

## **2011 PATS/ATS Testing Draft 11/7/11**

The following 7 scenarios are required for 2011 testing. These scenarios can be used for both Mef and/or Legacy testing. The NACTP test scenarios were used as much as possible. **Vendors that are submitting returns in both Legacy and MeF formats are required to submit PATS/ATS tests in BOTH formats.**

\*Important-Before submitting test scenarios please email the efile helpdesk at [Efile.Helpdesk@maine.gov](mailto:Efile.Helpdesk@maine.gov) to obtain your test ssn series. **Warning, if you submit your test scenarios using the test ssns in this document your submissions will be rejected for duplicate ssn.**

### **Maine test #1 (Based on NACTP test #2)**

Taxpayer:  
Single Parent  
111 Desperate Way  
Naples, ME 04055  
SSN: 600-00-1002  
DOB: 4/15/1971

Filing Status: HH  
Standard Deduction  
Exemptions: 2  
Childcare expenses \$1,200 ELIGIBLE FOR EIC  
Dependent: Livewith Parent SSN: 600-00-1012 DOB:12/30/2002

Maine Forms: 1040ME, Schedule A, Schedule CP  
Federal Forms: 1040, 2441, Schedule EIC, 8812  
W2: Wages \$20,000, Federal withholding \$3,600, State withholding \$500  
Federal Child Tax Credit \$29  
Federal Child Care Credit from 2441 \$384  
Federal EIC \$2,561  
Federal Additional Child tax credit from 8812 \$971

1040ME  
Line 14 FAGI \$20,000  
Line 16 MAGI \$20,000  
Line 19 TAXABLE INC \$5,800  
Line 20 TAX \$115  
Line 24 TAX CREDITS \$115  
Line 28a WITHHOLDING \$500  
Line 28d REFUNDABLE CC CREDIT \$176  
Line 29 OVERPAID \$676

Line 31 USE TAX \$15  
Line 31a CASUAL SALES TAX \$25  
Line 32 VOLUNTARY CONTRIB \$76  
Line 34b REFUND \$560  
CREATE Direct Deposit Refund  
Line 34c ROUTING NUMBER 011200608  
Line 34d BANK ACCT NUMBER 12390487  
Line 34e TYPE ACCT checking

Schedule CP

Line 1 DEMO PARTY \$1  
Line 5 ME CHILDRENS TRUST \$5  
Line 13 VEHICLE PASS \$70  
Line 14 TOTAL CONTRIB \$76

Childcare Worksheet

Tiny Tots 1234567  
Line 1 TOTAL EXPENSES FROM FEDERAL 2441 \$1,200  
Line 1a REGULAR EXPENSES \$200  
Line 1a QUALITY EXPENSES \$1,000  
Line 2 AMT FROM FEDERAL \$384  
Line 2a REGULAR \$64  
Line 2a QUALITY \$320  
Line 3 MAINE CREDIT REGULAR \$16  
Line 3 MAINE CREDIT QUALITY \$160  
Line 6 TOTAL \$176

Schedule A

Line 7 EARNED INCOME CREDIT Federal  $\$2,561 \times .05 = \$128$   
Line 19 TOTAL \$128  
Line 20 TAX \$115  
Line 21 ALLOWABLE CREDIT \$115

**Maine test #2 (Based on NACTP test #4)**

Taxpayer:

Passed Away  
111 Main St  
Augusta, ME 04330  
SSN: 600-00-1004  
DOB: 01/10/1937 (Senior Citizen)  
DOD: 8/15/2011

Spouse:

Investor Widow (Blind)

SSN: 600-00-1014  
DOB: 5/1/1938 (Senior Citizen)

Filing Status: MJ  
Standard Deduction plus Over 65 for both spouses and 1 spouse blind  
Exemptions: 2

Maine Forms: 1040ME, Schedule 1, Pension Deduction Wksht  
Federal Forms: 1040, Schedule B, Schedule D

Social Security Benefits \$12,800 Taxable at \$10,880,  
1099R Pension income \$24,000 Federal withholding \$3,000  
Dividend Income (Fed Sch B) \$10,500 Federal withholding \$500  
Capital Gains Fed Sch D) \$9,500  
Total FAGI \$54,880

1040ME  
Line 14 FAGI \$54,880  
Line 15 INCOME MOD -\$17,080  
Line 16 MAGI \$37,800  
Line 19 TAXABLE INC \$19,000  
Line 20 TAX \$603  
Line 30 UNDERPAID \$603  
Line 35a TAX DUE \$603  
Line 35c TOTAL AMT DUE \$603

