

UTAH CORPORATE / PARTNERSHIP MeF DEVELOPER'S HANDBOOK Tax Year 2014

1. General Information

This guide is intended to help you develop software to file Utah Corporate or Partnership Tax Returns with the MeF system. If you have additional questions about the schemas or other Utah filing requirements, please contact us directly at mef@utah.gov

2. Supported Forms

For Tax Year 2014, Utah is accepting the following Forms:

- TC-20 – Utah Corporation Franchise and Income Tax Return
- TC-20S – Utah S Corporation Return
- TC-65 – Utah Partnership/Limited Liability Partnership/Limited Liability Company Return
- TC-559 – Corporate/Partnership Payment Coupon

3. Including Federal Data

Utah accepts both linked and state-only returns via MeF. In either case, a copy of the Federal return must be included in the Submission. The only exception to this rule is if you don't have an XML version of the federal return that can be attached.

4. Populating MeF Data Elements

When filing returns via MeF you are required to fill out several fields where the source of those fields is not readily apparent. This section should aid you in populating these fields. Generally, the optional elements in the schemas are defined, but some required elements are explained as well, if the USTC expects certain values in these elements.

Most of this information is contained in the Business Rules document, but in an effort to save you time and effort, the elements that have been the most confusing in past years have been explained here in greater detail.

4.1 Submission Manifest

Here are the values we require in the manifest.xml file included with a submission.

Element xpath	When required and What goes in the element
/StateSubmissionManifest/GovernmentCode	Fixed value "UTST"; dictated by the IRS
/StateSubmissionManifest/SubmissionCategory	Fixed values "PART" or "CORP"; dictated by the IRS
/StateSubmissionManifest/SubmissionType	Denotes which Return Type is being sent If SubmissionCategory = "PART" use <ul style="list-style-type: none"> "TC65" or "1065" If SubmissionCategory = "CORP" use <ul style="list-style-type: none"> "TC20" or "1120" "TC20S" or "1120S" "TC559"

4.2 ReturnHeaderState

The ReturnHeaderState schema is defined by TIGERS, so we don't have full control over the elements defined there.

Element xpath (starting from ReturnHeaderState)	When required and What goes in the element
TaxPeriodBeginDate	Required to be the 1 st day of the month when the tax period begins
TaxPeriodEndDate	Required to be the last day of the tax period, always the last day of the month when the tax period ends.
PaidPreparerInformation	Required if a paid preparer is used to file the return. <i>If the Paid Preparer section is not filled out, it is assumed that the Business Representative is the preparer.</i>
PaidPreparerInformation/DateSigned	Required with the preparer information
PaidPreparerInformation/SSN PaidPreparerInformation/PTIN	One of these is required with preparer information
PaidPreparerInformation/PaidPreparerFirmNumber PaidPreparerInformation/MissingEINReason	One of these is required with preparer information
PaidPreparerInformation/PreparerUSAddress PaidPreparerInformation/PreparerForeignAddress	One of these is required with preparer information
PaidPreparerInformation/Phone PaidPreparerInformation/ForeignPhone PaidPreparerInformation/EmailAddress	Please populate these fields to aid us in solving issues if the return is filed improperly.
SignatureOption/SignaturePIN	This may be provided, but is not required. Do not use the Signature Document option since the USTC no longer requires a Signature Document with MeF returns.
AmendedReturnIndicator	Required if this is an amended return
OriginalSubmissionId	Required if this is a resubmission. Must

	contain the original timely submission id, if you want to take advantage of the 20 day perfection period
OriginalSubmissionDate	Required if this is a resubmission. Must contain the original timely submission date, if you want to take advantage of the 20 day perfection period
Filer/StateEIN	This contains the Utah Incorporation/Qualification Number from the header section on the first page of the return. This is only used when filing TC-20 and TC-20S.
BusinessRepresentative/TaxpayerPIN	Requested field
BusinessRepresentative/EmailAddress	Requested field
BusinessRepresentative/DateSigned	Required Field; this is considered part of the Signature

4.3 ReturnDataState

Payments are not allowed on the TC-20, TC-20S, and TC-65 Return Types. This means the Financial Transaction should not exist on these returns. They have a restricted version of the Financial Transaction schema that does not contain any elements. If payment is included with these return types, a schema validation error will result.

To make a payment, please send in a submission with a TC-559 Return Type. The TC-559 uses a restricted Financial Transaction schema that allows a single StatePayment within the Financial Transaction.

Element xpath	When required and What goes in the element
FinancialTransaction	Required for all TC-559 returns.
FinancialTransaction/AccountHolderName	Required to be the name of the account holder
FinancialTransaction/RequestedPaymentDate	If not provided, the Payment Date will default to the received date of the submission. If provided, it cannot be before the submission date or more than 130 days in the future
FinancialTransaction/AddendaRecord	Not allowed. If you need to direct your payment to multiple accounts or periods, submit multiple TC-559 submissions.