

2011 Idaho Individual E-File (MeF) Test Packet

October 2011

Schema Version v1.0



Dear Software Developers:

Enclosed is the 2011 Idaho Individual E-File (MeF) Test Packet. This grid is very similar to the e-file test packet for the EMS system and the business MeF test packet. You may use the test scenarios provided by the IRS, NACTP, or other federal returns that best allow you to meet the Idaho test return criteria.

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.

Please contact us by e-mail before transmitting your test returns. Include a PDF and Submission Id 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, 8: 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 this year.

Sincerely,

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

Form 40 MeF Test Return Information

Test 1:

400005951
Timothy Smith
c/o Tom Jones 5000 W. State St.
Boise, Idaho 83702
Yes - Forms next year
Single
Claimed Dependent
Paid Preparer with PTIN and phone number

Test 2:

400005952
400005970
Frank Grey
Amber Grey
PO Box 342
Mackay Idaho 83251
Married Filing Joint
No Dependents
Spouse was incarcerated for 6 months
Taxpayer and spouse over 65 and blind

Test 3:

400005953
David Klien
715 E Sherman Ave
Coeur D Alene Idaho 83815
Qualifying widower (2011)
3 Dependent children

Test 4:

400005954
400005977
Michael Pratt
Michelle Pratt
300 E Pine St
Pocatello Idaho 83204
Married filing Separate
2 Dependent children

Test 5:

400005955
Peter Piper
445 Highway 55
Horseshoe Bend Idaho 83626
Deceased in 2011
Head of Household
1 Dependent parent

Test 6:

400005956
400005975
Donald White
Margaret White
6951 N Hastings
Boise Idaho 83714
Spouse deceased in 2011
Married Filing Joint
6 Dependent children

Test 7:

400005957
Miguel Estrada
1832 South Pole Ln
Meridian Idaho 83646
Head of Household
3 Dependent children
NOL election

Form 40 - MeF Test Data

Line Number	Test 1	Test 2	Test 3	Test 4	Deceased taxpayer Test 5	Test 6	Test 7
Income							
Line 7 - Federal adjusted gross income	X	X	X	X	X	X	X
Line 8 - Additions from Form 39R			X		X		X
Line 9 - Total	X	X	X	X	X	X	X
Line 10 - Subtractions from Form 39R		X	X		X	X	X
Line 11 - Total adjusted income	X	X	X	X	X	X	X NOL
Tax Computation							
Line 12a - Age 65 or older		X/X					
Line 12b - Blind		X/X					
Line 12c - Claimed dependent	X						
Line 13 - Itemized deductions		X	X				
Line 14 - State and local income taxes			X				
Line 15 - Net itemized deductions. Line 14 minus line 13.		X	X				
Line 16 - Standard deduction	X			X	X	X	X
Line 17 - Subtract larger of line 15 or 16 from line 11		X	X	X	X	X	X
Line 18 - Exemption total		X	X	X	X	X	X
Line 19 - Taxable income	X	X	X	X	X	X	X
Line 20 - Tax from tables or rate schedule	X	X	X	X	X	X	X
Line 21 - Figure from line 20	X	X	X	X	X	X	X
Credits							
Line 22 - Credit for taxes paid to other states		X					
Line 23 - Credits from 39R, Part E line 4		X					
Line 24 - Total credits from Form 44		X					
Line 25 - Total credits. Add lines 22-24		X					
Line 26 - Net tax after credits. Subtract Line 25 from line 21.	X	X	X	X	X	X	X
Other taxes							
Line 27 - Fuels tax due		X					
Line 28 - Sales/use tax due		X					
Line 29 - Total tax from recapture from Form 44		X	X				
Line 30 - Tax from recapture of qualified investment exemption (QIE)					X		
Line 31 - Permanent building fund	X		X	On Public Assistance	X	X	X
Line 32 - Total tax. Add lines 26-31.	X	X	X	X	X	X	X