Pension Deduc. Worksheet  
Line 1 TAXPAYER ELIGIBLE PENSION INC \$15,000  
Line 1 SPOUSE ELIGIBLE PENSION INC \$9,000  
Line 3 TAXPAYER SOC SEC BEN \$7,000  
Line 3 SPOUSE SOC SEC BEN \$5,800  
Line 4 SPOUSE \$200  
Line 5 SPOUSE \$200  
Line 8 TAXPAYER TOTAL \$0  
Line 8 SPOUSE TOTAL \$200

Schedule 1&2  
Line 2c SOCIAL SECURITY BEN INCL IN FAGI \$10,880  
Line 2d PENSION DEDUCTION \$200  
Line 2g ME PUBLIC EMPLOYEES RETIRE SYSTEM PICK-UP CONTRIB \$6000  
Line 2i TOTAL SUBTRACTIONS -\$17,080

### **Maine test #3 (Based on NACTP test #8)**

Taxpayer:  
Baby Sitter

222 Nursery Lane  
Waterville, ME 04901  
SSN: 600-00-1008  
DOB: 10/21/1954

Filing Status: QW Spouse died in 2009

Exemptions 2

Federal Itemized Deduction Total \$13,795

Federal Sch A Line 6 real estate taxes \$1,257

Line 7 New motor vehicle taxes \$2,300

Line 10 Mtg interest \$3,388

Line 16 Gifts \$2,250

Line 17 Donations \$4,600

Childcare expenses \$5,000 ELIGIBLE FOR EIC

Dependent: John Doe SSN: 600-00-2008 DOB:3/19/2001

Maine Forms: 1040ME, Schedule A, Childcare Credit Wrksht, Schedule 2,

Federal Forms: 1040, Schedule A, Schedule C, Schedule SE, 2441, Schedule EIC, 8812,  
8829, 4562, 8283,

W2: Wages \$13,200, Federal withholding \$1,200

Business Income (Fed Sch C) \$12,957

One half of self-employment tax subtraction from Schedule SE \$915

Total FAGI \$25,242

Federal Child Care Credit \$403

Federal EIC \$1,730

Federal Additional Child Tax Credit from 8812 \$1,000

Federal Self Employment Tax from Schedule SE \$1,591

1040ME

Line 14 FAGI \$25,242

Line 16 MAGI \$25,242

Line 17 ITEMIZED DED \$13,795

Line 19 TAXABLE INC \$5,747

Line 20 TAX \$115

Line 24 TAX CREDITS \$87

Line 26 NET TAX \$28

Line 28b ESTIMATE PAYMENT \$425

Line 28d REFUNDABLE CC CREDIT \$202

Line 29 OVERPAID \$599

Line 34b REFUND \$599

Childcare Worksheet

Tiny Tots 1234567

Line 1 TOTAL EXPENSES FROM FEDERAL 2441 \$5,000

Line 1a QUALITY EXPENSES \$5,000

Line 2 AMT FROM FEDERAL \$403  
Line 2a QUALITY \$403  
Line 3 MAINE CREDIT QUALITY \$202  
Line 6 TOTAL \$202

Schedule A

Line 7 EARNED INCOME CREDIT Federal  $\$1,730 \times .05 = \$87$   
Line 19 TOTAL \$87  
Line 20 TAX \$115  
Line 21 ALLOWABLE CREDIT \$87

Schedule 1&2

Line 4 TOTAL ITEMIZED FROM FED \$13,795  
Line 7 TOTAL STATE ITEMIZED \$13,795

**Maine test #4 (Based on NACTP test #7)**

Taxpayer:

Rental Investor  
21 Coldstone Rd  
Waterville, ME 04901  
SSN: 600-00-1007  
DOB: 10/21/1954

Spouse:

Lucky Gambler  
SSN: 600-00-1017  
DOB: 5/1/1958

Filing Status: MJ

Standard Deduction  
Exemptions 8  
ELIGIBLE FOR EIC  
Dependents:

Slot Machine SSN: 600-00-2007 Elig for child tax credit: X  
Black Jack SSN: 600-00-3007 Elig for child tax credit: X  
Poker Table SSN: 600-00-4007 Elig for child tax credit: X  
Horse Racing SSN: 600-00-5007 Elig for child tax credit: X  
Sports Book SSN: 600-00-6007  
Bingo Hall SSN: 600-00-7007

Maine Forms: 1040ME, Schedule A, Schedule 1,  
Federal Forms: 1040, Schedule E, Form 5329, Schedule EIC, Form 8812, Form 4562,  
Form 8582

