IDAHO
State Tax Commission

2011 Idaho Business E-File (MeF) Test Packet

Ocoterber 2011

Schema Version v1.0

tax.idaho.gov

EPB00079 10-12-2011

Dear Software Developers:

Enclosed is the 2011 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'll use the federal test scenarios that best fits the Idaho test grid.

Before testing begins, please let me know by e-mail if you won't 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'll use for each of the Idaho tests.

Also enclosed are the EINs, company names, and addresses for the three tax types.

Idaho will follow the IRS testing calendar.

My office hours are:

Monday – Friday, 8:00 a.m. – 4:30 p.m. (MST)

Our office will be closed on the dates below:

November 11 Veterans Day
November 24 Thanksgiving Day
December 26 Christmas Holiday
January 02 New Year's Holiday

If you have any testing questions, feel free to contact me. I look forward to working with you.

Sincerely,

Lisa Schroeder
Income Tax Efile Coordinator
Idaho State Tax Commission
(208) 334-7822
lisa.schroeder@tax.idaho.gov

2010 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								
Line Number		**Test 1**		**Test 2**		**Test 3**		**Test 4**
An "X" on the yes/no questions indicates a yes answer								
Questions								
Question 1								XX
Question 2								
Question 3								
Question 4								XX
Question 5 (enter date)								
Question 6		XX						
Question 7				XX		XX		
Question 7a				XX				
Question 7b						XX		
Question 7c						XX		
Question 7d				XX				
Question 8a				XX		XX		
Question 8b		XX				XX		
Question 8c				XX				XX
Question 9								
Question 10								
Additions								
Line 11 - Federal taxable income		XX		XX		XX		XX
Line 12 - Interest & dividends not taxable under IRC		XX						
Line 13 - State, municipal & local taxes measured by net income		XX		XX		XX		XX
Line 14 - Net operating loss deduction on federal return				XX				
Line 15 - Dividends received deduction on federal return						XX		XX
Line 16 – Bonus Depreciation		XX		XX		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
Subtractions								
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. Include 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
Credits								
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 11		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
Other Taxes								
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 - Fuels tax due, attach Form 75								XX
Line 47 - Sales and use tax due								
Line 48 - Tax from recapture of qualified investment exemption (QIE)								
Line 49 - Total tax		XX		XX		XX		XX
Line 50 - Underpayment interest								XX
Line 51 – Donation to Opportunity Scholarship Program		XX						
Line 52 - Add lines 49 and 51		XX		XX		XX		XX
Payments and Other Credits								
Line 53 - Estimated tax payments				XX		XX		XX
Line 54 - Special fuels tax refund								XX
Line 54 - Gasoline tax refund		XX						
Line 55 – Hire One Act credit				XX		XX		
Line 56 - Total payments and other credits; add lines 53 and 54		XX		XX		XX		XX
Refund or Payment Due								
Line 57 - Tax due				XX		XX		
Line 58 - Penalty						XX		
Line 58 - Interest from due date						XX		
Line 59 - Total due				XX		XX		
Line 60 - Overpayment		XX						XX
Line 61 - Refund								
Line 62 - Estimated tax		XX						XX
-								
Form 44								
Part I								
Line 1 - ITC (Form 49)		XX		XX				
Line 2 - Production equipment using postconsumer waste								
Line 3 - Promoter-sponsored event								
Line 4 - Idaho research activities (Form 67)		XX						
Line 5 - Broadband equipment investment credit (Form 68)		XX						
Line 6 - Incentive investment tax credit (Form 69)								XX
Line 10 - Biofuel infrastructure investment tax credit (Form 71)						XX		

Line 11 - Total business income tax credits		XX		XX		XX		XX
Part II								
Line 1 - ITC (Form 49R)				XX				
Line 2 - Broadband (Form 68R)								
Line 6 - Biofuel infrastructure investment credit (Form 71R)								
Line 7 - Total tax from recapture				XX				
Supporting Schedules or Forms								
Form 41A				XX		XX		
Form 42		XX		XX		XX		XX
Form 49		XX		XX				
Form 49ER								
Form 49ESR								XX
Form 49R				XX				
Form 56		XX		XX		XX		
Form 67		XX						
Form 68		XX						
Form 68R								
Form 69								XX
Form 71						XX		
Form 71R								
Form 72				XX		XX		
Form 75		XX						XX
Form ID K-1								

