

**2015 Test Package
for e-file of
California Business, Fiduciary, and
Individual Tax Returns**

FTB Pub.1436X

11/12/2015

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

Table of Contents

| | |
|--|----|
| Section 1 – Introduction | 3 |
| 1.1 Welcome..... | 3 |
| 1.2 General Information..... | 3 |
| 1.3 Where Can I Get More Information? | 3 |
| 1.4 Why Test? | 4 |
| Section 2 – PATS Procedures | 5 |
| 2.1 Who Must Test?..... | 5 |
| 2.2 Before You Test | 5 |
| 2.3 Testing for Software Developers | 5 |
| 2.4 Business Test Return Requirements | 17 |
| 2.5 Individual Test Return Requirements | 19 |
| 2.6 Fiduciary Test Return Requirements | 21 |
| 2.7 Submitting Test Returns..... | 21 |
| 2.8 Testing Communications Protocol | 22 |
| 2.9 Testing for Transmitters and Direct EROs | 22 |
| 2.10 Reminders..... | 22 |
| Section 3 – Finalizing PATS..... | 23 |
| 3.1 Review of Participants Return File..... | 23 |
| 3.2 Using Your Own Test Returns..... | 23 |

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, fiduciary, and individual tax returns.

We will begin accepting Business, Fiduciary, and Individual test transmissions for the upcoming filing season on **November 12, 2015**.

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 return scenarios. Instead, we allow you to supply your own test returns that reflect the forms, schedules and features your software supports. A list of general conditions that must be followed within the returns is provided in section 2.3. All required test returns 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, 4162, 4163, 4164 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 Guide for Software Developers and Transmitters*, and 1346X *California Individual and Fiduciary e-file Guide for Software Developers and Transmitters*.

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

The PATS communications testing requirements for Transmitters remains the same as in previous years.

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 returns, or if you have questions regarding the test conditions contained in this publication, please contact your Account Manager.

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

e-Programs Customer Service Unit

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 or Fiduciary e-file 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 returns 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 returns 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, fiduciary, and individual returns to FTB.

Section 2 – PATS Procedures

2.1 Who Must Test?

To participate in California’s Business, Fiduciary, and Individual e-file 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 returns directly to FTB, the software company will provide you with the PATS returns 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 returns. 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 the e-Programs Customer Service Unit for more information on previous year PATS.

2.3 Testing for Software Developers

The PATS process for Software Developers is as follows:

- Contact the e-Programs Customer Service Unit at 916.845.0353 for initial instructions, including registering for a SWIFT User ID and Password, if needed.
- To expedite the PATS process, for each product and form family that your software supports, complete the information on the Supported Forms document provided on the following pages or complete the [business](#), [fiduciary](#), or [individual](#) fillable forms located on our website. **Fax or e-mail a copy to your Account Manager prior to transmitting any test returns.**

2015 BUSINESS e-file 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 | TITLE | FORMS/ FEATURES SUPPORTED | |
|------------------------------|--|---------------------------------|----|
| | | YES | NO |
| Form 100 | CA Corporation Franchise or Income Tax Return | | |
| Form 100S | CA S Corporation Franchise or Income Tax Return | | |
| 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 | | |
| Form 568 | Limited Liability Company Return of 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 | | |
| Form 3509 | Political or Legislative Activities by Section 232701d | | |
| Form 3511 | Environmental Tax Credit | | |
| 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 | | |

| FORMS/SCHEDULES/ FEATURES | TITLE | FORMS/ FEATURES SUPPORTED | |
|------------------------------|---|---------------------------------|----|
| | | YES | NO |
| 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 3811 | Donated Fresh Fruits or Vegetables Credits | | |
| 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 | | |
| 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. | | |

| FORMS/SCHEDULES/ FEATURES | TITLE | FORMS/ FEATURES SUPPORTED | |
|--|---|---------------------------------|----|
| | | YES | NO |
| 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, 1065-B, 990PF or 990EZ | | | |
| Does your business model require the acceptance of the Federal return with the IRS prior to sending the State return? | | | |
| Other | | | |
| Other | | | |
| List of CA Forms that you only allow in a .pdf: | | | |