W2: Wages \$3,500, Federal withholding \$800, State withholding \$150, MSRS 1,500  
IRA Distributions: \$12,200  
Other Income (Gambling): 16,500 Federal withholding \$2,000, State withholding \$50  
Total FAGI \$32,200  
Federal addtl tax on IRAs \$1000  
Federal EIC \$1,586  
Federal Additional Child Tax Credit from 8812 \$75

1040ME

Line 14 FAGI \$32,200  
Line 15 INCOME MODIFICATIONS \$1,500  
Line 16 MAGI \$33,700  
Line 19 TAXABLE INC \$1,250  
Line 20 TAX \$25  
Line 21 TAX ADDITIONS \$150  
Line 22 LOW-INCOME TAX CREDIT \$175  
Line 26 NET TAX \$0  
Line 28a WITHHOLDING \$200  
Line 29 OVERPAID \$200  
Line 31 USE TAX \$10  
Line 33 NET OVERPYMT \$190  
Line 34b REFUND \$190

Schedule A

Line 2 EARLY DIST FROM QUAL IRA  $\$1,000 \times .15 = \$150$   
Line 7 EARNED INCOME CREDIT Federal  $\$1,586 \times .05 = \$79$   
Line 19 TOTAL \$79  
Line 20 TAX \$0  
Line 21 ALLOWABLE CREDIT \$0

Schedule 1&2

Line 1c Maine Public Employees Retire \$1,500  
Line 1i Total additions \$1,500  
Line 3 Net Mod \$1,500

**Maine test #5 (Based on NACTP test #5)**

Taxpayer:

Traveling Salesman  
47 Spring St  
Gardiner, ME 04345  
SSN: 600-00-1005  
DOB: 10/21/1954

Spouse:

Misses Farmer  
SSN: 600-00-1015  
DOB: 09/23/1962

Filing Status: MJ  
Exemptions 5

Federal Itemized Deduction Total \$41,743  
Federal Sch A Line 5 State taxes \$5,000  
Line 6 real estate taxes \$4,000  
Line 10 Mtg interest \$15,450  
Line 16 Gifts \$5,000  
Line 21 Employee Bus Exp (from form 2106) \$13,170  
Line 22 Tax prep fees \$543  
Line 26 \$1,420  
Line 27 Total Misc Deduc. \$12,293

Maine Forms: 1040ME, Schedules 1&2, Schedule A  
Federal Forms: 1040, Schedule A, Schedule F, Schedule SE, Form 8812, Form 8863,  
Form 2106

Wages \$50,565 Federal withholding 4,200 State withholding \$1,800 MSRS \$1,200  
Farm Income Schedule F \$22,000  
One-half of self-employment tax subtraction \$1,554  
Total FAGI: \$71,011  
Education credits from form 8863 \$1,078  
Self-employment tax from Schedule SE \$2,702  
Estimate Payments \$400  
Additional child tax credit from Form 8812 \$1,000  
American Opportunity credit from Form 8863 \$1,000

1040ME  
Line 14 FAGI \$71,011  
Line 15 INC MOD \$1,700  
Line 16 MAGI \$72,711  
Line 17 ITEMIZED DED \$36,743  
Line 19 TAXABLE INC \$21,718  
Line 20 TAX \$774  
Line 24 TAX CREDITS \$200  
Line 26 NET TAX \$574  
Line 28a Maine Income Tax Withheld \$\$1,800  
Line 28b ESTIMATE PYMTS \$200  
Line 28c Refundable Historic Rehab Tax credit \$300  
Line 29 OVERPAID \$1,726  
Line 34 CREDIT TO 2012 \$300  
Line 34b REFUND \$1426

Schedule 1&2

Line 1c Maine Public Retirement \$1,200  
Line 1f Me Capital Investment addback \$500  
Line 1i TOTAL ADD \$1,700  
Line 3 NET MOD \$1,700  
Line 4 TOTAL ITEMIZED FROM FED \$41,743  
Line 5a STATE TAXES ADD BACK \$5,000  
Line 7 TOTAL STATE ITEMIZED \$36,743

Schedule A

Line 11 Maine Capital Investment Credit \$200

Line 19 Total Credits \$200  
Line 21 Allowable credits \$200

**Maine test #6**

Taxpayer:

Greg Smartie  
3921 Longhill Station Rd  
Williamsburg, VA 23188  
SSN: 600-00-3005  
DOB: 11/24/1971

Spouse:

