0000-004 No submission file found in state submission directory.

X0000-005 The XML data has failed schema validation.

X0000-006 MeF Gateway experiences system error.

X0000-007 Other State Submission

X0000-008 The namespace declarations in the root element of the return ('Return' element) is incorrect.

1040-060 Software Developer ID must be approved for Individual Efile.

1040-062 Transmission cannot be a duplicate of a previously accepted transmission.

1120-060 Software Developer ID must be approved for Individual Efile.

1120-062 Transmission cannot be a duplicate of a previously accepted transmission.

1065-060 Software Developer ID must be approved for Individual Efile.

1065-062 Transmission cannot be a duplicate of a previously accepted transmission.