UTAH INDIVIDUAL INCOME
MeF DEVELOPER'S HANDBOOK
Tax Year 2014

1. General Information

This guide is intended to help you develop software to file Utah Individual Income 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, the following forms are supported:

- TC-40 – Utah Individual Income Tax Return
- TC-547 – Individual Income Tax Return 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 exceptions to this rule are:

- If you don't have an XML version of the federal return that can be attached
- If you are filing the TC-40 with a form the IRS does not accept electronically as XML.

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	**What goes in the element**
/StateSubmissionManifest/GovernmentCode	Fixed value "UTST"; dictated by the IRS
/StateSubmissionManifest/SubmissionCategory	Fixed value "IND"; dictated by IRS

/StateSubmissionManifest/SubmissionType	Denotes which Return Type is being sent If SubmissionCategory = IND use • “TC40” or “1040” • “TC547”

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 1st 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.
DisasterRelief	If the USTC authorizes a delayed filing for taxpayers subject to a disaster, indicate the disaster here. For paper returns, this is hand written on the top of the form.
PaidPreparerInformation	Required if a paid preparer is used to file the return. *If the Paid Preparer section is not filled out, it is assumed that the Primary is the preparer.*
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
SpecialProgram	Not used by Utah
Filer/Secondary	Required if filing a joint return, otherwise it is not allowed
Filer/Primary/DateOfBirth Filer/Secondary/DateOfBirth	Required field(s) if Schedule TC-40C is included
Filer/Primary/DateOfDeath Filer/Secondary/DateOfDeath	Required fields(s) if Form TC-131 is included. Only required for the party that is deceased
Filer/Primary/TaxpayerPIN Filer/Secondary/TaxpayerPIN	Required field(s) since these are part of the signature; a self select pin is allowed

The ReturnHeaderState and FinancialTransaction schemas are defined by TIGERS, so we don't have full control over the schemas. Here is how the schemas should be filled out.

4.3 ReturnDataState

Element xpath	When required and What goes in the element
//ReturnState/ReturnDataState/FormTC40/IndReturnHeader/AmendedReturn/TaxYearofNOL	Required to be December 31st of the Tax Year of the Net Operating Loss

4.4 Financial Transaction

Payments are not allowed on the TC-40 Return Type. It has 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-547 Return Type. The TC-547 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-547 returns
FinancialTransaction/StatePayment/AccountHolderName	Required to be the name of the account holder
FinancialTransaction/StatePayment/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/StatePayment/AddendaRecord	Not allowed. If you need to direct your payment to multiple accounts or period, submit multiple TC-547 submissions.
FinancialTransaction/StatePayment/NotIATTransaction	This is a required checkbox that ensures the transaction is not an International ACH Transaction.

A Refund Direct Deposit is allowed if there is a refund. The TC-40 Return has a restricted version of the Financial Transaction schema that contains a single RefundDirectDeposit element. The Financial Transaction is required if you are requesting a Direct Deposit refund.

Element xpath	When required and What goes in the element
FinancialTransaction/DirectDeposit	Use this element if a Direct Deposit refund is requested, otherwise omit the Financial Transaction. ACH Debit payments cannot be made on this return type. To make a payment, use the TC547 form type.
FinancialTransaction/DirectDeposit/NotIATTransaction	This is a required checkbox that ensures the transaction is not an International ACH Transaction.