



2009  
IDAHO

BUSINESS  
E-FILE (MEF)  
TEST PACKET

SCHEMA VERSION V1.1

October 7, 2009

Dear Software Developers,

Enclosed is the 2009 Idaho Business E-File (MeF) 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 me 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. I also need to know which federal test scenario you will use for each of the Idaho tests.

Also enclosed are the EIN's, company names, and addresses for the three tax types.

Idaho will follow the IRS testing calendar.

My office hours are:

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

Our office will be closed for the following holidays.

October 12 Columbus Day  
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 me or Joe Ricks by e-mail or phone. Joe can be reached at [joeseph.ricks@tax.idaho.gov](mailto:joeseph.ricks@tax.idaho.gov). His phone number is (208) 334-7801.

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)

## 2009 Idaho Business E-File (MeF) Test Data

### **Form 41**

11-0000001  
Test Adam, Inc.  
1000 W. State St.  
Boise, Idaho 83722

11-0000002  
Test Bob, Inc.  
1001 W. State St.  
Boise, Idaho 83722

11-0000003  
Test Charles, Inc.  
1002 W. State St.  
Boise, Idaho 83722

11-0000004  
Test David, Inc.  
1003 W. State St.  
Boise, Idaho 83722

### **Form 41S**

11-0000005  
Test Able, Inc.  
1004 W. State St.  
Boise, Idaho 83722

11-0000006  
Test Barbara, Inc.  
1005 W. State St.  
Boise, Idaho 83722

11-0000007  
Test Chris, Inc.  
1006 W. State St.  
Boise, Idaho 83722

11-0000008  
Test Debbie, Inc.  
1007 W. State St.  
Boise, Idaho 83722

### **Form 65**

11-0000009  
Test Andrew, Inc.  
1008 W. State St.

Boise, Idaho 83722

11-0000010  
Test Brenda, Inc.  
1009 W. State St.  
Boise, Idaho 83722

11-0000011  
Test Cathy, Inc.  
1010 W. State St.  
Boise, Idaho 83722

11-0000012  
Test Dawn, Inc.  
1011 W. State St.  
Boise, Idaho 83722

**FORM 41 - MeF TEST DATA**

	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>
<b>Line Number</b>				
An 'X' on the yes/no questions indicates a yes answer				
<b>Questions</b>				
Question 1				
Question 2				XX
Question 3				
Question 4				
Question 5				XX
Question 6 (enter date)				
Question 7	XX			
Question 8		XX	XX	
Question 8a		XX		
Question 8b			XX	
Question 8c			XX	
Question 8d		XX		
Question 9a		XX	XX	
Question 9b	XX		XX	
Question 9c		XX		XX
Question 10				
Question 11				
<b>Additions</b>				
Line 12 - Federal taxable income	XX	XX	XX	XX
Line 13 - Interest & dividends not taxable under IRC	XX			
Line 14 - State, municipal & local taxes measured by net Income	XX	XX	XX	XX
Line 15 - Net operating loss deduction on federal return		XX		
Line 16 - Dividends received deduction on federal return			XX	XX
Line 17 - Other additions, including additions from Form 42, Part II	XX			XX
Line 18 - Add lines 12 - 17	XX	XX	XX	XX
<b>Subtractions</b>				
Line 19 - Foreign dividend gross-up (Sec. 78, IRC)		XX		XX
Line 20 - Interest from Idaho municipal securities			XX	
Line 21 - Interest on U.S. Government obligations, Attach a schedule	XX			XX
Line 22 - Interest and other expenses related to lines 20 & 21	XX		XX	XX
Line 23 - Add lines 20 and 21 and subtract line 22	XX	XX	XX	XX
Line 24 - Technological equipment donation				XX
Line 25 - Allocated income. Attach a schedule.	XX		XX	
Line 26 - Interest and other expenses related to line 25	XX		XX	
Line 27 - Subtract line 26 from 25	XX		XX	
Line 28 - Bonus depreciation	XX	XX	XX	XX
Line 29 - Other subtractions		XX	XX	
Line 30 - Total subtractions	XX	XX	XX	XX
Line 31 - Net business income subject to apportionment	XX	XX	XX	XX
Line 33 - Apportionment factor from Form 42	XX	XX	XX	XX
Line 34 - Net business income apportioned to Idaho	XX	XX	XX	XX
Line 35 - Income allocated to Idaho		XX		

