



GEORGIA DEPARTMENT OF REVENUE

Fed/State MeF Fiduciary Tax Electronic Filing Guidelines and Information for Software Developers

TY2015/PY2016

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1. INTRODUCTION

Brief description of the State's program:

The Georgia Department of Revenue (GA DOR) implemented the Federal/State Electronic Filing Program statewide in 1996 and it proved to be very successful. The continued success of this program depends upon the combined and dedicated efforts of you, the software developer, and the Department of Revenue. We believe electronic filing will be a positive step forward in meeting the needs of all Georgia taxpayers. In tax year TY2013 Georgia Department of Revenue included Fiduciary Tax in the Fed/State electronic filing Program.

The purpose of this guide is to help the software developers in preparing the Georgia tax data for electronic filing by outlining the communication procedures, transmission formats, business rules and validation procedures for returns e-filed through the Modernized e-File (MeF) system. Other publications from the Georgia Department of Revenue and the IRS also will discuss the policies and procedures that will be a part of this program.

We hope this guide will help you in developing your software. If you have any questions or concerns, please feel free to contact the Department of Revenue at electronic.filing@dor.ga.gov. Our goal is to have an open communication with you so that our program will continue to be successful.

There is a Form GA 8453F to use when you file your Form 501 electronically. It is a signature form for the taxpayers and the preparers to sign and keep it for a period of 3 years. If the taxpayer files his return he needs to keep the form or if a preparer files the return he needs to keep the original and provide taxpayer with a copy.

All the GA forms and publications will be found at: <http://dor.georgia.gov> under Forms.

2. NEW/CHANGES FOR TAX YEAR 2015

Changes related to legislation, procedure or policy:

There is a new [Credit Code 134](#) added this year to the list in Chapter 11. There are several updates to the form [501](#), those changes are listed below:

Form 501:

- [Page 1](#): Reworded Line 9 to read "Less Credits (See Schedule 4)"
- [Page 1](#): Removed Lines 9b and 9c
- [Page 2](#): Updated the Declaration statement
- [Page 3](#): Additions Section added a new line 4. "Net operating loss carryover deducted on the Federal return"
- [Page 3](#): Renumbered 4a and 4b to 5a and 5b
- [Page 3](#): Subtractions Section added a new line 3. "Georgia net operating loss from previous years (See Instructions)"
- [Page 3](#): Renumbered 3a and 3b to 4a and 4b
- [Page 4](#): Added a new page 4 Schedule 4: Credit Usage and Carryover
- [Page 4](#): Updated the instructions for Schedule 4 Credit Usage and Carryover
 - Line 1: Credit Type Code

- Line 2: Credit remaining from previous years
 - Lines 3-9: Each line has the following fields: Company Name, ID Number, Credit Certificate Number, percent (%) of Credit and Credit Generated in 2015
 - Line 10: Total available credit for 2015 (sum of Lines 2 through 9)
 - Line 11: Enter the amount of the credit sold (Conservation and Film Tax Credits)
 - Line 12: List the credit allocated to the beneficiaries (See Schedule 5)
 - Line 13: Credit Used in 2015
 - Line 14: Potential carryover to 2016 (Line 10 less Lines 11, 12, and 13)
- Page 5: Added a new page 5 Schedule 5:
 - Lines 1-34: Each line has the following fields: Credit Type Code, Name of the Owner, ID Number of Owner, Amount allocated and Credit Certificate Number.
 - Page 8: Added Tax Credit 134 Alternative Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Tax Credits and updated link

If modifications are made to this Guidelines booklet, you will receive updates via e-mail. This document and all GADOR forms can be found online at <http://dor.georgia.gov>.

3. CONTACT PERSONNEL

If you have any questions or concerns about this document, please contact:

Electronic Services Group at: electronic.filing@dor.ga.gov
Taxpayer Services Division at: 1-877-423-6711

4. ACCEPTANCE AND PARTICIPATION

Requirements needed to participate in the State's program:

Software developers will be required to test their software with the Georgia Department of Revenue. The State testing process is contingent upon successful completion of the IRS testing. Only after the software has been tested and accepted by the IRS will we allow State testing to begin.

