

# **2023 Idaho Business eFile (MeF) Test Packet**

October 2023

**Schema Version: ID\_MeF2023V1.0**



Dear Software Developers:

Enclosed is the Tax Year 2023 Idaho Business Income Tax (BIT) MeF Test Pack. All change appears in red. It is recommended that you use the federal test scenarios that best fit the Idaho test grid scenarios.

The scenarios are divided by form type, and the grids contain the data configurations necessary to generate test submissions.

You may need to modify your test returns to the forms and schedules that your software will support as outlined in your Letter of Intent (LOI).

Send a PDF and Submission ID of each test return that you will be transmitting to:

[Mefesting@tax.idaho.gov](mailto:Mefesting@tax.idaho.gov).

Please include a payment voucher that contains an accurate scanline with any return that has an amount due.

Idaho will follow the IRS testing calendar.

Our office hours are: Monday – Friday, 8:00 a.m. – 4:30 p.m. MT

Our offices will be closed on the 2023 dates below:

November 10 Veterans Day  
November 23 Thanksgiving Day  
December 25 Christmas Day

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

We look forward to working with you this year.

Sincerely,

MeF Test Team  
Coordination and Design Bureau  
Idaho State Tax Commission  
[MeFtesting@tax.idaho.gov](mailto:MeFtesting@tax.idaho.gov)

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**2023 ID Business E-File (MeF) Test Data**

<u>Form 41</u>	<u>Form 41S</u>	<u>Form 65</u>
<p><b>11-0000001</b> Test Adam Inc 1000 WState St Boise ID 83722 NAICS</p>	<p><b>11-0000005</b> Test Able Inc 1004 WState St Boise ID 83722 NAICS Device ID</p>	<p><b>11-0000009</b> Test Andrew 1008 WState St Boise ID 83722 NAICS</p>
<p><b>11-0000002</b> Test Bob Inc 1001 WState St Boise ID 83722 NAICS</p> <p><b>Payments:</b> State Payment - full pay EstimatedPayment- 4/15/24 EstimatedPayment- 6/15/24 EstimatedPayment- 9/15/24 Estimated Payment- 1/17/25</p>	<p><b>Payments:</b> State Payment - full pay Estimated Payment- 4/15/24 Estimated Payment- 6/15/24 Estimated Payment- 9/16/24 Estimated Payment- 1/15/25</p> <p>Assume Investment Tax Credit is passed through from an ABE and the entity will be distributing the credit. Utilization of Form 49 and incoming/outgoing ID K-1s is needed.</p>	<p><b>Payments:</b> Estimated Payment - 4/15/24 Estimated Payment - 6/15/24 Assume Credit for Employer Contribution to College Savings is a pass through share. Utilization of an incoming ID K-1 and ID-529 is needed.</p>
<p><b>11-0000003</b> Amended (2018) Indicator Amended Reason 3 Test Charles Inc 1002 W State St Boise ID 83722 NAICS Refund is split = refund and estimated</p> <p><b>Payments:</b> Estimated Payment - 9/16/24 Estimated Payment - 1/15/25</p> <p>Assume Form 41, line 39, Idaho Educational Entity Credit, is from an ABE. Utilize form ID K-1 accordingly.</p>	<p><b>11-0000006</b> Test Barbara Inc 1005 W State St Boise, ID 83722 NAICS</p>	<p><b>11-0000010</b> Test Brenda 1009 WState Boise ID 83722 NAICS Device ID</p>
	<p><b>11-0000007</b> Test Chris Inc 1006 W State Boise ID 83722 NAICS</p> <p><b>Payments:</b> State Payment - Full Pay</p>	<p><b>11-0000011</b> Test Cathy 1010 W State St Boise ID 83722 NAICS</p> <p><b>Payments:</b> State Payment - Full Pay</p>
	<p><b>11-0000008</b> Test Debbie Inc 1007 W State St Boise ID 83722 NAICS</p> <p><b>Payments:</b> State Payment - Full Pay Estimated Payment- 9/16/24 Estimated Payment- 1/15/25</p>	<p><b>11-0000012</b> Test Dawn 1011 W State St Boise ID 83722 NAICS</p> <p><b>Payments:</b> State Payment - Full Pay Estimated Payment - 4/15/24 Estimated Payment - 6/15/24 Estimated Payment - 9/16/24 Estimated Payment - 1/15/25</p>

**Form 66**

<p><b>11-0000013</b> Estate of Test Agatha 1012 W State St Boise ID 83722 Device ID</p> <p><b>Payments:</b> Estimated Payment - 4/15/24 Estimated Payment - 6/15/24 Estimated Payment - 9/16/24 Estimated Payment - 1/15/25</p>	<p><b>11-0000014</b> Estate of Test Boyd 1013 W State St Boise ID 83722</p> <p><b>Payments:</b> State Payment - Full Pay</p>	<p><b>11-0000016</b> Estate of Test Dirk 1015 W State St Boise ID 83722</p>	<p><b>11-0000018</b> Estate of Test Flora 1017 W State St Boise ID 83722</p> <p><b>Payments:</b> State Payment- Full Pay Estimated Payment- 6/15/24 Estimated Payment- 9/16/24</p>
	<p><b>11-0000015</b> Estate of Test Cody 1014 W State Boise ID 83722</p> <p><b>Payments:</b> State Payment - Full Pay</p>	<p><b>11-0000017</b> Estate of Test Erin 1016 W State St Boise ID 83722</p>	

