

**2014 Idaho Business  
E-File (MeF) Test Packet**

November 2014

**Schema Version v2.0**



Dear Software Developers:

Enclosed is the Tax Year 2014 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 fit the Idaho test grid.

Enclosed are the test EINs, company names, and addresses for the four tax types.

Before testing begins, please send your Contact Information and Forms Supported sheets to [substituteforms@tax.idaho.gov](mailto:substituteforms@tax.idaho.gov) . You can find the Contact Information and Forms Supported sheets at <http://tax.idaho.gov/i-1032.cfm>. You may need to modify your test returns to the forms and schedules that your software will support.

**Send a PDF and Submission Id, of each test return that you will be transmitting, to [substituteforms@tax.idaho.gov](mailto:substituteforms@tax.idaho.gov) . Please include a payment voucher with any return that has an amount due.**

**Idaho will follow the IRS testing calendar.**

Our office hours are: Monday – Friday, 7:00 a.m. – 4:00 p.m. (MST)

Our office will be closed on the dates below:

November 11 Veterans Day  
November 27 Thanksgiving Day  
December 25 Christmas Holiday  
January 01 New Year's Holiday

If you have any testing questions, feel free to contact us.

We look forward to working with you this year.

Sincerely,

Electronic Data Management Team  
Coordination & Automation Bureau  
Idaho State Tax Commission  
(208) 332-6632  
[substituteforms@tax.idaho.gov](mailto:substituteforms@tax.idaho.gov)

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## 2014 Idaho Business E-File (MeF) Test Data

### Form 41

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

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

11-0000003  
Amended (2013)  
Indicator  
Amended Reason 3  
Test Charles, Inc.  
1002 W. State St.  
Boise, Idaho 83722  
NAICS

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

### Form 66

11-0000013  
Estate of Test Agatha  
1012 W. State St.  
Boise, Idaho 83722  
DeviceID

11-0000014  
Estate of Test Boyd  
1013 W. State St.  
Boise, Idaho 83722

11-0000015  
Estate of Test Cody  
1014 W. State St.  
Boise, Idaho 83722

11-0000016  
Estate of Test Dirk  
1015 W. State St.  
Boise, Idaho 83722

### Form 41S

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

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

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

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

### Form 65

11-0000009  
Test Andrew, Inc.  
1008 W. State St.  
Boise, Idaho 83722  
NAICS

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

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

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

### 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				
<b>Questions</b>				
Question 1 (Enter date)				2012
Question 2		X		
Question 3a				X
Question 3b				X
Question 4 (Include date)				X
Question 4a	X			
Question 4b	X			
Question 4c				X
Question 4d (Enter EIN)				X
Question 5	X			
Question 6 (Enter EIN of parent)	X			
Question 7		X	X	
Question 7a		X		
Question 7b			X	
Question 7c			X	
Question 7d		X		
Question 8a1 Worldwide		X		X
Question 8a2 Water's Edge	X		X	
Question 8b	X		X	
Question 8c		X		X
Question 9	X			
Question 10			X	
<b>Additions</b>				
Line 11 - Federal taxable income	X	X	X	X
Line 12 - Interest & dividends not taxable under IRC	X			
Line 13 - State, municipal & local taxes measured by net income	X	X	X	X
Line 14 - Net operating loss deduction on federal return		X		
Line 15 - Dividends received deduction on federal return			X	X
Line 16 - Bonus Depreciation	X	X	X	X
Line 17 - Other additions, including additions from Form 42, Part II	X			X
<b>Subtractions</b>				
Line 19 - Foreign dividend gross-up (Sec. 78, IRC)		X		X
Line 20 - Interest from Idaho municipal securities			X	
Line 21- Interest on U.S. Government obligations. Include schedule.	X			X
Line 22 - Interest and other expenses related to lines 20 & 21	X		X	X
Line 24 - Technological equipment donation				X
Line 25 - Allocated income. Attach a schedule.	X		X	
Line 26 - Interest and other expenses related to line 25	X		X	
Line 28 - Bonus depreciation	X	X	X	X
Line 29 - Other subtractions		X	X	
Line 31 - Net business income subject to apportionment	X	X	X	X
Line 33 - Apportionment factor from Form 42	X	X	X	X
Line 34 - Net business income apportioned to Idaho	X	X	X	X

