

**2023 Idaho Business &
Individual Modern Electronic
Filing (MeF) Specifications**

October 2023

Schema Version: ID_MeF2023V1.0



Table of Contents

Introduction.....	1
Contact Personnel	1
Acknowledgment System	2
General Information	2
Schemas and Transmission Specifications	6
Appendix A – 2023 Idaho Business and Individual E-File (MeF) Change Log	11
Appendix B – 2023 Idaho Business and Individual E-File (MeF) Reject Codes	12

Introduction

The Idaho State Tax Commission (ISTC) in conjunction with the Internal Revenue Service (IRS), accepts state individual, corporate, S corporate, partnership, and fiduciary income tax returns and corresponding forms for tax year 2023 through the Modernized eFile system (MeF). The accepted forms are identified in the General Information section.

The transmission method will be a web service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data will be formatted using Extensible Markup Language (XML). Authorized eFile providers, also known as Electronic Return Originators (EROs), can submit returns to the IRS MeF system for federal and state return processing. State returns can be submitted with a federal return with a state return attached, called a “linked” return, or as a state return, known as an “unlinked” submission. Each return (linked or unlinked) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with ISTC before submitting live linked or unlinked returns.

Contact Personnel

For the best service, please choose the appropriate contact below.

Question	Contact
Technical questions about: <ul style="list-style-type: none">• The XML schema• The summary of the XML schema• Additional detail information of schema elements• The Web application• The summary of schema changes	Bill Hofstra E-File Coordinator (208) 334-7782 efilecoordinator@tax.idaho.gov
Technical questions about: <ul style="list-style-type: none">• The website• Testing• Missing acknowledgments	MeF Testing Team mefesting@tax.idaho.gov
Income tax questions: <ul style="list-style-type: none">• Form/schedule development	Bill Hofstra: E-File Coordinator (208) 334-7782 efilecoordinator@tax.idaho.gov
Legal or Policy questions:	Cynthia Adrian: Tax Research Specialist (208) 332-6691 cynthia.adrian@tax.idaho.gov
General questions about: <ul style="list-style-type: none">• Bills or refunds• Filing requirements• Name and address changes	Taxpayer Services (800) 972-7660 toll free (208) 334-7660 local taxrep@tax.idaho.gov
EFT payment questions:	Accounting (208) 334-7528 eft@tax.idaho.gov

Related Web links:

- State of Idaho: idaho.gov
- Idaho State Tax Commission: tax.idaho.gov
- Tax Professionals Hub: tax.idaho.gov/taxpros
- Electronic payment information: tax.idaho.gov/epay

Acknowledgment System

1. ISTC will generate an acknowledgment of acceptance or rejection for all returns received. The acknowledgment record will be in the standardized format approved and agreed upon by the IRS, state agencies, transmitters, and software developers.
2. Transmitters and software developers should allow one business day to receive the state acknowledgment before contacting ISTC.

General Information

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

1. ISTC supports MeF schema versions of the following forms:

- | | |
|----------------------|---|
| • Form 40 | Individual Income Tax Return |
| • Form 41 | Corporation Income Tax Return |
| • Form 41S | S Corporation Income Tax Return |
| • Form 43 | Part-Year Resident and Nonresident Income Tax Return |
| • Form 65 | Partnership Return of Income |
| • Form 66 | Fiduciary Income Tax Return |
| • Form 39R | Supplemental Schedule (Form 40) |
| • Form 39NR | Supplemental Schedule (Form 43) |
| • Form 41A | Supplemental Schedule of Affiliated Entities |
| • Form 42 | Supplemental Schedule for Multistate and Multinational |
| • Form 42A | By-Company Apportionment Factor Details |
| • Form 44 | Business Income Tax Credits, Credit Recapture, and Nonrefundable Credit |
| • Form 49 | Investment Tax Credit |
| • Form 49 ABE | Affected Business Entity Investment Tax Credit |
| • Form 49C | Investment Tax Credit Carryover |
| • Form 49R | Recapture of Idaho Investment Tax Credit |
| • Form 56 | Net Operating Loss Carryforward/Carryback |
| • Form 56A | Net Operating Loss Application |
| • Form 67 | Credit for Idaho Research Activities |
| • Form 68 | Broadband Equipment Investment Credit |
| • Form 68R | Recapture of Idaho Broadband Equipment Investment Credit |
| • Form 75 | Fuels Use Report |
| • Form CG | Capital Gains Deduction |
| • Form PTE-12 | Schedule for Pass-Through Owners |
| • Form ID-K1 | Share of Idaho Adjustments |
| • ITC Equipment List | Investment Tax Credit Equipment List |
| • Form ID-529 | Credit for Employer Contributions to Employee Idaho College Savings |
| • Form ID-K1 | Share of Idaho Adjustments |

