



2009  
IDAHO  
INDIVIDUAL  
E-FILE (EMS)  
TEST PACKET

October 2009

Dear Software Developers,

Enclosed is the 2009 Idaho Individual E-File (EMS) Test Packet. This grid was developed by our audit staff and is relatively unchanged from last year's grid. You will use the federal test scenarios that best fits the Idaho test grid.

Before testing begins, please let Rene know by e-mail if you will not be supporting a certain Idaho form or schedule. You may modify your test returns to the forms and schedules that your software will support. Rene also needs to know which federal test scenario you will use for each of the Idaho tests.

Please contact us by e-mail before transmitting your test returns. Include a PDF of each test return that you will be transmitting.

Also enclosed are the SSNs, taxpayer names, and addresses for the test returns.

Idaho will follow the IRS testing calendar.

My office hours are:

Monday – Friday, 7:30 AM - 4:00 PM (MST)

Rene Holtslander's office hours are:

Monday – Thursday, 7:30 AM – 4:30 PM (MST)  
Friday, 7:30 AM – 1:30 PM (MST)

Our office will be closed for the following holidays.

November 11 Veteran's Day  
November 27 Thanksgiving Day  
December 25 Christmas Day  
January 1 New Years Day

If you have any testing questions, feel free to contact Rene Holtslander or me by e-mail or phone. Rene can be reached at [rene.holtslander@tax.idaho.gov](mailto:rene.holtslander@tax.idaho.gov). Her phone number is (208) 334-7787. Rene will be testing all EMS returns this year.

We look forward to working with you.

Sincerely,

Chris Vega  
Electronic Filing Coordinator  
Idaho State Tax Commission  
(208) 334-7822  
[christopher.vega@tax.idaho.gov](mailto:christopher.vega@tax.idaho.gov)

## Form 40 Test Return Information

### Test 1:

400005901  
Two T Test  
c/o Tom Smith 215 Laid Back Way  
Coeur d Alene Idaho 83815  
Yes- Forms next year  
Single  
Claimed Dependent  
Election Campaign Fund Libertarian  
Paid Preparer with PTIN and phone number

### Test 2:

400005902  
400005920  
Test Jones  
Amber Jones  
341 Ronald Rd  
Mackay Idaho 83251  
Married Filing Joint  
No Dependents  
Election Campaign Fund Constitution  
**Spouse was incarcerated for 6 months**  
**Taxpayer and spouse over 65 and blind**

### Test 3:

400005903  
Test David Keller  
121 Torch St  
Coeur D Alene Idaho 83815  
Qualifying widower (2009)  
3 Dependent children  
Election Campaign Fund Democratic

### Test 4:

400005904  
400005927  
John J Lamb  
Janet J Lamb  
1030 W Main St  
Pocatello Idaho 83204  
Election Campaign Fund Republican  
Married filing Separate  
2 Dependent children

Test 5:

400005905  
Peter Pan  
12 Winners Circle  
Horseshoe Bend Idaho 83626  
Election Campaign Fund None  
Deceased in 2009  
Head of Household  
1 dependent Parent

Test 6:

400005906  
400005925  
Ronald J Blackburn  
Mary J Blackburn  
9202 Blue Heron  
Middleton Idaho 83644  
Election Campaign Fund: Republican/Libertarian  
Spouse deceased in 2009  
Married Filing Joint  
6 Dependent children

Test 7:

400005907  
Jose Phrozintowes  
1832 North Pole Ln  
Meridian Idaho 83646  
Election Campaign Fund No specific  
Head of Household  
3 Dependent children  
NOL election