Line 36 - Idaho net operating loss carryover			XX		
Line 36 - Idaho net operating loss carryback				XX	
Line 37 - Idaho taxable income	XX	XX	XX	XX	
Line 37 - Corporation has an NOL and is electing to forego the carryback period	XX				
Line 38 - Idaho income tax	XX	XX	XX	XX	
<b>Credits</b>					
Line 39 - Credit for contributions to Idaho educational entities				XX	
Line 40 - Credit for contributions to Idaho youth and rehabilitation facilities		XX			
Line 41 - Total business credits from Form 44, Part I, line 12	XX	XX	XX	XX	
Line 42 - Total credits. Add lines 39 through 41	XX	XX	XX	XX	
Line 43 - Subtract line 42 from 38; if line 42 is greater, enter zero	XX	XX	XX	XX	
<b>Other Taxes</b>					
Line 44 - Permanent building fund tax	XX	XX	XX	XX	
Line 45 - Total tax from recapture of income tax credits from Form 44, Part II, line 7		XX			
Line 46 - Tax on Idaho compensation of individual officers and directors not reported to Idaho					
Line 47 - Fuels tax due, attach Form 75					XX
Line 48 - Sales and Use tax due					
Line 49 - Tax from recapture of qualified investment exemption (QIE)					
Line 50 - Total Tax	XX	XX	XX	XX	
Line 51 - Underpayment interest					XX
Line 52 - Add lines 50 and 51	XX	XX	XX	XX	
<b>Payments and Other Credits</b>					
Line 53 - Estimated tax payments		XX	XX	XX	
Line 54 - Special fuels tax refund					XX
Line 54 - Gasoline tax refund	XX				
Line 55 - Total payments and other credits; add lines 53 and 54	XX	XX	XX	XX	
<b>Refund or Payment Due</b>					
Line 56 - Tax due	XX	XX	XX	XX	
Line 57 - Penalty				XX	
Line 57 - Interest from due date				XX	
Line 58 - Total due	XX	XX	XX	XX	
Line 59 - Overpayment					XX
Line 60 - Refund					
Line 61 - Estimated tax					XX
<b>Form 44</b>					
<b>Part I</b>					
Line 1 - ITC (Form 49)	XX	XX			
Line 2 - Production equipment using postconsumer waste					
Line 3 - Promoter sponsored event					
Line 4 - Credit for qualifying employees (Form 55)				XX	XX
Line 5 - Idaho research activities (Form 67)	XX				
Line 6 - Broadband equipment investment credit (Form 68)	XX				
Line 7 - Incentive investment tax credit (Form 69)					

Line 11 - Biofuel infrastructure investment tax credit (Form 71)				XX		
Line 12 - Total business income tax credits		XX	XX	XX		XX
<b>Part II</b>						
Line 1 - ITC (Form 49)			XX			
Line 2 - Broadband (Form 68R)						
Line 6- Biofuel infrastructure investment credit (Form 71R)						
Line 7 - Total tax from recapture			XX			
<b>Supporting Schedules or Forms</b>						
<b>Form 41A</b>			XX	XX		
<b>Form 49</b>		XX	XX			
<b>Form 55</b>				XX		XX
<b>Form 67</b>		XX				
<b>Form 68</b>		XX				
<b>Form 69</b>						
<b>Form 71</b>				XX		
<b>Form 75</b>		XX				XX
<b>Form 49R</b>			XX			
<b>Form 68R</b>						
<b>Form 71R</b>						
<b>Form ID K-1</b>						