- Form PTE-01 Voucher: Income Tax Withheld for a Nonresident Ind. Owner of a PTE
- Form ID-VP Voucher: IIT or BIT Return Payment (Direct Debit)
- Form 51 Voucher: Estimated Payment of IIT (Direct Debit)
- Form 41ES Voucher: Estimated or Extension Payment for BIT (Direct Debit)

2. ISTC supports 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 Statement of Credit Transfer
- Form 75 BST Fuels Tax Refund Worksheet- Single or Multiple Bulk
- Form 75 LFA Fuels Tax Refund Worksheet- Line Flush Allowance
- Form 75 NM Fuels Tax Refund Worksheet- Nontaxable Miles Idaho
- Form 75 PTO Fuels Tax Refund Worksheet- Power Take-off Idaho
- Form 402 Individual Apportionment for Multistate Businesses
- Form ABE Affected Business Entity Election
- Form DBDA Deferred Bonus Depreciation Addition
- Other States' Return Other State Returns included on Federal Return
- Form ID-FTHB First Time Home Buyer Savings Account
- ESBT Worksheet Electing Small Business Trust
- Combined Reporting Spreadsheet (Includes by Company Apportionment)
- Tax Reimbursement Incentive Act certificate

3. ISTC accepts the following submission 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: (Include Forms)

- 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
- Alternative Energy Device
- Add-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 a partnership, S corporation, estate, or trust (Form 49)
- Energy Efficiency Upgrade (Form 39R & 39NR)

5. In general, send data elements only if they contain data values. You don't need to send empty data elements (e.g. zero financial fields, unused elements, etc.)

6. Decimal places for percentages or ratios:

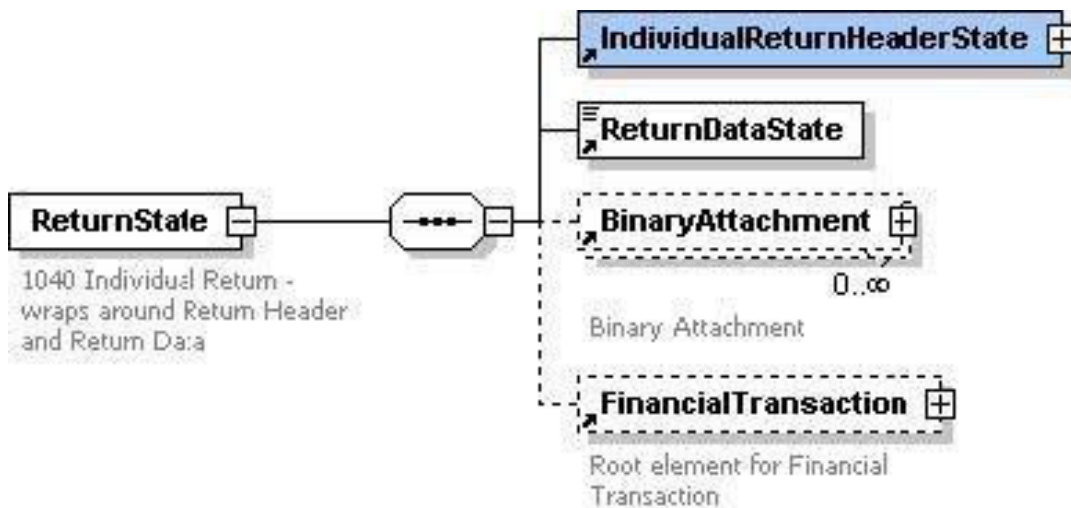
XML values must be depicted in decimal format. Up to six places to the right of the decimal is supported (millionths). Examples:

<u>Percentage</u>	<u>XML value</u>
100%	1.000000
3.71%	0.037100
30.0000%	0.300000
37.0829%	0.370829

7. The Idaho 2023 Electronic Filing (MeF) program will support business returns for tax years ending 12/31/2021 through 12/31/2023.