**Form 40 - EMS Test Data**

									Deceased taxpayer			
<b>Line Number</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>	<b>Test 5</b>	<b>Test 6</b>	<b>Test 7</b>					
<b>Income</b>												
Line 9 - Federal Adjusted Gross Income	X	X	X	X	X	X	X					
Line 10 - Additions from Form 39R			X				X					X
Line 11 - Total	X	X	X	X	X	X	X					X
Line 12 - Subtractions from Form 39R			X				X					X
Line 13 - Total adjusted income	X	X	X	X	X	X	X					X NOL
<b>Tax Computation</b>												
Line 14a - Age 65 or older			X/X									
Line 14b - Blind			X/X									
Line 14c - Claimed dependent	X											
Line 15 - Itemized deductions		X	X									
Line 16 - State and local income taxes			X									
Line 17 - Net itemized deductions. Line 15 - Line 16			X	X								
Line 18 - Standard deduction	X				X	X	X					X
Line 19 - Subtract larger of Line 17 or 18 from line 13		X	X	X	X	X	X					X
Line 20 - Exemption total		X	X	X	X	X	X					X
Line 21 - Taxable income	X	X	X	X	X	X	X					X
Line 22 - Tax from tables or rate schedule	X	X	X	X	X	X	X					X
Line 23 - Figure from line 22	X	X	X	X	X	X	X					X
<b>Credits</b>												
Line 24 - Credit for taxes paid to other states		X										
Line 25 - Contributions to Idaho educational entities		X										
Line 26 - Contributions to Idaho youth and rehab facilities		X										
Line 27 - Live organ donation expenses		X										
Line 28 - Total credits from Form 44		X									X	
Line 29 - Total credits. Add lines 24-28		X									X	
Line 30 - Net tax after credits. Subtract Line 29 from Line 23	X	X	X	X	X	X	X					X
<b>Other taxes</b>												
Line 31 - Fuels tax due		X										
Line 32 - Sales/use tax due		X										
Line 33 - Total tax from recapture from Form 44		X	X									

Line 34 - Tax from recapture of QIE									
Line 35 - Permanent building fund	X		X	On Public Assistance	X	X	X		
Line 36 - Total Tax. Add lines 30-35	X	X	X	X	X	X	X		
<b>Donations</b>									
Line 37 - Nongame Wildlife Conservation Fund					X				
Line 38 - Children's Trust Fund					X				
Line 39 - Special Olympics Idaho					X				
Line 40 - Idaho Guard and Reserve Family					X				
Line 41 - American Red Cross of Greater Idaho fund					X				
Line 42 - Veterans Support Fund					X				
Line 43 - Idaho Foodbank					X				
Line 44 - Total donations. Add Lines 37 - 43					X				
Line 45 - Total Tax plus Donations. Add line 36 to line 44	X	X	X	X	X	X	X	X	X
<b>Payments and other credits</b>									
Line 46 - Grocery credit computed	\$0	X	X	X	X	X	X	X	X
Line 46a - Irrevocable grocery credit donation						X			
Line 46b - Grocery credit received	\$0	X	X	X	\$0	X	X	X	X
Line 47 - Maintaining a home for aged or disabled					X				
Line 48a - Special Fuels tax refund		X							
Line 48b - Gasoline tax refund		X							
Line 48 - Total fuels refund. Add Lines 48a and 48b		X							
Line 49 - Idaho income tax withheld	X				X	X	X		
Line 50 - 2009 Form 51 payments and rollforward from 2008 return			X						
Line 51 - Total payments and other credits. Add lines 46-50	X	X	X	X	X	X	X	X	X
<b>Refund or payment due</b>									
Line 52 - Tax due. Subtract line 51 from line 45.		X	X						
Line 53a - Penalty		X							
Line 53b - Interest									
Line 53 - Penalty and Interest total		X							
Line 54 - Total due. Add lines 52-53		X	X						
Line 55 - Overpaid. Line 51 minus lines 45 and 53.	X				X	X	X	X	X
Line 56 - Refund	X				X	X			X
Line 57 - Estimated tax to 2010 return							X		
Line 58 - IAT question	X								
Line 58a - Routing and Account number	X				X				

