IDAHO
State Tax Commission

2014 Idaho Individual E-File (MeF) Test Packet

November 2014

Schema Version v2.1

tax.idaho.gov

EPB00675 11-18-2014

Dear Software Developers:

Enclosed is the Tax Year 2014 Idaho Individual E-File (MeF) Test Packet. This grid was developed by our audit staff and is relatively unchanged from last year's grid. You will 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 . 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 **. 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
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Income Tax Rate Schedule for 2014

SINGLE

At Least	Less than	Tax		Rate		
1	1,429	0.00	plus	1.6%	of the amount over	0
1,429	2,858	22.86	plus	3.6%	of the amount over	1,429
2,858	4,287	74.30	plus	4.1%	of the amount over	2,858
4,287	5,716	132.89	plus	5.1%	of the amount over	4,287
5,716	7,145	205.77	plus	6.1%	of the amount over	5,716
7,145	10,718	292.94	plus	7.1%	of the amount over	7,145
10,718		546.59	plus	7.4%	of the amount over	10,718

MARRIED

At Least	Less than	Tax		Rate		
1	2,858	0.00	plus	1.6%	of the amount over	0
2,858	5,716	45.72	plus	3.6%	of the amount over	2,858
5,716	8,574	148.60	plus	4.1%	of the amount over	5,716
8,574	11,432	265.78	plus	5.1%	of the amount over	8,574
11,432	14,290	411.54	plus	6.1%	of the amount over	11,432
14,290	24,436	585.88	plus	7.1%	of the amount over	14,290
24,436		1,093.18	plus	7.4%	of the amount over	24,436

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
Prime is 65
Spouse is blind

Test 3:
Amended Indicator (If Supporting Amended Filings)
Amended Reason 3 (If Supporting Amended Filings)
400005953
David Klien
715 E Sherman Ave
Coeur D Alene Idaho 83815
Qualifying widower (2013)
3 Dependent children

Test 4:
400005954
400005977
Michael Pratt
Michelle Pratt
300 E Pine St
Pocatello Idaho 83204
Married filing Separate
2 Dependent children
On public assistance for 3 months at the end of the tax year

Test 5:
400005955
Peter Piper
445 Highway 55
Horseshoe Bend Idaho 83626
Deceased in 2014
Head of Household
1 Dependent parent

Test 6:
400005956
400005975
Donald White
Margaret White
6951 N Hastings
Boise Idaho 83714
Spouse deceased in 2014
Married Filing Joint
AGI greater than $350,000
6 Dependent children

Test 7:
400005957
Miguel Estrada
1832 South Pole Ln
Meridian Idaho 83646
Head of Household
3 Dependent children
Carry Forward

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 11 - Total adjusted income		X		X		X		X		X		X		X
Tax Computation														
Line 12a - Age 65 or older				Prime is 65										
Line 12b - Blind				Spouse Blind										
Line 12c - Claimed dependent		X												
Line 13 - Itemized deductions				X		X								
Line 14 - State and local income taxes						X								
Line 16 - Standard deduction		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
Credits														
Line 22 - Credit for taxes paid to other states				X										
Other taxes														
Line 28 - Sales/use tax due				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		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 Food bank										X				
Line 40 – Opportunity Scholarship Program						X				X				
Payments and Other Credits														
Line 42 - Grocery credit computed		$0		X		X		X		X		X		X
Line 42a- Irrevocable grocery credit donation										X				

Line Number		Test 1		Test 2		Test 3		Test 4		Test 5		Test 6		Test 7
Line 42b - Grocery credit received		$0		X		X		X		$0		X		X
Line 43 - Maintaining a home for aged or disabled										X				
Line 45 - Idaho income tax withheld		X		X				X		X		X		
Line 46 – Estimated payments and amount from **2013** return						X								
Line 47a – Pass-through income tax withheld										X				
Line 47b – Pass-through income tax paid										X				
Line 48 – Reimbursement Incentive Act credit										X				
Tax Due or Refund														
Line 50 - Tax due				X		X								
Line 51a - Penalty				X										
Line 51b - Interest				X										
Line 51 - Penalty and interest total				X										
Line 52 - Total due				X		X								
Line 53 - Overpaid		X						X		X		X		X
Line 54 – Refund		X						X		X				X
Line 55- Estimated tax to 201**4** return												X		
Line 56 - IAT question		X												
Line 56a - Routing **and** account number		X						X						
Line 56b - Checking								X						
Line 56c - Savings		X												
Line 58 – Refund from original return (Amended Returns only)						X								
Line 59 – Tax paid with original return (Amended Returns only)						X								
Line 60 – Amended tax due or refund (Amended Returns only)						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						X								
Line 6 - Other additions						X								
Line 7 - Total additions						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 Number		Test 1		Test 2		Test 3		Test 4		Test 5		Test 6		Test 7
Line 3 - Interest from U.S. Government obligations										X				
Line 4 - Energy efficiency upgrades										X				
Line 5a through 5d - Alternate energy device deduction										X				
Line 5e - Alternative energy devices total										X				
Line 6 - Child/dependent care										X				
Line 7 - Social Security and railroad benefits				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 (Include Med Savings Acct)										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				X		X				X		X		X
Part C - Retirement Benefits Deduction														
Line 1 - If single enter $31,704; if married filing jointly enter $47,556				X										
Line 2 - Federal Railroad Retirement benefits received				X										
Line 3 - Social Security benefits received				X										
Line 5 - Qualified retirement benefits included in federal income				X										
Part D - Credit for Income Tax Paid to Other States														
Line 1a - Other state's 2-letter abbreviation				MT & OR										
Line 1 - Idaho tax, Form 40 line 20				X										
Line 2 - Other state's adjusted income				X										
Line 3 - Idaho adjusted income, Form 40 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 Number		Test 1		Test 2		Test 3		Test 4		Test 5		Test 6		Test 7
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				X						
Line 2 – Credit for contributions to Idaho Youth and Rehabilitation				X				X						
Line 3 – Credit for live organ donation expenses				X				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												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 – 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		
Part II														
Line 1 - ITC (Form 49R)				X										
Line 2 - Broadband (Form 68R)						X								