Line Number	Test 1	Test 2	Test 3	Test 4
Line 35 - Income allocated to Idaho		X		
Line 36a - Idaho net operating loss carryover		X		
Line 36b - Idaho net operating loss carryback			X	
Line 37b - Idaho taxable income	X			
Line 38 - Idaho income tax	X	X	X	X
<b>Credits</b>				
Line 39 - Credit for contributions to Idaho educational entities			X	
Line 40 - Credit for contributions to Idaho youth and rehabilitation facilities		X		
<b>Other Taxes</b>				
Line 44 - Permanent building fund tax	X	X	X	X
Line 47 - Sales and use tax due				
Line 48 - Tax from recapture of qualified investment exemption (QIE)	X			
Line 49 - Total tax	X	X	X	X
Line 50 - Underpayment interest				X
Line 51 - Donation to Opportunity Scholarship Program	X			
<b>Payments and Other Credits</b>				
Line 53 - Estimated tax payments		X	X	X
Line 55 - <b>Reimbursement Incentive</b> Act credit		X	X	
<b>Refund or Payment Due</b>				
Line 57 - Tax due		X	X	
Line 58a - Penalty			X	
Line 58b - Interest from due date			X	
Line 59 - Total due		X	X	
Line 60 - Overpayment	X			X
Line 61 - Refund				
Line 62 - Estimated tax	X			X
<b>Form 44</b>				
<b>Part I</b>				
Line 1 - ITC (Form 49)	X	X		
Line 2 - Production equipment using postconsumer waste	X			
Line 3 - Promoter sponsored event	X			
Line 4 - Credit for qualifying new employees, Include Form 55	X			
Line 5 - Idaho research activities (Form 67)	X			
Line 6 - Broadband equipment investment credit (Form 68)	X			
Line 7 - Incentive investment tax credit (Form 69)				X
Line 11 - Biofuel infrastructure investment tax credit (Form 71)			X	
Line 12 - Total business income tax credits	X	X	X	X
<b>Part II</b>				
Line 1 - ITC (Form 49R)		X		
Line 2 - Broadband (Form 68R)	X			
Line 6- Biofuel infrastructure investment credit (Form 71R)	X			
Line 7 - Total tax from recapture		X		

		Test 1	Test 2	Test 3	Test 4
<b>Additional Schemas</b>					
Form 42		X	X	X	X
Form 49		X	X		
Form 49C			X		
Form 49R			X		
Form 55		X			
Form 56		X	X	X	
Form 67		X			
Form 68		X			
Form 68R		X			
Form 69					X
Form 71				X	
Form 71R		X			
<b>Form 72 &amp; 72S</b>			X	X	
Form 75		X			X
Form ID K-1					
ITC Equipment List		X			
<b>PDF Attachments</b>	<b>Attachment Name</b>				
Combined Report. Spreadsheet	Comb_Report_Sheet_0001		X	X	
Form 14	Form_14_01	X			
Form 41A	Form_41A_01		X	X	
Form 49E	Form_49E_01	X			
Form 49ER	Form_49ER_01	X			
Form 41ESR	Form_41ESR_01				X
Form 70	Form_70_01	X			
Miscellaneous Statements	Misc_Stmt_01	X			
<b>Reimbursement Incentive Credit Certificate</b>	<b>Reimburse_Credit_01</b>		X	X	

