2018 Test Package for e-file of California Business, Individual, and Fiduciary Tax Returns and Stand-Alone Payments

FTB Pub.1436X

10/23/2018

State of California
Franchise Tax Board
www.ftb.ca.gov

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Change Log

Section	Changes
Throughout publication	Updated Tax Years
Throughout publication	Added Christie Diller's contact information for communication testing
Supported Forms and Features	Added new PDF column if supporting form to indicate if supporting a form in PDF
Supported Forms and Features	Unshaded the N/A column for testing conditions. To be used if you support the form/schedule but not the specific lines in the test condition.
Supported Forms and Features – Business e-file	Removed IRS Form 1
Supported Forms and Features – Individual e-file	Added a question asking if you are supporting SMLLCs in the Individual software
Supported Forms and Features – Individual e-file	Added a new condition for the Schedule CA (540)
Supported Forms and Features – Individual e-file	Removed IRS Form 1040A and 1040EZ
Supported Forms and Features – Fiduciary e-file	Added EFW for returns and for estimated payments and Practitioner PIN as supported features
Section 3.1	Added statement that test returns are expected to be generated from the tax software
Section 3.2	Added statement that returns should be validated against the schema or business rules before being submitted to CA

Section 1 – Introduction

1.1 Welcome

This publication provides the information you need to successfully complete our Participant Acceptance Testing System (PATS), including test conditions, test procedures, and instructions for preparing test material for e-filing business, individual, fiduciary tax returns and stand-alone payments.

We will begin accepting Business, Individual, and Fiduciary test transmissions for the upcoming filing season on **November 13, 2018.**

1.2 General Information

The Franchise Tax Board's (FTB) PATS process makes software acceptance testing easy. We do not require you to use a specific set of state submission scenarios. Instead, we allow you to supply your own test submissions that reflect the forms, schedules and features your software supports. A list of general conditions that must be followed within the submission is provided in section 2.3. All required test submissions must be accepted with no rejects before the software will be considered for final acceptance.

FTB follows the e-file Program requirements found in IRS Pubs. 1345, 3112, 4163, 4164, 5078 and in Revenue Procedure 2007-40, 2007-26 I.R.B. 1488 (or the latest update), to the extent that they apply to FTB's e-file Program.

Specific California e-file requirements can be found in FTB Publications 1345 *Handbook for Authorized e-file Providers*, 1346B *Business e-file Return and Stand-Alone Payment Guide for Software Developers and Transmitters*, and 1346X *California Individual and Fiduciary e-file Return and Stand-Alone Payment Guide for Software Developers and Transmitters.*

You must comply with all the latest FTB publications, forms, and notices governing the California e-file Program.

1.3 Where Can I Get More Information?

FTB offers each software developer participant a personal Account Manager to assist you with account and production related questions and issues, as well as being your main point of contact during the PATS process. For assistance in formatting and transmitting your e-file submissions, or if you have questions regarding the test conditions contained in this publication, please contact your Account Manager.

If you are new to the CA e-file program, contact Christine Diller at 916.845.7524 or Christine.Diller@ftb.ca.gov for information on how to get started.

If you need more information about general e-file questions, including acknowledgement re-hang requests or SWIFT (Secure Web Internet File Transfer) registration inquiries please contact:

e-Programs Customer Service

Monday through Friday, between the hours of 8 a.m. and 5 p.m., PST

Phone: 916.845.0353
Fax: 916.855.5556
Email: e-file@ftb.ca.gov

If you have comments or suggestions regarding California's Business, Individual, and Fiduciary e-file Return or Stand-Alone Payment Programs, or this publication, send them to:

Business e-file Coordinator, MS F-284
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468
Email: business.e-file.coordinator@ftb.ca.gov

OR

Individual/Fiduciary e-file Coordinator, MS F-284
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468

Email: e-file.coordinator@ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD 800.822.6268.

1.4 Why Test?

The purpose of PATS is to ensure, prior to "live" processing, that:

- Software Developers and Transmitters send submissions in the correct format, meet our electronic filing schema specifications, and have no business rule violations (rejects).
- Transmitters and Direct Electronic Return Originator's (EROs) can communicate with our SWIFT system to transmit submissions as well as retrieve their receipts and acknowledgement files.
- Transmitters and Direct ERO's understand and are familiar with the mechanics of e-filing business, individual, and fiduciary, submissions to FTB.

