

**2022 Idaho  
E-File (MeF) Handbook**

January 2023



## Table of Contents

Introduction .....	2
New This Year .....	2
Sunset Provisions: .....	2
Form Changes: .....	2
Idaho MeF Calendar for Tax Year 2022 .....	4
Contact Information .....	4
Individual & Business Income tax .....	4
Individual & Business Income tax E-File Coordinator .....	4
Tax Information and Forms .....	4
Publications .....	5
Acceptance and Participation .....	5
Federal/State Electronic Filing (MeF) Process .....	5
Acceptance Process .....	6
State-Only, Short-Period, Fiscal, and Amended Filing .....	6
Idaho Forms Supported for E-Filing .....	6
Exclusions from Electronic Filing .....	8
Transmitting the Idaho Electronic Return .....	8
Nonreceipt of Idaho Acknowledgment Record .....	9
Responsibilities .....	10
Changes on the Return .....	10
Handling Problems .....	11
Postal Address Standards .....	11
Appendix A – 2022 Idaho Business and Individual eFile (MeF) Reject Codes .....	12

## Introduction

The Idaho State Tax Commission, in conjunction with the Internal Revenue Service (IRS), accepts state individual, corporation, S corporation, partnership, and fiduciary income tax returns and corresponding forms for tax year 2022 through the Modernized E-File system (MeF). The accepted forms are identified in the “Idaho Forms Supported for E-Filing” section.

This handbook expands on the applicable IRS publications listed on page 5. All specifications, requirements, and instructions defined in these publications apply to the Idaho Federal/State Electronic Filing (MeF) Program unless otherwise stated.

The Tax Commission accepts electronically transmitted individual, corporation, S corporation, partnership, and fiduciary income tax refund, zero balance, and tax due returns. Direct deposit isn't available for e-filed business returns.

Idaho requires vendors to participate in the FTA State Exchange to obtain LOI and MeF testing materials. This process is explained in the “Acceptance and Participation” section of this document (page 5).

## New This Year

Sunset provisions and form changes for tax year 2022.

### Sunset Provisions:

- Charitable Contributions from IRS Form 1040, line 12b, cannot be added to the Idaho Individual Income Tax Standard Deduction for TY22.
- The qualifying age for Idaho Child Tax Credit returned to 16 and under for TY22 impacting Form 40, line 25 and Form 43, line 46.
- The Idaho Deduction for Child and Dependent Care Expenses returned to \$3000 for one child or dependent, and \$6000 for more than one child or dependent for TY22 impacting the Child and Dependent Care Worksheet in the 39R and 39NR.

### Form Changes:

- Form 40 Idaho Individual Income Tax Return
  - Address Block: Foreign Country added to physical form
  - Standard Deduction value changes
  - Line 43, Grocery Credit: Computed amount now comes before donation line
  - Line 53, Nonrefundable Credit: New line
  - Lines 54-56: New ordering
- Form 43 Idaho Part-Year Resident and Nonresident Income Tax Return
  - Address Block: Foreign Country added to physical form
  - Standard Deduction value changes
  - Line 63, Grocery Credit: Computed amount now comes before donation
  - Line 73, Nonrefundable Credit: New line
  - Lines 74-76: New ordering
- Form 39R Idaho Supplemental Schedule (Form 40)
  - Section A, line 5: Verbiage change to "current year loss limitation"
  - Section B, lines 5a-5d: Annual year changes to the Alternative Energy Device Deduction grid
  - Section B, line 8a: Retirement Benefits Deduction value changes