**FORM 41S - MeF TEST DATA**

<b>Line Number</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>
An 'X' on the yes/no questions indicates a yes answer				
<b>Questions</b>				
Question 1	XX			
Question 2				XX
Question 3				
Question 4				
Question 5				
Question 6				
Question 7				
Question 8 (enter value)			XX	
Question 9 (enter value)	XX			XX
Question 10 (enter value)				
Question 11 (enter value)		XX		
Question 12 (enter value)				
Question 13				
<b>Income</b>				
Line 14 - Ordinary income (loss)	XX	XX	XX	XX
Line 15 - Net income (loss) from rental real estate activities	XX			XX
Line 16 - Net income (loss) from other rental activities			XX	
Line 17 - Portfolio income (loss)	XX	XX	XX	XX
Line 18 - Other income (loss)		XX		
Line 19 - Net distributable income	XX	XX	XX	XX
<b>Additions</b>				
Line 20 - Interest & dividends not taxable under IRC		XX	XX	
Line 21 - State & local taxes	XX	XX	XX	XX
Line 22 - Other additions				XX
Line 23 - Total Additions	XX	XX	XX	XX
<b>Subtractions</b>				
Line 24 - Interest from Idaho municipal securities	XX			
Line 25 - Interest on U.S. Government obligations			XX	
Line 26 - Interest & other expenses related to lines 24 & 25	XX		XX	
Line 27 - Add lines 24 & 25, Subtract line 26	XX		XX	
Line 28 - Technological equipment donation				
Line 29 - Allocated income		XX		
Line 30 - Interest & other expenses related to line 29		XX		
Line 31 - Subtract line 30 from 29		XX		
Line 32 - Bonus depreciation	XX	XX	XX	XX
Line 33 - Other subtractions			XX	XX
Line 34 - Total subtractions	XX	XX	XX	XX
Line 35 - Net business income subject to apportionment	XX	XX	XX	XX
Line 37 - Apportionment factor	XX	XX	XX	XX
Line 38 - Net business income apportioned to Idaho	XX	XX	XX	XX
Line 39 - Income allocated to Idaho		XX		
Line 40 - Idaho compensation of individuals				

Line 41 - S-corp income reported to Idaho on shareholder tax returns	XX		XX	XX
Line 42 - Idaho taxable income	XX	XX		XX
Line 43 - Idaho Income tax	XX	XX		XX
<b>Credits</b>				
Line 44 - Credit for contributions to Idaho educational entities		XX		
Line 45 - Credit for contributions to Idaho youth and rehabilitation facilities				XX
Line 46- Total business credits from Form 44, Part I, line 12	XX	XX		XX
Line 47 - Total credits	XX	XX		XX
Line 48 - Subtract line 47 from 43	XX	XX		XX
<b>Other Taxes</b>				
Line 49 - Minimum tax	XX	XX	XX	XX
Line 50 - Permanent building fund tax	XX	XX		XX
Line 51 - Total tax from recapture Form 44	XX			
Line 52 - Fuels tax due				XX
Line 53 - Sales/use tax due				
Line 54 - Tax from recapture of qualified investment exemption (QIE)				
Line 55 - Total Due	XX	XX	XX	XX
Line 56 - Underpayment interest. Attach Form 41ESR		XX		
Line 57 - Add lines 55 and 56	XX	XX	XX	XX
<b>Payments and other credits</b>				
Line 58 - Estimated tax payments	XX			XX
Line 59 - Special fuels/gas tax refunds		XX		
Line 60 - Total payments and other credits	XX			XX
<b>Refund or payment due</b>				
Line 61 - Tax due	XX		XX	XX
Line 62 - Penalty & Interest				
Line 63 - Total Due	XX		XX	XX
Line 64 - Overpayment		XX		
Line 65 - Refund				
Line 66 - Estimated tax		XX		
<b>Form 44</b>				
<b>Part I</b>				
Line 1 - ITC (Form 49)	XX			XX
Line 2 - Production equipment using postconsumer waste				
Line 3 - Promoter sponsored event				
Line 4 - Credit for qualifying employees (Form 55)			XX	
Line 5 - Idaho research activities (Form 67)		XX		
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	XX	XX	XX	XX
<b>Part II</b>				
Line 1 - ITC (Form 49)	XX			
Line 2 - Broadband (Form 68R)				
Line 6 - Biofuel infrastructure investment credit (Form 71R)				

Line 7 - Total tax from recapture	XX					
<b><u>Supporting Schedules or Forms</u></b>						
<b>Form 49</b>	XX					XX
<b>Form 55</b>				XX		
<b>Form 67</b>			XX			
<b>Form 68</b>						
<b>Form 69</b>						
<b>Form 71</b>						
<b>Form 75</b>			XX			
<b>Form 49R</b>	XX					
<b>Form 68R</b>						
<b>Form 71R</b>						
<b>Form ID K-1</b>	XX		XX		XX	XX