## Form 41 - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 1	Test 2	Test 3	Test 4
	Adam	Bob	Charles	David
Filing License Type Cd	X	X	X	X
<b>Financial Transaction</b>				
State Payment (quantity of payments)		X(1)		X(1)
Checking		X		
Savings				X
RoutingTransitNumber		X		X
BankAccountNumber		X		X
PaymentAmount		X		X
RequestedPaymentDate		X		X
EstimatedPayments (quantity of payments)		X(4)	X(2)	X(1)
Checking			X	X
Savings		X		
RoutingTransitNumber		X	X	X
BankAccountNumber		X	X	X
PaymentAmount		X	X	X
RequestedPaymentDate		X	X	X
<b>Financial Resolution</b>				
No UBA Disbursement Cd Submit	X	X		X
Refund Disbursement UBA Submit				
Refund Disbursement Cd Submit			X	
Pending or Unavailable				
Pend Ind				
Proxy Acct Num				
UBA Submit				
UBA Routing and Transit Num Submit			X	
UBA Depositor Account Num Submit			X	
<b>Filing History</b>				
Federal Original Submission Id	X	X	X	X
Federal Original Submission Id Dt	X	X	X	X
State Submission Id Current	X	X	X	X
State Submission Id Orig	X	X	X	X
State Submission Id Date Orig	X	X	X	X
<b>Transmission Detail</b>				
Initial Creation				
IP Address				
IPv4AddressTxt or IPv6AddressTxt	O	O	O	
IPTs	O	O	O	
Device Id	O			
Submission				
IP Address				
IPv4AddressTxt or IPv6AddressTxt	X	X	X	X
IPTs	X	X	X	X
Device Id	X	X	O	O
<b>Business Detail</b>				
Corporate				
OfficerNm	X	X	X	X
OfficerID				
SSN	X	X	X	X
EIN				
OfficerPhoneNbr	X		X	
TtlIncomPrYr		X		X
ClaimingSalWagesInd				
NumEmployeeW2Issued				
ClaimCompOfficerInd				
NumOfficerCompPaidInd				

## Form 41 - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 1	Test 2	Test 3	Test 4
<b>Business Detail (Cont...)</b>	<b>Adam</b>	<b>Bob</b>	<b>Charles</b>	<b>David</b>
ParentEIN	X			
ParentCompanyNm	X			
BusinessPriPhysicalAddr	X	X		
EstTaxPymtInd		X	X	X
FirstEstTaxPymt				
TaxPaymentDt		X	X	X
TaxPaymentMethod		X	X	X
TaxPaymentAmount		X	X	X
AccountNum		X		
ConfirmationNum		X		
FinalEstTaxPymt				
TaxPaymentDt		X		
TaxPaymentMethod		X		
TaxPaymentAmount		X		
AccountNum		X		
ConfirmationNum		X		
Partnership				
OfficerNm				
OfficerID				
SSN				
EIN				
OfficerPhoneNbr				
TtlIncomePrYr				
ClaimingSalWagesInc				
NumEmployeeW2Issued				
ParentEIN				
ParentCompanyNm				
BusinessPriPhysicalAddr				
NumK1				
StatIssued PIN				
Disaster Relief	X			
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED				
<b>Form 41</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>
<b>Line Number</b>	<b>Adam</b>	<b>Bob</b>	<b>Charles</b>	<b>David</b>
Line 1 - Date of federal audit				2015
Line 2 - Inactive or nameholder corporation question		X		
Line 3a - Requirement of federal estimated tax payments question				X
Line 3b - Estimated payments based on annualized amounts question				X
Line 4 - Final return question and date of event	X			X
Line 4a - Withdrawn from Idaho	X			
Line 4b - Dissolved				
Line 4c - Merged or reorganized				X
Line 4d - Enter new EIN				X
Line 5 - Electrical or telephone utility question	X			
Line 6 - EIN of parent	X			
Line 7 - Combined reporting question		X	X	
Line 7a - This corporation percentage question		X		
Line 7b - Another corporation percentage of ownership question			X	
Line 7c - Interest percentage of ownership question			X	
Line 7d - Two or more corporations question		X		
Line 8a1 - Worldwide		X		X
Line 8a2 - Water's Edge	X		X	
Line 8b - Water's edge spreadsheet question	X		X	
Line 8c - Foreign income question		X		X
Line 9 - Property tax exemption question	X			