1.5 What's New?

In Section 2.3, the Supported Forms and Features documents for all programs are updated to include a new "PDF" column to identify the forms and schedules that you support in a PDF format. As a reminder, any form or schedule that is required by the schema or business rule will not be allowed in PDF format.

Section 2 – PATS Procedures

2.1 Who Must Test?

To participate in California's Business, Individual, and Fiduciary e-file Return and Stand-Alone Payment Programs, the following participant types must meet all PATS requirements contained in this publication**:**

- Software Developers
- Transmitters
- EROs who transmit directly with FTB

Note: Generally, if your software allows you to transmit submissions directly to FTB, the software company will provide you with the PATS submissions to submit to us.

2.2 Before You Test

Prior to testing, all Software Developers, Transmitters, and ERO's transmitting directly with FTB must:

- Have or obtain an Electronic Transmitter Identification Number (ETIN) through the IRS.
- Register for a User ID and Password (if you do not already have one) to use our SWIFT system. (See Section 2.3, below, for SWIFT registration contact information)

Refer to Publication 3112, *IRS e-file Application and Participation* for IRS Form 8633 procedures, FTB Pubs 1346B or 1346X, Section 5, and the SWIFT Transmitter User Guide located on our website for more information about SWIFT.

You must complete PATS before you can transmit any production submissions. Once you successfully complete PATS, your Account Manager will notify you via email of your acceptance.

If you plan to support ***previous years*** in addition to current year e-file returns, and you have not previously passed PATS for these years, you must successfully complete a set of tests for previous year forms. Contact your Account Manager for more information on previous year PATS.

2.3 Testing for Software Developers

The PATS process for Software Developers is as follows**:**

- Contact your Account Manager for instructions, if needed.
- To expedite the PATS process, for each product and form family that your software supports, complete the information on the Supported Forms and Features document provided on the following pages or complete the business, individual, or fiduciary fillable forms located on our website. **Fax or e-mail a copy of the completed Supported Forms and Features document to your Account Manager prior to transmitting any test submissions.**

Date:

2018 BUSINESS e-file Return
SUPPORTED FORMS AND FEATURES
***Required Fields**

***Software Developer Name**	
Doing Business As (DBA)	
***Contact Person Name**	
***Contact Phone Number**	
***Product Name**	
***Product Production ETIN(s) applicable to CA**	
Product Test ETIN(s) applicable to CA	
***SWIFT User ID**	
***IRS Issued Software ID**	
***FTB Issued CTP ID**	
***Does your software require the acceptance of the Federal return with the IRS prior to sending the State return?**	**YES ☐ NO ☐**
***Does the software allow your clients to transmit directly to California?**	**YES ☐ NO ☐**

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	**TITLE**	**FORMS/ FEATURES SUPPORTED in**		
		XML	**PDF**	**N/A**
Provide at least 2 examples of each return type that you will support (i.e.–Form 100, Form 100S, Form 100W, Form 100X, Form 199, Form 565, Form 568). Provide at least one of every form, schedule, and feature you support below.				
Form 100	CA Corporation Franchise or Income Tax Return	☐	☐	☐
Form 100S	CA S Corporation Franchise or Income Tax Return	☐	☐	☐
Condition for Form 100S	At least 1 return with unique data present on line 14 (Net income (loss) after state adjustments) and line 15 (Net income (loss) for state purposes).			☐
Form 100W	CA Corporation Franchise or Income Tax Return – Water's Edge Filers	☐	☐	☐
Form 100WE	Water's Edge Election	☐	☐	☐
Form 100X	Amended Corporation Franchise or Income Tax Return	☐	☐	☐
Form 199	CA Exempt Organization Annual Information Return	☐	☐	☐
Form 565	Partnership Return of Income	☐	☐	☐
Condition for Form 565	At least 1 return containing an attached Federal 1065 return			☐
Form 568	Limited Liability Company Return of Income	☐	☐	☐
Condition for Form 568	At least 1 return with data present on line 1 (Total Income)			☐
Form 592-B	Resident and Nonresident Withholding Tax Statement	☐	☐	☐
Form 593	Real Estate Withholding Tax Statement	☐	☐	☐
Form 2416	Schedule of Included Controlled Foreign Corporations (CFC)	☐	☐	☐
Form 2424	Water's Edge Foreign Investment Interest Offset	☐	☐	☐