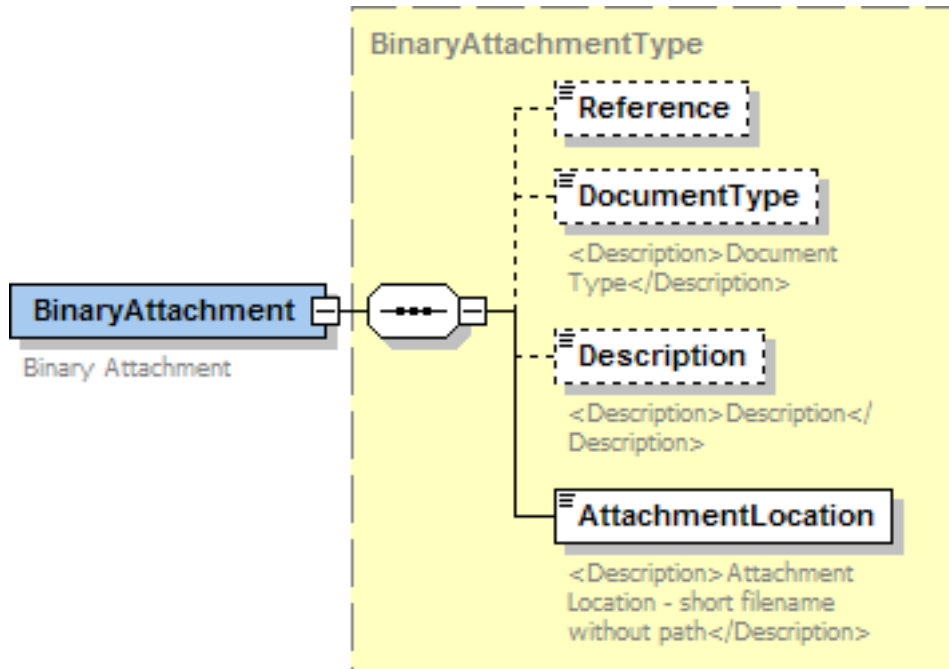
Schemas and Transmission Specifications

1. Idaho adopted the eStandards recommended structure in the development of forms-based schemas.
2. The eStandards structure includes standardized schemas for header and binary attachments. Idaho will use a subset of the eStandards Financial Transaction schema for direct deposit and direct debit information of individual income tax returns. Direct deposit isn't available for business refunds, but direct debit is available for business payments. **Idaho doesn't support International ACH transactions; if International Account Transactions (IAT) is indicated, a paper check will be sent to the taxpayer.**



3. Software developers should apply data from the tax forms to the appropriate data element from the XML schema.
4. All XML data must be well formed.
5. ISTC rejects state returns for reasons outlined in Appendix B.

6. Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments could consist of schedules, balance sheets, statement records, or other types of documentation as outlined in Appendix C. The allowed file type for attachments is file extension .PDF. The file order of attachments and procedures must follow the IRS requirements for binary attachments listed in [IRS Publication 4164](#). ISTC allows for binary attachments to the state return with the appropriate naming convention for the description element.



Description = name as defined in Appendix C: PDFDescription

DocumentType = PDF

AttachmentLocation = actual name of the attached PDF.

7. ISTC supports simple and complex e-file types as outlined in Appendix C.

8. Other packaging and guidelines:

- A linked submission contains a state return and a copy of the federal return.
 - Each linked state return must include a complete copy of the federal return as submitted to the IRS and any attachments associated with that federal return.
 - The copy of the federal return must be submitted in the agreed-upon IRS XML format.
- Each submission must be a separate file.
- If the IRS rejects a fed/state submission, the state will not receive the state return portion. The fed/state submission must be re-submitted.
- Each submission must be in Zip archive format as outlined in [IRS Publication 4164](#), *Modernized e-File (MeF) Guide for Software Developers and Transmitters*.
- The SOAP message itself must not be compressed or zipped.
- The state manifest must follow the guidelines provided by the IRS with the following Idaho specific items.
 - SubmissionID= 6 character EFIN + 4-digit year + 3-digit Julian date + / - digit unique sequence number.
 - Government Code = IDST
 - SubmissionType
 - For Corporate and S corporate = Form41, Form41S
 - For Partnership = Form65
 - For Fiduciary = Form66
 - For Individual = Form40, Form43
 - SubmissionCategory
 - For Corporate and S corporate = CORP
 - For Partnership = PART
 - For Fiduciary = ESTRST
 - For Individual = IND
- The message must contain a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.
- EROs and transmitters must be registered with the IRS to submit fed/state or state-only returns.

What's New?

Sunset provisions and form and instructional changes for tax year 2023.