## Form 41 - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 1	Test 2	Test 3	Test 4
Questions Continued	Adam	Bob	Charles	David
Line 10 – Idaho premium tax question			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 operation loss deduction on federal return		X		
Line 15 - Dividends received deduction on federal return			X	X
Line 16 - Bonus Depreciation and current year loss boolean	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. Including 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 35 - Income allocated to Idaho		X		
Line 36a - Idaho net operating loss carryover		X		
Line 36b - Idaho net operating loss carryback			X	
Line 37 - Idaho taxable income	X	X	X	X
Line 38 - Idaho income tax (Multiply line 37 by 5.8%)	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 rehab		X		
Line 41- Total business income tax credits from Form 44	X	X	X	
Line 42- Total credits	X	X	X	
Line 43- Subtract line 42 from line 38	X	X	X	
<b>Other Taxes</b>				
Line 44 - Permanent building fund tax	X	X	X	X
Line 45- Total tax from recapture of income tax credits from Form 44	X	X		
Line 46 – Fuels Tax Due	X			
Line 47 - Sales and Use tax due		X		
Line 48 - Tax from recapture of qualified investments (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 54 - Tax Paid by ABE on the corporation's behalf	X		X	
Line 55 – Special Fuels Tax Refund (S) and Gasoline Tax Refund (G)	X (S)			
Line 56 - Tax Reimbursement Incentive credit and Claim of Right credit		X	X	
Line 58 - Tax Due		X		
Line 59a - Penalty		X		
Line 59b - Interest		X		
Line 60 – Nonrefundable credit		X		
Line 61 – Total Due		X		
Line 62 - Overpayment	X		X	X
Line 63 – Refund (R) and Apply to 2023 (A)	X (R)		X (R+A)	X (A)
<b>Form 44</b>				
<b>Part I</b>				
Line 1 - ITC (Form 49)	X	X		
Line 2 - Production equipment using post-consumer waste	X			
Line 3 - Promoter Sponsored event	X		X	

## Form 41 - MeF Test Data

"X" indicates Yes - "O" indicates optional		Test 1	Test 2	Test 3	Test 4
<b>Form 44 Part I (Continued)</b>		Adam	Bob	Charles	David
Line 4 - Credit for Idaho research activities (Form 67)		X			
Line 5 - Broadband Equipment investment credit (Form 68)		X			
Line 6- Small employer tax credit					
Line 7- Small employer real property improvement tax credit					
Line 8- Small employer new jobs tax credit					
Line 9 - Credit for employer contributions to employee's college savings		X			
Line 10 – Total business income tax credits		X	X	X	
<b>Form 44 Part II</b>					
Line 1 - ITC (Form 49R)			X		
Line 2 - Broadband (Form 68R)		X			
Line 3- Small employer investment tax credit					
Line 4- Small employer real property improvement tax credit					
Line 5- Small employer new jobs tax credit					
Line 6 - Total tax from recapture		X	X		
<b>Form 44 Part III – Nonrefundable Credit From a Prior Year Return</b>					
Nonrefundable Credit Table (Years and credit values per years)			X (2 years)		
Line 1 – Total nonrefundable credit			X		
Line 2 – Carryover from prior year					
Line 3 – Total credit			X		
Line 4 – Tax due, penalty, and interest (From Form 41)			X		
Line 5 – Credit allowed			X		
Line 6 – Credit remaining					
<b>Additional Schemas</b>					
Form 41A			X	X	
Form 42		X	X	X	X
Form 42A		X			
Form 49		X	X		
Form 49C			X	X	
Form 49R			X		
Form 56			X	X	
Form 56A			X	X	
Form 67		X			
Form 68		X			
Form 68R		X			
Form 75		X			
Form ID K-1		X		X	
Form 529		X			
ITC Equipment List		X			
<b>PDF attachments</b>		<b>Attachments</b>			
Form 14	Form_14_01	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			
Form 75 BST	Form_75BST_01	X			
Form 75 LFA	Form_75LFA_01				
Form 75 NM	Form_75NM_01				
Form 75 PTO	Form_75PTO_01				
Combined Report Spreadsheet	Comb_Report_Sheet_0001		X	X	
Miscellaneous Statements	Misc_Stmt_01	X			
Tax Reimbursement Incentive Act Credit	Reimb_Credit_01		X	X	