Donations								
Line 33 - Nongame Wildlife Conservation Fund						X		
Line 34 - Children's Trust Fund						X		
Line 35 - Special Olympics Idaho						X		
Line 36 - Idaho Guard and Reserve Family						X		
Line 37 - American Red Cross of Greater Idaho Fund						X		
Line 38 - Veterans Support Fund						X		
Line 39 - Idaho Foodbank						X		
Line 40 - Opportunity Scholarship Program				X		X		
Line 41 - Total tax plus donations. Add line 32 to line 40.	X	X	X	X	X	X	X	X
Payments and Other Credits								
Line 42 - Grocery credit computed	\$0	X	X	X	X	X	X	X
Line 42a - Irrevocable grocery credit donation						X		
Line 42b - Grocery credit received	\$0	X	X	X	X	\$0	X	X
Line 43 - Maintaining a home for aged or disabled						X		
Line 44a - Special fuels tax refund			X					
Line 44b - Gasoline tax refund			X					
Line 44 - Total fuels refund. Add lines 44a and 44b.			X					
Line 45 - Idaho income tax withheld	X				X	X	X	
Line 46 - 2011 Form 51 payments and rollforward from 2010 return				X				
Line 47 - Pass-Through income tax withheld								
Line 48 - Hire One Act credit								
Line 49 - Total payments and other credits. Add lines 42-48.	X	X	X	X	X	X	X	X
Tax Due or Refund								
Line 50 - Tax due. Subtract line 49 from line 41.			X	X				
Line 51a - Penalty			X					
Line 51b - Interest			X					
Line 51 - Penalty and interest total			X					
Line 52 - Total due. Add lines 50-51.			X	X				
Line 53 - Overpaid. Line 49 minus lines 50 and 51.	X				X	X	X	X
Line 54 - Refund	X				X	X		X
Line 55 - Estimated tax to 2012 return							X	
Line 56 - IAT question	X							
Line 56a - Routing and account number	X				X			
Line 56b - Checking					X			
Line 56c - Savings	X							
Form 39R								

Part A - Additions												
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							X
Line 4 - Idaho college savings account withdrawal					X				X			
Line 5 - Bonus depreciation												
Line 6 - Other additions					X							
Line 7 - Total additions. Add lines 1-6.					X				X			X
Part B - Subtractions												
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 U.S. Government obligations									X			
Line 4 - Insulation of Idaho residence									X			
Line 5a - 2011									X			
Line 5b - 2010												
Line 5c - 2009												
Line 5d - 2008												
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				X								
Line 8 - Retirement benefits deduction				X								
Line 9 - Technological equipment donation					X							
Line 10 - Idaho capital gains deduction					X							
Line 11 - Active duty military pay earned outside of Idaho									X			
Line 12 - Adoption expenses					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				X								
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			
Line 20 - Worker's compensation											X	
Line 21 - Bonus depreciation											X	
Line 22 - Other subtractions					X				X			

Line 23 - Total subtractions. Add lines 1-4 and 5e-22.			X		X			X		X		X
Part C - Retirement Benefits Deduction												
Line 1 - If single enter \$27,876; if married filing jointly enter \$41,814			X									
Line 2 - Federal Railroad Retirement benefits received			X									
Line 3 - Social Security benefits received			X									
Line 4 - Line 1 minus lines 2 and 3			X									
Line 5 - Qualified retirement benefits included in federal income			X									
Line 6 - Smallest of line 4 or 5			X									
Part D - Credit for Income Tax Paid to Other States												
Line 1a - Other state's 2-letter abbreviation			X									
Line 1 - Idaho tax, line 20			X									
Line 2 - Other state's adjusted income			X									
Line 3 - Idaho adjusted income, line 11			X									
Line 4 - Divide line 2 by line 3			X									
Line 5 - Multiply line 1 by line 4			X									
Line 6 - Other state's tax due less income tax credits			X									
Line 7 - Smaller of line 5 or 6			X									
Part E - Credit for Contributions to Idaho Educational, Youth Rehabilitation, Live Organ Donation												
Line 1 - Credit for contributions to Idaho Educational Entities			X									
Line 2 - Credit for contributions to Idaho Youth and Rehabilitation			X									
Line 3 - Credit for live organ donation expenses			X									
Part F - Maintaining a Home for Family Member Age 65 or Older												
Line 1a - Yes								X				
Line 1b - No												
Line 2a - Yes												
Line 2b - No												
Line 3a - Firstname, lastname,SSN,relationship,DOB,check if disabled								X				
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								X				
Part G - Dependents												
Firstname,lastname,SSN											X	
Firstname,lastname,SSN											X	
Firstname,lastname,SSN												
Firstname,lastname,SSN												
Firstname,lastname,SSN												