- Form 39NR Idaho Supplemental Schedule (Form 43)
  - Section A, line 3: Verbiage change to "current year loss limitation"
  - Section B, lines 20a-20d: Annual year changes to the Alternative Energy Device Deduction grid
  - Section B, line 22a: Retirement Benefits Deduction value changes
- Form 44 Idaho Business Income Tax Credits and Credit Recapture
  - Part III- Nonrefundable Credit From a Prior Year Return: New section
- Form 41 Idaho Corporation Income Tax Return
  - Address Block: Foreign Country added to physical form
  - Line 10, Idaho Premium Tax: Line verbiage change
  - Line 38, Idaho Income Tax: New rate (From 6.5% to 6%)
  - Line 56, Claim of Right credit: New line
  - Line 60, Nonrefundable credit: New line
  - Lines 61-63: New ordering
- Form 41S Idaho S Corporation Income Tax Return
  - Address Block: Foreign Country added to physical form
  - Line 40, ABE Net Operating Loss Carryover: New line
  - Line 43, ABE Income: Requires subtraction of Line 40
  - Line 43, ABE Income: Exempt members added
  - Line 44, Idaho income tax: New rate (From 6.5% to 6%)
  - Line 67, Nonrefundable credit: New line
  - Lines 68-70: New ordering
- Form 65 Idaho Partnership Return of Income
  - Address Block: Foreign Country added to physical form
  - Line 38, ABE Net Operating Loss Carryover: New line
  - Line 41, ABE Income: Requires a subtraction of Line 38
  - Line 41, ABE Income: Exempt members added
  - Line 42, Idaho income tax: New rate (From 6.5% to 6%)
  - Line 63, Nonrefundable credit: New line
  - Lines 64-66: New ordering
- Form 66 Idaho Fiduciary Income Tax Return
  - Address Block: Foreign Country added to physical form
  - Line 16, Idaho income tax: New rate (From 6.5% to 6%)
  - Line 32, Nonrefundable credit: New line
  - Lines 33-35: New ordering
- Form 56 Idaho Net Operating Loss Carryforward/Carryback
  - This has been split into two forms: Form 56 and Form 56A
- Form 42 Apportionment and Combined Reporting Adjustments
  - Line 20, Total Percentage: New instruction
  - Now has a companion form: Form 42A
- Form 49 Idaho Investment Tax Credit
  - Part I, Line 7, Pass-through credit from ABE: New line
  - Part II, Line 8, ABE Investment Tax Credit: New line
  - Now has a companion form: Form 49ABE

- Form ID K-1 Partner’s, Shareholder’s, or Beneficiary’s Share of Idaho Adjustments/credits
  - Line 36, Tax rate: New rate (From 6.5% to 6%)
  - Part XI, Lines 62-78: New lines
- Form PTE-12 Idaho Schedule For Pass-Through Owners
  - Columns (a)-(e): New format and addition of "ABE Tax Paid by Entity"

**Idaho MeF Calendar for Tax Year 2022**

Begin transmitting returns Business Income Tax to IRS/Idaho.....January 10, 2023  
 Begin transmitting returns Individual Income Tax to IRS/Idaho ..... To be determined by the IRS

**NOTE: Idaho follows the IRS MeF calendar.**

**Contact Information**

**Taxpayers, Preparers, Transmitters, and EROs**

**Individual & Business Income tax**

E-File Help Desk ..... (208) 332-6632  
 efilehelp@tax.idaho.gov

**Individual & Business Income tax E-File Coordinator**

Bill Hofstra.....(208) 334-7782  
 efilecoordinator@tax.idaho.gov

**Tax Information and Forms**

Toll Free..... (800) 972-7660  
 Boise Area..... (208) 334-7660

## Publications

### Idaho State Tax Commission

- 2022 Idaho Business and Individual E-File (MeF) Handbook

### Internal Revenue Service

- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- Publication 1436, Test Package for Electronic Filers of Individual Income Tax Returns
- Publication 3112, Applying and Participating in IRS e-file
- Publication 5078, Modernized e-file Test Package Business Submissions
- Publication 4163, Modernized e-file (MeF) Information for Authorized IRS e-file Providers for Business Returns
- Publication 4164, Modernized e-file (MeF) Guide for Software Developers and Transmitters

## Acceptance and Participation

For tax year 2022, we're following national e-Standards protocol. We've updated our Letter of Intent (LOI). Our process involves granting the vendor access to Idaho's LOI via the FTA State Exchange System. Vendors will complete the LOI and submit the document to the Tax Commission at [mefesting@tax.idaho.gov](mailto:mefesting@tax.idaho.gov). Upon approval of the LOI, Idaho will grant the vendor access to the MeF specifications, schemas, and test packets through the FTA State Exchange System.

