

2020 – Test Scenarios

Testing Requirements:

- Test Submission Id's are required to be e-mailed to Kathy.ODonnell@DolT.ri.gov along with pdf copies of the test returns. If they are not sent your returns will not be tested.
- Please note If your software does not support combined filing please let us know when submitting tests.
- All apportionment schedules must be filled out. i.e. totals only are **NOT** acceptable and will not process through our system.

MeF Notes

Rhode Island requires testing and registration every year.

Manifest Information:

- Here is the list of items we expect in the **StateSubmissionType** element in the manifest.
 - "RI1120C"
 - "RI1120S"
 - "RI1065"

Business Rules:

- Must be an original filing we do not allow duplicates.
- The other is the software ID must be approved.

Rule Number	Rule Text
X0000-002	Incorrect Transmission data.
X0000-003	SubmissionId in the submission file mismatches SubmissionId in the manifest file.
X0000-004	No submission file found in state submission directory.
X0000-005	The XML data has failed schema validation.
X0000-006	MeF Gateway experiences system error.
X0000-007	Other State Submission
X0000-008	The namespace declarations in the root element of the return ('Return' element) is incorrect.
1040-060	Software Developer ID must be approved for Individual Efile.
1040-062	Transmission cannot be a duplicate of a previously accepted transmission.
1120-060	Software Developer ID must be approved for Individual Efile.
1120-062	Transmission cannot be a duplicate of a previously accepted transmission.

2D and paper Notes

When submitting your 2D tests and paper forms for approval be sure to include any forms and/or schedules that are not covered by the tests provided.

For example, Schedule S, RI-1120F and Schedule CR-PT.

TEST 1 - RI-1120S

Scenario: Great Atomic Pyrotechnics & Designs, Inc. at 36 Anytown Street, Providence, RI 02908 filing a Short Year Initial Return for fiscal period beginning 2/01/2020 ending 12/31/2020.

Additional information:

FEIN 11-0007501

Federal Taxable Income approximately \$75,000

Estimates: \$2,000

Extension payment: \$400

Apportionment ratio: 1.000000

Final determination in Schedule F: No

This test will use the following sections, schedules(s) and form(s).

Form RI-1120S –

Schedule A

Schedule B

Schedule C

Schedule E

Schedule F

Schedule I

Schedule K-1

Schedule B

Line 1a: Exempt interest deduction \$650

Line 1b: Bonus depreciation \$341

Line 1c: Modification for Tax Incentives for Employers \$1,000

Schedule C

Line 1a: Interest \$200

Line 1b: Bonus depreciation adjustment \$1,000

Line 1c: Intangible Addback \$588

Schedule E

Line 1: Elective Deduction \$1,122

Line 2: Qualifying Investment \$750

Schedule I

Please note Schedule I must be contain some line numbers. Totals only are NOT acceptable.

Schedule K-1

SH	Shareholder Name	SSN	Address	Ownership %
1	Mark Smith	100-00-6000	25 Short Street, Providence RI 02904	50%
2	Ann Big	500-00-1000	41 Tree Drive, Johnston RI 02917	50%

TEST 2 – RI-1120S

Scenario: Taxpayer named WorkAllDay Inc, Inc. at 99 Anytown Street, Cranston, RI 02908. The tax should be \$1,200 with an overpayment of \$800, \$500 of which will be carried forward to 2021.

Additional information:

FEIN 11-0007505
Federal Taxable Income approximately \$3,500
Q-sub included: Yes
Number of Q-Sub companies: 2
Jobs growth tax: \$800
Extension payment: \$2,800
Apportionment ratio: 0.500000
Final determination in Schedule F: No

This test will use the following sections, schedules(s) and form(s).

Form RI-1120S –

- Schedule A
- Schedule B
- Schedule C
- Schedule E
- Schedule F
- Schedule I

Q-Sub Schedule

Schedule K-1

Schedule B

Line 1a: Exempt interest deduction \$888
Line 1b: Bonus depreciation \$777
Line 1c: Modification for Tax Incentives for Employers \$500

Schedule C

Line 1a: Interest \$2,222
Line 1b: Bonus depreciation adjustment \$301
Line 1c: Intangible Addback \$200

Schedule E

Line 1: Elective Deduction \$368
Line 2: Qualifying Investment \$1,991

Q-Sub Schedule

Q-Sub Name	FEIN	Address
PartDayWork, Inc	11-1551212	150 Riverside Dr, East Providence RI 02915
FullTimePay, Inc	22-2552525	100 Newport Ave, East Providence RI 02914

Schedule K-1

SH	Shareholder Name	SSN	Address	Ownership %
1	Derek James	200-00-9000	68 Spring Street, Providence RI 02908	50%
2	Madeline Nice	700-00-3000	13 Silent Road, Cranston, RI 02920	50%

TEST 1 – RI-1065

Scenario: TMZ LLC at 2001 Party Street, Pawtucket RI 02860 is filing a calendar year 12/31/2020. The tax due is \$100. The only member of this LLC is Linda Lohan, 1 Hollywood Boulevard, Johnston RI 02917.