Firstname,lastname,SSN																				
Form 44																				
Part I																				
Line 1 - ITC (Form 49)				X																
Line 2 - Production equipment using postconsumer waste				X																
Line 3 - Promoter sponsored event				X																
Line 4 - Idaho research activities (Form 67)				X																
Line 5 - Broadband equipment investment credit (Form 68)				X																
Line 6 - Incentive investment tax credit (Form 69)				X																
Line 10 - Biofuel infrastructure investment tax credit (Form 71)				X																X
Line 11 - Total business income tax credits				X																X
Part II																				
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				X												X
From 49				X																
Form 49ER													X							
Form 49R				X																
Form 67				X																
From 68				X																
Form 68R																				
Form 69				X																
Form 71																				X
Form 71R																				X
Form 72																				
Form 75				X																
Form 56																				X
Form ID-K1																				
Form CG																				
Form 49C				X																
Form 1099R with Idaho withholding				X																

Form 43 MeF Test Return Information

Test 8:

400005958
400005973
Luke Larson
Laura Larson
9430 SW Coral St. #100
Portland, OR 97223
Married filing joint
Residency Status- Nonresidents
Current state of residence - OR

Test 9:

400005959
400005974
Cindy Mac
Trent Mac
847 11th Ave
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 10:

400005960
Scott Squidly
USS Michigan (SSBN 727)
FPO AP 96222
Head of Household
Residency Status- Military Nonresident
Current state of residence- NV
5 dependent children

Test 11:

400005961
400005976
Buck Deer
Debbie Deer
1123 Clevand Blvd
Caldwell Idaho 83607
Married Filing Joint
Residency Status- Taxpayer Idaho Resident on Active Military Duty
Prime is over 65
Spouse is blind and Nonresident
Current state of residence- Taxpayer ID Spouse OR
3 dependent children

Form 43 - MeF Test Data

Line Number	Test 8	Test 9	Test 10	Test 11
Line 7 - Wages, salaries, tips, etc.	X	X	X	X
Line 8 - Taxable interest income		X	X	
Line 9 - Dividend income			X	
Line 10 - Alimony received			X	
Line 11 - Business income or loss			X	
Line 12 - Capital gain or loss			X	
Line 13 - Other gains or losses				
Line 14 - IRA distributions		X		
Line 15 - Pensions and annuities			X	X
Line 16 - Rents, royalties, partnerships, S corporations, trusts, etc.			X	
Line 17 - Farm income or loss				
Line 18 - Unemployment compensation		X		
Line 19 - Other income	X			
Line 20 - Total income. Add lines 7-19.	X	X	X	X
Idaho Adjustments				
Line 21 - Deductions for IRA and health savings account		X		
Line 22 - Moving expenses				
Line 23 - Deductions for self-employment tax, health insurance, etc.	X			
Line 24 - Penalty on early withdrawal of savings			X	
Line 25 - Other deductions		X	X	
Line 26 - Total adjustments. Add line 21-25.	X	X	X	
Line 27 - Idaho adjusted gross income. Subtract line 26 from line 20.	X	X	X	X
Column A				
Line 28 - Federal adjusted gross income	X	X	X	X
Line 29 - Additions from Form 39NR, column A	X		X	
Line 30 - Subtractions from Form 39NR, column A		X	X	X
Line 31 - Total adjusted income. Add lines 28 and 29, less line 30.	X	X	X	X
Column B				
Line 28 - Idaho adjusted gross income from line 27	X	X	X	X
Line 29 - Additions from Form 39NR, column B			X	
Line 30 - Subtractions from Form 39NR, column B		X	X	X
Line 31 - Total adjusted income. Add lines 28 and 29, less line 30.	X	X	X	X
Line 32a - Age 65 or older				X
Line 32b - Blind				X
Line 32c - Claimed dependent				
Line 33 - Itemized deductions	X	X		
Line 34 - State and local income or general sales taxes on Sched A, line 5	X	X		
Line 35 - Subtract line 34 from line 33	X	X		
Line 36 - Standard deduction			X	X
Line 37 - Exemption amount	X	X	X	X
Line 38 - Add line 37 to the larger of line 35 or 36	X	X	X	X
Line 39 - Idaho percentage. Divide line 31, column B by line 31, column A.	X	X	X	
Line 40 - Multiply amount on line 38 by percentage on line 39	X	X	X	
Line 41 - Idaho taxable income. Subtract line 40 from line 31.	X	X	X	
Line 42 - Tax from tables or rate schedule	X	X	X	
Line 43 - Income tax paid to other states		X		
Line 44 - Credits from Form 39NR Part E, line 4		X		

