



GEORGIA DEPARTMENT OF REVENUE

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

TY2017/PY2018

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1. INTRODUCTION

Brief description of the State's program:

The Georgia Department of Revenue (GADOR) 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.

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 GADOR 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 GADOR at ga.vendors@dor.ga.gov. Our goal is to have an open communication with you so that our program will continue to be successful.

2. NEW/CHANGES FOR TAX YEAR 2017

General Updates:

In order to increase efficiency in processing returns, we are requiring all credit forms that are available in XML format be submitted in XML format. PDF attachments will no longer be accepted for forms where the XML schema is available.

Electronic filing is now **required** for any Fiduciary return in which credits are generated, claimed or sold.

Three new credits have been added this year:

- 135 Historic Rehabilitation Tax Credit for any Other Certified Structure (not a historic home)
- 136 Qualified Rural Hospital Organization Expense Tax Credit
- 137 Qualified Parolee Jobs Tax Credits

Changes to Form 501:

The header of the paper form now contain a box for Nonresident and another for Part Year Resident with date entries. The e-mail address and e-mail authorization have been removed. Schedule 4, Line 11 now includes "certain Historic Rehabilitation Tax Credits."

More detailed information can be found in the Schema Change Log inside the Documents folder.

3. CONTACT PERSONNEL

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

E-services and Vendor Support
GA.Vendors@dor.ga.gov

4. ACCEPTANCE AND PARTICIPATION

Requirements needed to participate in the State's program:

Software developers are required to test their software with the GADOR. The State testing process is contingent upon successful completion of the IRS testing.

A single compliance agreement must be completed by each company. This year we are setting a deadline of September 30th for the compliance agreement to be completed for the upcoming tax year.

Once the compliance agreement is completed, you will be able to select your product registrations for the year. All MeF products must have corresponding paper form approval in order to get final approval. Product registrations must be completed before you can begin testing.

The GADOR testing period for Individual and Fiduciary returns: Nov 1st to Nov 30th.

Production returns submitted to Georgia from vendors who do not successfully complete testing will automatically be rejected.

In an effort to streamline and improve our vendor certification, the GADOR has made the vendor certification process entirely online through Georgia Tax Center (GTC). The online process allows for the transfer of secure information, automated notification, and improved tracking of test status and approvals by vendor and product.

- One Compliance Agreement for the company
- Product information entered separately
- GTC online access instructions provided on Georgia website at <http://dor.georgia.gov/software-vendors>
- Individual login required for each developer in GTC
- FEIN is required
- On GTC, developer will be able to:
 - Register product ID's
 - Review schemas
 - View test cases
 - Review Form standards – limiting exceptions
 - Check status of test cases
 - Receive approved Certification

Any new participating vendor must submit a completed New Vendor Information form in order to receive a Vendor Identification Number (VIN) to access GTC. This form can be found at: http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/Software%20Vendor%20Registration%20Form.pdf

If the software vendor has exclusions or limitations in regards to their Test-Cases, the GADOR (Vendor Support) must be notified. All software must be tested using State provided test cases. If any developer wishes to create additional testing outside of the provided test cases they must obtain GADOR approval prior to test submission.

Final approval for MeF filing is contingent upon successful completion of paper certification for that form type. An official approval e-mail will be sent upon successful completion of both paper and electronic testing.

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 8453F, 525-TV and IT-560 payment vouchers 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 GADOR will be rejected in GADOR production.

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

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.

Perfection Periods for Rejected Submissions - We follow the IRS rules. IRS Publication 4163 has detailed perfection period information for MeF business returns. The receipt date of the electronic transmission will constitute as the receipt date of the return if the return is acknowledged as accepted by the GADOR. If a return is not acknowledged by the GADOR as "accepted" it is not considered filed.

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.

7. ACKNOWLEDGEMENT SYSTEM

Acknowledgements:

The GADOR 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 three 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.

WARNING – The return and attachments/schedules were received and successfully processed in the pre-entry validation process but there was a problem with the payment information.

REJECTED – The return and attachments/schedules were received but failed to complete the pre-entry validation process.

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

Error Codes:

To view the error codes log into GTC -> Software Developers -> Electronic Schemas and scroll to the bottom of the page. After Oct 30th, to view the error codes log into GTC -> MeF Schemas and scroll to the bottom of the page.

8. GENERAL INFORMATION

For all income tax returns that are filed with the GADOR, a corresponding Federal return must be transmitted. Decimal places must be truncated after 6 places for ratios.

Tax Forms and instructions:

<http://dor.georgia.gov/documents/forms>

Testing Period:

The testing period for electronic Individual and Fiduciary returns will go from November 1st to November 30th.

Signature Requirements:

Form GA-8453F is the electronic filing signature form. This document summarizes the agreement between the taxpayer and the tax preparer. DO NOT MAIL the Form GA-8453F to the State. This form is for the taxpayer's records and should be retained for a period of 3 years. Signature requirements for tax forms can be found in Regulation 560-3-2-.27.

Payment Methods:

The GADOR 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 GADOR can Debit the amount directly from their account.

Georgia Tax Center (GTC) –The GADOR accommodates Individual and Business electronic payments within the GTC system. Fiduciary taxpayers will not need set up for online access in order to use this system to make ACH debit payments but will instead make a “Quick Payment” outside of the system. Go to <https://gtc.dor.ga.gov> click on the “Business” tab then click on the “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 taxpayers can 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 assessment notices can all be paid by credit card.

Mail A Check - Mail a check with the Form 525-TV. This voucher and other Fiduciary 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.