Line Number		Test 1		Test 2		Test 3		Test 4		Test 5		Test 6		Test 7
Line 6- Biofuel infrastructure investment credit (Form 71R)				X								X		
Line 7 - Total tax from recapture				X		X						X		
Additional Schemas														
Form 49				X										
Form 49C				X										
Form 49R				X										
Form 55				X										
Form 56														X
Form 67				X										
From 68				X										
Form 68R						X								
Form 69				X										
Form 71				X								X		
Form 71R				X								X		
Form 75				X										
Form CG						X								
Form ID-K1										X				
Form 1099R with Idaho withholding				X										
ITC Equipment List				X										
PDF Attachments	**Attachment Name**													
Form 49E	**Form_49E_01**													
Form 49ER	**Form_49ER_01**			X						X				
Form 70	**Form_70_01**			X										
Reimbursement Act Credit	**Reimburse_Credit_01**									X				
Non-Idaho Income Tax Return	**OtherState_Return_01**			X										
Non-Idaho Income Tax Return	**OtherState_Return_02**			X										
Miscellaneous Statements	**Misc_Stmt_01**			X										

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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:
Amended Indicator (If Supporting Amended Filings)
Amended Reason 3 (If Supporting Amended Filings)
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 Cleveland Blvd
Caldwell Idaho 83607
Married Filing Joint
Residency Status- Taxpayer Idaho Resident on Active Military Duty
Current state of residence- Taxpayer ID Spouse OR
3 dependent children
AGI greater than $305,050

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		X						
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		X						
Line 18 - Unemployment compensation				X				
Line 19 - Other income		X						
Line 20 - Total income		X		X		X		X
Idaho Adjustments								
Line 21 - Deductions for IRA and health savings account				X				
Line 22 - Moving expenses, Alimony Paid, and Student Loan Interest		X						
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 27a – NOL Indicator Carryover						X		
Line 27 - Idaho adjusted gross income		X		X		X		X
Column A								
Line 28**a** - Federal adjusted gross income		X		X		X		X
Line 31**a** - Total adjusted income. Add lines 28 and 29, less line 30.		X		X		X		X
Column B								
Line 28b - Idaho adjusted gross income from line 27		X		X		X		X
Line 31b - Total adjusted income. Add lines 28 and 29, less line 30.		X		X		X		X
Line 32a - Age 65 or older								
Line 32b - Blind								
Line 32c - Claimed dependent								
Line 33 - Itemized deductions		X		X				
Line 34 - State and local income or general sales taxes		X		X				
Line 36 - Standard deduction						X		X
Line 37 - Exemption amount		X		X		X		X
Line 39 - Idaho percentage		X		X		X		
Line 41 - Idaho taxable income		X		X		X		
Line 42 - Tax from tables or rate schedule		X		X		X		
Line 43 - Income tax paid to other states				X				
Other Taxes								
Line 48 - Sales/use tax due				X		X		
Line 50 - Tax from recapture of qualified investment exemption (QIE)						X		
Line 51 - Permanent building fund		X		X		X		X
Line 52 - Total tax		X		X		X		X
Donations								
Line 53 – Veterans Support Fund		X						
Line 54 – Opportunity Scholarship Program		X						