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in		
		XML	PDF	N/A
Form 3509	Political or Legislative Activities by Section 232701d			
Form 3521	Low-Income Housing Credit			
Form 3523	Research Credit			
Form 3531	California Competes Tax Credit			
Form 3540	Credit Carryover and Recapture Summary			
Form 3541	CA Motion Picture and Television Credit			
Form 3544	Election to Assign Credit Within Combined Reporting Group			
Form 3544A	List of Assigned Credit Received and/or Claimed by Assignee			
Form 3548	Disabled Access Credit for Eligible Small Businesses			
Form 3554	New Employment Credit			
Form 3592	College Access Tax Credit			
Form 3725	Assets Transferred from Corporation to Insurance Company			
Form 3726	Deferred Intercompany Stock Account (DISA) and Capital Gains Information			
Form 3801	Passive Activity Loss Limitations			
Form 3801-CR	Passive Activity Credit Limitations			
Form 3802	Corporate Passive Activity Loss and Credit Limitations			
Form 3805E	Installment Sale Income			
Form 3805Q	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations			
Form 3805Z	Enterprise Zone Deduction and Credit Summary			
Form 3806	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction			
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary			
Form 3808	Manufacturing Enhancement Area Credit Summary			
Form 3809	Targeted Tax Area Deduction and Credit Summary			
Form 3814	New Donated Fresh Fruits or Vegetables Credit			
Form 3832	Limited Liability Company Nonresident Members' Consent			
Form 3834	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts			
Form 3840	California Like-Kind Exchanges			
Form 3885	Corporation Depreciation and Amortization			
Form 3885F	Depreciation and Amortization			
Form 3885L	Depreciation and Amortization			
Form 3885P	Depreciation and Amortization			
Form 5806	Underpayment of Estimated Tax by Corporations			
SCH B (100S)	S Corporation Depreciation and Amortization			
SCH C (100S)	S Corporation Tax Credits			
SCH D (100S)	S Corporation Capital Gains and Losses and Built-In Gains			

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in		
		XML	PDF	N/A
SCH D (565 & 568)	Capital Gain or Loss			
SCH D-1	Sales of Business Property			
SCH EO (565)	Pass-Thru Entity Ownership			
SCH EO (568)	Pass-Thru Entity Ownership			
SCH H (100)	Dividend Income Deduction			
SCH H (100S)	S Corporation Dividend Income Deduction			
SCH H (100W)	Dividend Income Deduction – Water's-Edge Filers			
SCH K-1 (100S)	Shareholder's Share of Income, Deductions, Credits, etc.			
SCH K-1 (565)	Partner's Share of Income, Deductions, Credits, etc.			
SCH K-1 (568)	Member's Share of Income, Deductions, Credits, etc.			
SCH P (100)	Alternative Minimum Tax and Credit Limitations - Corporations			
SCH P (100W)	Alternative Minimum Tax and Credit Limitations – Water's-Edge Filers			
SCH QS	Qualified Subchapter S Subsidiary (QSub) Information			
SCH R	Apportionment and Allocation of Income			
Direct Deposit Refund (DDR)				
Electronic Funds Withdrawal (EFW) (For Balance Due)				
EFW (For Future Estimate Payments)				
EFW (For Estimated LLC Fee Payments)				
EFW (For LLC Annual Tax Payments)				
IRS Forms 1120-F, 1120-POL, 990PF, or 990EZ				
IRS Form 990				
Other				
Other				

Date:

2018 BUSINESS e-file COMBINED RETURN
SUPPORTED FORMS AND FEATURES
***Required Fields**

***Software Developer Name**	
Doing Business As (DBA)	
***Contact Person Name**	
***Contact Phone Number**	
***Product Name**	
***Product Production ETIN(s) applicable to CA**	
Product Test ETIN(s) applicable to CA:	
***SWIFT user Id**	
***IRS Issued Software ID**	
***FTB Issued CTP ID**	
***Does your software require the acceptance of the Federal return with the IRS prior to sending the State return?**	**YES ☐ NO ☐**
***Does the software allow your clients to transmit directly to California?**	**YES ☐ NO ☐**