## Federal/State Electronic Filing (MeF) Process

### How Federal/State MeF Filing Works

Idaho returns included in the Federal/State Electronic Filing (MeF) Program will be transmitted to the IRS Service Center along with the federal return. All Idaho returns must include a **complete copy** of the federal return to include all PDF attachments, forms, and schedules.

Once the IRS has notified the Electronic Return Originator (ERO) of successful submission, Idaho can retrieve the files from the IRS. Idaho won't receive any state data from a rejected federal return.

**Note:** The IRS acknowledges only that it received the state data. The IRS acknowledgment isn't an indication that Idaho has "received" your state return. You must receive the Idaho acknowledgment to ensure your state return has been received.

The Idaho acknowledgment system is designed to inform transmitters that the Idaho return has been retrieved and the return is being processed by Idaho. When Idaho receives the return from the IRS, it will generate a receipt acknowledgment record. Idaho will also generate a processing acknowledgment to indicate if the return was accepted or rejected. This record will be available for retrieval by transmitters after one business day.

Contact Idaho if you receive the federal acknowledgment, but no state acknowledgment, after two business days. See "Who to Contact," page 9.

## Acceptance Process

### EFIN and ETIN

The IRS assigns the Electronic Filing Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN). The Tax Commission will use these same numbers in the Federal/State Electronic Filing Program.

These numbers are used in the acknowledgment system to identify preparers and transmitters.

### Idaho Test Data

All participants are required to follow the IRS testing procedures for acceptance into the program. Only software developers are required to test their software with Idaho. Participants must transmit live return data using only Idaho-accepted federal/state electronic filing software.

## State-Only, Short-Period, Fiscal, and Amended Filing

Idaho supports filing of the following returns through the Federal/State Electronic Filing (MeF) Program:

- State-only
- Amended and Prior Year
  - Business: Tax years 2020, 2021, and 2022
  - Individual: Tax years 2020, 2021, and 2022
- Fiscal (tax period must match federal filing)
- Short-period (tax period must match federal filing)

A state-only, amended, fiscal, or short-period return is produced through software to build a complete state packet that includes a copy of the federal return. For an amended return, the copy of the federal return must reflect the amended federal return.

## Idaho Forms Supported for E-Filing

Supporting federal returns, schedules, and PDF attachments **are required for all electronic returns.**

1. The Tax Commission will support e-filing (MeF) of the following forms:
  - Form 40 Idaho Individual Income Tax Return
  - Form 41 Idaho Corporation Income Tax Return
  - Form 41S Idaho S Corporation Income Tax Return
  - Form 43 Idaho Part-Year Resident and Nonresident Income Tax Return
  - Form 65 Idaho Partnership Return of Income
  - Form 66 Idaho Fiduciary Income Tax Return
  - Form 39R Idaho Supplemental Schedule (Form 40)
  - Form 39NR Idaho Supplemental Schedule (Form 43)
  - Form 41A Supplemental Schedule of Affiliated Entities
  - Form 42 Apportionment and Combined Reporting Adjustments
  - Form 42A By-Company Apportionment Factor Details