### Form 41S - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 5	Test 6	Test 7	Test 8
	Able	Barbara	Chris	Debbie
Filing License Type Cd	X	X	X	X
<b>Financial Transaction</b>				
State Payment (quantity of payments)	X(1)		X(1)	X(1)
Checking	X			X
Savings			X	
RoutingTransitNumber	X		X	X
BankAccountNumber	X		X	X
PaymentAmount	X		X	X
RequestedPaymentDate	X		X	X
EstimatedPayments (quantity of payments)	X(4)			X(2)
Checking	X			
Savings				X
RoutingTransitNumber	X			X
BankAccountNumber	X			X
PaymentAmount	X			X
RequestedPaymentDate	X			X
<b>Financial Resolution</b>				
No UBA Disbursement Cd Submit	X	X	X	X
Refund Disbursement UBA Submit				
Refund Disbursement Cd Submit				
Pending or Unavailable				
Pend Ind				
Proxy Acct Num				
UBA Submit				
UBA Routing and Transit Num Submit				
UBA Depositor Account Num Submit				
<b>Filing History</b>				
Federal Original Submission Id	X	X	X	X
Federal Original Submission Id Dt	X	X	X	X
State Submission Id Current	X	X	X	X
State Submission Id Orig	X	X	X	X
State Submission Id Date Orig	X	X	X	X
<b>Transmission Detail</b>				
Initial Creation				
IP Address				
IPv4AddressTxt or IPv6AddressTxt	O	O	O	
IPTs	O	O	O	
Device Id	O			
Submission				
IP Address				
IPv4AddressTxt or IPv6AddressTxt	X	X	X	X
IPTs	X	X	X	X
Device Id	X	X	O	O
<b>Business Detail</b>				
Corporate				
OfficerNm	X	X	X	X
OfficerID				
SSN	X	X	X	X
EIN				
OfficerPhoneNbr	X		X	
TtlIncomPrYr		X		X
ClaimingSalWagesInd				
NumEmployeeW2Issued				
ClaimCompOfficerInd				
NumOfficerCompPaidInd				



### Form 41S - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 5	Test 6	Test 7	Test 8
Business Detail (Cont...)	Able	Barbara	Chris	Debbie
ParentEIN				
ParentCompanyNm				
BusinessPriPhysicalAddr	X	X		
EstTaxPymtInd	X			X
FirstEstTaxPymt				
TaxPaymentDt	X			X
TaxPaymentMethod	X			X
TaxPaymentAmount	X			X
AccountNum	X			X
ConfirmationNum	X			X
FinalEstTaxPymt				
TaxPaymentDt	X			
TaxPaymentMethod	X			
TaxPaymentAmount	X			
AccountNum	X			
ConfirmationNum	X			
Partnership				
OfficerNm				
OfficerID				
SSN				
EIN				
OfficerPhoneNbr				
TtlIncomePrYr				
ClaimingSalWagesInc				
NumEmployeeW2Issued				
ParentEIN				
ParentCompanyNm				
BusinessPriPhysicalAddr				
NumK1				
Statelssued PIN				
Disaster Relief				X
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED				
Form 41S	Test 5	Test 6	Test 7	Test 8
Line Number	Able	Barbara	Chris	Debbie
Line 1 - Return type question	X (COM)	X (ABE)	X (REG)	X (ABE)
Line 2 - Federal audit date				2015
Line 3 - Inactive or nameholder corporation question		X		
Line 4a - Estimated tax payments question				X
Line 4b - Annualized amounts question				X
Line 5 - Final return question			X	
Line 5a - Withdrawn				
Line 5b - Dissolved				
Line 5c - Mered or reorganized			X	
Line 5d - EIN entry			X	
Line 6 - Electrical or telephone utility question			X	
Line 7 - Ownership change question			X	
Line 8 - Total qualified investments	X			X
Line 9 - Broadband equipment	X			
Line 10 - Idaho research activities		X		
Line 11 - Reserved				
Line 12 - Property tax exemption question	X			
Income				
Line 13 - Ordinary income (loss)	X	X	X	X
Line 14 - Net income (loss) from rental 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 - Other items		X		

## Form 41S - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 5	Test 6	Test 7	Test 8
Additions	Able	Barbara	Chris	Debbie
Line 19 - Interest & dividends not taxable under IRC		X	X	
Line 20 - State & Local taxes	X	X	X	X
Line 21 - Bonus Depreciation	X	X	X	X
Line 22 - Other additions	X			X
Subtractions				
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 39 - Income allocated to Idaho		X	X	
Line 40 - ABE Idaho net operating loss carryover		X		
Line 41 - Reserved				
Line 42 - Income reported on entity's composite return	X			
Line 43 - ABE income (A) and exempt members Boolean (E)		X (A)		X (A+E)
Line 44 - Idaho income tax. 5.8% of either line 42 or 43	X	X		X
Credits				
Line 45 - Credit for contributions to Idaho educational entities		X		
Line 46 - Credit for contributions to Idaho youth and rehab facilities				X
Line 47 - Total business income tax credits	X	X		X
Other Taxes				
Line 50 - Minimum tax			X	X
Line 51 - Permanent building fund tax	X	X		X
Line 52 - Total tax from recapture of income tax credits from Form 44	X			
Line 53 - Fuels tax due	X			
Line 54 - Sales/Use Tax due			X	
Line 55 - Tax from recapture of qualified investment exemption	X			
Line 56 - Total Tax	X	X	X	X
Line 57 - Underpayment interest. Attach Form 41ESR		X		
Line 58 - Donation to Opportunity Scholarship Program	X			X
Payments and Other Credits				
Line 60 - Estimated tax payments	X			X
Line 61 - Tax paid by ABE on your behalf	X		X	
Line 62 - Special fuels tax refund (S) Gasoline tax refund (G)	X (S)	X (G)		
Line 63 - Tax Reimbursement Incentive Credit	X		X	
Line 65 - Tax due	X		X	X
Line 66a - Penalty				X
Line 66b - Interest				X
Line 67 - Nonrefundable credit				X
Line 68 - Total Due	X		X	
Line 69 - Overpayment		X		
Line 70 - Refund (R) and Apply to 2023 (A)		X (R+A)		
Form 44				
Part I				
Line 1 - ITC (Form 49)	X			X
Line 2 - Production equipment using post consumer 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 - Small employer investment tax credit				
Line 7 - Small employer real property improvement tax credit				
Line 8 - Small employer new jobs tax credit				
Line 9 - Credit for employer contributions to employee's college savings	X			
Line 10 - Total business income tax credits	X	X		X