FORMS/ SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS / FEATURES SUPPORTED in		
		XML	PDF	N/A
Provide at least 2 examples of each return type that you will support (i.e. Form 100, Form 100W) Provide at least one of every form, schedule, and feature you support below.				
Form 100 Combined Report Return	CA Corporation Franchise or Income Tax Return			
Form 100 Eliminations Combined Return	CA Corporation Franchise or Income Tax Return			
Form 100 Adjustments Combined Return	CA Corporation Franchise or Income Tax Return			
Form 100 Parent Return	CA Corporation Franchise or Income Tax Return			
Form 100 Parent Eliminations Return	CA Corporation Franchise or Income Tax Return			
Form 100 Parent Adjustments Return	CA Corporation Franchise or Income Tax Return			
Form 100 Subsidiary Return	CA Corporation Franchise or Income Tax Return			
Form 100 Subsidiary Eliminations Return	CA Corporation Franchise or Income Tax Return			
Form 100 Subsidiary Adjustments Return	CA Corporation Franchise or Income Tax Return			
Form 100 Combined Report Schedule 1A	Net Income Before State Adjustments			
Form 100 Combined Report Schedule 1B	Income Subject To Apportionment			
Form 100 Combined Report Schedule 1C	Intercompany Transactions			
Form 100 Combined Report Schedule 3	Tax Year Alignment			
Form 100 Combined Report Schedule H	Dividend Income Deduction			
Form 100W Combined Report Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Eliminations Combined Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Adjustments Combined Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS / FEATURES SUPPORTED in		
		XML	PDF	N/A
Form 100W Parent Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Parent Eliminations Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Parent Adjustments Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Subsidiary Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Subsidiary Eliminations Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Subsidiary Adjustments Return	CA Corporation Franchise or Income Tax Return – Water's Edge Filers			
Form 100W Combined Report Schedule 1A	Net Income Before State Adjustments			
Form 100W Combined Report Schedule 1B	Income Subject To Apportionment			
Form 100W Combined Report Schedule 1C	Intercompany Transactions			
Form 100W Combined Report Schedule 3	Tax Year Alignment			
Form 100W Combined Report Schedule H	Dividend Income Deduction			
Form 100/100W Combined Report Schedule 4	Interest Offset			
Form 100/100W Combined Report Schedule 5A-5C-5D	Apportionment and Income Assignment			
Form 100/100W Combined Report Schedule 5B	Partial Year Property Factor			
Form 100/100W Combined Report Schedule 5F	Net Income and Tax			
Form 100/100W Combined Report Schedule 6	Alternative Minimum Tax			
Form 100/100W Combined Report Schedule L	Balance Sheet			
Form 100/100W Combined Report Schedule M1	Income Reconciliation			
Form 100/100W Combined Report Schedule M2	Unappropriated Retained Earnings Analysis			
Form 100/100W Combined Report Schedule P	Alternative Minimum Tax			
Form 100/100W Combined Schedule R-6	Contributions Adjustment			
Form 100/100W Combined Report Schedule V	Costs of Goods Sold			
CA-Form 3523	Research Credit			
CA-Form 3531	California Competes Tax Credit			

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS / FEATURES SUPPORTED in		
		XML	PDF	N/A
CA-Form 3540	Credit Carryover and Recapture Summary			
CA-Form 3541	Motion Picture And Television Credit			
CA-Form 3554	New Employment Credit			
CA-Form 3592	College Access Tax Credit			
CA-Form 3802	Corporate Passive Activity Loss and Credit Limitations			
CA-Form 3805Q	NOL And Disaster Loss			
CA-Form 3805Z	Enterprise Zone Deduction and Credit Summary			
CA-Form 3814	New Donated Fresh Fruits or Vegetables Credits			
CA-Form 3840	California Like-Kind Exchanges			
CA-Form 3885	Depreciation And Amortization			
Other				

Date:

2018 Corporation, Partnership and Limited Liability Company Stand-Alone EFW Payment
SUPPORTED FORMS AND FEATURES
***Required Fields**

***Software Developer Name**	
Doing Business As (DBA)	
***Contact Person Name**	
***Contact Phone Number**	
***Product Name**	
***Product Production ETIN(s) applicable to CA**	
Product Test ETIN(s) applicable to CA	
***SWIFT User ID**	
***IRS Issued Software ID**	
***FTB Issued CTP ID**	

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	**TITLE**	**FORMS/ FEATURES SUPPORTED in**	
		XML	**N/A**
• Provide at least 2 examples of each payment type that you will support below.			
Corporation Stand-Alone EFW Extension Payments			
Corporation Stand-Alone EFW Estimate Payments			
Partnership Stand-Alone EFW Extension Payments			
LLC Stand-Alone EFW Extension Payments			
LLC Stand-Alone EFW Annual Tax and Estimated Fee Payments			