- Form 44 Idaho Business Income Tax Credits and Credit Recapture
  - Form 49 Idaho Investment Tax Credit
  - Form 49 ABE Affected Business Entity Investment Tax Credit
  - Form 49C Idaho Investment Tax Credit Carryover
  - Form 49R Recapture of Idaho Investment Tax Credit
  - Form 56 Idaho Net Operating Loss Carryforward/Carryback
  - Form 56A Net Operating Loss Application
  - Form 67 Credit for Idaho Research Activities
  - Form 68 Idaho Broadband Equipment Investment Credit
  - Form 68R Recapture of Idaho Broadband Equipment Investment Credit
  - Form 75 Idaho Fuels Use Report
  - Form CG Idaho Capital Gains Deduction
  - Form ID K-1 Partner's, Shareholder's, or Beneficiary's Share of Idaho Adjustments/credits
  - PTE-12 Idaho Schedule For Pass-Through Owners
  - PTE-01 Income Tax Withheld, Non-Resident Owner
  - Investment Tax Credit (ITC) Equipment List
  - Form ID-529 Credit for Employer Contributions to Employee Idaho College Savings
  - Form ID-VP Voucher: Income Tax Voucher Payment
  - Form 51 Voucher: Estimated Payment of Individual Income Tax
  - Form 41ES Voucher: Estimated Tax Payment/Extension of Time Payment
2. The Tax Commission will support PDF attachments of the following forms:
- Form 14 Water's Edge Election and Consent
  - Form 41ESR Underpayment of Estimated Tax
  - Form 49E Property Tax Exemption Election Form
  - Form 49ER Recapture of Qualified Investment Exemption from Property Tax
  - Form 70 Idaho Statement of Credit Transfer
  - Form 75-BST Fuels Tax Refund Worksheet- Single or Multiple Bulk
  - Form 75-LFA Idaho Fuels Tax Refund Worksheet - Line Flush Allowance
  - Form 75-PTO Idaho Fuels Tax Refund Worksheet - Power Take-off
  - Form 75-NM Idaho Fuels Tax Refund Worksheet - Non-taxable Miles
  - Form 402 Idaho Individual Apportionment for Multistate Businesses
  - Form ABE Affected Business Entity Election
  - Form DBDA Deferred Bonus Depreciation Addition
  - Combined Reporting Spreadsheet
  - Other States' Returns
  - Tax Reimbursement Incentive Act Certificate
  - Form ID K-1 Share of Idaho Adjustments (This attachment applies to Form 41)
  - Form ID-FTHB First Time Home Buyer Savings Account
3. The Tax Commission will accept the following return types:
- Fed/State (linked): An original federal return submitted with one original state return
  - State only (unlinked): A state return submitted with a copy of the federal return
  - Amended return
  - Fiscal return (tax period must match federal filing)
  - Short-period return (tax period must match federal filing)



#### 4. Amounts that require a description:

- Interest and dividends not taxable under the Internal Revenue Code (IRC)
- Taxes measured by net income
- Interest on U.S government obligations
- Nonbusiness income
- Nonbusiness expense offset
- Income allocated to Idaho
- Income Derived from Idaho Sources
- Capital Gain or Loss
- Income exempt from Idaho Tax
- Additions – bonus depreciation (e.g. Form 4562)
- Sub-bonus depreciation (e.g. Form 4562)
- Other additions
- Other subtractions
- Other income
- Other deductions
- Pass-through share of credit from partnership, S corporation, estate, or trust (Form 49)

### **Exclusions from Electronic Filing**

In addition to the returns listed in IRS publications as excluded from federal electronic filing, the following documents will not be accepted for electronic filing in Idaho in tax year 2022:

- Prior year returns
  - Business: tax years before 2020
  - Individual: tax years before 2020
- Form 83
- Form 83R
- Form 84
- Form 84R
- Form 85
- Form 85R
- IAT transactions will not be processed. Paper checks will be sent to taxpayers who indicate the ultimate destination of a direct deposit refund is a foreign bank.

### **Transmitting the Idaho Electronic Return**

Since the Idaho electronic return is transmitted with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS.

Participants in the Federal/State Electronic Filing (MeF) Program must confirm with their software developer or direct transmitter that the software is capable of processing and transmitting the state data along with the federal data to the appropriate IRS service center.

## **Idaho Acknowledgments**

The Tax Commission will generate an acknowledgment of acceptance or rejection for all returns received. The acknowledgment record will be in a format approved and agreed upon by the IRS, state agencies, transmitters, and software developers. Transmitters and software developers should allow two business days to receive the state acknowledgment before contacting the Tax Commission.