Sunset Provisions: None

Form Changes:

- IdahoForm40.xsd
 - Line 16: Standard Deduction value changes
 - Filing Status Check Box 5: “Qualifying Widower” changed to “Qualifying Surviving Spouse”
 - Line 20: Tax reduced from 6% to 5.8%
 - Line 43: Grocery Credit: Amount increase (\$120 for under 65 and \$140 is over 65)
- IdahoForm41.xsd
 - Line 38: Tax reduced from 6% to 5.8%
 - Line 39 & 40: Instruction addition to each line “If you have credit from an ABE, you can add that to the amount computed above (if any). The total credit is limited to the smallest of: 10% of the tax on Form 41, line 38 or \$5,000 (line 39) \$500 (line 40)”
- IdahoForm41S.xsd
 - Line 44: Tax reduced from 6% to 5.8%
- IdahoForm43.xsd
 - Line 36: Standard Deduction value changes
 - Filing Status Check Box 5: “Qualifying Widower” changed to “Qualifying Surviving Spouse”
 - Line 63: Grocery Credit: Amount increase (\$120 for under 65 and \$140 is over 65)
- IdahoForm65.xsd
 - Line 36 & 37 : Instruction addition “If the amounts on lines 36 and 37 are being distributed to partners and will be reported on a return other than a composite or ABE return, do not complete lines 38 through 42 ”
 - Line 42: Tax reduced from 6% to 5.8%
- IdahoForm66.xsd
 - Line 16: Tax reduced from 6% to 5.8%
 - New instruction addition to intro section to include federal and state ESBT worksheet with return
- IdahoForm39R.xsd
 - Section B, Line 5: Update to ‘Alternative Energy device deduction’ to newest year
 - Part B, Line 4: New description line for type of ‘Energy Efficiency Upgrade’
 - Part B, Line 6: Child/Dependent Care Credit new cap of \$12,000 and doesn’t increase if number of children is greater than 1
 - Part D, Line 2: New limitation added to youth & rehab credit, percentage changed from 50% to 20%
- IdahoForm39NR.xsd
 - Section B, Line 20: Update to ‘Alternative Energy device deduction’ to newest year
 - Part B, Line 4: Child/Dependent Care Credit new cap of \$12,000 and doesn’t increase if number of children is greater than 1
 - Part B, Line 15: New description line for type of ‘Energy Efficiency Upgrade’
 - Part B, Line 22a: Amounts changed to \$65,286 for joint & \$43,524 for single
 - Part E, Line 2: New limitation added to youth & rehab credit, percentage changed from 50% to 20%
- IdahoForm44.xsd
 - Part I, Line 1: Instruction change, addition of “Form 49ABE, Part II, line 5 minus line 6”
 - Part III, Line 2: Changed from ‘Reserved’ to ‘Carryover from prior year’
- IdahoForm49.xsd
 - Part I, Lines 7a, 7b, 8a, and 8b: addition of lines that are divided into two parts to distinguish credit amounts distributed or not

- IdahoForm49ABE.xsd
 - Part I, Line 5: Instruction addition to include “the separate schedule” and carryover language
 - Part I, Line 6: Instruction change, reference to K-1 originally Part X, changed to XI
 - Part II, Line 3: Changed to from “Subtract line 1 from line 2” to “Line 1 minus line 2”
 - Part II Instructions: Addition of bullet for 50% of income tax
- IdahoForm49R.xsd
 - Part III, Line 15: Instruction addition “If you’re an S corporation or partnership and you’ve elected to be an ABE, this amount also needs to be distributed to the shareholders or partners on their Form ID-K1”
- IdahoForm67.xsd
 - Line 27: Instruction addition “If you’re an S corporation or partnership and you’ve elected to be an ABE, this amount also needs to be distributed to the shareholder or partners on their Form ID-K1”
- IdahoForm68.xsd
 - Line 16: Instruction addition “If you’re an S corporation or partnership and you’ve elected to be an ABE, this amount also needs to be distributed to the shareholder or partners on their Form ID-K1”
- IdahoForm68R.xsd
 - Line 15: Instruction addition “If you’re an S corporation or partnership and you’ve elected to be an ABE, this amount also needs to be distributed to the shareholder or partners on their Form ID-K1”
- IdahoFormIDK1.xsd
 - Part V: Renamed ‘Pass-Through Withholding’ and reduced to one line 35
 - Part VI, Line 36: Line description change, renumbered form from this point on
 - Part XI: Renamed to ‘Pass-through Idaho Credits- Composite/Affected Business Entity (ABE)’
 - Part XI, Line 57: Relocation of “tax paid by the entity on behalf of the owner on a composite return”
- IdahoForm529.xsd
 - Part 1, Line 2: New line, ‘Credit distributed to shareholders, partners, or beneficiaries’ (all proceeding lines are renumbered from this point to end of Part 1)