Date:

2018 INDIVIDUAL e-file Return
SUPPORTED FORMS AND FEATURES
***Required Fields**

***Software Developer Name**	
***Doing Business As (DBA):**	
***Contact Person Name**	
***Contact Phone Number**	
***Product Name**	
***Product Production ETIN(s) applicable to CA**	
Product Test ETIN(s) applicable to CA	
***SWIFT User ID**	
***IRS Issued Software ID**	
***FTB Issued CTP ID**	
***Does your software require the acceptance of the Federal return with the IRS prior to sending the State return?**	**YES** ☐ **NO** ☐
***Does the software allow your clients to transmit directly to California?**	**YES** ☐ **NO** ☐
***Does your software support Single Member LLCs (Form 568) within your Individual product? If YES, attach the Business e-file Supported Forms and Features document.**	**YES** ☐ **NO** ☐

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	**TITLE**	**FORMS/ FEATURES SUPPORTED in**		
		XML	**PDF**	**N/A**
Provide at least 2 return examples of each return type that you will support (i.e. – Form 540, Form 540NR). Provide at least one of every form, schedule, and feature you support below.				
Form 540	California Resident Income Tax Return	☐	☐	☐
Condition for Form 540	At least 1 return containing Use Tax			☐
Condition for Form 540	At least 1 return containing a Last name that includes a suffix Jr, Sr., etc.			☐
Condition for Form 540	At least 1 return containing Apartment Number (Apt #) included with the address in the separate apt # field. **Note:** The Apt # should not be included in the address field			☐
Form 540 2EZ	California Resident Income Tax Return	☐	☐	☐
Long Form 540NR	California Nonresident or Part-Year Resident Income Tax Return (Long Form)	☐	☐	☐
Short Form 540NR	California Nonresident or Part-Year Resident Income Tax Return (Short Form)	☐	☐	☐
CA Form W-2	Wage and Tax Statement	☐	☐	☐
Condition for CA Form W-2	At least 1 return containing CA SDI entered on W-2			☐

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in		
		XML	PDF	N/A
Form W-2G	Certain Gambling Winnings			
Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.			
Schedule RDP	California RDP Adjustments Worksheet			
Schedule CA (540)	California Adjustments – Residents			
Condition for Schedule CA (540)	At least one return with Part I Income Adjustment Schedule, Section A, Line 21f Other income with Native American Income			
Condition for Schedule CA (540)	At least one return with Part II line 7B Subtractions amount.			
Schedule CA (540NR)	California Adjustments – Nonresidents or Part-Year Residents			
Condition for Schedule CA (540NR)	At least one return with Part II Income Adjustment Schedule, Section A, Line 21f Other income with NativeAmericanIncome			
Schedule D (540)	California Capital Gain or Loss Adjustment			
Schedule D (540NR)	California Capital Gain or Loss Adjustment			
Schedule D-1	Sales of Business Property			
Schedule G-1	Tax on Lump Sum Distributions			
Schedule P (540)	Alternative Minimum Tax and Credit Limitations – Residents			
Schedule P (540NR)	Alternative Minimum Tax and Credit Limitations – Nonresidents and Part-Year Residents			
Schedule R	Apportionment and Allocation of Income			
Schedule S	Other State Tax Credit			
Schedule X	California Explanation of Amended Return Changes			
Form 592-B	Resident and Nonresident Withholding Tax Statement			
Form 593	Real Estate Withholding Tax Statement			
Form 3503	Natural Heritage Preservation Credit			
Form 3506	Child and Dependent Care Expenses Credit			
Form 3507	Prison Inmate Labor Credit			
Form 3510	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries			
Form 3514	California Earned Income Tax Credit			
Condition for Form 3514	At least 1 return containing an amount in Part IV, Line 18 Business Income or (loss)			
Form 3521	Low-Income Housing Credit			
Form 3523	Research Credit			
Form 3526	Investment Interest Expense Deduction			
Form 3531	California Competes Tax Credit			
Form 3532	Head of Household Filing Status Schedule			