## **Receipt Acknowledgment**

Idaho provides a receipt acknowledgment for successfully retrieving returns through the IRS MeF system. Idaho will reject any return submitted in the wrong format or that cannot be properly identified. If this occurs, the state will inform you of the rejection through an acknowledgment. Once you correct the return, you may transmit the return as a state-only return. Be sure to confirm that your software package supports state-only transmissions. If the electronically filed Idaho return can't be re-transmitted, you must submit a paper tax return to the Tax Commission.

## **Processing Acknowledgment**

Idaho provides one of the following two processing acknowledgments for successfully reading returns retrieved through the IRS MeF system.

**Accepted** – This acknowledgment indicates the electronic return was received and successfully completed the business rule validation process.

**Rejected** – This acknowledgment indicates the electronic return was received but failed to complete the business rule validation process. The acknowledgment will contain a reason indicating the error causing the rejection. (See Appendix A – 2022 Idaho Business and Individual E-File (MeF) Reject Codes).

## **Nonreceipt of Idaho Acknowledgment Record**

Before contacting the Tax Commission ensure that:

- You have received an IRS acknowledgment record,
- The IRS accepted the federal tax return,
- The transmission included an Idaho state return, and
- You have the submission ID.

Contact the Tax Commission if:

- You received IRS acknowledgment records more than two working days ago, and you have not received Idaho acknowledgment records for the same tax returns.

## **Who to Contact**

To check on the status of an Idaho acknowledgment record, call the E-File Help Desk at (208) 332-6632. Please have the following information available when making the call:

- Electronic Filer ID Number (EFIN)
- Federal EIN
- Transmission date
- Submission ID
- Your contact name and phone number

## **Responsibilities**

### **Electronic Filers, Transmitters, EROs**

Electronic Filers, Transmitters, and Electronic Return Originators (EROs) must abide by the terms set forth in this handbook and must maintain a high degree of integrity, compliance, and accuracy to continue to participate in the Federal/State Electronic Filing Program. They must also abide by the following requirements:

#### **Compliance**

All electronic filers must comply with the requirements and specifications in the IRS publications, this handbook, and the 2022 Idaho Business and Individual E-File (MeF) Specifications.

#### **Timeliness of Filing**

Transmitters must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for an electronically filed Idaho return.

Transmitters must confirm acknowledgment of the state return by the Tax Commission.

#### **Responsibility to Your Clients**

Preparers have been entrusted with the task of filing a client's tax return and must assume the responsibility for the return's timely arrival at the Tax Commission.

## **Changes on the Return**

If the transmitter or taxpayer wants to make any changes after the return has been accepted and acknowledged, the transmitter or taxpayer can e-file an amended return with corrected changes if the software offers this option.

If the software does not offer this feature, the transmitter or taxpayer must file an amended return with corrected changes on paper. Mail Idaho returns to the following address:

Idaho State Tax Commission  
PO Box 56  
Boise Idaho 83756-0056

## Handling Problems

For help with problems relating to the e-filed state return, please call the E-File Help Desk at (208) 332-6632.

## Postal Address Standards

### Rules for Taxpayer Addresses:

- Upper case letters are preferred but not required.
- Omit punctuation, except the hyphen in the ZIP code.
- Use directional abbreviations.