Line 58b - Checking							X						
Line 58c - Savings		X											
<b>Form 39R</b>													
<b>Part A - Additions</b>													
Line 1 - Federal net operating loss carryover													X
Line 2 - Capital loss carryover incurred outside the state						X							
Line 3 - Non-Idaho state and local bond interest and dividends						X							
Line 4 - Idaho college savings account withdrawal						X			X				
Line 5 - Other additions						X							
Line 6 - Total additions. Add lines 1-5						X			X				
<b>Part B - Subtractions</b>													
Line 1 - Idaho net operating loss carryover													X NOL Carryover
Line 2 - State income tax refund if included in federal income						X							
Line 3 - Interest from US Government obligations									X				
Line 4 - Insulation of Idaho residence									X				
Line 5a - 2009									X				
Line 5b - 2008													
Line 5c - 2007													
Line 5d - 2006													
Line 5e - Alternative energy devices deduction									X				
Line 6 - Child/dependent care									X				
Line 7 - Social security and railroad benefits, if included in federal income													
Line 8 - Retirement benefits deduction													
Line 9 - Technological equipment donation													
Line 10 - Idaho capital gains deduction													
Line 11 - Active duty military pay earned outside of Idaho									X				
Line 12 - Adoption expense						X							
Line 13 - Idaho medical savings account									X				
Line 14 - Idaho college savings program									X				
Line 15 - Maintaining a home for the aged or disabled													
Line 16 - Idaho lottery winnings									X				
Line 17 - Income earned on a reservation by an American Indian						X							
Line 18 - Health insurance premiums									X				
Line 19 - Long-term health care insurance									X				



Firstname,lastname,SSN																				
<b>Part G - Standard Deduction</b>																				
Line 1 - Real estate taxes from federal Schedule L, line 19																				
Line 2 - Disaster loss from federal Schedule L, line 6																				
Line 3 - Qualified motor vehicle tax from federal Schedule L, line 20																				
Line 4 - Total of lines 1-3																				
<b>Form 44</b>																				
<b>Part I</b>																				
Line 1 - ITC (Form 49)																				
Line 2 - Production equipment using postconsumer waste																				
Line 3 - Promoter sponsored event																				
Line 4 - Credit for qualifying employees (Form 55)																				X
Line 5 - Idaho research activities (Form 67)																				
Line 6 - Broadband equipment investment credit (Form 68)																				
Line 7 - Incentive investment tax credit (Form 69)																				
Line 11 - Biofuel infrastructure investment tax credit (Form 71)																				
Line 12 - Total business income tax credits																				X
<b>Part II</b>																				
Line 1 - ITC (Form 49r)																				
Line 2 - Broadband (Form 68R)																				X
Line 6- Biofuel infrastructure investment credit (Form 71R)																				
Line 7 - Total tax from recapture																				
<b>From 49</b>																				
<b>Form 55</b>																				
<b>Form 67</b>																				
<b>From 68</b>																				
<b>Form 69</b>																				
<b>Form 75</b>																				
<b>Form 49R</b>																				
<b>Form 56</b>																				
<b>Form CG</b>																				
<b>Form 49C</b>																				

## Form 43 Test Information

### Test 1:

400005908  
400005923  
Test Ratt  
Wharf B Ratt  
452 Mouse Trap Ct  
Cheesetown PA 17201  
Married filing joint  
Residency Status- Nonresidents  
Current state of residence- PA

### Test 2:

400005909  
400005924  
Tess L Lucky  
Cleo P Lucky  
15 Ides of March Pkwy  
Helena MT 59601  
Married filing joint  
Residency Status- Resident taxpayer Part-year spouse  
Full months in Idaho- Resident 12 months Spouse 6 months  
Current state of residence- Taxpayer ID Spouse MT

### Test 3:

400005910  
Test J Caden  
USS Robert E Lee  
FPO AP 96222  
Head of Household  
Residency Status- Military Nonresident  
Current state of residence- NV  
1 dependent child

### Test 4:

400005911  
400005926  
Joe A Deer  
Jessie P Deer  
123 Beautiful Rd  
Caldwell Idaho 83607  
Married Filing Joint  
Residency Status- Taxpayer Idaho Resident on Active Military Duty  
Spouse Nonresident  
Current state of residence- Taxpayer ID Spouse OR  
3 dependent children