Additional information:

FEIN 11-0008871

Entity type: Single member LLC – SMLLC

Note: The “SMLLC” check box must be used for Single Member LLCs not “LLC”.

Federal Taxable Income approximately \$900,000 from Federal Schedule C

Extension payment: \$300

Apportionment ratio: 0.600000

Final determination in Schedule F: No

This test will use the following sections, schedules(s) and form(s).

Form RI-1065 –

Schedule A

Schedule B

Schedule C

Schedule F

Schedule I

Schedule B

Line 1a: Exempt interest deduction \$9,001

Line 1b: Bonus depreciation \$8,002

Line 1c: Modification for Tax Incentives for Employers \$5,003

Schedule C

Line 1a: Interest \$1,009

Line 1b: Bonus depreciation adjustment \$2,008

Line 1c: Intangible Addback \$507

Schedule I

Please note Schedule I must be contain some line numbers. Totals only are NOT acceptable.

TEST 2 – RI-1065

Scenario: Great Idea, LLC, at 45 Royal Road, Providence, RI 02908 filing a Short Year Initial Return for fiscal period beginning 5/01/2019 and ending 12/31/2019.

Additional information:

FEIN 11-0009805

Entity type: Limited liability company – “LLC”

Federal taxable income: \$1,800

Extension payment: \$400

Apportionment ratio: 0.004812

Final determination in Schedule F: No

This test will use the following sections, schedules(s) and form(s).

Form RI-1065 –

Schedule A

Schedule B

Schedule C

Schedule E

Schedule F

Schedule I

Schedule K-1

Schedule B

Line 1a: Exempt interest deduction \$111

Line 1b: Bonus depreciation \$0

Line 1c: Modification for Tax Incentives for Employers \$222

Schedule C

Line 1a: Interest \$333

Line 1b: Bonus depreciation adjustment \$0

Line 1c: Intangible Addback \$444

Schedule E

Line 1: Elective Deduction \$219

Line 2: Qualifying Investment \$611

Schedule I

Please note Schedule I must be contain some line numbers. Totals only are NOT acceptable.

Schedule K-1

SH	Shareholder Name	SSN	Address	Ownership %
1	Tom Jefferson	100-00-9000	52 Cranberry Lane, Providence RI 02904	50%
2	Albert Washington	500-00-3000	1 Country Road, Johnston RI 02917	50%

TEST 3 – RI-1065

Scenario: Gratis Partnership at 1575 Silver Way, Cranston, RI 02920 is filing a calendar year end 12/31/2020 return.

Additional information:

FEIN 11-0009876

Entity type: **General** partnership – “Partnership”

Note: Taxpayer is not subject to the RI Annual Fee on Schedule A, Line 7a.

Federal taxable income: \$1,800

Extension payment: \$400

Apportionment ratio: 1.000000

Final determination in Schedule F: No

This test will use the following sections, schedules(s) and form(s).

Form RI-1065 –

Schedule A

Schedule B

Schedule C

Schedule E

Schedule F

Schedule I Schedule K-1

Schedule B

Line 1a: Exempt interest deduction \$0

Line 1b: Bonus depreciation \$1212

Line 1c: Modification for Tax Incentives for Employers \$0

Schedule C

Line 1a: Interest \$0

Line 1b: Bonus depreciation adjustment \$301

Line 1c: Intangible Addback \$0

Schedule I

Please note Schedule I must be contain some line numbers. Totals only are NOT acceptable.

Schedule K-1

SH	Shareholder Name	SSN	Address	Ownership %
1	John Jones	100-00-4532	44 Dryden Road, Providence RI 02904	33.33%
2	James Smyth	300-00-0408	1800 Municipal Drive, Pawtucket RI 02860	33.33%
3	Kayla Jones	200-00-0715	25 Ocean Street, Pawtucket RI 02860	33.34%

TEST 4 – RI-1065

Scenario: Golden Limited Partnership of 1575 Silver Way, Cranston, RI 02920 is filing a return for calendar year end 12/31/2020. Taxpayer has an overpayment of which \$400 is being carried forward to 2021.