**Should Be:**

234 NW SMITH ST

678 MAIN DR S

101 N BAY LN

599 BAY BLVD SW

127 N 12TH ST

**Postal Box:**

PO BOX 213

**Rural Route Addresses:**

RR 2 BOX 152

RFD and RD = RR

**Not:**

234 NORTHWEST SMITH STREET

234 NW SMITH STREET

678 MAIN DRIVE SOUTH

101 NORTH BAY LANE

599 BAY BOULEVARD SOUTHWEST

127 NORTH 12TH

127 N 12TH STREET

**Not:**

P O BOX 213

BOX 213

**Not:**

RT 2 BOX 152

### Common Abbreviations:

APARTMENT	APT
BUILDING	BLDG
DEPARTMENT	DEPT
FLOOR	FL
ROOM	RM
SUITE	STE

## Appendix A – 2022 Idaho Business and Individual eFile (MeF) Reject Codes

Reject Code	Error Message	Notes
0001	Duplicate Submission ID	
0002	Missing copy of federal tax return	
0003	Missing form type indicator (41/41S/65/66/40/43)	
0004	Return includes a value in both tax due and overpayment <ul style="list-style-type: none"> <li>• Form 41, line 58</li> <li>• Form 41S, line 65</li> <li>• Form 65, line 61</li> <li>• Form 66, line 30</li> <li>• Form 40, line 51</li> <li>• Form 43, line 71</li> </ul> and overpayment <ul style="list-style-type: none"> <li>• Form 41, line 62</li> <li>• Form 41S, line 69</li> <li>• Form 65, line 65</li> <li>• Form 66, line 34</li> <li>• Form 40, line 55</li> <li>• Form 43, line 75</li> </ul>	* If the return is a “zero balance due,” report “0” in the tax due field.
0005	Manifest Form Type doesn’t match XML Form Type	
0006	ETIN not valid for this Form Type/Form Year	
0007	Duplicate EIN or SSN for the same tax period	
0008	Missing Schedule A values on Form 66 <ul style="list-style-type: none"> <li>• Boolean selected on               <ul style="list-style-type: none"> <li>• Nonresident</li> <li>• Part-year resident</li> </ul> </li> </ul>	
<b>Missing electronically filed returns with value in appropriate field:</b>		
Reject Code	Error Message	Notes
0210	Missing federal Schedule C or CEZ with value on <ul style="list-style-type: none"> <li>• Form 43, line 11</li> </ul>	
0220	Missing federal Form 4797 with value on <ul style="list-style-type: none"> <li>• Form 43, line 13</li> </ul>	
0230	Missing federal Schedule E with value on <ul style="list-style-type: none"> <li>• Form 43, line 16</li> </ul>	
0240	Missing federal Schedule F with value on <ul style="list-style-type: none"> <li>• Form 43, line 17</li> </ul>	
0270	Missing federal Schedule A with value on <ul style="list-style-type: none"> <li>• Form 40, line 13</li> <li>• Form 43, line 33</li> </ul>	
0280	Missing federal Schedule A with value on <ul style="list-style-type: none"> <li>• Form 40, line 14</li> <li>• Form 43, line 34</li> </ul>	

0290	Missing Form 39R or 39NR with value on <ul style="list-style-type: none"> <li>Form 40, line 22</li> <li>Form 43, line 43</li> </ul>	
0340	Missing Form 39R or 39NR with value on <ul style="list-style-type: none"> <li>Form 40, line 44</li> <li>Form 43, line 64</li> </ul>	
0500	Missing Idaho Form CG with value on <ul style="list-style-type: none"> <li>Form 39R, Part B, line 10</li> <li>Form 39NR, Part B, line 6</li> </ul>	
0600	Missing Form 49 with value on <ul style="list-style-type: none"> <li>Form 44, Part I, line 1, Column A</li> </ul>	
0620	Missing Form 67 with value on <ul style="list-style-type: none"> <li>Form 44, Part I, line 4, Column A or Column B</li> </ul>	
0630	Missing Form 68 with value on <ul style="list-style-type: none"> <li>Form 44, Part I, line 5, Column A or Column B</li> </ul>	
0640	Missing Form 529 with value on <ul style="list-style-type: none"> <li>Form 44, Part I, line 9, Column A or Column B</li> </ul>	
0710	Missing Form 49R with value on <ul style="list-style-type: none"> <li>Form 44, Part II, line 1</li> </ul>	
0720	Missing Form 68R with value on <ul style="list-style-type: none"> <li>Form 44, Part II, line 2</li> </ul>	
1000	Missing Form 42 with value less than 100% on <ul style="list-style-type: none"> <li>Form 41, line 33</li> <li>Form 41S, line 37</li> <li>Form 65, line 35</li> </ul>	
1280	Missing Form ID-K1 with value on <ul style="list-style-type: none"> <li>Form 40, line 48</li> <li>Form 43, line 68</li> <li>Form 41, line 54</li> <li>Form 41S, line 61</li> <li>Form 65, line 57</li> <li>Form 66, line 26</li> </ul>	The ID-K1 with Form 41, line 54 can be submitted via schema or attachment.
1310	Missing Form PTE-12 with value on <ul style="list-style-type: none"> <li>Form 41S, line 42</li> <li>Form 65, line 40</li> </ul>	PTE-12 needed on Composite Return
1320	Missing Form PTE-12 with value on <ul style="list-style-type: none"> <li>Form 41S, line 44</li> <li>Form 65, line 42</li> </ul>	PTE-12 needed on ABEReturn
1350	Missing Form 44 with value on <ul style="list-style-type: none"> <li>Form 40, line 53</li> <li>Form 43, line 73</li> <li>Form 41, line 60</li> <li>Form 41S, line 67</li> <li>Form 65, line 63</li> <li>Form 66, line 32</li> </ul>	Form 44 should coincide with nonrefundable credit.