Date:

**2015 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 | |

| FORMS / SCHEDULES/ FEATURES | TITLE | FORMS / FEATURES SUPPORTED | |
|---|---|----------------------------|----|
| | | YES | NO |
| Form 100 Combined Report 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 or 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 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 or Adjustments Return | CA Corporation Franchise or Income Tax Return – Water’s Edge Filers | | |

| FORMS/SCHEDULES/ FEATURES | TITLE | FORMS / FEATURES SUPPORTED | |
|---|---|----------------------------|----|
| | | YES | NO |
| 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 | | |
| CA-Form 3541 | Motion Picture And Television Credit | | |
| CA-Form 3554 | New Employment Credit | | |
| CA-Form 3592 | College Access Tax Credit | | |
| CA-Form 3805Q | NOL And Disaster Loss | | |

| FORMS/SCHEDULES/ FEATURES | TITLE | FORMS / FEATURES SUPPORTED | |
|---|--|----------------------------|----|
| | | YES | NO |
| CA-Form 3811 | Donated Fresh Fruits or Vegetables Credits | | |
| CA- Form 3840 | California Like-Kind Exchanges | | |
| CA-Form 3885 | Depreciation And Amortization | | |
| Other | | | |
| List of CA Forms that you only allow in a .pdf: | | | |

Date:

2015 INDIVIDUAL e-file 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 | TITLE | FORMS/ FEATURES SUPPORTED | |
|------------------------------|--|---------------------------------|----|
| | | YES | NO |
| Form 540 | California Resident Income Tax Return | | |
| 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 | | |
| 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 | | |
| Schedule CA (540NR) | California Adjustments – Nonresidents or Part-Year Residents | | |
| 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 | | |
| Form 592-B | Resident and Nonresident Withholding Tax Statement | | |

| FORMS/SCHEDULES/ FEATURES | TITLE | FORMS/ FEATURES SUPPORTED | |
|------------------------------|---|---------------------------------|----|
| | | YES | NO |
| 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 3511 | Environmental Tax Credit | | |
| Form 3514 | California Earned Income Tax Credit | | |
| 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 | | |
| 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 Earned Income Tax Credit Checklist | | |
| 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 Deduction and Credit Summary (LARZ) | | |
| Form 3807 | Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA) | | |
| Form 3808 | Manufacturing Enhancement Area Credit Summary (MEA) | | |

| FORMS/SCHEDULES/ FEATURES | TITLE | FORMS/ FEATURES SUPPORTED | |
|---|--|---------------------------------|----|
| | | YES | NO |
| Form 3809 | Targeted Tax Area Deduction and Credit Summary (TTA) | | |
| Form 3811 | Donated Fresh Fruits or Vegetables Credits | | |
| 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 | | |
| Form IRS 8886 ¹ | Reportable Transaction Disclosure Statement | | |
| Direct Deposit Refund (DDR) to 1 account | | | |
| 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 | | | |
| 3 rd Party Designee | | | |
| Does your business model require the acceptance of the Federal return with the IRS prior to sending the State return? | | | |
| Other | | | |
| Other | | | |

¹Federal form supported within the state return and containing state data.

2015 Fiduciary e-file 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 | TITLE | FORMS/ FEATURES SUPPORTED | |
|------------------------------|--|---------------------------------|----|
| | | YES | NO |
| Form 541 | California Fiduciary Income Tax 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. | | |
| 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 3511 | Environmental Tax Credit | | |
| 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 | | |

| FORMS/SCHEDULES/ FEATURES | TITLE | FORMS/ FEATURES SUPPORTED | |
|---|---|---------------------------------|----|
| | | YES | NO |
| 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 3811 | Donated Fresh Fruits or Vegetables Credits | | |
| 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 | | |
| Form IRS 8886 ¹ | Reportable Transaction Disclosure Statement | | |
| IRS Statement | Grantor Type Trust Income and Deductions Statement | | |
| Does your business model require the acceptance of the Federal return with the IRS prior to sending the State return? | | | |
| Other | | | |
| Other | | | |

¹Federal form supported within the state return and containing state data.

