

# 2023 Idaho Individual E-File (MeF) Test Packet

October 2023

Schema Version: ID\_MeF2023V1.0



Dear Software Developers:

Enclosed is the Tax Year 2023 Idaho Individual e-File (MeF) Test Packet. The tests include SSNs, names, and addresses for use with the two IIT primary form types. Please use the federal test scenarios that best fit the Idaho test grid.

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) and limitations documents.

Send a PDF and Submission ID for each test return to: [mefesting@tax.idaho.gov](mailto:mefesting@tax.idaho.gov)

Please include a payment voucher that contains a scan line with any scenario that includes a return/estimated payment, even where the test scenario has specified an e-Filed direct debit payment.

Idaho will follow the IRS testing calendar.

Our office hours are Monday-Friday, 7:30a.m.- 4:00 p.m. (MT)

Our offices will be closed on the dates below:

November 10<sup>th</sup>- Veteran's Day

November 23<sup>rd</sup>- 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 Testing Team  
Idaho State Tax Commission  
[mefesting@tax.idaho.gov](mailto:mefesting@tax.idaho.gov)

Bill Hofstra  
E-File Coordinator  
[efilecoordinator@tax.idaho.gov](mailto:efilecoordinator@tax.idaho.gov)

## Income Tax Rate Schedule for 2023

<b>Single, MFS</b>		
At least:	Up to the amount:	Rate:
\$1	\$4,489	0%
\$4,490	Any	5.8%

<b>MFJ, HOH, Qualifying Surviving Spouse</b>		
At least:	Up to the amount:	Rate:
\$1	\$8,978	0%
\$8,979	Any	5.8%

**Form 40 MeF Test Return Information- 2023 (Change from TY22 in Red)**

	<b>Test 1- Smith</b>	<b>Test 2- Grey</b>	<b>Test 3- Klien</b>	<b>Test 4- Pratt</b>	<b>Test 5- Piper</b>	<b>Test 6- White</b>	<b>Test 7- Estrada</b>
<b>SSN</b>	400-00-5951	400-00-5952 400-00-5970	Amended Indicator: Amended Reason 3, 400-00-5953	400-00-5954 400-00-5977	400-00-5955	400-00-5956 400-00-5975	400-00-5957
<b>First and Last Name</b>	Timothy Smith C/o Tom Jones	Frank Grey Amber Grey	David Klien	Michael Pratt Michelle Pratt	Peter Piper	Donald White Margaret White	Miguel Estrada
<b>Address</b>	5000 W State St. Boise ID, 83702	PO Box 342 Mackay, ID 83251	715 E Sherman Ave. Coeur D'Alene, ID 83815	300 E Pine St. Pocatello, ID 83204	445 Highway 55 Horseshoe Bend, ID 83626	6951 Hastings Boise, ID 83714	1832 South Pole Ln Meridian, ID 83616
<b>Filing Status</b>	Single	Married Filing Joint	<b>Qualifying surviving spouse (2022)</b>	Married filing Separate	Head of Household (Deceased in <b>2023</b> )	Married Filing Joint (Spouse deceased in <b>2023</b> )	Head of Household
<b>Dependents</b>	Claimed Dependent	No Dependents	3 Dependent children*	2 Dependent children	1 Dependent Parent	6 Dependent children	3 Dependent children
<b>Misc</b>	Standard Deduction	Spouse was incarcerated for 6 months	Payments: State Payment- Full Pay	Standard Deduction	N/A	AGI greater than \$350,000	Operating Loss Carry Forward
<b>Misc</b>	Federal Charitable Donation of \$200	Prime is 65 Spouse is blind	-Estimated Payment- 4/15/2024 -Estimated Payment- 6/15/2024	On public assistance for 3 months at the end of the tax year	N/A	N/A	N/A
<b>Misc</b>	Paid Preparer with PTIN and phone number	Payments: State Payment- Full Pay	-Estimated Payment- 9/15/2024 -Estimated Payment- 1/15/2025	Payments: -Estimated Payment- 4/15/2024 -Estimated Payment- 6/15/2024	N/A	N/A	N/A