Line 45 - Total business income tax credits from Form 44				X	
Line 46 - Line 42 minus line 43-45	X	X	X		X
Other Taxes					
Line 47 - Fuels tax due				X	
Line 48 - Sales/use tax due		X	X		
Line 49 - Tax from recapture of income tax credits from Form 44				X	
Line 50 - Tax from recapture of qualified investment exemption (QIE)				X	
Line 51 - Permanent building fund	X	X	X		
Line 52 - Total tax	X	X	X		X
Donations					
Line 53 - Opportunity Scholarship Program	X				
Line 54 - Idaho Guard and Reserve Family Support	X				
Line 55 - Children's Trust/Child Abuse Prevention	X				
Line 56 - Special Olympics Idaho	X				
Line 57 - Nongame Wildlife Conservation	X				
Line 58 - American Red Cross of Greater Idaho	X				
Line 59 - Idaho Foodbank	X				
Line 60 - Total tax plus donations. Add lines 52-59.	X	X	X		X
Payments					
Line 61 - Grocery credit computed		X			\$100
Line 61a - Irrevocable grocery donation					X
Line 61b - Grocery credit received		X			\$0
Line 62 - Maintaining a home for aged or disabled					X
Line 63a - Special fuels tax refund	X				
Line 63b - Gasoline tax refund	X				
Line 63 - Total fuels refund	X				
Line 64 - Idaho income tax withheld	X	X	X		X
Line 65 - Estimated payments and amount from 2010 return					X
Line 66 - Pass-through income tax withheld				X	X
Line 67 - Hire One Act credit					
Line 68 - Total payments and other credits. Add lines 61-67.	X	X	X		X
Tax Due					
Line 69 - Tax due. Subtract line 68 from line 62.		X			X
Line 70a - Penalty		X			
Line 70b - Interest		X			
Line 70 - Total penalty and interest		X			
Line 71 - Total due. Add lines 69 and 70.		X			X
Refund					
Line 72 - Overpaid. Line 68 minus lines 62 and 70.	X			X	
Line 73 - Refund	X			X	
Line 74 - Estimated tax	X				
Line 75 - IAT question	X				
Line 75a - Routing and account number	X			X	
Line 75b - Checking	X				
Line 75c - Savings				X	
Form 39NR					
Part A - Additions					
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	X				

Line 2b - Idaho college savings account withdrawal		X					
Line 3a – Bonus depreciation						X	
Line 3b - Bonus depreciation						X	
Line 4a - Other additions						X	
Line 4b - Other additions						X	
Line 5a - Total additions. Add lines 1-4.						X	
Line 5b - Total additions. Add lines 1-4.		X				X	
Part B - Subtractions							
Line 1a - Idaho net operating loss carryover							
Line 1b - Idaho net operating loss carryback							
Line 2a - State income tax refund if included in federal income						X	
Line 3a - Interest from U.S. Government obligations						X	
Line 3b - Interest from U.S. Government obligations						X	
Line 4a - Child/dependent care							X
Line 4b - Child/dependent care							X
Line 5a - Social Security and railroad benefits included in line 30							X
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							
Line 11b - Maintaining a home for the aged or disabled							
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						X	
Line 14b - Worker's compensation						X	
Line 15a - Partner's and shareholder's pass-through subtractions						X	
Line 15b - Partner's and shareholder's pass-through subtractions						X	
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 - 2011							
Line 20a, column B - 2011							
Line 20b, column A - 2010						X	
Line 20b, column B - 2010						X	
Line 20c, column A - 2009							
Line 20c, column B - 2009							