<b>Missing binary attachments with value in appropriate field:</b>		<b>PDFAttachment Name</b>
0510	Tax Reimbursement Incentive Act Credit <ul style="list-style-type: none"> <li>• Form 40, line 49</li> <li>• Form 41, line 56</li> <li>• Form 41S, line 63</li> <li>• Form 43, line 69</li> <li>• Form 65, line 59</li> <li>• Form 66, line 28</li> </ul>	Reimburse_Credit_01
1020	Form 49E with value on <ul style="list-style-type: none"> <li>• Form 41, line 9</li> <li>• Form 41S, line 12</li> <li>• Form 65, line 10</li> </ul>	Form_49E_01
1030	Form 49ER with value on <ul style="list-style-type: none"> <li>• Form 41, line 48</li> <li>• Form 41S, line 55</li> <li>• Form 65, line 52</li> <li>• Form 66, line 21</li> <li>• Form 40, line 31</li> <li>• Form 43, line 51</li> </ul>	Form_49ER_01
1050	Form 75-NM with value on <ul style="list-style-type: none"> <li>• Form 75, Section III, line 4</li> </ul>	Form_75NM_01
1060	Form 75-PTO with value on <ul style="list-style-type: none"> <li>• Form 75, Section III, line 5, 6, 13 or 14</li> </ul>	Form_75PTO_01
1070	Form 41ESR with value on <ul style="list-style-type: none"> <li>• Form 41, line 50</li> <li>• Form 41S, line 57</li> </ul>	Form_41ESR_01
1160	Combined reporting spreadsheet with value and Form 41A Supplemental Schedule of Affiliated Entities <ul style="list-style-type: none"> <li>• Form 41, line 7</li> </ul>	IdahoForm41A Schema and XML: element IdahoForm41.xsd
1240	Investment tax credit <ul style="list-style-type: none"> <li>• Form 49, Part I Line 1</li> </ul>	ITC_equipment_01 or ITC equip_list_01 or Misc_Stmt_01
1250	Credit for Taxes Paid to Other State <ul style="list-style-type: none"> <li>• Form 43, line 43</li> </ul>	OtherState_Return_01

**Missing description element within Entity Detail Type with value in appropriate field:**

1110	Interest on U.S. Government obligations statement with value on <ul style="list-style-type: none"> <li>• Form 41, line 21</li> <li>• Form 41S, line 25</li> <li>• Form 65, line 23</li> </ul>	
1120	Nonbusiness income statement with value on <ul style="list-style-type: none"> <li>• Form 41, line 25</li> <li>• Form 41S, line 29</li> <li>• Form 65, line 27</li> </ul>	
1130	Nonbusiness expense statement with value on <ul style="list-style-type: none"> <li>• Form 41, line 26</li> <li>• Form 41S, line 30</li> <li>• Form 65, line 28</li> </ul>	
1150	Income allocated to Idaho statement with value on <ul style="list-style-type: none"> <li>• Form 41, line 35</li> <li>• Form 41S, line 39</li> <li>• Form 65, line 37</li> </ul>	