The Georgia Department of Revenue testing period will remain open until June 15, 2016. Production returns submitted to State of Georgia from vendors who do not successfully complete testing will automatically be rejected.

If the software vendor has exclusions or limitations in regards to their Test-Cases, the GADOR (Electronic Services Group) must be notified before testing is set to begin and the Compliance Agreement must list those limitations. All software must be tested using State provided scenarios. If any developer wishes to create additional testing outside of the provided scenarios they must obtain GADOR approval prior to test submission.

An official approval letter will be sent upon successful completion of testing.

All software companies must be tested and accepted by the IRS before they can participate in Georgia testing.

In order to request a test package, the following information must be provided to the Georgia Department of Revenue:

- Contact person(s) – Name, title, phone number, fax and e-mail address for primary and secondary contacts.
- Software name
- Federal ETIN.
- Federal items and forms NOT supported for e-file.
- Georgia items and forms NOT supported for e-file.

To request a test package, please complete the annual Compliance Agreement at:

<http://dor.georgia.gov/fedstate-mef-information-software-vendors>

After providing the information mentioned above, please allow us 3 business days to respond to your request.

During the testing season, the State of Georgia will accept and communicate with the primary and secondary contacts given in the Compliance Agreement for each software package. Dissemination of the information to additional resources will have to be accomplished by the vendor.

Compliance Agreement applications for certification will not be accepted after April 15th 2016.

5. DEVELOPERS RESPONSIBILITIES

Confidentiality:

Taxpayer information must be kept confidential according to Georgia Income Tax Laws [48-7-60](#). A knowing disclosure of confidential information may result in prosecution.

Safeguards for protecting taxpayer information must be followed in accordance to the guidelines in [Federal Publication 1075](#).

Compliance Requirements:

Adhere to all Federal and State procedures, requirements and specifications; successfully complete all testing and approval processes.

Develop tax preparation software in accordance with the statutory requirements and DOR return preparation instructions.

Provide accurate tax returns in correct electronic format for transmission.

Software must be capable of producing a printed copy of the complete return (including all schedules and attachments) for the taxpayer and/or the Electronic Return Originator (ERO). The software must also be capable of producing the PV-Corp and payment voucher, in the approved format.

Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate or invalid return information.

Electronic filing (transmission) of any developed software form not approved for electronic filing by the GA DOR will be denied in GA DOR production.

Developed software must prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the GA DOR. This is inclusive of those not supported for electronic filing as well as those supported by not successfully tested and approved by the GA DOR.

Publications & Websites:

The following documents were used to develop and finalize the contents of the Fed/State Corporate/Partnership e-Filing Developer's Guidelines and Schemas:

- <http://www.irs.gov/pub/irs-pdf/p4164.pdf> - Modernized e-File(Mef) Guide for Software Developers and Transmitters
- <http://business.ftc.gov/privacy-and-security/gramm-leach-bliley-act>
- <http://www.irs.gov/pub/irs-pdf/p1075.pdf> – Tax Information Security Guidelines for Federal, State and Local Agencies (Common Criteria)

6. MISCELLANEOUS

Timeliness of filing & Policy on reject returns:

We follow the IRS rules on Rejected Returns, Perfection Period for rejected Returns Electronic Post Mark and Electronic Filing Requirements.

7. ACKNOWLEDGEMENT SYSTEM

Acknowledgements:

The Georgia Department of Revenue will utilize the current IRS acknowledgement system. See [IRS Publication 4164 Part 5](#). Currently there is not a separate section for the State. All returns will receive an acknowledgement. The two types of acknowledgements are as follows:

ACCEPTED – The return and attachments/schedules were received and successfully processed in the pre-entry validation process. No further action is required.

