

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

October 2010



Dear Software Developers,

Enclosed is the 2010 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, 7:30 AM - 4:00 PM (MST)

Our office will be closed for the following holidays.

November 11 Veteran's Day
November 25 Thanksgiving Day
December 24 Christmas Eve
December 31 New Years Eve

If you have any testing questions, feel free to contact me by e-mail or phone.

I look forward to working with you this year.

Sincerely,

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

Form 40 MeF Test Return Information

Test 1:

400001001
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:

400001002
400001031
Frank Grey
Amber Grey
341 Stilton Rd
Mackay Idaho 83251
Married Filing Joint
No Dependents
Spouse was incarcerated for 6 months
Taxpayer and spouse over 65 and blind

Test 3:

400001003
David Klien
121 Railroad St
Coeur D Alene Idaho 83815
Qualifying widower (2010)
3 Dependent children

Test 4:

400001004
400001032
Michael Pratt
Michelle Pratt
1050 W Main St
Pocatello Idaho 83204
Married filing Separate
2 Dependent children

Test 5:

400001005
Peter Piper
12 Losers Lane
Horseshoe Bend Idaho 83626
Deceased in 2010
Head of Household
1 dependent Parent

Test 6:

400001006
400001033
Donald White
Margaret White
6951 N Hastings
Boise, Idaho 83714
Spouse deceased in 2010
Married Filing Joint
6 Dependent children

Test 7:

400001007
Miguel Estrada
1832 South Pole Ln
Meridian Idaho 83646
Head of Household
3 Dependent children
NOL election

Form 40 - MeF Test Data

											Deceased taxpayer			
Line Number		Test 1	Test 2	Test 3	Test 4	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					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 - 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 - Contributions to Idaho educational entities			X											
Line 24 - Contributions to Idaho youth and rehab facilities			X											
Line 25 - Live organ donation expenses			X											
Line 26 - Total credits from Form 44			X									X		
Line 27 - Total credits. Add lines 26-26			X									X		
Line 28 - Net tax after credits. Subtract Line 27 from Line 21		X	X	X	X	X	X	X				X		X
Other taxes														
Line 29 - Fuels tax due			X											
Line 30 - Sales/use tax due			X											
Line 31 - Total tax from recapture from Form 44			X	X										

Line 32 - Tax from recapture of QIE						X		
Line 33 - Permanent building fund	X			X	On Public Assistance	X	X	X
Line 34 - Total Tax. Add lines 28-33	X	X		X	X	X	X	X
Donations								
Line 35 - Nongame Wildlife Conservation Fund						X		
Line 36 - Children's Trust Fund						X		
Line 37 - Special Olympics Idaho						X		
Line 38 - Idaho Guard and Reserve Family						X		
Line 39 - American Red Cross of Greater Idaho fund						X		
Line 40 - Veterans Support Fund						X		
Line 41 - Idaho Foodbank						X		
Line 42 - Opportunity Scholarship Program			X	X		X		
Line 43 - Total donations. Add Lines 35 - 42						X		
Line 44 - Total Tax plus Donations. Add line 34 to line 43	X	X		X	X	X	X	X
Payments and other credits								
Line 45 - Grocery credit computed	\$0	X		X	X	X	X	X
Line 45a - Irrevocable grocery credit donation						X		
Line 45b - Grocery credit received	\$0	X		X	X	\$0	X	X
Line 46 - Maintaining a home for aged or disabled						X		
Line 47a - Special Fuels tax refund			X					
Line 47b - Gasoline tax refund			X					
Line 47 - Total fuels refund. Add Lines 47a and 47b			X					
Line 48 - Idaho income tax withheld	X				X	X	X	
Line 49 - 2009 Form 51 payments and rollforward from 2008 return				X				
Line 50 - Total payments and other credits. Add lines 45-49	X	X		X	X	X	X	X
Refund or payment due								
Line 51 - Tax due. Subtract line 50 from line 44			X	X				
Line 52a - Penalty			X					
Line 52b - Interest			X					
Line 52 - Penalty and Interest total			X					
Line 53 - Total due. Add lines 51-52			X	X				
Line 54 - Overpaid. Line 50 minus lines 44 and 52.	X				X	X	X	X
Line 55 - Refund	X				X	X		X
Line 56 - Estimated tax to 2010 return							X	
Line 57 - IAT question	X							