Additional information:

FEIN 11-0007777

Entity type: **Limited** partnership – “LP”

Federal taxable income: \$97,000,999

Estimated payments: \$1,500

Extension payment: \$400

Apportionment ratio: 0.100000

Final determination in Schedule F: YES

This test will use the following sections, schedules(s) and form(s).

Form RI-1065 –

Schedule A

Schedule B

Schedule C

Schedule E

Schedule F

Schedule I

Schedule K-1

Schedule B

Line 1a: Exempt interest deduction \$111,222

Line 1b: Bonus depreciation \$333,444

Line 1c: Modification for Tax Incentives for Employers \$0

Schedule C

Line 1a: Interest \$60,001

Line 1b: Bonus depreciation adjustment \$0

Line 1c: Intangible Addback \$0

Schedule E

Line 1: Elective Deduction \$722,966

Line 2: Qualifying Investment \$411,972

Schedule I

Please note Schedule I must be contain some line numbers. Totals only are NOT acceptable.

Schedule K-1

SH	Shareholder Name	SSN	Address	Ownership %
1	James Moneypenny	100-00-0007	42 Fleming Road, New York, NY 1111	50%
2	William Fairbanks	500-00-1111	180 Baccarat Way, Greenwich CT 02818	50%

TEST 1 – RI-1120C

Scenario: Taxpayer named Colt, Inc, at 45 Anytown Street, North Providence, RI 02904 is filing a fiscal year end September 30, 2021 return. The return will have a tax balance due along with underestimating interest due on line 20c.

Additional information:

FEIN 11-0007600

Federal taxable income: \$8,254,910

Estimated payments: \$10,000

Other payment: \$5,000

Apportionment ratio: 0.300551

This test will use the following sections, schedules(s) and form(s).

Form RI-1120C –

Schedule A

Schedule B

Schedule C

Schedule D

Schedule H

Schedule B-CR

RI-2220

Schedule B

Line 1a: \$65,005

Line 1b: \$74,505

Line 1c: \$30,005

Line 1d: \$40,005

Line 1e: \$34,003

Line 1f: \$82,351

Schedule C

Line 1a: \$101,001

Line 1b: \$1,004,004

Line 1c: \$80,005

Schedule D

Pass-through entity	FEIN	Pass-through withholding
Wilson Corporation	05-0018512	\$200
Distance Inc	06-1234567	\$1,000

Schedule H

Please note Schedule H must be contain some line numbers. Totals only are NOT acceptable.

Schedule B-CR

RI-286B \$105,000

RI-7253 \$25,000

RI-2220

Annualization of income checkbox checked

TEST 2 – RI-1120C

Scenario: Designated Agent/Taxpayer named Champions, Inc, at 27 161st Street, Bronx, NY 10451 is filing a calendar year end December 31, 2020 return. Taxpayer is a Combined Filer. The taxpayer will have an overpayment to be credited to 2021.

Additional information:

FEIN 11-0008812

Federal Taxable Income of over \$197,000,000

Estimated payments: \$10,000

Other payment: \$5,000

Apportionment ratio: 0.400000

This test will use the following sections, schedules(s) and form(s).

Form RI-1120C -

Schedule A

Schedule B

Schedule C

Schedule H

Schedule CGM

Schedule B

Line 1a: \$123,456

Line 1b: \$0

Line 1c: \$0

Line 1d: \$0

Line 1e: \$654,321

Line 1f: \$0

Schedule C

Line 1a: \$0

Line 1b: \$0

Line 1c: \$987,654

Schedule H

Please note Schedule H must be contain some line numbers. Totals only are NOT acceptable.

Schedule CGM

CGM Member Name	FEIN	Entity role	Nexus
Champions, Inc	11-0008812	Designated agent	Yes
Core Four, Inc	11-0008813	Member	Yes
Clipper Inc	11-0008814	Member	No

Please note: The combined group is required to attach a computational schedule or schedules with columns which report the income and apportionment information of all entities of the taxpayer member's combined group, as well as any supporting information required to substantiate the amounts in the computational schedule or schedules. The schedule format used for Federal consolidated returns is preferable.

The computational schedule(s) must be attached/uploaded as a PDF when the MeF return is transmitted.