REJECTED – The return and attachments/schedules were received but failed to complete the pre-entry validation process. The reject (error) codes are listed in section 7 "Acknowledgement System"

To retrieve acknowledgements, log in to [MeF Internet Filing](#)

Error Codes:

Rule Number	Rule Text	Error Category	Severity
GAR0000-001	Submission Type must be provided in the State Submission Manifest	Missing Data	Reject
GAR0000-002	The Tax Year must be provided in the State Submission Manifest	Missing Data	Reject
GAR0000-003	The StateSchemaVersion must be provided in the State Submission Manifest	Missing Data	Reject
GAR0000-004	The ReturnDataState placeholder containing state form XML data should match Submission Type inside State Submission Manifest	Data Mismatch	Reject
GAR0000-005	The Tax Year specified in the State Submission Manifest must match the Tax Year in the Return Header	Data Mismatch	Reject
GAR0000-007	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it	Missing Data	Reject
GAR0000-008	Software Vendor is not registered	Database Validation Error	Reject
GAR0000-009	Software Vendor is not approved	Database Validation Error	Reject
GAR0000-010	Federal return must be included	Missing Document	Reject
GAR0000-011	Invalid Submission Type in the State Submission Manifest	Data Mismatch	Reject
GAR0000-012	We are unable to validate the routing number on your ACH-Debit payment. YOU MUST RE-SUBMIT YOUR PAYMENT. Your return has been accepted. You can submit your payment electronically by logging onto the GTC (Georgia Tax Center) website at https://gtc.dor.ga.gov and click 'Make A Quick Payment'. For further assistance, call 1-877-GADOR11 (1-877-423-6711)	Database Validation Error	Alert
GAR0000-013	We are unable to process your payment request as the settlement date is missing in	Missing Data	Alert

	your ACH-Debit payment request. YOU MUST RE-SUBMIT YOUR PAYMENT. Your return has been accepted. You can logon to the GTC (Georgia Tax Center) website at https://gtc.dor.ga.gov and click 'Make A Quick Payment'. For further assistance, call 1-877-GADOR11 (1-877-423-6711)		
GAX0000-001	The State XML data has failed schema validation	XML Error	Reject
GAX0000-002	The Federal XML data is not well formed	XML Error	Reject
GAX0000-003	Invalid/Un-Supported State Schema Version referenced	XML Error	Reject
GAX0000-004	The Manifest XML not well formed	XML Error	Reject

8. GENERAL INFORMATION

Testing Period:

Applications (Compliance Agreement) for certification will not be accepted after April, 15th 2016.

The Georgia Department of Revenue testing period will start in November 2015 and remain open only until June, 15th 2016.

Signature Requirements:

Form GA-8453F is a signature form. This document summarizes the agreement between the taxpayer and the tax preparer and DO NOT MAIL the Form GA-8453F to the State. It is for the taxpayer's records and they must retain the form for a period of 3 years.

Payment Methods:

The Georgia Department of Revenue currently accepts EFT (ACH Credit and ACH Debit), credit cards and check or money orders.

EFT - Taxpayers who wish to make ACH Credit payments must submit form EFT 002 to the EFT department. For more information on the EFT process please visit the EFT department's website at <http://dor.georgia.gov/ach-credit-electronic-funds-transfer-information>.

Direct Debit (Electronic Funds Withdrawal) – the Taxpayer has another option where they can give their bank information on the electronic return itself, so that the GA DOR can Debit the amount directly from their account.

GA Tax Center (GTC) –The Georgia Department of Revenue accommodates Individual electronic payments within the GTC system. A taxpayer does not need to be set up for online access in order to use this system to make ACH debit payments. Simply go to <https://gtc.dor.ga.gov> click on “Individual” and click on ‘Make A Quick Payment’ link. Estimated payments, extension payments, current tax due and assessment notices can all be paid using the system. For assistance with GTC you can email efile@dor.ga.gov or call 1-877-423-6711.