## Form 41S - MeF Test Data

"X" indicates Yes - "O" indicates optional		Test 5	Test 6	Test 7	Test 8
<b>Form 44 Part II</b>		<b>Able</b>	<b>Barbara</b>	<b>Chris</b>	<b>Debbie</b>
Line 1 - ITC (Form 49R)		X			
Line 2 - Broadband (Form 68R)		X			
Line 3- Small employer investment tax credit					
Line 4- Small employer real property improvement tax credit					
Line 5- Small employer new jobs tax credit					
Line 6 - Total Tax from recapture		X			
<b>Form 44 Part III – Nonrefundable Credit From a Prior Year Return</b>					
Nonrefundable Credit Table (Years and credit values per years)					
Line 1 – Total nonrefundable credit					
Line 2 – <span style="color: red;">Carryover from prior year</span>					X
Line 3 – Total credit					X
Line 4 – Tax due, penalty, and interest (From Form 41S)					X
Line 5 – Credit allowed					X
Line 6 – Credit remaining					X
<b>Additional Schemas</b>		<b>Able</b>	<b>Barbara</b>	<b>Chris</b>	<b>Debbie</b>
Form 41A					
Form 42		X		X	X
Form 49		X			X
Form 49ABE					X
Form 49C		X			
Form 49R		X			
Form 56			X		
Form 56A			X		
Form 67			X		
Form 68		X			
Form 68R		X			
Form 75		X	X		
Form 529		X			
Form ID K-1		X	X	X	X
Form PTE-12		X	X	X	X
ITC Equipment List		X			X
<b>PDF Attachments</b>		<b>Attachment Name</b>			
Form 41ESR	Form_41ESR_01		X		
Form 49E	Form_49E_01	X			
Form 49ER	Form_49ER_01	X			
Form 70	Form_70_01	X			
Form 75-BST	Form_75BST_01				
Form 75-LFA	Form_75LFA_01	X			
Form 75-NM	Form_75NM_01		X		
Form 75-PTO	Form_75PTO_01				
Miscellaneous Statements	Misc_Stmt_01	X			
Combined Report Spreadsheet	Comb_Report_Sheet_0001				
Tax Reimbursement Incentive Tax Credit	Reimb_Credit_01	X		X	
Form Affected Business Entity	Form_ABE_01		X		X

### Form 65 - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 9	Test 10	Test 11	Test 12
	Andrew	Brenda	Cathy	Dawn
Filing License Type Cd	X	X	X	X
<b>Business Return Header State</b>				
Filer				
US Address	X	X	X	X
Foreign Address				
<b>Financial Transaction</b>				
State Payment (quantity of payments)			X(1)	X(1)
Checking			X	
Savings				X
RoutingTransitNumber			X	X
BankAccountNumber			X	X
PaymentAmount			X	X
RequestedPaymentDate			X	X
EstimatedPayments (quantity of payments)	X(2)			X(4)
Checking				X
Savings	X			
RoutingTransitNumber	X			X
BankAccountNumber	X			X
PaymentAmount	X			X
RequestedPaymentDate	X			X
<b>Financial Resolution</b>				
No UBA Disbursement Cd Submit	X	X	X	X
Refund Disbursement UBA Submit				
Refund Disbursement Cd Submit				
Pending or Unavailable				
Pend Ind				
Proxy Acct Num				
UBA Submit				
UBA Routing and Transit Num Submit				
UBA Depositor Account Num Submit				
<b>Filing History</b>				
Federal Original Submission Id	X	X	X	X
Federal Original Submission Id Dt	X	X	X	X
State Submission Id Current	X	X	X	X
State Submission Id Orig	X	X	X	X
State Submission Id Date Orig	X	X	X	X
<b>Transmission Detail</b>				
Initial Creation				
IP Address				
IPv4AddressTxt or IPv6AddressTxt	O	O	O	
IPTs	O	O	O	
Device Id	O			
Submission				
IP Address				
IPv4AddressTxt or IPv6AddressTxt	X	X	X	X
IPTs	X	X	X	X
Device Id	X	X	O	O
<b>Business Detail</b>				
Corporate				
OfficerNm				
OfficerID				
SSN				
EIN				
OfficerPhoneNbr				
TtlIncomPrYr				