\*Taxpayer's date of birth (DOB) = Dec 17, 1979, 1<sup>st</sup> Dependent DOB= Jun 1, 2006, 2<sup>nd</sup> Dependent DOB= Oct 19, 2007, 3<sup>rd</sup> Dependent DOB= Dec 30, 2006

## Form 40 - MeFTest Data

"X" Indicates Yes - "O" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- Piper	Test 6- White	Test 7 - Estrada
<b>Authentication Header</b>							
Filing License Type Cd	X	X	X	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				
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>							
First Input			X				
RoutingTransitNumber			X				
Depositor Account Num			X				
Input Timestamp			X				
Submission							
No UBA Disbursement Cd Submit		X	X				
Refund Disbursement UBA Submit							
Refund Disbursement Cd Submit	X			X	X	X	X
Pending or Unavailable							
Pend Ind	X						
Proxy Acct Num	X						
UBASubmit							
UBA Routing and Transit Num Submit	X			X	X	X	X
UBA Depositor Account Num Submit	X			X	X	X	X
Refund Product Elect Cd Submit	X			X	X	X	X
Refund Product CIPCd	X			X	X	X	X
<b>Prim Drvr Lcns Or State Issd ID Grp</b>							
No Drvr Lcns Or State Issd Id	X						
DrvrLcns Num		X	X	X	X	X	X
Drvr Lcns St Cd		X	X	X	X	X	X
Drvr Lcns Expr Dt		X	X	X	X	X	X

## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional		Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- Piper	Test 6- White	Test 7- Estrada
<b>Prim DrvrLcns Or State Issd ID Grp (Cont...)</b>								
Drv Lcns Issue Dt			X	X	X	X	X	X
State Issd Id Num			X	X	X	X	X	X
State Issd Id Expr Dt			X	X	X	X	X	X
Expr Dt			X	X	X	X	X	X
Non Expr								
State Issd Id Issue Dt			X	X	X	X	X	X
<b>Sps Drvr Lcns Or State Issd Id Grp</b>								
No Drvr Lcns Or State Issd Id					X			
DrvrLcns Num			X					
Drv Lcns St Cd			X					
Drv Lcns Expr Dt			X					
Drv Lcns Issue Dt			X					
State Issd Id Num			X					
State Issd Id Expr Dt			X					
Expr Dt			X					
Non Expr								
State Issd Id Issue Dt			X					
<b>Filing History</b>								
Federal Original Submission Id		X	X	X	X	X	X	X
Federal Original Submission Id Dt		X	X	X	X	X	X	X
State Submission Id Current		X	X	X	X	X	X	X
State Submission Id Orig		X	X	X	X	X	X	X
State Submission Id Date Orig		X	X	X	X	X	X	X
<b>Transmission Detail</b>								
InitialCreation								
IP Address		X	X	X	X	X	X	X
IPTs		X	X	X	X	X	X	X
Device Id		X	X	X	X	X	X	X
Device Type Cd		X	X	X	X	X	X	X
User Agent Txt		X						
Browser Language Txt			X					
Platform Txt			X					
Time Zone Offset Num		X						
System Ts		X	X					
Email Address Txt					X		X	
Cell Phone Num					X		X	
<b>Submission</b>								
IP Address		X	X	X	X	X	X	X
IPTs		X	X	X	X	X	X	X

## Form 40 - MeF Test Data

"X" Indicates Yes - "0" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- Piper	Test 6- White	Test 7- Estrada
<b>Submission (Cont...)</b>							
Device Id	X	X	X	X	X	X	X
Device Type Cd	X	X	X	X	X	X	X
User Agent Txt	X						
Browser Language Txt		X					
Platform Txt		X					
Time Zone Offset Num	X						
System Ts	X	X					
Email Address Txt		X					
Cell Phone Num		X					
Final IP Port Number Submit		X					
Total Active Time Prep Submission Ts					X		
Total Preparation Submission Ts					X		
<b>Trusted Customer</b>							
Trusted Customer Cd	X	X	X	X	X	X	X
OOB Security Verification Cd	X	X	X	X	X	X	X
OOB Destination							
OOB Email	X	X		X	X	X	
OOB Cell Phone		X	X	X	X		X
Last Submission Rar OOB Cd							X
Profile Change							
User Name Change Ind				X			
Password Change Ind				X			
Email Address Change Ind				X			
Cell Phone Number Change Ind				X			
Authentication Summary Cd						X	
Payment Decline Cd		X					
Authentication Review Cd						X	
Authentication Review Txt						X	
State Issued PIN							
Vendor Customer Number	0	0	0	0	0	0	0
Disaster Relief						X	
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED							
<b>Form 40</b>							
<b>Income</b>							
Line 7 - Federal adjusted gross income	X	X	X	X	X	>350,000	X
Line 11 - Total Adjusted Income	X	X	X	X	X	X	X
<b>Tax Computation</b>							
Line 12a - Age 65 or older			Prime is 65				

## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- Piper	Test 6- White	Test 7- Estrada
<b>Tax Computation (Continued)</b>							
Line12b - Blind		Spouse					
Line12c - Claimed dependent	X						
Line13 - Itemized deductions		X	X				
Line 14 - State and local income taxes			X				
Line16 - Standard deduction	X			X	X	X	X
Line18 - Qualified business income deduction	X	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
<b>Credits</b>							
Line 22 - Credit for taxes paid to other states		X					
Line 25 - Idaho Child Tax Credit			X	X		X	X
Line 28- Fuels use tax due		X					
Line 29 - Sales/Use tax due		X					
Line 31 - Tax from recapture of QIE					X		
Line 32 - Permanent building fund	X		X		X	X	X
Line 33 - Total Tax	X	X	X	X	X	X	X
<b>Donations</b>							
Line 34 - Nongame Wildlife Conservation Fund					X		
Line 35 - Children's Trust Fund					X		
Line 36 - Special Olympics Idaho					X		
Line 37 - Idaho Guard and Reserve Family					X		
Line 38 - American Red Cross of Idaho Fund					X		
Line39 - Veterans Support Fund					X		
Line40 - Idaho Food Bank					X		
Line41 - Opportunity Scholarship Program			X		X		
<b>Payments and Other Credits</b>							
Line 43 - Grocery credit computed	\$0	X	X	X	X	X	X
Line 43a - Grocery credit received	\$0	X	X	X	\$0	X	X
Line 43b - Grocery credit donation Boolean					X		
Line 44 - Maintaining a home for aged or disabled					X		
Line 45 - Special fuels tax refund/Gasoline tax refund		X					
Line 46 - Idaho income tax withheld	X	X		X	X	X	
Line 47 - Estimated payments & amount from 2022 return			X	X			
Line 48a - Pass-through income tax paid by entity					X		
Line 48b - Pass-through income tax withheld					X		
Line 48c - Affected Business Entity		X			X		
Line 49a - Tax Reimbursement Incentive Credit					X		
Line 49b - Claim of Right					X		
<b>Tax Due or Refund</b>							
Line 51 - Tax Due		X	X				
Line 52a - Penalty		X					
Line 52b - Interest		X					



## Form 40 - MeF Test Data

"X" Indicates Yes - "0" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- Piper	Test 6- White	Test 7- Estrada
<b>Tax Due or Refund (Continued)</b>							
Line 52 - Penalty and Interest Total		X					
Line 53 - Nonrefundable credit from a prior year return			X				
Line 54 - Total Due		X	X				
Line 55 - Overpaid	X			X	X	X	X
Line 56 - Refund(R) and Apply to 2024 (A)	X(R and A)			X (R)	X (R)	X (R)	X (A)
Line 57 - IAT Question	X						
Line 57a - Routing and account number	X			X			
Line 57b - Checking				X			
Line 57c - Savings	X						
Line 59 - Refund from original (Amended Returns only)			X				
Line 60 - Tax paid with original return (Amended Returns only)			X				
Line 61 - Amended tax due or refund (Amended Returns only)			X				