Gail Smartie  
SSN: 600-00-3010  
DOB: 10/24/1971

Filing Status: MJ\*

Exemptions: 3  
Federal Itemized Deductions total \$21,916  
Federal Sch A Line 5a State taxes \$4,525  
    Line 10 Mtg interest \$7900  
    Line 16 Gifts \$2502  
    Line 21 Employee Bus Exp (from form 2106) \$6989

File Maine return with filing status Single residency status part year-resident 2 exemptions

Maine Forms: 1040ME, Schedule 1, Schedule NRH, Worksheets A&B

Federal Forms: 1040, schedule A, Form 2106

W2: Gail Smartie Wages \$30,429, Federal withholding \$1,542, VA State withholding \$1,266 no ME withholding

W2: Greg Smartie Wages \$62,192 Federal withholding \$6,301, ME withholding \$467

Wages \$8,735  
TOTAL FAGI \$92,621

1040ME  
Line 14 FAGI \$62,192  
Line 16 MAGI \$62,192  
Line 17 ITEMIZED DEDUCT \$11,678  
Line 18 EXEMPTION AMT \$4,764  
Line 19 TAXABLE INC \$45,750  
Line 20 TAX \$3216  
Line 25 NONRES CREDIT \$2764  
Line 26 NET TAX \$452  
Line 28a WITHHOLDING \$467  
Line 29 OVERPAID \$15  
Line 33 NET OVERPAY \$15  
Line 34b Refund \$15

Schedule 2  
Line 4 \$21,916  
Line 5a \$4,525  
Line 7 total \$17,391

Worksheet A (Yourself)  
Line 1 Greg Smartie  
Line 1a SSN 600-00-3005  
Line 1b DOB 10/24/1971  
Line 1c OCCUPATION Construction  
Line 2 VA  
Line 3a VA  
Line 4 51 days  
Line 5 No  
Line 8a No

Worksheet B	Col A	Col D	Col E
Line 1 Wages	\$62,192	\$62,192	\$8,735
Line 15 Total	\$62,192	\$62,192	\$8,735

Schedule NRH	Col A	Col B	Col C
Line 1a Wages	\$92,621	\$62,192	53,457
Line 1f Total Inc	\$92,621	\$62,192	\$53,457
Line 2 Ratio of Inc		.06715	.08595
Line 4 FAGI	\$92,621	\$62,192	\$53,457
Line 6 MAGI	\$92,621	\$62,192	\$53,457

Line 7 Ratio of MAGI		.06715	.08595
Line 8 Deductions	\$17,391	\$11,678	
Line 9a Dep Exempt	\$2,850	\$1,914	
Line 9b Yourself		\$2,850	
Line 9c Total Exempt		\$4,764	
Line 10 Me Tax			\$3,216
Line 11 Nonres Credit			\$2764

**Maine test #7 (Based partially on NACTP test #3)**

Taxpayer:  
 Retired Interest Earner  
 3 Main St  
 York, ME 03909  
 SSN: 600-00-1003  
 DOB: 4/15/1931

Filing Status: S  
 Standard Deduction  
 Exemptions: 1

Maine Forms: 1040ME, Schedule 1, Pension deduct worksheet  
 Federal Forms: 1040, Schedule B  
 1099R: Gross dist \$16,000,  
 Taxable Interest \$3,100  
 Dividends \$2,000  
 SS benefits \$6,000  
 Total FAGI \$27,100

1040ME  
 Line 14 FAGI \$27,100  
 Line 15 INC MOD \$-10,800  
 Line 16 MAGI \$16,300  
 Line 17 STANDARD DEDUCTION/OVER 65 \$7,250  
 Line 19 TAXABLE INC \$6,200  
 Line 20 TAX \$152  
 Line 28a WITHHOLDING \$0  
 Line 30 INCOME TAX UNDERPAID \$152  
 Line 31 USE TAX \$25  
 Line 35a TAX DUE \$177  
 Line 35c TOTAL AMT DUE \$177  
 CREATE EFT PAYMENT \$177  
 ROUTING NUMBER 211274450  
 BANK ACCT NUMBER 30123456121314  
 TYPE ACCT checking  
 SETTLEMENT DATE 3-12-2012

Schedule 1

Line 1a Income from State Bonds	\$200
Line 2c Social Security Benefits	\$6,000
Line 2d Pension Income Deduction	\$5,000
Line 3 Net Modifications	-\$10,800

Pension Deduction Worksheet

Line 1 non-military pension	\$16,000
Line 3 SS benefits	\$6,000
Line 6 Military pension income	\$5,000
Line 8 total	\$5,000