### Form 65 - MeF Test Data

"X" indicates Yes - "O" indicates optional	Test 9	Test 10	Test 11	Test 12
<b>Business Detail (Continued)</b>	Andrew	Brenda	Cathy	Dawn
ClaimingSalWagesInd				
NumEmployeeW2Issued				
ClaimCompOfficerInd				
NumOfficerCompPaidInd				
ParentEIN				
ParentCompanyNm				
BusinessPriPhysicalAddr				
EstTaxPymtInd				
FirstEstTaxPymt				
TaxPaymentDt				
TaxPaymentMethod				
TaxPaymentAmount				
AccountNum				
ConfirmationNum				
FinalEstTaxPymt				
TaxPaymentDt				
TaxPaymentMethod				
TaxPaymentAmount				
AccountNum				
ConfirmationNum				
Partnership				
OfficerNm	X	X	X	X
OfficerID				
SSN	X	X	X	X
EIN				
OfficerPhoneNbr	X		X	
TtlIncomePrYr		X		X
ClaimingSalWagesInc				
NumEmployeeW2Issued				
ParentEIN				
ParentCompanyNm				
BusinessPriPhysicalAddr	X		X	
NumK1		X		
Statelssued PIN				
Disaster Relief	X			
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED				
<b>Form 65</b>	Test 9	Test 10	Test 11	Test 12
Line Number	Andrew	Brenda	Cathy	Dawn
Line 1 - Return type	X (Reg)	X (ABE)	X (Comp)	X(ABE)
Line 2 - Latest year audited			2015	
Line 3 - Final Return question and date	X			
Line 3a - Withdrawn				
Line 3b - Dissolved	X			
Line 4 - Electrical or telephone utility question		X		
Line 5 - Ownership change question			X	
Line 6 - Total qualified investments				X
Line 7 - Broadband equipment investment		X		
Line 8 - Idaho research activities	X			
Line 9 - Reserved				
Line 10 - Property tax exemption question				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

## Form 65 - MeF Test Data

"X" indicates Yes - "O" indicates optional					
	Test 9	Test 10	Test 11	Test 12	
Income (Continued)	Andrew	Brenda	Cathy	Dawn	
Line 15 - Other items	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	X			
Line 38 - ABE Idaho net operating loss carryover		X			
Line 39 - Reserved					
Line 40 - Composite income from Form PTE-12			X		
Line 41 - ABE income (A) and exempt members Boolean (E)		X (A)			X (A+E)
Line 42 - Idaho income tax. 5.8% of either line 40 or 41		X	X		X
<b>Credits</b>					
Line 43 - Credit for contribution to Idaho educational entities		X			
Line 44 - Credit for contribution to Idaho youth and rehab facilities					X
Line 45 - Total business income tax credits	X	X			X
<b>Other Taxes</b>					
Line 48 - Permanent building fund		X	X		X
Line 49 - Total tax from recapture of income tax credits					X
Line 50 - Fuels tax due	X				
Line 51 - Sales/Use tax due	X				
Line 52 - Tax from recapture of QIE	X				
Line 53 - Total tax		X	X		X
Line 54 - Donation to Opportunity Scholarship Program		X	X		X
<b>Payments and Other Credits</b>					
Line 56 - Estimated tax payments		X	X		X
Line 57 - Tax paid by affected business entity		X			X
Line 58 - Special fuels tax refund (S) Gasoline tax refund (G)		X (S)			
Line 59 - Tax Reimbursement Incentive credit	X		X		
<b>Refund or Payment Due</b>					
Line 61 - Tax due			X		X
Line 62a - Penalty			X		
Line 62b - Interest			X		
Line 63 - Nonrefundable credit from prior year return			X		
Line 64 - Total Due			X		X
Line 65 - Overpayment	X	X			
Line 66 - Refund (R) and Apply to 2023 (A)	X (R)	X (R+A)			
<b>Form 44</b>					
	Test 9	Test 10	Test 11	Test 12	
<b>Part I</b>	Andrew	Brenda	Cathy	Dawn	
Line 1 - ITC (Form 49)		X			X
Line 2 - Production equip using post consumer waste		X			
Line 3 - Promoter sponsored event		X			
Line 4 - Idaho research activities (Form 67)	X				
Line 5 - Broadband equip investment credit (Form 68)		X			
Line 9 - Credit for employer contributions to employee's college savings	X				
Line 10 - Total business income tax credits	X	X			X