### Form 39R

<b>Part A - Additions</b>							
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 and current year loss limitation boolean			X				
Line 6 - Other additions			X				
Line 7 - Total additions			X			X	X
<b>Part B - Subtractions</b>							
Line 1 - Idaho net operating loss carryover							X
Line 2 - State income tax refund if included in federal income			X				
Line 3 - Interest from U.S. Government obligations					X		
Line 4 - Energy efficiency upgrade and <span style="color: red;">description (D)</span>					X (D)		
Line 5a - Year <span style="color: red;">2023</span>					X		
Line 5b - Year <span style="color: red;">2022</span>					X		
Line 5c - Year <span style="color: red;">2021</span>					X		
Line 5d - Year <span style="color: red;">2020</span>					X		
Line 5e - Alternative energy devices total					X		
Line 6 - Child dependent care				X			
Line 7 - Social security and railroad benefits		X					
Line 8a - If single enter <span style="color: red;">\$43,524</span> ; if MFJ enter <span style="color: red;">\$65,286</span>		X					
Line 8b - Federal Railroad retirement benefits received		X					
Line 8c - Social Security benefits		X					
Line 8e - Qualified Retirement benefits		X					
Line 8f - Retirement benefits deduction		X					

## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- Piper	Test 6- White	Test 7- Estrada
<b>Part B - Subtractions (Cont...)</b>							
Line9 - Technological equipment donation			X				
Line 10 - Idaho capital gains deduction			X				
Line 11 - Active-duty military pay earned outside of Idaho					X		
Line12 - Adoption expenses			X				
Line 13 - Idaho medical savings account (include Med Savings Acct)					X		
Line 14 - Idaho college savings program						X	
Line 15 - Maintaining home for the aged or disabled			X				
Line16 - Idaho lottery winnings					X		
Line 17 - Income earned on a reservation by an American Indian			X				
Line18 - Health insurance premiums					X		
Line19 - Long-term health care insurance					X		
Line20 - Worker's Compensation						X	
Line21 - Bonus Depreciation						X	
Line22 - First-time home buyer savings account (X the box, provide amount)							X
Line23 - Other subtractions			X		X		
Line24 - Total subtractions		X	X	X	X	X	X
<b>Part C - Credit for income tax paid to Other States</b>							
Line 1a - Other state's 2-letter abbreviation		MT & OR					
Line 1 - Idaho tax, Form 40 - Line 20		X					
Line2 - Other state's adjusted income		X					
Line3 - 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					
Line6 - Other state's tax due less income tax credits		X					
Line 7 - Smaller of Line 5 or 6		X					
<b>Part D - Credit for Contributions to Idaho Youth and Rehab</b>							
Line1 - Credit for contributions to Idaho Educational Entities		X		X			
Line 2 - Credit for contributions to Idaho Youth and Rehabilitation		X		X			
Line3 - Credit for live organ donation expenses		X		X			
<b>Part E - Maintaining a Home for Family Member Age 65 or Older</b>							
Line 1a - Yes					X		
Line 1b - No							
Line 2a - Yes					X		
Line 2b - No							
Line 3a – First Name, Last Name, SSN, Relationship, DOB, X if disabled					X		
Line 3b – First Name, Last Name, SSN, Relationship, DOB, X if disabled							
Line 3c – First Name, Last Name, SSN, Relationship, DOB, X if disabled							
Line 4 - Total amount claimed					X		
<b>Part F - Dependents</b>							
First Name, Last Name, SSN, Date of Birth						X	

## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- Piper	Test 6- White	Test 7- Estrada
<b>Part F - Dependents (Cont...)</b>							
First Name, Last Name, SSN, Date of Birth						X	
First Name, Last Name, SSN, Date of Birth							
First Name, Last Name, SSN, Date of Birth							
First Name, Last Name, SSN, Date of Birth							
First Name, Last Name, SSN, Date of Birth							
<b>Form 44</b>							
<b>Part I</b>							
Line 1 - ITC (Form 49)		X					
Line 2 - Production equipment using postconsumer waste		X					
Line 3 - Promoter sponsored event		X					
Line 4 - Idaho research activities (Form 67)		X					
Line 5 - Broadband equipment investment credit (Form 68)		X					
Line 9 - Credit for employer contributions to college savings (Form 529)		X					
Line 10 - Total business income tax credits allowed		X					
<b>Part II</b>							
Line 1 - ITC (Form 49R)		X					
Line 2 - Broadband (Form 68R)							
Line 6 - Total Tax from recapture		X	X				
<b>Part III</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 40)				X			
Line 5 - Credit allowed				X			
Line 6 - Credit remaining							
<b>Additional Schemas</b>							
Form 49		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					
Form CG				X			
Form 529		X					
Form ID-K1		X			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									
Form 75-BST	Form_75BST_01				X									
Form 75-LFA	Form_75LFA_01				X									
Form 75-NM	Form_75NM_01				X									
Form 75-PTO	Form_75PTO_01				X									
Form DBDA	Form_DBDA_01							X						
Form FTHB	Form_IDFTHB_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									