CREDIT CARDS - Credit card payments can be made either by phone or online using Official Payments Corporation (OPC). To use the phone please call 1-800-2PAY-TAX and use jurisdiction code 2006. For online payments please go to www.officialpayments.com. There is a convenience fee added by OPC. Estimated payments, current tax due and CTA assessment notices can all be paid by credit card.

MAIL A CHECK - Mail a check with the [Form 525 TV](#). This voucher and other Individual tax forms can be found online at: <http://dor.georgia.gov>

Type of Filings Accepted:

We accept both Fed/State (Linked) and State-Only (Unlinked) returns.

Prior Year Returns:

We follow the IRS in accepting prior year returns. Prior year returns can be submitted any time throughout the year. Vendors must be approved to file returns for that year and must use the last released schema and business rules specific to the tax year they are filing.

When a new tax form type is added to the MeF platform, tax returns will be accepted for the first processing year only.

Handling of Attachments:

FEDERAL RETURN MUST BE TRANSMITTED ALONG WITH THE STATE RETURN - All Federal forms are required as XML as long as the IRS has defined XML schema for that form. (We need complete Federal pro forma return with all the completed schedules).

WE ACCEPT PDF ATTACHMENTS - There are certain forms/schedules which may not have XML schema defined yet and those can be sent in as PDF attachments.

Forms/Schedules/Worksheets/Situations that are supported:

Forms supported by GADOR: Form 501, Form UET

Exclusions from E-Filing Program:

- Fiduciary Tax Electronic Filing does not support Amended Returns.
- Any return that includes a credit from another State must be able to include that ‘Other State Return’ as a PDF with the Georgia return. If the ‘Other State Return’ cannot be attached to the GA Return as a PDF, the return cannot be filed as an electronic return, and must be submitted as a 2D barcode paper return. Vendors are


```
<EFIN>123456</EFIN>
<GovernmentCode>GAST</GovernmentCode>
<SubmissionType>501</SubmissionType>
<TaxYear>2015</TaxYear>
<SubmissionCategory> ESTRST </SubmissionCategory>
<IRSSubmissionId>00000000000000000000000000000000</IRSSubmissionId>
<StateSchemaVersion>2015</StateSchemaVersion>
<FEIN>123456789</FEIN>
<EstateorTrustNameControl>AA</EstateorTrustNameControl>
<SpouseSSN>987654321</SpouseSSN>
<FiduciaryNameControl>BB</FiduciaryNameControl>
</StateSubmissionManifest>
```

State Specific:

WHAT IS A DEVELOPER ID? - The Developer ID should be 10 characters long. You can use your software name for Developers ID, as long as it is within 10 character long restriction. If you have more than one software products, you can use each of your product names.

Please look at the example below:

```
<ReturnState>
  <ReturnHeaderState>
    .....
    <SoftwareId>{your Developer ID}</SoftwareId>
    .....
  </ReturnHeaderState>
  <ReturnDataState>
    .....
  </ReturnDataState>
</ReturnState>
```

What is a SUBMISSION ID? - The Submission ID should contain **20 characters**, can be all numeric, all alphabet or alphanumeric.

State Submission ID is different than Federal Submission ID. When you are inquiring about a Georgia return, please provide us with Georgia Submission ID.

Payments:

The Georgia Department of Revenue expects following tags populated in the Financial Transaction section for proper processing of State Payment.

Element	Description	Required
Checking OR Savings	Indicates Checking or Savings account	Yes
RoutingTransitNumber	Bank routing number	Yes
BankAccountNumber	Bank account number	Yes
PaymentAmount	Payment amount	Yes
RequestedPaymentDate	Payment settlement date	Yes
NotIATTransaction OR IsIATTransaction	IAT or NON IAT	Yes

Example:

```

<StatePayment>
    <Checking>X</Checking>
    <RoutingTransitNumber>010000000</RoutingTransitNumber>
    <PaymentAmount>3.14</PaymentAmount>
    <RequestedPaymentDate> 2013-03-
03</RequestedPaymentDate>
    <NotIATTransaction>X</NotIATTransaction>
</StatePayment>
    
```

Refunds:

The Georgia Department of Revenue expects following tags populated in the Financial Transaction section for proper processing of State Refund.