**FORM 43 - EMS Test Data**

<b>Line Number</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>
Line 9 - Wages, salaries, tips, etc.		X	X	X
Line 10 - Taxable interest income		X	X	
Line 11 - Dividend income			X	
Line 12 - Alimony received			X	
Line 13 - Business income or loss			X	
Line 14 - Capital gain or loss			X	
Line 15 - Other gains or losses				
Line 16 - IRA distributions				
Line 17 - Pensions and annuities			X	
Line 18 - Rents, royalties, partnerships, S corporations, trusts, etc.			X	
Line 19 - Farm income or loss	X			
Line 20 - Unemployment compensation		X		
Line 21 - Other income	X			
Line 22 - Total income. Add lines 9-21.	X	X	X	X
<b>Idaho Adjustments</b>				
Line 23 - Deductions for IRA and health savings account		X		
Line 24 - Moving expenses			X	
Line 25 - Deductions for self-employment tax, health insurance, etc...	X			
Line 26 - Penalty on early withdrawal of savings			X	
Line 27 - Other deductions		X	X	
Line 28 - Total adjustments. Add lines 23-27	X	X	X	
Line 29 - Idaho adjusted gross income. Subtract line 28 from line 22.	X	X	X	X
<b>Column A</b>				
Line 30 - Federal Adjusted Gross Income	X	X	X	X
Line 31 - Additions from Form 39NR, column A			X	
Line 32 - Subtractions from Form 39NR, column A		X	X	X
Line 33 - Total Adjusted Income. Add lines 30 and 31, less line 32	X	X	X	X
<b>Column B</b>				
Line 30 - Idaho Adjusted Gross Income from line 29	X	X	X	X
Line 31 - Additions from Form 39NR, column B			X	
Line 32 - Subtractions from Form 39NR, column B		X	X	X
Line 33 - Total Adjusted Income. Add lines 30 and 31, less line 32	X	X	X	X
Line 34a - Age 65 or older				
Line 34b - Blind				
Line 34c - Claimed dependent				
Line 35 - Itemized deductions	X	X		
Line 36 - State and local income or general sales taxes on Sched A, line 5	X	X		
Line 37 - Subtract line 36 from line 35	X	X		
Line 38 - Standard deduction			X	X
Line 39 - Exemption amount	X	X	X	X
Line 40 - Add line 39 to the larger of line 37 or 38	X	X	X	X
Line 41 - Idaho percentage. Divide line 33, column B by line 33, column A	X	X	X	
Line 42 - Multiply amount on line 40 by percentage on line 41	X	X	X	
Line 43 - Idaho taxable income. Subtract line 42 from line 33	X	X	X	
Line 44 - Tax from tables or rate schedule	X	X	X	
Line 45 - Income tax paid to other states		X		

Line 46 - Credit for contributions to Idaho educational entities						
Line 47 - Credit for contributions to Idaho youth and rehab facilities						
Line 48 - Credit for live organ donation						
Line 49 - Total business income tax credits from Form 44						
Line 50 - Line 44 minus line 45-49	X	X	X			
<b>Other taxes</b>						
Line 51 - Fuels tax due						
Line 52 - Sales/use Tax due		X				
Line 53 - Tax from recapture of income tax credits from Form 44						
Line 54 - Tax from recapture of qualified investment exemption (QIE)						
Line 55 - Permanent building fund	X	X	X	X		
Line 56 - Total tax	X	X	X	X		
<b>Donations</b>						
Line 57 - Idaho Guard and Reserve Family Support						
Line 58 - Children's Trust/Child Abuse Prevention						
Line 59 - Special Olympics Idaho						
Line 60 - Nongame Wildlife Conservation						
Line 61 - American Red Cross of Greater Idaho						
Line 62 - Idaho Foodbank						
Line 63 - Total tax plus donations. Add lines 56-62	X	X	X	X		
<b>Payments</b>						
Line 64 - Grocery credit computed		X	X			\$60
Line 64a - Irrevocable grocery donation						X
Line 64b - Grocery credit received		X	X			\$0
Line 65 - Maintaining a home for aged or disabled						
Line 66a - Special fuels tax refund						
Line 66b - Gasoline tax refund						
Line 66 - Total fuels refund						
Line 67 - Idaho income tax withheld	X	X	X			
Line 68 - Estimated payments and amount from 2008 return						
Line 69 - Total payments and other credits. Add lines 64-68	X	X	X	X		
<b>Tax due</b>						
Line 70 - Tax Due. Subtract line 69 from line 63		X				X
Line 71a - Penalty						
Line 71b - Interest						
Line 71 - Total penalty and interest						
Line 72 - Total due. Add lines 70 and 71		X				X
<b>Refund</b>						
Line 73 - Overpaid. Line 69 minus lines 63 and 71.	X			X		
Line 74 - Refund	X			X		
Line 75 - Estimated tax						
Line 76 - IAT question	X					
Line 76a - Routing and Account number	X			X		
Line 76b - Checking	X					
Line 76c - Savings				X		
<b>Form 39NR</b>						
<b>Part A - Additions</b>						
Line 1a - Non-Idaho state and local bond interest and dividends				X		
Line 1b - Non-Idaho state and local bond interest and dividends				X		