Form 41S - MeF Test Data								
Line Number		**Test 1**		**Test 2**		**Test 3**		**Test 4**
An "X" on the yes/no questions indicates a yes answer								
Questions								
Question 1 Did the Corp include PTE-12		XX		XX		XX		XX
Question 2								XX
Question 3								
Question 4								
Question 5								
Question 6								
Question 7								
Question 8 (enter value)		XX						XX
Question 9 (enter value)								
Question 10 (enter value)				XX				
Question 11 (enter value)								
Question 12								
Income								
Line 13 - Ordinary income (loss)		XX		XX		XX		XX
Line 14 - Net income (loss) from rental real estate activities		XX						XX
Line 15- Net income (loss) from other rental activities						XX		
Line 16 - Portfolio income (loss)		XX		XX		XX		XX
Line 17 - Bonus Depreciation		XX		XX		XX		XX
Line 18 - Other income (loss)				XX				
Line 19 - Net distributable income		XX		XX		XX		XX
Additions								
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
Subtractions								
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		XX		XX				
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		XX
Credits								
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 11		XX		XX				XX
Line 47 - Total credits		XX		XX				XX
Line 48 - Subtract line 47 from 43		XX		XX				XX
Other Taxes								
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 tax		XX		XX		XX		XX
Line 56 - Underpayment interest. Attach Form 41ESR				XX				
Line 57 – Donation to Opportunity Scholarship Program		XX						XX
Line 58 - Add lines 55 and 57		XX		XX		XX		XX
Payments and Other Credits								
Line 59 - Estimated tax payments		XX						XX
Line 60 - Special fuels/gas tax refunds				XX				
Line 61 - Hire One Act		XX				XX		
Line 62 - Total payments and other credits		XX						XX
Refund or Payment Due								
Line 63 - Tax due		XX				XX		XX
Line 64 - Penalty & interest								
Line 65 - Total due		XX				XX		XX
Line 66 - Overpayment				XX				
Line 67 - Refund								
Line 68 - Estimated tax				XX				
-								
Form 44								
Part I								
Line 1 - ITC (Form 49)		XX						XX
Line 2 - Production equipment using postconsumer waste								
Line 3 - Promoter-sponsored event								
Line 4 - Idaho research activities (Form 67)				XX				
Line 5 - Broadband equipment investment credit (Form 68)								
Line 6 - Incentive investment tax credit (Form 69)								
Line 10- Biofuel infrastructure investment tax credit (Form 71)								
Line 11 - Total business income tax credits		XX		XX				XX
Part II								
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						
Supporting Schedules or Forms								
Form 41ESR				XX				
Form 42		XX		XX		XX		XX
Form 49ER								
Form 49		XX						XX
Form 55						XX		
Form 67				XX				
Form 68								
Form 69								
Form 71								
Form 72		XX				XX		
Form 75				XX				XX
Form 49R		XX						
Form 68R								
Form 71R								
Form ID K-1		XX		XX		XX		XX
Form PTE-12		XX		XX		XX		XX