Element	Description	Required
RoutingTransitNumber	Routing Number	Yes
BankAccountNumber	Bank account number	Yes
Amount	Refund Amount	Yes
Checking OR Savings	Indicates Checking or Savings account	Yes

NotIATTransaction OR IsIATTransaction	IAT or NON IAT	Yes
--	----------------	-----

Example:

```

<RefundDirectDeposit>
  <RoutingTransitNumber>010000000</RoutingTransitNumber>
  <BankAccountNumber>A</BankAccountNumber>
  <Amount>3.14</Amount>
  <Checking>X</Checking>
  <NotIATTransaction>X</NotIATTransaction>
</RefundDirectDeposit>

```

Acknowledgement:

The Georgia Department of Revenue will utilize same scheme as IRS for relaying acknowledgment errors. The only difference IRS rule number is prefixed with GA to differentiate it from IRS rule numbers. The table below lists letter identifying the type of return document rule applies (form, return, schema, schedule and payment), the form number that owns the rule, followed by the number of the rule within form.

Identifier	Rule Type
GAF	Form
GAR	Return
GAX	XML
GAS	Schedule
GAFPYMT	Payment

10. FEDERAL DATA REQUIREMENTS

Federal return must be transmitted along with the State return. All Federal forms are required as XML as long as the IRS has defined XML schema for that form.

There are certain forms/schedules which may not have XML schema defined yet and those can be sent in as PDF attachments.

11. CREDITS CODES

Code	Description	Credit Forms
101	Employer's Credit for Basic Skills Education	IT-BE
102	Employer's Credit for Approved Employee Retraining	IT-RC 2009 and Program Completion Forms
103	Employer's Job Tax Credit	IT-CA 2012
104	Employer's Credit for Purchasing Child Care Property	IT-CCC100
105	Employer's Credit for Providing or Sponsoring Child Care for Employees	IT-CCC75
106	Manufacturer's Investment Tax Credit	IT-IC
107	Optional Investment Tax Credit	OIT-APP
108	Qualified Transportation Credit	Taxpayer Statement
109	Low Income Housing Credit	IT-HC and Federal K1
110	Diesel Particulate Emission Reduction Technology Equipment	Taxpayer Schedule
111	Business Enterprise Vehicle Credit	Taxpayer Statement
112	Research Tax Credit	IT-RD and Federal 6765
113	Headquarters Tax Credit	IT-HQ
114	Port Activity Tax Credit	Statement of port activity and IT-CA or IT-IC
115	Bank Tax Credit	Taxpayer Statement
116	Low Emission Vehicle Credit	Certification by EPD of GA DNR
117	Zero Emission Vehicle Credit	Certification by EPD of GA DNR
118	New Manufacturing Facilities Jobs Credit	Taxpayers Schedule
119	Electric Vehicle Charger Credit	Certification by EPD of GA DNR
120	New Manufacturing Facilities Property Credit	Taxpayer Schedule
121	Historic Rehabilitation Credit	IT-RHC 2009 , Certification from DNR
122	Film Tax Credit	IT-FC 2008 , Certification from GA DED
123	Teleworking Credit	IT-TW
124	Land Conservation Credit	Certification by GA DNR, Form IT-CONSV 2008
125	Qualified Education Expense Credit	IT-QEE-TP1 , IT-QEE-TP2
126	Seed-Capital Fund Credit	IT-SCF
127	Clean Energy Property Credit	IT-CEP-AP
128	Wood Residual Credit	IT-WR-AP
129	Qualified Health Insurance Expense	IT-QHIE

	Credit	
130	Quality Jobs Credit	IT-QJ
131	Alternate Port Activity Tax Credit	
132	Qualified Investor Tax Credit	
133	Film Tax Credit for a Qualified Interactive Entertainment Production Company	G2-FP
134	Alternate Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Credit	

NOTE: The credit type code numbers referenced above are subject to change from year to year. Please review the codes carefully to ensure you list the correct code number.