Line 2a - Idaho college savings account withdrawal							
Line 2b - Idaho college savings account withdrawal							
Line 3a - Other additions							
Line 3b - Other additions							
Line 4a - Total additions. Add lines 1-3					X		
Line 4b - Total additions. Add lines 1-3					X		
<b>Part B - Subtractions</b>							
Line 1a - Idaho net operating loss carryover							
Line 1b - Idaho net operating loss carryover							
Line 2a - State income tax refund if included in federal income					X		
Line 3a - Interest from US Government obligations					X		
Line 3b - Interest from US Government obligations					X		
Line 4a - Child/dependent care							
Line 4b - Child/dependent care							
Line 5a - Social security and railroad benefits included in line 30							
Line 6a - Idaho capital gains deduction					X		
Line 6b - Idaho capital gains deduction					X		
Line 7a - Idaho resident - Active duty military pay earned outside of Idaho							X
Line 7b - Idaho resident - Active duty military pay earned outside of Idaho							X
Line 8a - Idaho medical savings account					X		
Line 8b - Idaho medical savings account					X		
Line 9a - Idaho college savings program					X		
Line 9b - Idaho college savings program					X		
Line 10a - Adoption expenses			X				
Line 10b - Adoption expenses			X				
Line 11a - Maintaining a home for the aged or disabled					X		
Line 11b - Maintaining a home for the aged or disabled					X		
Line 12a - Idaho Lottery winnings					X		
Line 12b - Idaho Lottery winnings					X		
Line 13 - Income earned on a reservation by an American Indian							
Line 14a - Worker's compensation							
Line 14b - Worker's compensation							
Line 15a - Partner's and shareholder's pass-through subtractions							
Line 15b - Partner's and shareholder's pass-through subtractions							
Line 16a - Insulation of Idaho residence					X		
Line 16b - Insulation of Idaho residence					X		
Line 17a - Technological equipment donation					X		
Line 17b - Technological equipment donation					X		
Line 18a - Health insurance premiums					X		
Line 18b - Health insurance premiums					X		
Line 19a - Long-term health care insurance					X		
Line 19b - Long-term health care insurance					X		
Line 20 - Alternate energy device deduction							
Line 20a, column A - 2009							
Line 20a, column B - 2009							
Line 20b, column A - 2008					X		
Line 20b, column B - 2008					X		
Line 20c, column A - 2007							
Line 20c, column B - 2007							