### Form 65 - MeF Test Data

"X" indicates Yes - "O" indicates optional		Test 9	Test 10	Test 11	Test 12
<b>Part II</b>		Andrew	Brenda	Cathy	Dawn
Line 1 - ITC (Form 49R)					X
Line 2 - Broadband (Form 68R)					X
Line 6 - Total tax from recapture					X
<b>Part III – Nonrefundable Credit From a Prior Year Return</b>					
Nonrefundable Credit Table (Years and credit values per years)				X (2 years)	
Line 1 – Total nonrefundable credit				X	
Line 2 – Carryover from prior year					
Line 3 – Total credit				X	
Line 4 – Tax due, penalty, and interest (From Form 65)				X	
Line 5 – Credit allowed				X	
Line 6 – Credit remaining					
<b>Additional Schemas</b>					
Form 42		X	X	X	X
Form 49			X		X
Form 49ABE					X
Form 49C			X		
Form 49R					X
Form 56			X		
Form 56A			X		
Form 67		X			
Form 68			X		
Form 68R					X
Form 75		X	X		
Form 529		X			
Form ID K-1		X	X	X	X
Form PTE-12		X	X	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 75 BST	Form_75BST_01				
Form 75 LFA	Form_75LFA_01		X		
Form 75 NM	Form_75NM_01				
Form 75 PTO	Form_75PTO_01				
Miscellaneous Statements	Misc_Stmt_01				X
Tax Reimbursement Incentive Act Credit	Reimb_Credit_01	X		X	
Form Affected Business Entity	Form_ABE_01				X

## Form 66 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional						
	Test 13	Test 14	Test 15	Test 16	Test 17	Test 18
<b>Authentication Header</b>	Agatha	Boyd	Cody	Dirk	Erin	Flora
Filing License Type Cd	X	X	X	X	X	X
<b>Business Return Header State</b>						
Filer						
US Address	X	X	X	X	X	X
Foreign Address						
<b>Financial Transaction</b>						
State Payments (quantity of payments)		X(1)	X(1)			X(1)
Checking		X				X
Savings			X			
RoutingTransitNumber		X	X			X
BankAccountNumber		X	X			X
PaymentAmount		X	X			X
RequestedPaymentDate		X	X			X
Estimated Payments (quantity of payments)	X(4)					X(2)
Checking	X					
Savings						X
RoutingTransitNumber	X					X
BankAccountNumber	X					X
PaymentAmount	X					X
RequestedPaymentDate	X					X
<b>Financial Resolution</b>						
Submission						
No UBA Disbursement Cd Submit	X	X	X	X	X	X
Refund Disbursement UBA Submit						
Refund Disbursement Cd Submit						
Pending or Unavailable						
Pend Ind						
Proxy Acct Num						
UBA Submit						
UBA Routing and Transit Num Submit						
UBA Depositor Account Num Submit						
<b>Filing History</b>						
Federal Original Submission Id	X	X	X	X	X	X
Federal Original Submission Id Dt	X	X	X	X	X	X
State Submission Id Current	X	X	X	X	X	X
State Submission Id Orig	X	X	X	X	X	X
State Submission Id Date Orig	X	X	X	X	X	X
<b>Transmission Detail</b>						
Initial Creation						
IP Address						
IPv4AddressTxt or IPv6AddressTxt	O	O	O	O	O	O
IPTs	O	O	O	O	O	O
Device Id	O	O				
Submission						
IP Address						
IPv4AddressTxt or IPv6AddressTxt	X	X	X	X	X	X
IPTs	X	X	X	X	X	X
Device Id	X	X	X	X	X	X
<b>Business Detail</b>						
OfficerNm	X	X	X	X	X	X
OfficerID						
SSN	X	X	X	X	X	X
EIN						
OfficerPhoneNbr						
TtlIncomPrYr						
GrantorName	X	X	X	X	X	X
GrantorSSN	X	X	X	X	X	X
EstTaxPymtInd	X					
FirstEstTaxPymt						
TaxPaymentDt	X					X
TaxPaymentMethod	X					X
TaxPaymentAmount	X					X
AccountNum	X					X
ConfirmationNum	X					X
FinalEstTaxPymt						
TaxPaymentDt	X					X
TaxPaymentMethod	X					X
TaxPaymentAmount	X					X
AccountNum	X					X
ConfirmationNum	X					X
StatelIssued PIN						
Disaster Relief					X	
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED						