Line 20d, column A - 2008								
Line 20d, column B - 2008								
Line 20e, column A - Total						X		
Line 20e, column B - Total						X		
Line 21a - Add lines 1-19 and 20e						X		X
Line 21b - Add lines 1-19 and 20e						X		X
Line 22 - Retirement benefits deduction								
Line 22a, column A - If single enter \$27,876; if married jointly enter \$41,814								X
Line 22b, column A - Federal Railroad Retirement received								X
Line 22c, column A - Social Security benefits received								X
Line 22d, column A - Balance. Line 22a minus lines 22b and 22c.								X
Line 22e, column A - Qualified retirement benefits included in federal gross income								X
Line 22f, column A - Column A benefits, smaller of line 22d or 22e								X
Line 22g, column B - Qualified retirement benefits included in Idaho gross income								X
Line 22h, column B - Divide line 22g by line 22e								X
Line 22i, column B - Column B benefits. Multiply 22f by 22h.								X
Line 23a - Nonresident military pay included in line 30, Column A						X		
Line 24a - Bonus depreciation						X		
Line 24b - Bonus depreciation						X		
Line 25a - Other subtractions						X		
Line 25b - Other subtractions						X		
Line 26a - Total subtractions				X		X		X
Line 26b - Total subtractions				X		X		X
Part C - Credit for Income Tax Paid to Other States								
Enter state 2-letter abbreviation				MT				
Line 1 - Idaho adjusted income from line 31b				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 state's 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				
Part D - Credit for Income Tax Paid to Other States by Idaho Residents								
Line 1 - Idaho tax, Form 43, line 42								X
Line 2 - Other state's adjusted income								X
Line 3 - Idaho adjusted income, line 34b								X
Line 4 - Divide line 2 by line 3								X
Line 5 - Multiply line 1 by line 4								X
Line 6 - Other state's tax due less income tax credits								X
Line 7 - Smaller of line 5 or 6								X
Part E - Credit for contributions to Educational, Youth, Rehabilitation, and Live organ donations								
Line 1 - Contributions to Idaho education entities				X				
Line 2 - Contributions to Idaho Youth and Rehabilitation				X				
Line 3 - Live organ donation expenses				X				

Part F - Maintaining a Home for Family Member Age 65 or Older							
Line 1a - Yes							X
Line 1b - No							
Line 2a - Yes							X
Line 2b - No							
Line 3a - Firstname,lastname,SSN,relationship,DOB,check if disabled							X
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							X
Part G - Dependents							
Firstname,lastname,SSN						X	
Firstname,lastname,SSN							
Firstname,lastname,SSN							
Firstname,lastname,SSN							
Form 44							
Part I							
Line 1 - ITC (Form 49)						X	
Line 2 - Production equipment using postconsumer waste						X	
Line 3 - Promoter-sponsored event						X	
Line 4 - Idaho research activities (Form 67)						X	
Line 5 - Broadband equipment investment credit (Form 68)						X	
Line 6 - Incentive investment tax credit (Form 69)						X	
Line 10 - Biofuel infrastructure investment tax credit (Form 71)						X	
Line 11 - Total business income tax credits						X	
Part II							
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	
Form 49						X	
Form 49C						X	
Form 49R						X	
Form 49ER Binary attachment Form_49ER_01 scan test						X	
Form 56						X	
Form 67						X	
Form 68						X	
Form 68R						X	
Form 69						X	
Form 71						X	
Form 71R						X	
Form 72							
Form 75		X				X	
Form 68R						X	
Form CG						X	
Form ID-K1						X	X
Form 1099R with Idaho withholding				X			X