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in		
		XML	PDF	N/A
Form 3540	Credit Carryover and Recapture Summary			
Form 3541	Motion Picture And Television Credit			
Form 3546	Enhanced Oil Recovery Credit			
Form 3547	Donated Agricultural Products Transportation Credit			
Form 3548	Disabled Access Credit for Eligible Small Businesses			
Form 3554	New Employment Credit			
Form 3592	College Access Tax Credit			
Form 3596	Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit			
Form 3800	Tax Computation for Certain Children with Unearned Income			
Form 3801	Passive Activity Loss Limitations			
Form 3801-CR	Passive Activity Credit Limitations			
Form 3803	Parents' Election to Report Child's Interest and Dividends			
Form 3805E	Installment Sale Income			
Form 3805P	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts			
Form 3805V	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts			
Form 3805Z	Enterprise Zone Deduction and Credit Summary			
Form 3806	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction			
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)			
Form 3808	Manufacturing Enhancement Area Credit Summary (MEA)			
Form 3809	Targeted Tax Area Deduction and Credit Summary (TTA)			
Form 3814	New Donated Fresh Fruits or Vegetables Credit			
Form 3840	California Like-Kind Exchanges			
Form 3885A	Depreciation and Amortization Adjustments			
Form 5805	Underpayment of Estimated Tax by Individuals and Fiduciaries			
Form 5805F	Underpayment of Estimated Tax by Farmers and Fishermen			
Form 5870A	Tax on Accumulation Distribution of Trusts			
Direct Deposit Refund (DDR) to 1 account				

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in		
		XML	PDF	N/A
DDR to 2 accounts				
Electronic Funds Withdrawal (EFW) (For Balance Due)				
EFW (For Future Estimated Tax Payments)				
Self-Select PIN				
Practitioner PIN (8879)				
RDP Filing Indicator				
Withholding from other than W-2, W-2G, or 1099R				
IRS Form 1040				
IRS Form 1040NR				
IRS Form 1040SSPR				
Other				
Other				

Date:

2018 INDIVIDUAL Stand-Alone EFW Payment
SUPPORTED FORMS AND FEATURES
***Required Fields**

***Software Developer Name**	
Doing Business As (DBA)	
***Contact Person Name**	
***Contact Phone Number**	
***Product Name**	
***Product Production ETIN(s) applicable to CA**	
Product Test ETIN(s) applicable to CA	
***SWIFT User ID**	
***IRS Issued Software ID**	
***FTB Issued CTP ID**	

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in	
		XML	N/A
• Provide at least 2 examples of each payment type that you will support below.			
Stand-Alone EFW Estimate Payments			
Stand-Alone EFW Extension Payments			
Self-Select PIN			
Practitioner PIN (8879)			

Date:

2018 Fiduciary e-file Return
SUPPORTED FORMS AND FEATURES
***Required Fields**

***Software Developer Name**	
***Doing Business As (DBA):**	
***Contact Person Name**	
***Contact Phone Number**	
***Product Name**	
***Product Production ETIN(s) applicable to CA**	
Product Test ETIN(s) applicable to CA	
***SWIFT User ID**	
***IRS Issued Software ID**	
***FTB Issued CTP ID**	
***Does your software require the acceptance of the Federal return with the IRS prior to sending the State return?**	**YES ☐ NO ☐**
***Does the software allow your clients to transmit directly to California?**	**YES ☐ NO ☐**

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	**TITLE**	**FORMS/ FEATURES SUPPORTED In XML**		
		XML	**PDF**	**N/A**
Provide at least 2 return examples of each return type that you will support (i.e. – Form 541). • Provide at least one of every form, schedule, and feature you support below.				
Form 541	California Fiduciary Income Tax Return			
Condition for Form 541	At least 1 return containing an attached Federal return			
Schedule D	Capital Gain or Loss			
Schedule J	Trust Allocation of an Accumulation Distribution			
Schedule K-1	Beneficiary's Share of Income, Deductions, Credits, etc.			
Schedule P	Alternative Minimum Tax and Credit Limitations - Fiduciaries			
Schedule D-1	Sales of Business Property			
Schedule G-1	Tax on Lump-Sum Distributions			
Schedule S	Other State Tax Credit			
CA Form W-2	Wage and Tax Statement			
Form W-2G	Certain Gambling Winnings			
Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA’s, Insurance Contracts, etc.			