Form 65 - MeF Test Data								
Line Number		**Test 1**		**Test 2**		**Test 3**		**Test 4**
An "X" on the yes/no questions indicates a yes answer								
Questions								
Question 1 Did the Corp include PTE-12		XX		XX		XX		XX
Question 2						XX		
Question 3								
Question 4				XX				
Question 5								
Question 6 (enter value)								XX
Question 7 (enter value)				XX				
Question 8 (enter value)		XX						
Question 9 (enter value)								
Question 10								
Income								
Line 11 - Ordinary income		XX		XX		XX		XX
Line 12 - Net income (loss) from rental real estate								XX
Line 13 - Net income (loss) from other rental				XX				
Line 14 - Portfolio income (loss)		XX		XX		XX		XX
Line 15 - Other income (loss)		XX						
Line 16- Net distributable income		XX		XX		XX		XX
Additions								
Line 17 - Interest & dividends not taxed by IRC								XX
Line 18 - State and local taxes		XX		XX		XX		XX
Line 19 – Bonus Depreciation		XX		XX		XX		XX
Line 20 - Other additions		XX						
Line 21 - Total additions		XX		XX		XX		XX
Subtractions								
Line 22 - Interest from Idaho municipal securities						XX		
Line 23 - Interest on U.S. government obligations		XX						
Line 24 - Interest & expenses related to lines 22 & 23		XX				XX		
Line 25 - Add 22, 23 subtract 24		XX				XX		
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
Credits								
Line 42 - Credit for contribution to Idaho education entities				XX				
Line 43 - Credit for contribution to Idaho youth and rehab facilities								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
Other Taxes								
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
Line 53 – Donation to Opportunity Scholarship Program				XX		XX		XX
Line 54 – Total tax plus donations. Add lines 51 & 52				XX		XX		XX
Payments and Other Credits								
Line 55 - Estimated tax payments				XX		XX		XX
Line 56 - Special fuels/gas tax refunds				XX				
Line 57 - Hire One Act credit		XX				XX		
Line 58 - Total payments and other credits				XX		XX		XX
Refund or Payment Due								
Line 59 - Tax due						XX		XX
Line 60 - Penalty & interest								
Line 61 - Total due						XX		XX
Line 62 - Overpayment				XX				
Line 63 - Refund								
Line 64 - Estimated tax				XX				
Form 44								
Part I								
Line 1 - ITC (Form 49)								XX
Line 2 - Production equipment using postconsumer waste								
Line 3 - Promoter-sponsored event								
Line 4 - Idaho research activities (Form 67)		XX						
Line 5 - Broadband equipment investment credit (Form 68)				XX				
Line 6 - Incentive investment tax credit (Form 69)								
Line 10 - Biofuel infrastructure investment tax credit (Form 71)								
Line 11 - Total business income tax credits		XX		XX				XX
Part II								
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

Supporting Schedules or Forms								
Form 42		XX		XX		XX		XX
Form 49								XX
Form 49ER								
Form 49R								XX
Form 67		XX						
From 68				XX				
Form 69								
Form 71								
Form 72		XX				XX		
Form 68R								
Form 71R								
Form 75				XX				
Form ID K-1		XX		XX		XX		XX
PTE-12		XX		XX		XX		XX

Idaho Pass-Through Entity withholding process for PTE-01 and PTE-12

GENERAL INFORMATION for PTE-01

A pass-through entity (PTE) transacting business in Idaho, including a trust or estate with income taxable in Idaho, must withhold income tax from a nonresident individual owner who doesn't elect on Form PTE-WX to have the PTE pay income tax on the owner's behalf. Withholding is not required on nonresident individuals with income of less than $1,000 for the tax year. The withholding is a prepayment of Idaho income tax for the nonresident owner. This payment is to be submitted on Voucher PTE-01 and is due no later than April 17, 2012 for TY2011.

PTE-01 TAX PAYMENT INSTRUCTIONS (WITHHOLDING)

Calculate the amount of income tax to be paid to the Idaho State Tax Commission. Use the highest individual tax rate on the nonelecting owner's share of Idaho-source distributive income, guaranteed payments, and any wages, salary, or other compensation reportable to Idaho as Idaho taxable income. The rate is 7.8%.

Payments must be made in the nonelecting owner's name as it will be shown on the owner's individual income tax return.

In the Amount paid box, enter the amount of income tax withheld on the owner's Idaho source income. Enter the owner's name, address, and Social Security Number in the spaces provided

PAYMENT OPTIONS

To pay electronically, visit our website at **tax.idaho.gov** or call (800) 972-7660 or (208) 334-7660. You can pay electronically using, EFT, ACH Debit, ACH Credit, Credit/Debit Cards, or e-checks. If you're making a payment of **$100,000 or more**, you must use ACH Debit or ACH Credit.

If paying with a check; You may send a single payment for a maximum of 250 PTE-01 vouchers. For example, if you are making withholding payments for 300 partners, you would send two checks: one with 250 PTE-01 vouchers, and a second check with the remaining 50 PTE-01 vouchers.

GENERAL INSTRUCTIONS for PTE-12

A pass-through entity (PTE) transacting business in Idaho, including a trust or estate with income taxable in Idaho, must withhold amounts from the pass-through income of nonresident individuals. Withholding is not required on nonresident individuals with income of less than $1,000 for the tax year. The withholding is a prepayment of Idaho income tax for the nonresident owner. Form PTE-12 is the reconciliation schedule to be included with the pass-through entity's Idaho income tax return as required by Idaho Code Section 63-3036B.