### Form 41S - MeF Test Data

Line Number	Test 5	Test 6	Test 7	Test 8
An "X" on the yes/no questions indicates a yes answer				
<b>Questions</b>				
<del>Question 1</del>	X	X	X	X
Question 1a	X			
Question 2 (Enter Date)				2012
Question 3		X		
Question 4a				X
Question 4b				X
Question 5 (Include Date)			X	
Question 5a				
Question 5b				
Question 5c			X	
Question 5d (Enter EIN)			X	
Question 6				
Question 7			X	
Line 8	X			X
Line 9	X			
Line 10		X		
Line 11 - Reserved				
Question 12	X			
<b>Income</b>				
Line 13 - Ordinary income (loss)	X	X	X	X
Line 14 - Net income (loss) from rental real estate activities	X			X
Line 15- Net income (loss) from other rental activities			X	
Line 16 - Portfolio income (loss)	X	X	X	X
Line 17 - Bonus Depreciation	X	X	X	X
Line 18 - Other income (loss)		X		
<b>Additions</b>				
Line 20 - Interest & dividends not taxable under IRC		X	X	
Line 21 - State & local taxes	X	X	X	X
Line 22 - Other additions	X			X
<b>Subtractions</b>				
Line 24 - Interest from Idaho municipal securities	X			
Line 25 - Interest on U.S. Government obligations			X	
Line 26 - Interest & other expenses related to lines 24 & 25	X		X	
Line 28 - Technological equipment donation	X			
Line 29 - Allocated income		X		
Line 30 - Interest & other expenses related to line 29		X		
Line 32 - Bonus depreciation	X	X	X	X
Line 33 - Other subtractions			X	X
Line 35 - Net business income subject to apportionment	X	X	X	X
Line 37 - Apportionment factor	X	X	X	X
Line 38 - Net business income apportioned to Idaho	X	X	X	X

Line Number	Test 5	Test 6	Test 7	Test 8
Line 39 - Income allocated to Idaho		X		
Line 40 - S corporation income from Form PTE-12, Column b	X	X		
Line 41 - S corporation income from Form PTE-12, Column c	X		X	X
Line 42 - Composite income from Form PTE-12, Column e	X	X	X	X
Line 43 - Idaho income tax from Form PTE-12, Column f	X	X	X	X
<b>Credits</b>				
Line 44 - Credit for contributions to Idaho educational entities		X		
Line 45 - Credit for contributions to Idaho youth and rehabilitation facilities				X
<b>Other Taxes</b>				
Line 49 - Minimum tax	X	X	X	X
Line 50 - Permanent building fund tax	X	X		X
Line 53 - Sales/use tax due			X	
Line 54 - Tax from recapture of qualified investment exemption (QIE)	X			
Line 55 - Total tax	X	X	X	X
Line 56 - Underpayment interest. Attach Form 41ESR		X		
Line 57 - Donation to Opportunity Scholarship Program	X			X
<b>Payments and Other Credits</b>				
Line 59 - Estimated tax payments	X			X
Line 61 - Reimbursement Incentive Credit Act	X		X	
<b>Refund or Payment Due</b>				
Line 63 - Tax due	X		X	X
Line 64a- Penalty				X
Line 64b- Interest				X
Line 65 - Total due	X		X	X
Line 66 - Overpayment		X		
Line 67 - Refund				
Line 68 - Estimated tax		X		
<b>Form 44</b>				
<b>Part I</b>				
Line 1 - ITC (Form 49)				X
Line 2 - Production equipment using postconsumer waste	X			
Line 3 - Promoter sponsored event	X			
Line 4 - Credit for qualifying new employees, Include Form 55	X			
Line 5 - Idaho research activities (Form 67)		X		
Line 6 - Broadband equipment investment credit (Form 68)	X			
Line 7 - Incentive investment tax credit (Form 69)	X			
Line 11 - Biofuel infrastructure investment tax credit (Form 71)	X			
Line 12 - Total business income tax credits	X	X		X
<b>Part II</b>				
Line 1 - ITC (Form 49R)	X			
Line 2 - Broadband (Form 68R)	X			
Line 6 - Biofuel infrastructure investment credit (Form 71R)	X			
Line 7 - Total tax from recapture	X			