2.4 Business Test Return Requirements

Prepare test returns according to the following requirements:

- 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, etc).
- Provide at least one of every form, schedule, and feature you support (according to the list of supported forms, schedules, and features provided to your Account Manager) must be included among the total test returns you submit.

In addition, the following conditions must be met for each form type and feature you support:

Form 100

- At least 1 return containing an Electronic Funds Withdrawal (EFW) for a balance due.
- At least 1 return containing an EFW for an estimated tax payment.
- At least 1 return containing an attached Federal 1120 return.
- At least 1 return containing an attached Federal 1120-F or 1120-POL return (if supported).

Form 100S

- At least 1 return containing at least 2 occurrences of Schedule K-1 (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).
- At least 1 return containing an EFW for a balance due.
- At least 1 return containing an EFW for an estimated tax payment.
- At least 1 return containing an attached Federal return.

Form 100W

- At least 1 return containing an EFW for a balance due.
- At least 1 return containing an EFW for an estimated tax payment.
- At least 1 return containing an attached Federal 1120 return.
- At least 1 return containing an attached Federal 1120-F return (if supported).

Form 199

- At least 1 return containing an EFW for a balance due.
- At least 1 return containing an attached Federal 990 return (if supported).
- At least 1 return containing an attached Federal 990PF or 990EZ return (if supported).

Form 565

- At least 1 return containing at least 2 occurrences of Schedule K-1 (565).
- At least 1 return containing an EFW for a balance due.
- At least 1 return containing an attached Federal 1065 return.
- At least 1 return containing an attached Federal 1065-B return (if supported).

Form 568

- At least 1 return with data present on line 1 (Total Income)
- At least 1 return containing at least 2 occurrences of Schedule K-1 (568).
- At least 1 return containing an EFW for an annual tax payment.
- At least 1 return containing an EFW for an estimated fee payment

2.5 Individual Test Return Requirements

Prepare test returns 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).

Prepare the test returns according to the following requirements:

- Provide at least 2 return examples of each return type that you will support (i.e. – Form 540, Form 540NR). In addition, the following specific conditions must be included among the return examples you provide.
- Provide at least one of every form, schedule, and feature you support (according to the list of supported forms, schedules, and features provided to your Account Manager) must be included among the total number of test returns you submit.
- Include at least one example of an entry that meets each of the following general conditions, applicable to all form types and features that you support:
 - Data present on the Earned Income Tax Credit line
 - Last name that includes a suffix Jr, Sr., etc
 - Prior year last name different
 - Spouse/RDP claimed as a dependant on another return
 - Apartment Number (Apt #) included with the address in the separate apt # field.
Note: The Apt # should not be included in the address field.
 - Filing status 2 (MFJ/RDP) with Spouse/RDP prior year last name different
 - Filing status 5 (Qualifying Widow)
 - CA SDI entered on W-2
 - DDR request to 1 account
 - DDR request to 2 accounts
 - EFW request for a Balance Due
 - A DDR and EFW (for Estimated Tax Payments) requested on the same return
 - A Self-Select PIN or Practitioner PIN used to sign the return

In addition to the above general conditions, the following specific conditions must be met:

Form 540

- At least 1 return containing Use Tax.
- At least 1 return containing underpayment of estimated tax.
- At least 1 return containing a special credit and attachment of the corresponding credit form.
- At least 1 return containing withholding other than W-2, W-2G, or 1099R (ex: 1099A, 1099B).
- At least 1 return containing an attached federal return.

Form 540 NR

- At least 1 return containing underpayment of estimated tax.
- At least 1 return containing a special credit and attachment of the corresponding form.
- At least 1 return containing withholding other than W-2, W-2G, or 1099R (ex: 1099A, 1099B).
- At least 1 return containing an attached Federal return.