**FORM 65 - MeF TEST DATA**

<b>Line Number</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>
An 'X' on the yes/no questions indicates a yes answer				
<b>Questions</b>				
Question 1				
Question 2			XX	
Question 3				
Question 4		XX		
Question 5				
Question 6 (enter value)	XX		XX	
Question 7 (enter value)				XX
Question 8 (enter value)		XX		
Question 9 (enter value)	XX			
Question 10 (enter value)				
Question 11				
<b>Income</b>				
Line 12 - Ordinary income	XX	XX	XX	XX
Line 13 - Net income (loss) from rental real estate				XX
Line 14 - Net income (loss) from other rental		XX		
Line 15 - Portfolio income (loss)	XX	XX	XX	XX
Line 16 - Other income (loss)	XX			
Line 17 - Net distributable income	XX	XX	XX	XX
<b>Additions</b>				
Line 18 - Interest & dividends not taxed by IRC				XX
Line 19 - State and local taxes	XX	XX	XX	XX
Line 20 - Other additions	XX			
Line 21 - Total additions	XX	XX	XX	XX
<b>Subtractions</b>				
Line 22 - Interest from Idaho municipal securities			XX	
Line 23 - Interest on US gov't obligations	XX			
Line 24 - Interest & expenses related to lines 22 & 23	XX		XX	
Line 25 - Add 22, 23 subtract 24				
Line 26 - Technological equipment donation				
Line 27 - Allocated income		XX		
Line 28 - Interest & expenses related to line 27		XX		
Line 29 - Subtract line 28 from 27		XX		
Line 30 - Bonus depreciation	XX	XX	XX	XX
Line 31 - Other subtractions			XX	
Line 32 - Total subtractions	XX	XX	XX	XX
Line 33 - Net business income	XX	XX	XX	XX
Line 34 - Net business income	XX	XX	XX	XX
Line 35 - Apportionment factor	XX	XX	XX	XX
Line 36 - Net income apportioned to Idaho	XX	XX	XX	XX
Line 37 - Income allocated to Idaho		XX		
Line 38 - Idaho compensation of individual partners				

Line 39 - Partnership income reported by partners		XX		XX				XX
Line 40 - Idaho taxable income				XX		XX		XX
Line 41 - Idaho income tax				XX		XX		XX
<b>Credits</b>								
Line 42 - Credit for contribution to education				XX				
Line 43 - Credit for contribution to youth								XX
Line 44 - Total business credits from Form 44				XX		XX		XX
Line 45 - Total credits				XX		XX		XX
Line 46 - Subtract line 45 from line 41				XX		XX		XX
<b>Other taxes</b>								
Line 47 - Permanent building fund				XX		XX		XX
Line 48 - Total tax from recapture Form 44								XX
Line 49 - Fuels tax due				XX				
Line 50 - Sales/Use tax due								
Line 51 - Tax from recapture of QIE								
Line 52 - Total tax				XX		XX		XX
<b>Payments and other credits</b>								
Line 53 - Estimated tax payments				XX		XX		XX
Line 54 - Special fuels/gas tax refunds				XX				
Line 55 - Total payments and other credits				XX		XX		XX
<b>Refund or payment due</b>								
Line 56 - Tax due						XX		XX
Line 57 - Penalty & Interest								
Line 58 - Total Due						XX		XX
Line 59 - Overpayment				XX				
Line 60 - Refund								
Line 61 - Estimated tax				XX				
<b>Form 44</b>								
<b>Part I</b>								
Line 1 - ITC (Form 49)								XX
Line 2 - Production equipment using postconsumer waste								
Line 3 - Promoter sponsored event								
Line 4 - Credit for qualifying employees (Form 55)		XX				XX		
Line 5 - Idaho research activities (Form 67)		XX						
Line 6 - Broadband equipment investment credit (Form 68)				XX				
Line 7 - Incentive investment tax credit (Form 69)								
Line 11 - Biofuel infrastructure investment tax credit (Form 71)								
Line 12 - Total business income tax credits		XX		XX		XX		XX
<b>Part II</b>								
Line 1 - ITC (Form 49R)								XX
Line 2 - Broadband equipment investment credit (Form 68R)								
Line 6 - Biofuel infrastructure investment credit (Form 71R)								
Line 7 - Total tax from recapture								XX

<b>Supporting Schedules or Forms</b>						
Form 49						XX
Form 55	XX			XX		
Form 67						
Form 68			XX			
Form 69	XX					
Form 71						
Form 49R						XX
Form 68R						
Form 71R						
<b>Form ID K-1</b>	XX	XX	XX	XX	XX	XX