		Test 5	Test 6	Test 7	Test 8
<b>Additional Schemas</b>					
Form 42		X	X	X	X
Form 49		X			
Form 49C		X			
Form 49R		X			
Form 55		X			
Form 56					
Form 67			X		
Form 68		X			
Form 68R		X			
Form 69		X			
Form 71		X			
Form 71R		X			
<b>Form 72 &amp; 72S</b>		<b>X</b>		<b>X</b>	
Form 75			X		X
Form ID K-1		X	X	X	X
Form PTE-12		X	X	X	X
ITC Equipment List		X			
<b>PDF Attachments</b>	<b>Attachment Name</b>				
Combined Report. Spreadsheet	Comb_Report_Sheet_0001				
Form 14	Form_14_01				
Form 41A	Form_41A_01				
Form 41ESR	Form_41ESR_01		X		
Form 49E	Form_49E_01	X			
Form 49ER	Form_49ER_01	X			
Form 70	Form_70_01	X			
Miscellaneous Statements	Misc_Stmnt_01	X			
<b>Reimbursement Incentive Credit Certificate</b>	<b>Reimburse_Credit_01</b>	<b>X</b>		<b>X</b>	

### Form 65 - MeF Test Data

Line Number		Test 9		Test 10		Test 11		Test 12
An "X" on the yes/no questions indicates a yes answer								
<b>Questions</b>								
<del>Question 1</del>	-	<del>X</del>	-	<del>X</del>	-	<del>X</del>	-	<del>X</del>
Question 1a				X				
Question 2 Enter Date						2012		
Question 3 (Include Date and Event)		X						
Question 3a								
Question 3b		X						
Question 4				X				
Question 5						X		
Line 6								X
Line 7				X				
Line 8		X						
Line 9 - Reserved								
Question 10								X
<b>Income</b>								
Line 11 - Ordinary income		X		X		X		X
Line 12 - Net income (loss) from rental real estate								X
Line 13 - Net income (loss) from other rental				X				
Line 14 - Portfolio income (loss)		X		X		X		X
Line 15 - Other income (loss)		X						
<b>Additions</b>								
Line 17 - Interest & dividends not taxed by IRC								X
Line 18 - State and local taxes		X		X		X		X
Line 19 - Bonus Depreciation		X		X		X		X
Line 20 - Other additions		X						
<b>Subtractions</b>								
Line 22 - Interest from Idaho municipal securities						X		
Line 23 - Interest on U.S. government obligations		X						
Line 24 - Interest & expenses related to lines 22 & 23		X				X		
Line 26 - Technological equipment donation				X				
Line 27 - Allocated income				X				
Line 28 - Interest & expenses related to line 27				X				
Line 30 - Bonus depreciation		X		X		X		X
Line 31 - Other subtractions						X		
Line 33 - Net business income		X		X		X		X
Line 35 - Apportionment factor		X		X		X		X
Line 36 - Net income apportioned to Idaho		X		X		X		X
Line 37 - Income allocated to Idaho				X				
Line 38 - Partnership income from Form PTE-12, Column b						X		
Line 39 - Partnership income from Form PTE-12, Column c		X		X				X
Line 40 - Composite income from Form PTE-12, Column e				X		X		X
Line 41 - Idaho income tax from Form PTE-12, Column f				X		X		X

