

**2010 Idaho Business
E-File (MeF) Test Packet**

October 2010

Schema Version v1.0



Dear Software Developers:

Enclosed is the 2010 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, 7:30 a.m. – 4 p.m. (MST)

Our office will be closed on the dates below:

November 11 Veterans Day
November 25 Thanksgiving Day
December 24 Christmas Eve
December 31 New Year's Eve

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

Sincerely,

Lisa Schroeder
Electronic Filing 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				
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				
Additions				
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
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. 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
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 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
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 - 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 – Donation to Opportunity Scholarship Program	XX	XX	XX		XX
Line 53 - Add lines 50 and 51	XX	XX	XX		XX
Payments and Other Credits					
Line 54 - Estimated tax payments		XX	XX		XX
Line 55 - Special fuels tax refund					XX
Line 55 - Gasoline tax refund	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	XX		XX
Line 58 - Penalty				XX	
Line 58 - Interest from due date				XX	
Line 59 - Total due	XX	XX	XX		
Line 60 - Overpayment					XX
Line 61 - Refund					
Line 62 - 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 - 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	
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				
<u>Supporting Schedules or Forms</u>							
Form 41A			XX	XX			
Form 49		XX	XX				
Form 55				XX		XX	
Form 56			XX				
Form 67		XX					
Form 68		XX					
Form 69							
Form 71					XX		
Form 75		XX					XX
Form 49R			XX				
Form 68R							
Form 71R							
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	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				
Income				
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
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					
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
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 12	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 due	XX	XX	XX		XX
Line 56 - Underpayment interest. Attach Form 41ESR		XX			
Line 57 – Donation to Opportunity Scholarship Program	XX	XX			XX
Line 58 - Add lines 55 and 56	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 - Total payments and other credits	XX				XX
Refund or Payment Due					
Line 62 - Tax due	XX		XX		XX
Line 63 - Penalty & interest					
Line 64 - Total due	XX		XX		XX
Line 65 - Overpayment		XX			
Line 66 - Refund					
Line 67 - 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 - 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
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 49		XX					XX
Form 55					XX		
Form 67				XX			
Form 68							
Form 69							
Form 71							
Form 75				XX			
Form 49R		XX					
Form 68R							
Form 71R							
Form ID K-1		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				
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				
Income				
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
Additions				
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
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				
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 52 & 53				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 - Total payments and other credits				XX		XX		XX
Refund or Payment Due								
Line 58 - Tax due						XX		XX
Line 59 - Penalty & interest								
Line 60 - Total due						XX		XX
Line 61 - Overpayment				XX				
Line 62 - Refund								
Line 63 - 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 - 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
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 49							XX
Form 55		XX				XX	
Form 67							
Form 68				XX			
Form 69		XX					
Form 71							
Form 49R							XX
Form 68R							
Form 71R							
Form ID K-1		XX		XX		XX	XX