2.6 Fiduciary Test Return Requirements

Prepare test returns according to the following requirements:

- Provide at least 2 examples of Form 541.
- Provide at least one of every form, schedule, and feature you support (according to the list of supported forms, schedules, and features provided to your Account Manager) must be included among the total test returns you submit.

In addition, the following conditions must be met for each form type and feature you support:

Form 541

- At least 1 return using the Practitioner Pin Method to sign the return.
- At least 1 return containing underpayment of estimated tax.
- At least 1 return with a credit code present on line 23.
- At least 1 return containing an Electronic Funds Withdrawal (EFW) for a balance due.
- At least 1 return containing an EFW for an estimated tax payment.
- At least 1 return containing an attached Federal return.

2.7 Submitting Test Returns

After you have composed your test returns, submit them according to the following procedures:

- Transmit returns 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 returns 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 returns.
- Notify your Account Manager via email for PATS acceptance review once you have received accepted acknowledgements for all of the test returns.
 - Provide your account manager with your **SWIFT User ID** along with the **Transmission ID** of the return file(s) you want reviewed for acceptance.
- After your test returns 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-submit any returns.
- If you have successfully completed PATS, you will be notified via email by your Account Manager of your acceptance.

2.8 Testing Communications Protocol

You can also use your FTB PATS test returns 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, fiduciary, and individual e-file returns must be transmitted via SWIFT as specified in FTB Pub 1346B or 1346X, Section 5 (SWIFT) and in the [FTB SWIFT Transmitter User Guide](#).

2.9 Testing for Transmitters and Direct EROs

The PATS process for Transmitters and Direct EROs is as follows:

- Contact the e-Programs Customer Service Unit at 916.845.0353 for initial instructions, including registering for a SWIFT User ID and Password.
- Prepare the test returns as instructed by your software company (test returns may be included with your software).
- Transmit the test returns following the instructions included with your software. As a Transmitter using accepted software, you must complete an error-free communications test by transmitting at least five returns total in two same-day SWIFT transmissions.
- After we validate your test returns, we will return an ACK file to your SWIFT “FromFTB” mailbox that indicates whether each return was accepted or rejected. You must pick up your ACK files in order to complete PATS.
- If we reject your returns due to formatting (Schema) or transmission errors, contact your Software Developer. After you receive the corrected software, you must retransmit the rejected returns.
- Contact the e-Programs Customer Service Unit at 916.845.0353 for approval once you have successfully completed your error-free communications test.
- We will notify you via phone or email of your acceptance.

2.10 Reminders

Software Developers and Transmitters must:

- Ensure they are an accepted participant in the IRS e-file program before transmitting returns to us.
- Contact our e-Programs Customer Service at 916.845.0353 for initial instructions prior to transmitting test returns if you’re a new Software Developer or Transmitter to the CA e-file program and if you need to request a SWIFT mailbox.
- Not accept electronic returns from their clients until they have been approved by FTB for “live processing”.
- Not send “live” returns as test returns and vice versa. Be sure your Transmission Manifest is correctly set to **“T” for Test** or **“P” for Production**. “Live” returns sent to the test environment are considered “not filed”.

- Inform their clients that they may use only the accepted version of 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 returns you submit.
- Successfully complete all test return 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 return requirements found in Section 2.4, 2.5, and 2.6. Consult the applicable FTB schemas and business rules for complete requirements.
- Remember that there are no specific test cases for California's Business, Fiduciary, and Individual e-file PATS. Follow the requirements in Section 2.3, Section 2.4, Section 2.5, and Section 2.6 to compose your test returns.
- Remember that California Business, Fiduciary, and Individual PATS test returns are not derived from the PATS test scenarios located in the Internal Revenue Service (IRS) Publication 4162, *Modernized e-file Test Package for U.S. Corporation Income Tax Returns*.

Section 3 – Finalizing PATS

3.1 Review of Participants Return File

Once you have transmitted the required test returns, your Account Manager will validate your final transmission and will notify you, within 24 - 48 hours, if any problems or irregularities are found. Upon successful completion, your Account Manager will send you a PATS acceptance letter via email.

3.2 Using Your Own Test Returns

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

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