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in XML		
		XML	PDF	N/A
Form 592-B	Resident and Nonresident Withholding Tax Statement			
Form 593	Real Estate Withholding Tax Statement			
Form 3503	Natural Heritage Preservation Credit			
Form 3507	Prison Inmate Labor Credit			
Form 3510	Credit for Prior Year Alternative Minimum Tax - Individuals or Fiduciaries			
Form 3521	Low-Income Housing Credit			
Form 3523	Research Credit			
Form 3526	Investment Interest Expense Deduction			
Form 3531	California Competes Tax Credit			
Form 3540	Credit Carryover and Recapture Summary			
Form 3541	Motion Picture And Television Credit			
Form 3546	Enhanced Oil Recovery Credit			
Form 3547	Donated Agricultural Products Transportation Credit			
Form 3548	Disabled Access Credit for Eligible Small Businesses			
Form 3554	New Employment Credit			
Form 3592	College Access Tax Credit			
Form 3801	Passive Activity Loss Limitations			
Form 3801-CR	Passive Activity Credit Limitations			
Form 3805E	Installment Sale Income			
Form 3805V	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts			
Form 3805Z	Enterprise Zone Deduction and Credit Summary			
Form 3806	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction			
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)			
Form 3808	Manufacturing Enhancement Area Credit Summary (MEA)			
Form 3809	Targeted Tax Area Deduction and Credit Summary (TTA)			
Form 3814	New Donated Fresh Fruits or Vegetables Credit			
Form 3840	California Like-Kind Exchanges			
Form 3885F	Depreciation and Amortization Adjustments			
Form 5805	Underpayment of Estimated Tax by Individuals and Fiduciaries			
Form 5806	Underpayment of Estimated Tax by Corporations			
Form 5805F	Underpayment of Estimated Tax by Farmers and Fishermen			
Form 5870A	Tax on Accumulation Distribution of Trusts			

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	TITLE	FORMS/ FEATURES SUPPORTED in XML		
		XML	PDF	N/A
IRS Statement	Grantor Type Trust Income and Deductions Statement			
Electronic Funds Withdrawal (EFW) (For Balance Due)				
EFW (For Future Estimated Tax Payments)				
Practitioner PIN (8879 – FID)				
Other				
Other				

Date:

2018 Fiduciary Stand-Alone EFW Payment
SUPPORTED FORMS AND FEATURES
***Required Fields**

***Software Developer Name**	
Doing Business As (DBA)	
***Contact Person Name**	
***Contact Phone Number**	
***Product Name**	
***Product Production ETIN(s) applicable to CA**	
Product Test ETIN(s) applicable to CA	
***SWIFT User ID**	
***IRS Issued Software ID**	
***FTB Issued CTP ID**	

FORMS/SCHEDULES/ FEATURES/ CONDITIONS	**TITLE**	**FORMS/ FEATURES SUPPORTED in XML**	
		XML	**N/A**
• Provide at least 2 examples of each payment type that you will support below.			
Stand-Alone EFW Estimate Payments		☐	☐
Stand-Alone EFW Extension Payments		☐	☐

2.4 Individual Electronic Signature Test Requirements

Prepare individual e-file test returns or individual stand-alone EFW test payments using the following Taxpayer IDs (TPID) and Spouse IDs (SPID) along with the corresponding shared secret(s), if signing using electronic signature.

TPID	SPID	TPID Shared Secret	SPID Shared Secret
501005001		46450	
501005002	401005002	108950	108950
501005003		43200	
005005004		24110	
501005005	401005005	87493	87493
501005006		64000	
501005007		56507	
501005008		60830	
501005009	401005009	53000	53000
501005010	401005010	80000	80000
005005011		66140	

Note: For all other forms that contain SSN fields, use “00” in the fourth and fifth positions (Ex: FTB Form 3506).

2.5 Transmitting Test Submissions

After you have composed your test submissions, transmit them according to the following procedures:

- Transmit submissions according to our SWIFT procedures (See FTB Pub 1346B or 1346X, Section 5 (SWIFT) and the FTB SWIFT Transmitter User Guide
- Pick up all receipts and acknowledgment (ACK) files from your SWIFT mailbox before requesting PATS acceptance review.
    - You may transmit as many test submissions as necessary until you receive no error messages or rejects prior to requesting PATS acceptance review.
- Notify your Account Manager if you need assistance in resolving rejected submissions.
- Notify your Account Manager via email for PATS acceptance review once you have received accepted acknowledgements for all of the test submissions.
    - Provide your account manager with your **SWIFT User ID** along with the **Transmission ID** of the submission file(s) you want reviewed for acceptance.
- After your test submissions are reviewed, your Account Manager will notify you of the results via email.
- We will notify you of any problems or irregularities that will require you to correct and re-transmit any submissions.
- If you have successfully completed PATS, you will be notified via email by your Account Manager of your acceptance.