12. Q & A's

Q. After I have certified with all the test cases, may I continue to submit test returns to verify our transmission process with our own test cases?

A. Yes, but we do not grade those test returns that come in after you are certified.

Q. Are any of the forms without defined schema required to be attached when present in the return?

A. If any other form is required to make a return complete and schema is not defined for that form it can be sent as PDF.

Q. Will there be any required supporting documentation, such as a credit certificate, that should be attached as a PDF file?

A. If any supporting document such as credit certificate provides complete information for the return, those supporting documents need to be attached to the electronic return as PDF. Follow the instruction in the guidelines to know what supporting documents are required.

Q. Are there any forms that, when attached to the return, will be expected to have a specific name? If yes, is a list of those files/names available?

A. None. Free formatted naming convention as long as it makes sense.

Q. Will other types of PDF files be allowed but not required to be attached to the return?

A. Only PDF attachments are allowed as of now. Any other type of document must be converted to PDF and sent.

Q. If I file electronically do I have to pay electronically?

A. The law and the regulation require electronic filing if payments are made electronically or the federal return is filed electronically. You do not require electronic payment if the return is filed electronically.

Q. Where can I find the updated country codes?

A. We follow the IRS country codes, you can find them at: <http://www.state.gov/s/inr/rls/10543.htm>

Q. Does your State require a PDF copy of another state's return to be transmitted with your state INDV Tax Return submission (commonly submitted with a Part Year or Non-Resident Return)?

A. Any return that includes a credit from another State must be able to include that 'other State return' as a PDF with the Georgia return. If the 'Other State Return' cannot be attached to the GA Return as a PDF, the return cannot be filed as an electronic return, and must be submitted as a 2D barcode paper return. Vendors are expected to have rules in their software to prevent unacceptable returns from being submitted as an electronic return.

Q. Are partial direct debit payments allowed and can the balance paid by check with a voucher?

A. Partial payment is supported.

Q. Can penalties and interest (including underpayment penalty) be included in the direct debit payment causing the payment amount to be greater than the tax owed.

A. Yes. Penalty, Interest and tax due all should be summed and populated on "PaymentAmount" element of "StatePayment" section. We don't support "AddendaRecord".

Q. What is the maximum size (in MB) that a single PDF attachment can be?

A. We prefer under 50MB

Q. What is the maximum size (in MB) that all PDF attachments in a single electronic file can be?

A. No limit

Q. When we send an xml copy of the Federal return in the State submission we include the PDF attachments that were included in the federal return. Do you want the PDF's that were filed with the IRS in the xml copy of the federal return or do you just want the xml data for the federal copy?

A. Yes, we want XML copy of the Federal return in the State submission including PDF attachments that were included in the federal return.

Q. Regarding the 500UET in the case of two-thirds of income being from farming or fishing and taxes are paid by March 1st. Your paper instructions ask for a zero on line one and to not complete the rest of the form. Line one of the 500UET is required per the schema. What value does the state expect to see on line one in this case?

A. Since Line 1 is required on UET schema, you should populate zero in that field and send the data like below example. This will also satisfy paper instruction. You can skip all remaining fields as they are optional.

```
<Form500UET xsi:schemaLocation="http://www.irs.gov/efile Form500UET.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance">
```

```
<StateTaxableIncome>0</StateTaxableIncome>
```

```
</Form500UET>
```

Q. For the 1099-Int record, do you want it transmitted in INDV MeF return anytime an interest record exists or only when there is state withholding on the 1099-Int?

A. This record comes with the Fed return attached to the state MeF return and we require all the forms submitted with the Fed return regardless of whether they have state withholding or not.