### Form 43 MeF Test Return Information 2023

	Test 8- Larson	Test 9- Mac	Test 10- Squidly	Test 11- Deer	Test 12- Tiger
<b>SSN</b>	400-00-5958 400-00-5962	400-00-5959 400-00-5974	Amended Indicator: Amended Reason 3, 400-00-5960	400-00-5961 400-00-5976	400-00-5973
<b>First and Last Name</b>	Luke Larson Laura Larson	Cindy Mac Trent Mac	Scott Squidly	Buck Deer Debbie Deer	Paws Tiger
<b>Address</b>	9430 SW Coral St. #100 Portland, OR 97223	847 11 <sup>th</sup> Ave. Helena, MT 59601	USS Michigan (SSBN 727) FPO AP 96222	1123 Cleveland Blvd. Caldwell, ID 83607	2100 Woodward Ave. Detroit, MI 48201
<b>Filing Status</b>	Married filing Joint	Married Filing Joint	Head of Household	Married filing Joint	Single
<b>Dependents</b>	No Dependents	No Dependents	5 Dependent children	3 Dependent children*	No Dependents
<b>Residency Status</b>	Nonresident	Resident taxpayer, Part- year spouse	Military Nonresident	Taxpayer Idaho Resident on Active Military, Spouse nonresident	Nonresident
<b>Misc</b>	Current state of residence-- OR	Full months in Idaho- -Resident 12 -Spouse 6 Current state of residence- Taxpayer-ID, Spouse-MT	Current state of residence- NV	Current state of residence- Taxpayer- ID Spouse- OR	Check the nonresident aliens for federal purposes box
<b>Misc</b>	Over age 65	Payments: State Payment- Full Pay	Payments: -Estimated Payment- 4/15/2024 -Estimated Payment- 9/15/24	Standard deduction, Federal charitable donation of \$200, and AGI >\$313,800	N/A
<b>Misc</b>	N/A	Nonrefundable Credit and Investment Tax Credit	N/A	Payments: - Estimated Payments- 4/15/24 6/15/24 9/15/24 1/14/25	N/A

\*Taxpayers DOB= Dec 17,1979, 1<sup>st</sup> dependent DOB= June 1, 2002, 2<sup>nd</sup> dependent DOB= Oct 19, 2007, 3<sup>rd</sup> dependent DOB= Nov 8, 2011

## Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8- Larson	Test 9- Mac	Test 10- Squidly	Test 11- Deer	Test 12- Tiger
<b>Authentication Header</b>					
Filing License Type Cd	X	X	X	X	X
<b>Financial Transaction</b>					
State Payment (quantity of payments)		X(1)			
Checking					
Savings		X			
RoutingTransitNumber		X			
BankAccountNumber		X			
PaymentAmount		X			
RequestedPaymentDate		X			
EstimatedPayments (quantity of payments)			X(2)	X(4)	
Checking			X	X	
Savings				X	
RoutingTransitNumber			X	X	
BankAccountNumber			X	X	
PaymentAmount			X	X	
RequestedPaymentDate			X	X	
<b>Financial Resolution</b>					
First Input			X		
RoutingTransitNumber			X		
Depositor Account Num			X		
Input Timestamp			X		
Submission					
No UBA Disbursement Cd Submit		X		X	
Refund Disbursement UBA Submit					
Refund Disbursement Cd Submit	X		X		X
Pending or Unavailable					
Pend Ind			X		
Proxy Acct Num			X		
UBA Submit					
UBA Routing and Transit Num Submit	X				X
UBA Depositor Account Num Submit	X				X
Refund Product Elect Cd Submit	X		X		X
Refund Product CIPCd	X		X		X
<b>Prim Drvr Lcns Or State Issd ID Grp</b>					
No Drvr Lcns Or State Issd Id					X
Drvr Lcns Num	X		X	X	
Drvr Lcns St Cd	X		X	X	
Drvr Lcns Expr Dt	X		X	X	
Drvr Lcns Issue Dt	X		X	X	
StateIdds Id Num	X		X	X	
StateIssd Id St Cd	X		X	X	
StateIssd Id Expr Dt	X		X	X	
Expr Dt	X		X	X	
Non Expr					
StateIssd Id Issue Dt	X		X	X	
<b>SpsDrvr Lcns Or State Issd Id Grp</b>					
No Drvr Lcns Or State Issd Id					
Drvr Lcns Num	X			X	
Drvr Lcns St Cd	X			X	
Drvr Lcns Expr Dt	X			X	
Drvr Lcns Issue Dt	X			X	
State Issd Id Num	X			X	
State Issd Id St Cd	X			X	
State Issd Id Expr Dt	X			X	
Expr Dt	X			X	
Non Expr					
State Issd Id Issue Dt	X			X	
<b>Filing History</b>					
Federal Original Submission Id	X		X		X
Federal Original Submission Id Dt	X		X		X
State Submission Id Current	X		X		X
State Submission Id Orig	X		X		X

## Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8- Larson	Test 9- Mac	Test 10- Squidly	Test 11- Deer	Test 12- Tiger
<b>Transmission Detail (Cont...)</b>					
State Submission Id Date Orig	X		X		X
Initial Creation	X	X	X	X	X
IP Address	X	X	X	X	X
IPTs	X	X	X	X	X
Device Id	X	X	X	X	X
Device Type Cd	X	X	X	X	X
User Agent Txt	X				
Browser Language Txt		X			
Platform Txt		X			
Time Zone Offset Num		X			
System Ts		X			
Email Address Txt		X			
Cell Phone Num		X			
Submission					
IP Address	X	X	X	X	X
IPTs	X	X	X	X	X
Device Id	X	X	X	X	X
Device Type Cd	X	X	X	X	X
User Agent Txt			X		
Browser Language Txt	X				
Platform Txt	X				
Time Zone Offset Num	X				
System Ts			X		
Email Address Txt			X		
Cell Phone Num			X		
Final IP Port Number Submit			X		
Total Active Time Prep Submission Ts	X	X	X	X	X
Total Preparation Submission Ts	X	X	X	X	X
<b>Trusted Customer</b>					
Trusted Customer Cd					X
OOB Security Verification Cd					X
OOB Destination					
OOB Email	X	X	X		
OOB Cell Phone		X		X	X
Last Submission Rar OOB Cd					X
Profile Change					
User Name Change Ind				X	
Password Change Ind				X	
Email Address Change Ind				X	
Cell Phone Number Change Ind				X	
Authentication Summary Cd				X	
Payment Decline Cd		X			
Authentication Review Cd			X		
Authentication Review Txt			X		
State Issued PIN					
Vendor Customer Number	O	O	O	O	O
Disaster Relief	X				
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED					
<b>Form 43</b>					
	<b>Test 8</b>	<b>Test 9</b>	<b>Test 10</b>	<b>Test 11</b>	<b>Test 12</b>
<b>Line Number</b>	<b>Larson</b>	<b>Mac</b>	<b>Squidly</b>	<b>Deer</b>	<b>Tiger</b>
Line 7 - Wages, salaries, tips, etc.	X	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	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	X		
Line 17 - Farm income or loss	X				X

# Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8- Larson	Test 9- Mac	Test 10- Squidly	Test 11- Deer	Test 12- Tiger
<b>Form43 (Cont...)</b>					
Line 18 - Unemployment compensation		X			
Line 19 - Other income	X				
Line 20 - Total income	X	X	X	X	X
<b>Idaho Adjustments</b>					
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 27 - Idaho adjusted gross income	X	X	X	X	X
Line 28a - Federal adjusted gross income	X	X	X	X	X
Line 31a - Federal Total Adjusted income.	X	X	X	X	X
Line 31b - Idaho Total adjusted income.	X	X	X	X	X
Line 32a - Age 65 or older	X				
Line 32b - Blind					
Line 32c - Claimed Dependent					
Line 33 - Itemized deductions	X	X			X
Line 34 - State and local income or general sales taxes	X	X			X
Line 35 - Subtract line 34 from line 33					
Line 36 - Standard deductions			X	X	
Line 38 - Idaho percentage	X	X	X		X
Line 40 - Qualified business income deduction	X	X	X	X	X
Line 41 - Idaho taxable income	X	X	X		X
Line 42 - Tax from tables or rate schedule	X	X	X		X
Line 43 - Income tax paid to other states		X		X	
Line 46 - Idaho Child Tax Credit				X	
<b>Other Taxes</b>					
Line 48- Fuels tax Due		X			
Line 49 - Sales/Use tax due		X	X		
Line 51 - Tax from recapture of qualified investment exemption			X		
Line 52 - Permanent building fund	X	X	X	X	X
Line 53 - Total tax	X	X	X	X	X
<b>Donations</b>					
Line 54 - Idaho Nongame Wildlife Fund	X				
Line 55 - Idaho Children's Trust Fund	X				
Line 56 - Special Olympics Idaho	X				
Line 57 - Idaho Guard and Reserve Family	X				
Line 58 - American Red Cross of Idaho Fund	X				
Line 59 - Veterans Support Fund	X				
Line 60 - Idaho Foodbank Fund	X				
Line 61 - Opportunity Scholarship Program	X				
<b>Payments</b>					
Line 63 - Grocery credit computed		X		X	
Line 63a - Grocery credit received		X		\$0	
Line 63b - Irrevocable grocery donation				X	
Line 64 - Maintaining a home for aged or disabled				X	
Line 65 - Special Fuels Tax Refund/Gasoline Tax Refund		X			
Line 66 - Idaho income tax withheld	X	X	X	X	X
Line 67 - Estimated payments and amount from 2022 return			X	X	
Line 68a - Pass-through income tax paid by entity			X		
Line 68b - Pass-through income tax withheld			X		
Line 68c - Affected Business Entity		X	X		
Line 69a - Tax Reimbursement Incentive Credit			X		
Line 69b - Claim of Right			X		
<b>Tax Due</b>					
Line 71 - Tax Due		X			
Line 72a - Penalty		X			
Line 72b - Interest		X			
Line 73 - Nonrefundable credit		X			
Line 74 - Total due		X			
Line 75 - Overpaid	X		X	X	X



# Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8- Larson	Test 9- Mac	Test 10- Squidly	Test 11- Deer	Test 12- Tiger
<b>Refund</b>					
Line 76 –Refund (R) and Apply to 2024 (A)	X (R)		X (R)	X (R+A)	X (A)
Line 77 - IAT question	X				
Line 77a - Routing and account number	X		X		
Line 77b - Checking	X				
Line 77c - Savings			X		
Line 79 - Refund from original return (Amended Returns Only)			X		
Line 80 - Tax paid with original return (Amended Returns Only)			X		
Line 81 - Amended tax due or refund (Amended Returns Only)			X		
<b>Form 39NR</b>					
<b>Part A - Additions</b>					
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 2b - Idaho college savings account withdrawal	X				
Line 3a – Current year loss limitation Boolean			X		
Line 3b– Federal Bonus depreciation			X		
Line 3c – Idaho Bonus depreciation					
Line 4a - Other additions			X	X	
Line 4b - Other additions			X		
Line 5b - Total additions	X		X	X	
<b>Part B - Subtractions</b>					
Line 1a - Idaho net operating loss carryover					
Line 1b - Idaho net operating loss carryback			X		
Line 2b – Idaho Income Tax refund			X		
Line 3a - Interest from U.S. Government obligations			X		
Line 3b - Interest from U.S. Government obligations			X		
Line 4a - Child/dependent care			X	X	
Line 4b - Child/dependent care				X	
Line 5b – Social Security & railroad benefits			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 Idaho				X	
Line 7b - Idaho resident - Active duty military pay earned outside Idaho				X	
Line 8a - Idaho medical savings account			X		
Line 8b - Idaho medical savings account			X		
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			X		
Line 14b - Worker's compensation			X		
Line 15a - Partner's and shareholder's pass-through subtractions			X		
Line 16a - Energy efficiency upgrades			X		
Line 16b - Energy efficiency upgrades and <span style="color: red;">description (D)</span>			X (D)		
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 20a - Year <span style="color: red;">2023</span>			X		
Line 20b - Year <span style="color: red;">2022</span>			X		
Line 20c - Year <span style="color: red;">2021</span>			X		
Line 20d - Year <span style="color: red;">2020</span>			X		
Line 22a - Column A - If single enter <span style="color: red;">\$43,524</span> ; if MFJ enter <span style="color: red;">\$65,286</span>			X	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 include FGI				X	
Line 22f - Column A - Benefits. Lesser of line 22d and line 22e				X	
Line 22g - Qualified retirement benefits included in ID gross income				X	
Line 22h - Divide line 22g by line 22e				X	
Line 22i - Column B - Benefits deduction				X	
Line 23a - Column A - Nonresident military pay included in line 28			X		
Line 24a - Bonus depreciation			X		
Line 24b - Bonus depreciation			X		
Line 25 - First-time home buyer (X the box, provide amount)		X			

# Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8- Larson	Test 9- Mac	Test 10- Squidly	Test 11- Deer	Test 12- Tiger
<b>Subtractions (Cont...)</b>					
Line 26a - Other subtractions			X		
Line 26b - Other subtractions			X		
Line 27b - Total subtractions		X	X	X	
<b>Part C - Credit for Income Tax Paid to Other States</b>					
Enter State's 2-Letter Abbreviation		MT & OR			
Line 2 - Other state's adjusted income		X			
Line 3 - Amount of income taxed by Idaho and also by another state		X			
Line 7 - Other state's tax due less it's income tax credits		X			
Line 10 - Enter the smaller of line 6 or line 9		X			
<b>Part D - Credit for Income Tax Paid to Other States by Residents on Duty</b>					
Enter State's 2-Letter Abbreviation				X OR	
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	
<b>Part E - Credit for contributions to Education, Rehab, Live Organ</b>					
Line 1 - Education Contribution Credit		X			
Line 2 - Youth Rehab Contribution Credit		X			
Line 3 - Live Organ donation expenses		X			
<b>Part F - Maintaining a home for Family Member Age 65 or Older</b>					
Line 1a - Yes				X	
Line 1b - No					
Line 2a - Yes				X	
Line 2b - No					
Line 3a - First Name, Last Name, SSN, Relationship, DOB, "X" if Disabled				X	
Line 3b - First Name, Last Name, SSN, Relationship, DOB, "X" if Disabled				X	
Line 4 - Total amount claimed				X	
<b>Part G - Dependents</b>					
First Name, Last Name, SSN, Date of birth			X		
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
<b>Form 44</b>					
<b>Part 1 - Business Income Tax Credits - Credit Allowed</b>					
Line 1 - ITC		X	X		
Line 2 - Production equipment using postconsumer waste			X		
Line 3 - Promoter sponsored event			X		
Line 4 - Idaho research activities (Form 67)			X		
Line 5 - Broadband Equipment Investment Credit (Form 68)			X		
Line 9 - Contributions to college savings account (Form 529)			X		
Line 10 - Total Business tax credits allowed		X	X		
<b>Part 2 - Tax From Recapture of Business Income Tax Credits</b>					
Line 1 - ITC (Form 49R)			X		
Line 2 - Broadband (Form 68R)			X		
Line 6 - Total Tax from Recapture			X		
<b>Part 3 - Nonrefundable Credit from a Prior Year Return</b>					
Nonrefundable Credit Table (Years and credit values per years)					
Line 1 - Total nonrefundable credit					
Line 2 - Carryover from prior year		X			
Line 3 - Total credit		X			
Line 4 - Tax due, penalty, and interest (From Form 40)		X			
Line 5 - Credit allowed		X			
Line 6 - Credit remaining					
<b>Additional Schemas</b>					
Form 49		X	X		
Form 49C			X		
Form 49R			X		
Form 56			X		
Form 56A			X		
Form 67			X		
Form 68			X		
Form 68R			X		

Additional Schemas Cont.									
Form CG						X			
Form 75				X		X			
Form ID-K1				X		X			
Form 529						X			
Form 1099R with Idaho Withholding				X			X		
ITC Equipment List						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					X			
Form 75 - BST	Form_75BST_01			X					
Form 75 - LFA	Form_75_LFA_01			X					
Form 75 – NM	Form_75NM_01			X					
Form 75 – PTO	Form_75PTO_01			X					
Form DBDA	Form_DBDA_01					X			
Form FTHB	Form_IDFTHB_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		