# Form 66 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 13	Test 14	Test 15	Test 16	Test 17	Test 18
Form 66	Agatha	Boyd	Cody	Dirk	Erin	Flora
Line						
Resident Return	X				X	X
Part-Year Resident Return		X				
Nonresident Return			X			
Composite Return	X					
Grantor Trust				X		
Electing Small Business Trust						X
Qualified Funeral Trust			X			
Qualified Disability Trust (QDT)					X	
Line 1a - Decedent SSN		X				
Line 1b - Decedent Date of Death		X				
Line 1c - Decedent Resident of Idaho						
Line 1d - Decedent State of Residence if not Idaho		X				
Line 2 - Non-Resident Beneficiaries	X					
Line 3 - Final Return		X				
<b>Income</b>						
Line 4 - State Adjusted Income	X				X	X
Line 5 - Income Distribution to Beneficiaries	X	X				X
Line 6 - Estate Tax Deduction	X			X		
Line 7 - Income after deduction	X	X		X	X	X
Line 8 - Qualified Business Income Deduction	X					
Line 9 - Exemptions	X				X	X
Line 10 - Taxable Income	X	X		X		X
Line 11 - State Income Tax	X	X		X		X
Line 12 - Opportunity Scholarship Program		X				
Line 13 - Credits	X	X				
Line 14 - Tax minus Credits	X	X		X		X
Line 15 - Income distribution by beneficiaries	X	X				
Line 16a - Tax on Income (Multiply line 15 by 5.8%)		X				
Line 16b - Less Credits		X				
Line 17 - Permanent building fund	X	X				X
Line 18 - Total tax from recapture of income tax credits	X	X				
Line 19 - Fuels tax due	X					
Line 20 - Sales/Use Tax	X					
Line 21 - Recap QJE tax	X					
Line 22 - Elect SBT or QFT Tax			X			X
Line 23 - Total Tax	X	X	X	X		X
Line 24 - Estimated Payments	X					X
Line 25 - Income Tax withheld	X					
Line 26 - Tax paid by affected business entity	X	X				X
Line 27 - Special fuels tax refund (S) Gasoline tax refund (G)	X (S)	X (G)				
Line 28 - Tax Reimbursement Incentive Credit	X					
Line 30 - Tax Due		X	X			X
Line 31a - Penalty			X			
Line 31b - Interest due			X			
Line 32 - Nonrefundable credit from a prior year return			X			X
Line 33 - Total Due		X	X			
Line 34 - Overpayment	X			X	X	
Line 35 - Refund (R) Apply to 2023 (A)	X (R)			X (A)	X (R+A)	
<b>Schedule A - Computation of Idaho Adjusted Income</b>						
Line 1a - Interest	X				X	X
Line 1b - Dividends	X				X	X
Line 2a - Business Income or loss					X	X
Line 2b - Farm Income or loss	X					
Line 3a - Capital Gain or loss	X					X
Line 3b - Ordinary Gain or loss	X				X	
Line 4 - Rents, royalties, partnerships, other estates and trusts, etc.	X				X	X
Line 5 - Other Income	X				X	X
Line 6 - Total Income	X				X	X
Line 7 - Total income from federal Form 1041	X				X	X
Line 8a - Federal Interest and dividends not taxable - IRS code	X					
Line 8b - Idaho Interest and dividends not taxable - IRS code	X					X
Line 9a - Federal bonus depreciation	X					X
Line 9b - Idaho bonus depreciation	X					X
Line 10a - Federal other additions	X					X
Line 10b - Idaho other additions	X					X
Line 11a - Idaho NOL Carryover	X					
Line 11b - Idaho NOL Carryback						
Line 11c - Total Idaho net operating loss carryover and carryback	X					
Line 12a - Federal Income exempt from Idaho tax	X					
Line 12b - Idaho Income exempt from Idaho tax	X					
Line 13a - Federal subtraction for bonus depreciation						
Line 13b - Idaho subtraction for bonus depreciation						
Line 14a - Federal other subtractions	X					X
Line 14b - Idaho other subtractions	X					X
Line 15a - Total federal amount	X					X
Line 15b - Total Idaho amount	X					X
Line 16 - Deductions from federal Form 1041	X				X	X

## Form 66 - MeF Test Data

Line 17 - Idaho percentage	X						X	X
Line 18 - Multiply 16 by 17	X						X	X
Line 19 - Idaho Adjusted income	X						X	X
<b>Schedule B - Credits</b>								
Line 1 - Qualified exemption ITC tax credit	X	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 5 - Total Business Income Tax Credits	X	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 - Idaho research activities (Form 67)	X	X						
Line 5 - Broadband equipment investment credit (Form 68)	X	X						
Line 9 - Credit for employer contributions to employee's college savings	X	X						
Line 10 - Total business income tax credits allowed	X	X						
<b>Part II</b>								
Line 1 - ITC (Form 49R)		X						
Line 2 - Broadband (Form 68R)	X	X						
Line 6 - Total Tax from recapture	X	X						
<b>Part III - Nonrefundable Credit From a Prior Year Return</b>								
Nonrefundable Credit Table (Years and credit values per years)					X (2 years)			X (3 years)
Line 1 - Total nonrefundable credit				X				X
Line 2 - <span style="color: red;">Carryover from prior year</span>				X				
Line 3 - Total credit				X				X
Line 4 - Tax due, penalty, and interest (From Form 65)				X				X
Line 5 - Credit allowed				X				X
Line 6 - Credit remaining								X
<b>Additional Schemas</b>								
Form 42								
Form 49	X	X						
Form 49C								
Form 49R		X						
Form 56	X							
Form 56A	X							
Form 67	X	X						
Form 68	X	X						
Form 68R	X	X						
Form 75	X	X						
Form 529	X	X						
Form ID-K1	X	X						X
Form PTE-12	X	X						
ITC Equipment List	X	X						
<b>PDF Attachments</b>		<b>Attachment Name</b>						
Form 49E	Form_49E_01			X				
Form 49ER	Form_49ER_01	X						
Form 70	Form_70_01							
Form 75 BST	Form_75BST_01	X						
Form 75 LFA	Form_75LFA_01							
Form 75 NM	Form_75NM_01			X				
Form 75 PTO	Form_75PTO_01							
Reimbursement Act Credit	Reimburse_Credit_01	X						
<span style="color: red;">ESBT Worksheets</span>	Misc_Stmt_01				X			X