Line Number	Test 9	Test 10	Test 11	Test 12
<b>Credits</b>				
Line 42 - Credit for contribution to Idaho education entities		X		
Line 43 - Credit for contribution to Idaho youth and rehab facilities				X
<b>Other Taxes</b>				
Line 47 - Permanent building fund		X	X	X
Line 50 - Sales/use tax due	X			
Line 51 - Tax from recapture of QIE	X			
Line 52 - Total tax		X	X	X
Line 53 - Donation to Opportunity Scholarship Program		X	X	X
<b>Payments and Other Credits</b>				
Line 55 - Estimated tax payments		X	X	X
Line 57 - <b>Reimbursement Incentive</b> Act credit	X		X	
<b>Refund or Payment Due</b>				
Line 59 - Tax due			X	X
Line 60a - Penalty			X	
Line 60b - Interest			X	
Line 61 - Total due			X	X
Line 62 - Overpayment	X	X		
Line 63 - Refund				
Line 64 - Estimated tax	X	X		
<b>Form 44</b>				
<b>Part I</b>				
Line 1 - ITC (Form 49)		X		X
Line 2 - Production equipment using postconsumer waste		X		
Line 3 - Promoter sponsored event		X		
Line 4 - Credit for qualifying new employees, Include Form 55		X		
Line 5 - Idaho research activities (Form 67)	X			
Line 6 - Broadband equipment investment credit (Form 68)		X		
Line 7 - Incentive investment tax credit (Form 69)		X		
Line 11 - Biofuel infrastructure investment tax credit (Form 71)		X		
Line 12 - Total business income tax credits	X	X		X
<b>Part II</b>				
Line 1 - ITC (Form 49R)				X
Line 2 - Broadband (Form 68R)				X
Line 6 - Biofuel infrastructure investment credit (Form 71R)				X
Line 7 - Total tax from recapture				X

	Test 9	Test 10	Test 11	Test 12
<b>Additional Schemas</b>				
Form 42	X	X	X	X
Form 49		X		X
Form 49C		X		
Form 49R				X
Form 55		X		
Form 56				
Form 67	X			
Form 68		X		
Form 68R				X
Form 69		X		
Form 71		X		
Form 71R				X
<b>Form 72 &amp; 72S</b>	<b>X</b>		<b>X</b>	
Form 75		X		
Form ID K-1	X	X	X	X
Form PTE-12	X	X	X	X
ITC Equipment List		X		
<b>PDF Attachments</b>				
	<b>Attachment Name</b>			
Form 14	Form_14_01			
Form 49E	Form_49E_01			X
Form 49ER	Form_49ER_01	X		
Form 70	Form_70_01		X	
Miscellaneous Statements	Misc_Stmt_01			X
<b>Reimbursement Incentive Credit Certificate</b>	<b>Reimburse_Credit_01</b>	<b>X</b>	<b>X</b>	

### Form 66 - MeF Test Data

Line Number	Test 13	Test 14	Test 15	Test 16
An "X" on the yes/no questions indicates a yes answer				
<b>Questions</b>				
Resident Return	X	X		
Grantor Trust		X		X
Electing Small Business Trust			X	
Qualified Funeral Trust (QFT)			X	X
<del>The trust or estate included Idaho PTE-12 with this return</del>				
Composite Return	X			
Line 1a - Decedent SSN	X			X
Line 1 - Decedent Name	X			X
Line 1b - Decedent Date of Death	X			X
Line 1c - Decedent Resident of Idaho	X			
Line 1d - Decedent State of Residence if not Idaho				X
Line 2 - Non-Resident Beneficiaries	X	X		
Line 3 - Final Return	X	X		
Line 3a - Final Return Date	X	X		
<b>Income</b>				
Line 4 - State Adjusted Income	X	X		X
Line 5 - Income Distribution to Beneficiaries	X	X		
Line 6 - Estate Tax Deduction	X	X		X
Line 7 - Income after deduction	X	X		
Line 8 - Exemptions	X	X		
Line 9 - Taxable Income State	X	X		
Line 10 - State Income Tax	X	X		
Line 11 - Opportunity Scholarship Program		X		
Line 13 - Tax minus Credits	X	X		
Line 14 - Income distribution by beneficiaries	X	X		
Line 15a - Tax on Income	X			
Line 15b - Credits on Income	X			
Line 16 - Permanent building fund	X			
Line 19 - State Use Tax	X			
Line 20 - Recap QIE tax	X			
Line 21 - Elect SBT or QFT Tax			X	X
Line 22 - Total Tax	X	X	X	X
Line 23 - Estimated Payments	X			
Line 24 - Tax withheld	X			
Line 26 - <b>Reimbursement Incentive</b> Act Credit	X			
Line 28 - Tax Due		X	X	X
Line 29a - Penalty			X	
Line 29b - Interest due			X	
Line 30 - Total Due		X	X	X
Line 31 - Overpayment	X		X	
Line 32 - Refund	X		X	
Line 33 - Estimated Tax credited to 2015				