2.6 Testing Communications Protocol

You can also use your FTB PATS test submissions to test and debug any potential or existing problems with your SWIFT communications protocol. Contact your Account Manager if you encounter any problems you feel may be related to the SWIFT system.

All business, individual, fiduciary e-file and stand-alone payment submissions must be transmitted via SWIFT as specified in FTB Pub 1346B or 1346X, Section 5 (SWIFT) and in the FTB SWIFT Transmitter User Guide.

2.7 Testing for Transmitters and Direct EROs

The Communication Testing process for Transmitters and Direct EROs is as follows**:**

- Contact Christine Diller at 916.845.7524 for instructions, including registering for a SWIFT User ID and Password.
- Prepare the test submissions as instructed by your software company (test submissions may be included with your software).
- Must declare the name of the software product used for testing and transmitting "Live" submissions.
- Must inform FTB if using more than one software product to transmit "Live" submissions.
- Software product must have prior PATS approval for the current testing year.
- Transmit the test submissions following the instructions included with your software. As a Transmitter using approved software, you must complete an error-free communications test by transmitting at least five submissions total in two same-day SWIFT transmissions. The combination of submissions in each transmission is up to the Transmitter (e.g. 3&2, 2&3, 4&1, 1&4)
- All submissions must have a status of "Accepted" and error-free.
- After we validate your test submissions, we will return an ACK file to your SWIFT "FromFTB" mailbox that indicates whether each submission was accepted or rejected. You must pick up your ACK files in order to complete Communication Testing.
- If we reject your submissions due to formatting (schema) or transmission errors, contact your Software Developer. After you receive the corrected software, you must retransmit the rejected submissions.
- Contact Christine Diller at 916.845.7524 for approval once you have successfully completed your error-free communications test.
- We may notify you by email of your acceptance, if requested.

2.8 Reminders

Software Developers and Transmitters must:

- Ensure they are an accepted participant in the IRS e-file program before transmitting to us.
- Contact Christine Diller at 916.845.7524 for instructions prior to transmitting test submissions if you're a new Software Developer or Transmitter to the CA e-file program.
- Not accept electronic submissions from their clients until they have been approved by FTB for "live processing".

- Not send “live” submissions as test submissions and vice versa. Be sure your Transmission Manifest is correctly set to **“T” for Test** or **“P” for Production**. “Live” submissions sent to the test environment are considered “not filed”.
- Inform their clients and Transmitters that they may use only the accepted version of their software. Software Developers should not distribute their software until FTB notifies them of their acceptance.
- Remember to provide examples of each of the forms, schedules, and features you support among the completed submissions you transmit.
- Successfully complete all test submission requirements included in this package that apply to the e-file features listed for each of your software products.
- Remember that not all line amounts, forms, schedules, etc. that may be required for validation are necessarily listed in the test submission requirements found in Section 2.3. Consult the applicable FTB schemas and business rules for complete requirements.
- Remember that there are no specific test cases for California’s Business, Individual, and Fiduciary e-file PATS. Follow the requirements in Section 2.3 and Section 2.4 to compose your test submissions.
- Remember that California Business, Individual, and Fiduciary PATS test submissions are not derived from the PATS test scenarios located in the Internal Revenue Service (IRS) Publication 5078*, Assurance Testing System (ATS) Guidelines for Modernized e-file (MeF) Test Package Business Submissions.*

Section 3 – Finalizing PATS

3.1 Review of Participants Test File

Once you have transmitted the required test submissions, your Account Manager will validate your final transmission and will notify you, within 24 - 48 hours, if any problems or irregularities are found. The expectation is that all test returns sent to us during the PATS process are generated from your tax software. Upon successful completion, your Account Manager will send you a PATS acceptance letter via email.

3.2 Using Your Own Test Submissions

Since every conceivable condition cannot be represented in our test requirements, you are welcome to test additional data of your own, **after** you have received PATS acceptance. We welcome your suggestions for improving our test requirements.

Tax returns need to be validated against schema or business rules prior to submitting them to California.

Note: When transmitting via SWIFT, be sure that your Transmission ID contains a **[T]** to indicate you are transmitting test submissions and not a **[P]**, for production, even if you are testing after you have passed PATS.