Line 20d, column A - 2006								
Line 20d, column B - 2006								
Line 20e, column A - Total					X			
Line 20e, column B - Total					X			
Line 21a - Add lines 1-19 and 20e								X
Line 21b - Add lines 1-19 and 20e								X
<b>Line 22 - Retirement benefits deduction</b>								
Line 22a, column A - If single enter \$27,876; if married jointly enter \$41,814								
Line 22b, column A - Federal Railroad Retirement received								
Line 22c, column A - Social Security benefits received								
Line 22d, column A - Balance. Line 22a minus lines 22b and 22c.								
Line 22e, column A - Qualified retirement benefits included in federal gross income								
Line 22f, column A - Column A benefits, smaller of line 22d or 22e								
Line 22g, column B - Qualified retirement benefits included in Idaho gross income								
Line 22h, column B - Divide line 22g by line 22e								
Line 22i, column B - Column B benefits, multiply 22f by 22h.								
Line 23a - Nonresident military pay included in line 30, Column A					X			
Line 24a - Bonus depreciation								
Line 24b - Bonus depreciation								
Line 25a - Other subtractions					X			
Line 25b - Other subtractions					X			
Line 26a - Total subtractions			X	X	X			
Line 26b - Total subtractions			X	X	X			
<b>Part C - Credit for Income Tax Paid to Other States</b>								
Enter state abbreviation			MT					
Line 1 - Idaho adjusted income from line 34b			X					
Line 2 - Other state's adjusted income			X					
Line 3 - Amount of income taxed by Idaho and also taxed by another state			X					
Line 4 - Idaho tax			X					
Line 5 - Divide line 3 by line 1			X					
Line 6 - Multiply line 4 by line 5			X					
Line 7 - Other states tax due less its income tax credits			X					
Line 8 - Divide line 3 by line 2.			X					
Line 9 - Multiply line 7 by line 8			X					
Line 10 - Enter the smaller of line 6 or line 9			X					
<b>Part D - Credit for Income Tax Paid to Other States by Idaho residents</b>								
Line 1 - Idaho tax, line 25								
Line 2 - Other state's adjusted income								
Line 3 - Idaho adjusted income, line 34b								
Line 4 - Divide line 2 by line 3								
Line 5 - Multiply line 1 by line 4								
Line 6 - Other states tax due less income tax credits								
Line 7 - Smaller of line 5 or 6								
<b>Part E - Maintaining a home for family member age 65 or older</b>								
Line 1a - Yes								
Line 1b - Yes								

Line 2a - No								
Line 2a - Yes								
Line 2b - No								
Line 3a - Firstname,lastname,SSN,relationship,DOB,check if disabled								
Line 3b - Firstname,lastname,SSN,relationship,DOB,check if disabled								
Line 3c - Firstname,lastname,SSN,relationship,DOB,check if disabled								
Line 4 - Total amount claimed								
<b>Part F - Dependents</b>								
Firstname,lastname,SSN								
Firstname,lastname,SSN								
Firstname,lastname,SSN								
Firstname,lastname,SSN								
<b>Part G - Standard deduction</b>								
Line 1 - Real estate taxes from federal Schedule L, line 19						X		X
Line 2 - Disaster loss from federal Schedule L, line 6						X		
Line 3 - Qualified motor vehicle tax from federal Schedule L, line 20						X		X
Line 4 - Total of lines 1-3						X		X
<b>Form 44</b>								
<b>Part I</b>								
Line 1 - ITC (Form 49)								
Line 2 - Production equipment using postconsumer waste								
Line 3 - Promoter sponsored event								
Line 4 - Credit for qualifying employees (Form 55)								
Line 5 - Idaho research activities (Form 67)								
Line 6 - Broadband equipment investment credit (Form 68)								
Line 7 - Incentive investment tax credit (Form 69)								
Line 11 - Biofuel infrastructure investment tax credit (Form 71)								
Line 12 - Total business income tax credits								
<b>Part II</b>								
Line 1 - ITC (Form 49R)								
Line 2 - Broadband (Form 68R)								
Line 6 - Biofuel infrastructure investment credit (Form 71R)								
Line 7 - Total tax from recapture								
<b>From 49</b>								
<b>Form 55</b>								
<b>Form 67</b>								
<b>From 68</b>								
<b>Form 69</b>								
<b>Form 56</b>								
<b>Form 75</b>								
<b>From 49R</b>								
<b>Form 68R</b>								
<b>Form 49C</b>								
<b>Form CG</b>							X	