Line 57a - Routing and Account number		X					X						
Line 57b - Checking							X						
Line 57c - 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							
Line 4 - Idaho college savings account withdrawal						X			X				
Line 5 - Other additions						X							
Line 6 - Total additions. Add lines 1-5						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 US Government obligations									X				
Line 4 - Insulation of Idaho residence									X				
Line 5a - 2010									X				
Line 5b - 2009													
Line 5c - 2008													
Line 5d - 2007													
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 expense						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				

Form 43 MeF Test Return Information

Test 1:

400001008
400001034
Luke Larson
Laura Larson
452 Selkirk Way
Portland Oregon 97201
Married filing joint
Residency Status- Nonresidents
Current state of residence - OR

Test 2:

400001009
400001035
Cindy Mac
Trent Mac
15 Veterans Memorial Parkway
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 3:

400001010
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 4:

400001011
400001036
Buck Deer
Debbie Deer
123 Black Cat Rd
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 1	Test 2	Test 3	Test 4
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		X		
Line 14 - IRA distributions		X		
Line 15 - Pensions and annuities			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	
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 - Credit for contributions to Idaho educational entities				X	
Line 45 - Credit for contributions to Idaho youth and rehab facilities				X	
Line 46 - Credit for live organ donation				X	
Line 47 - Total business income tax credits from Form 44				X	
Line 48 - Line 42 minus line 43-47	X	X		X	
Other taxes					
Line 49 - Fuels tax due				X	
Line 50 - Sales/use Tax due		X		X	
Line 51 - Tax from recapture of income tax credits from Form 44				X	
Line 52 - Tax from recapture of qualified investment exemption (QIE)				X	
Line 53 - Permanent building fund	X	X		X	X
Line 54 - Total tax	X	X		X	X
Donations					
Line 55 - Opportunity Scholarship Program	X	X		X	
Line 56 - Idaho Guard and Reserve Family Support	X				
Line 57 - Children's Trust/Child Abuse Prevention	X				
Line 58 - Special Olympics Idaho	X				
Line 59 - Nongame Wildlife Conservation	X				
Line 60 - American Red Cross of Greater Idaho	X				
Line 61 - Idaho Foodbank	X				
Line 62 - Total tax plus donations. Add lines 54-61	X	X		X	X
Payments					
Line 63 - Grocery credit computed			X	X	\$90
Line 63a - Irrevocable grocery donation					X
Line 63b - Grocery credit received			X	X	\$0
Line 64 - Maintaining a home for aged or disabled				X	X
Line 64a - Special fuels tax refund	X				
Line 64b - Gasoline tax refund	X				
Line 65 - Total fuels refund	X				
Line 66 - Idaho income tax withheld	X	X		X	
Line 67 - Estimated payments and amount from 2008 return					X
Line 68 - Total payments and other credits. Add lines 63-67	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 - Other additions					X		
Line 3b - Other additions					X		
Line 4a - Total additions. Add lines 1-3					X		
Line 4b - Total additions. Add lines 1-3					X		
Part B - Subtractions							
Line 1a - Idaho net operating loss carryover							
Line 1b - Idaho net operating loss carryover							
Line 2a - State income tax refund if included in federal income					X		
Line 3a - Interest from US Government obligations					X		
Line 3b - Interest from US 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					X		
Line 11b - Maintaining a home for the aged or disabled					X		
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 - 2010							
Line 20a, column B - 2010							
Line 20b, column A - 2009					X		
Line 20b, column B - 2009					X		
Line 20c, column A - 2008							

Line 20c, column B - 2008								
Line 20d, column A - 2007								
Line 20d, column B - 2007								
Line 20e, column A - Total						X		
Line 20e, column B - Total						X		
Line 21a - Add lines 1-19 and 20e								X
Line 21b - Add lines 1-19 and 20e								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 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 states 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, line 42 Form 43		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 states tax due less income tax credits		X						
Line 7 - Smaller of line 5 or 6		X						
Part E - 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 F - 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 - Credit for qualifying employees (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		
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		
From 49						X		
Form 55						X		
Form 67						X		
From 68						X		
Form 69						X		
Form 56						X		
Form 75		X				X		
From 49R						X		
Form 68R						X		
Form 49C						X		
Form CG						X		