Line Number		Test 8		Test 9		Test 10		Test 11
Line 55 – Idaho Guard and Reserve Family		X						
Line 56 – Idaho Children's Trust Fund		X						
Line 57 – Special Olympics Idaho		X						
Line 58 – Nongame Wildlife Conservation		X						
Line 59 – American Red Cross of Greater Idaho		X						
Line 60 – Idaho Food bank		X						
Payments								
Line 62 - Grocery credit computed				X				X
Line 62a - Irrevocable grocery donation								X
Line 62b- Grocery credit received				X				$0
Line 63 - Maintaining a home for aged or disabled								X
Line 65 - Idaho income tax withheld		X		X		X		X
Line 66 - Estimated payments and amount from **2013** return								X
Line 67a – Pass-through income tax withheld						X		X
Line 67b – Pass-through income tax paid						X		
Line 68- Reimbursement Incentive Act Credit						X		
Tax Due								
Line 70 - Tax due				X				X
Line 71a- Penalty				X				
Line 71b - Interest				X				
Line 72 - Total due				X				X
Refund								
Line 73 - Overpaid		X				X		
Line 74 - Refund		X				X		
Line 75 - Estimated tax		X						
Line 76 - IAT question		X						
Line 76a - Routing **and** account number		X				X		
Line 76b - Checking		X						
Line 76c - Savings						X		
Line 78– Refund from original return (Amended Returns only)						X		
Line 79 – Tax paid with original return (Amended Returns only)						X		
Line 80 – Amended tax due or refund (Amended Returns only)						X		
Form 39NR								
Part A - Additions								
Line 1b - Non-Idaho state and local bond interest and dividends						X		
Line 2b - Idaho college savings account withdrawal		X						
Line 3b - Bonus depreciation						X		
Line 4b - Other additions						X		
Line 5b - Total additions		X				X		
Part B - Subtractions								
Line 1a - Idaho net operating loss carryover (**Original Return Only**)						X		
Line 1b - Idaho net operating loss carryback (**Amended Prior Year Return Only**)						X		
Line 3b - Interest from U.S. Government obligations						X		
Line 4b - Child/dependent care								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 Number		Test 8		Test 9		Test 10		Test 11
Line 9b - Idaho college savings program						X		
Line 10b - Adoption expenses				X				
Line 11b - Maintaining a home for the aged or disabled						X		
Line 12b - Idaho lottery winnings						X		
Line 13b - Income earned on a reservation by an American Indian								
Line 14b - Worker's compensation						X		
Line 15b - Partner's and shareholder's pass-through subtractions						X		
Line 16b - Energy Efficiency Upgrades						X		
Line 17b - Technological equipment donation						X		
Line 18b - Health insurance premiums						X		
Line 19b - Long-term health care insurance						X		
Line 20a through 20d - Alternate energy device deduction						X		
Line 20e - Alternate energy device total						X		
Line 22 - Retirement benefits deduction								
Line 22a - column A - If single enter **$31,704**;if married jointly enter $**47,556**								X
Line 22b - column A - Federal Railroad Retirement received								X
Line 22c - column A - Social Security benefits received								X
Line 22e - column A - Qualified retirement benefits included in federal gross income								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 benefits								X
Line 23a - Nonresident military pay included in line 28, Column A						X		
Line 24b - Bonus depreciation						X		
Line 25b - Other subtractions						X		
Line 26b - Total subtractions				X		X		X
Part C - Credit for Income Tax Paid to Other States								
Enter state 2-letter abbreviation				MT & OR				
Line 2 - Other state's adjusted income				X				
Line 3 - Amount of income taxed by Idaho and also taxed by another state				X				
Line 7 - Other state's tax due less its income tax credits				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								
Enter state 2-letter abbreviation								X
Line 2 - Other state's adjusted income								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 - Education Contribution Credit				X				
Line 2 - Youth Rehab Contribution Credit				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 Number		Test 8		Test 9		Test 10		Test 11
Line 3a - Firstname,lastname,SSN,relationship,DOB,check if disabled								X
Line 3b - Firstname,lastname,SSN,relationship,DOB,check if disabled								X
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 Credit Allowed								
Line 1 ITC						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 equip. invest. credit (Form 68)						X		
Line 7 - Incentive investment tax credit (Form 69)						X		
Line 11 - Biofuel infrastructure invest. tax credit (Form 71)						X		
Line 12 - Total business tax credits allowed						X		
Part II Recaptured								
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		
Additional Schemas								
Form 49						X		
Form 49C						X		
Form 49R						X		
Form 55						X		
Form 56						X		
Form 67						X		
From 68						X		
Form 68R						X		
Form 69						X		
Form 71						X		
Form 71R						X		
~~**Form 72 & 72S**~~						~~X~~		
Form 75		X				X		
Form CG						X		
Form ID-K1						X		X
Form 1099R with Idaho withholding				X				X
ITC Equipment List						X		
PDF Attachments	**Attachment Name**							
Form 49E	**Form_49E_01**					X		
Form 49ER	**Form_49ER_01**					X		
Form 70	**Form_70_01**					X		
Form 402	**Form_402_01**					X		
Reimbursement Act Credit	**Reimburse_Credit_01**					X		
Miscellaneous Statements	**Misc_Stmt_01**					X		
Non-Idaho Income Tax Return	**OtherState_Return_01**			X				X