Line Number	Test 13	Test 14	Test 15	Test 16
<b>Schedule A Computation of federal taxable income</b>				
Line 1 - Total Income from Form 1041				X
Line 2 - Income derived from Idaho sources	X	X		X
Line 3 - Idaho Capitol gain or loss				X
Line 5 - State source percentage	X	X		X
Line 6 - Deduction from 1041 not allocable				X
Line 7 - Prorated deductions				X
Line 8 - Federal taxable income from Idaho sources				X
<b>Schedule B – Idaho adjusted Income</b>				
Line 1 - Adjusted total income or (loss)	X	X		X
Line 2 - Interest and dividends not taxable - IRS code	X			
Line 3 - State and local income taxes	X	X		X
Line 4 - NOL deducted on federal return	X			
Line 5 - Bonus depreciation	X			
Line 6 - Other additions	X			
Line 7a - State NOL carryover	X			
Line 7b - State NOL carryback	X			
Line 8 - Income exempt from Idaho tax				X
Line 9 - Bonus depreciation				X
Line 10 - Other subtractions				X
<b>Schedule C – Credits</b>				
Line 1 - Qualified exemption ITC tax credit	X			
Line 2b - Total income from federal form 1041, line 9	X			
Line 2c - Income taxed in other states	X			
Line 2d - Other state percentage of federal tax	X			
Line 2e - State income multiplied by percentage	X			
Line 2f - Other states tax due	X			
Line 2g - Credit for income tax paid to other states	X			
Line 3 - Education contribution credit	X			
Line 4 - Idaho youth and rehab credit		X		
Line 6 - Total credits	X	X		
<b>Form 44</b>				
<b>Part I</b>				
Line 1 - ITC (Form 49)	X	X		
Line 2 - Production equipment using postconsumer waste	X	X		
Line 3 - Promoter sponsored event	X	X		
Line 4 - Credit for qualifying new employees, Include Form 55		X		
Line 5 - Idaho research activities (Form 67)	X	X		
Line 6 - Broadband equipment investment credit (Form 68)	X	X		
Line 7 - Incentive investment tax credit (Form 69)		X		
Line 11 - Biofuel infrastructure investment tax credit (Form 71)		X		
Line 12 - Total business income tax credits	X	X		
<b>Part II</b>				
Line 1 - ITC (Form 49R)		X		
Line 2 - Broadband (Form 68R)	X	X		
Line 6 - Biofuel infrastructure investment credit (Form 71R)		X		
Line 7 - Total tax from recapture	X	X		

		Test 13		Test 14		Test 15		Test 16
<b>Additional Schemas</b>								
Form 42								
Form 49		X		X				
Form 49C								
Form 49R				X				
Form 55				X				
Form 56		X						
Form 67		X		X				
Form 68		X		X				
Form 68R		X		X				
Form 69		X		X				
Form 71		X		X				
Form 71R				X				
<b>Form 72 &amp; 72S</b>								
Form 75		X						
Form ID K-1		X		X				
Form PTE-12		X						
<b>ITC Equipment List</b>								
<b>PDF Attachments</b>		<b>Attachment Name</b>						
Form 49E				X				
Form 49ER		X						
Form 70								
Miscellaneous Statements								
<b>Reimbursement Incentive Credit Certificate</b>		<b>Reimburse_Credit_01</b>						
		X						