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

Forms/Schedules/Worksheets/Situations that are supported:

Forms supported by GADOR: Form 501, Form UET, Form IT-QEE-TP2 and IT-CONSV

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 paper return. Vendors are expected to have rules in their software to prevent unacceptable returns from being submitted as an electronic return.

State Holidays:

The following is a list of State holidays when all Georgia State agencies will be closed:

Holidays	2017	2018
New Year's Day	January 1 – will be observed Monday, January 2	Monday, January 1
Robert E. Lee's Birthday	January 19 – will be observed on Friday, November 24	January 19 – will be observed on Friday, November 23
Martin Luther King, Jr.'s Birthday	Monday, January 16	Monday, January 15
Washington's Birthday	February 20 – will be observed on Tuesday, December 26	February 19 – will be observed on Monday, December 24
Georgia State Holiday	April 26 – will be observed on Monday, April 24	April 26 – will be observed on Monday, April 23
Memorial Day	Monday, May 29	Monday, May 28
Independence Day	Tuesday, July 4	Wednesday, July 4
Labor Day	Monday, September 4	Monday, September 3
Columbus Day	Monday, October 9	Monday, October 8
Veterans Day	November 11 -will be observed Friday, November 10	November 11 – will be observed Monday, November 12
Thanksgiving Day	Thursday, November 23	Thursday, November 22
Christmas Day	Monday, December 25	Tuesday, December 25

IP Address:

- For online filers this will remain same as required by IRS (Publication p4163).
- For other filer types gathering IP address and timestamp may vary. We understand it cannot be accurate on certain situations. In those situations as long as software can populate IP address from the computer where return was generated and timestamp which will reflects when return got transmitted from that computer it should be sufficient.

9. SCHEMAS AND SPECIFICATIONS

Details of the State Manifest:

The Georgia Department of Revenue expects following values in the State manifest file for proper processing of submission.

Element	Valid values
Government Code	GAST
Submission Type	501
Tax Year	2017
Submission Category	ESTRST
State Schema Version	2017

The Primary SSN element required to be filled with valid SSN.

Example State manifest:

```
<?xml version="1.0" encoding="UTF-8"?>
<StateSubmissionManifest>
  <SubmissionId>0000000000000bbbbbb</SubmissionId>
  <EFIN>123456</EFIN>
  <TaxYr>2017</TaxYr>
  <GovernmentCd>GAST</GovernmentCd>
  <StateSubmissionTyp>501</StateSubmissionTyp>
  <SubmissionCategoryCd>ESTRST</SubmissionCategoryCd>
  <FederalEIN>123456789</FederalEIN>
  <BusinessNameControlTxt>AA</BusinessNameControlTxt>
  <IRSSubmissionId>000000000000aaaaaaa</IRSSubmissionId>
  <StateSchemaVersion>2017</StateSchemaVersion>
</StateSubmissionManifest>
```

State Specific:

WHAT IS A SOFTWARE ID? - The Software ID is a code up to 10 characters long that is used as the name for your software product. You can use your software name for software ID, as long as it is within the 10 character restriction. If you have more than one software product, each product should have a different software ID.

Example:

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

WHAT IS A SUBMISSION ID? – The submission ID is a unique identification number for each specific return. The Submission ID should contain 20 characters, can be all numeric 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> 2018-03-03</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 GADOR 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

2017 Credit Codes

For forms and instructions on Georgia Tax Credits:

<http://dor.georgia.gov/documents/tax-credits>

Code	Description
101	Employer's Credit for Basic Skills Education
102	Employer's Credit for Approved Employee Retraining
103	Employer's Job Tax Credit
104	Employer's Credit for Purchasing Child Care Property
105	Employer's Credit for Providing or Sponsoring Child Care for Employees
106	Manufacturer's Investment Tax Credit
107	Optional Investment Tax Credit
108	Qualified Transportation Credit
109	Low Income Housing Credit
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114J	Port Activity Tax Credit - <i>Port Activity Job Tax Credit</i>
114M	Port Activity Tax Credit - <i>Port Activity Investment Tax Credit</i>
115	Bank Tax Credit
116	Low Emission Vehicle Credit
117	Zero Emission Vehicle Credit
118	New Manufacturing Facilities Jobs Credit
119	Electric Vehicle Charger Credit
120	New Manufacturing Facilities Property Credit
121	Historic Rehabilitation Credit
122	Film Tax Credit

124	Land Conservation Credit
125	Qualified Education Expense Credit
126	Seed-Capital Fund Credit
127	Clean Energy Property Credit
128	Wood Residual Credit
129	Qualified Health Insurance Expense Credit
130	Quality Jobs Credit
131	Alternate Port Activity Tax Credit
132	Qualified Investor Tax Credit
133	Film Tax Credit for a Qualified Interactive Entertainment Production Company
134	Alternate Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Credit
135	Historic Rehabilitation Credit for any other Certified Structures (<i>not a historic home</i>)
136	Qualified Rural Hospital Organization Expense Tax Credit
137	Qualified Parolee Job Tax 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.

Foreign Country Codes:

We follow the IRS Country Codes: <https://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Foreign-Country-Code-Listing-for-Modernized-e-File>

State Abbreviations and ZIP Codes:

<https://www.irs.gov/pub/irs-utl/zip%20code%20and%20state%20abbreviations.pdf>

12. FAQ'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 review 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.

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 Fiduciary 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 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 do not support "AddendaRecord".

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

A. 60 MB uncompressed. We recommend chunking splitting greater than or equal to 50 MB; otherwise responses will take longer and you may be timed out before receiving a response.

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

A. 3 GB compressed, including the XML

Q. When we send a 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 a 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 1 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.