Appendix A – 2023 Idaho Schema Change Log

Form or Schedule	Element Name	Nature of Change
Form 39R	Part B, Line 4	New data
Form 39NR	Part B, Line 15	New data
Form 44	Part 3, Line 2	Line description change
Form 49	Lines 7a, 7b, 8a, & 8b	New data
Form ID-K1	Part V, Line 35- Part XI, Line 74	Line description change
	Part V, Line 36-37	Deleted data
	Part XI, Line 57	Relocation
Form ID- 529	Part 1, Line 2	New data

Appendix B – 2023 Idaho Business and Individual E-File (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"> • Form 41, line 58 • Form 41S, line 65 • Form 65, line 61 • Form 66, line 30 • Form 40, line 51 • Form 43, line 71 and overpayment <ul style="list-style-type: none"> • Form 41, line 62 • Form 41S, line 69 • Form 65, line 65 • Form 66, line 34 • Form 40, line 55 • Form 43, line 75 	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	Reject applies to original returns only
0008	Missing Schedule A values on Form 66 Boolean selected on <ul style="list-style-type: none"> • Nonresident • Part-year resident 	
Missing electronically filed returns with value in appropriate field:		
Reject Code	Error Message	Notes
0210	Missing federal Schedule C or CEZ with value on <ul style="list-style-type: none"> • Form 43, line 11 	
0220	Missing federal Form 4797 with value on <ul style="list-style-type: none"> • Form 43, line 13 	
0230	Missing federal Schedule E with value on <ul style="list-style-type: none"> • Form 43, line 16 	
0240	Missing federal Schedule F with value on <ul style="list-style-type: none"> • Form 43, line 17 	
0270	Missing federal Schedule A with value on <ul style="list-style-type: none"> • Form 40, line 13 • Form 43, line 33 	
0280	Missing federal Schedule A with value on <ul style="list-style-type: none"> • Form 40, line 14 • Form 43, line 34 	

0290	Missing Form 39R or 39NR with value on <ul style="list-style-type: none"> Form 40, line 22 Form 43, line 43 	
0340	Missing Form 39R or 39NR with value on <ul style="list-style-type: none"> Form 40, line 44 Form 43, line 64 	
0500	Missing Idaho Form CG with value on <ul style="list-style-type: none"> Form 39R, Part B, line 10 Form 39NR, Part B, line 6 	
0600	Missing Form 49 with value on <ul style="list-style-type: none"> Form 44, Part I, line 1, Column A 	
0620	Missing Form 67 with value on <ul style="list-style-type: none"> Form 44, Part I, line 4, Column A or Column B 	
0630	Missing Form 68 with value on <ul style="list-style-type: none"> Form 44, Part I, line 5, Column A or Column B 	
0640	Missing Form 529 with value on <ul style="list-style-type: none"> Form 44, Part I, line 9, Column A or Column B 	
0710	Missing Form 49R with value on <ul style="list-style-type: none"> Form 44, Part II, line 1 	
0720	Missing Form 68R with value on <ul style="list-style-type: none"> Form 44, Part II, line 2 	
1000	Missing Form 42 with value less than 100% on <ul style="list-style-type: none"> Form 41, line 33 Form 41S, line 37 Form 65, line 35 	
1280	Missing Form ID-K1 with value on <ul style="list-style-type: none"> Form 40, line 48 Form 43, line 68 Form 41, line 54 Form 41S, line 61 Form 65, line 57 Form 66, line 26 	The ID-K1 should be submitted via schema.
1310	Missing Form PTE-12 with value on <ul style="list-style-type: none"> Form 41S, line 42 Form 65, line 40 	PTE-12 needed on Composite Return
1320	Missing Form PTE-12 with value on <ul style="list-style-type: none"> Form 41S, line 43 Form 65, line 41 	PTE-12 needed on ABE Return
1350	Missing Form 44 with value on <ul style="list-style-type: none"> Form 40, line 53 Form 43, line 73 Form 41, line 60 Form 41S, line 67 Form 65, line 63 Form 66, line 32 	Nonrefundable credit amounts need to be supported on Form 44.
Missing binary attachments with value in appropriate field:		PDF Attachment Name
0510	Tax Reimbursement Incentive Act Credit <ul style="list-style-type: none"> Form 40, line 49 Form 41, line 56 Form 41S, line 63 Form 43, line 69 Form 65, line 59 Form 66, line 28 	Reimburse_Credit_01
1020	Form 49E with value on <ul style="list-style-type: none"> Form 41, line 9 Form 41S, line 12 Form 65, line 10 	Form_49E_01

1030	Form 49ER with value on <ul style="list-style-type: none"> Form 41, line 48 Form 41S, line 55 Form 65, line 52 Form 66, line 21 Form 40, line 31 <ul style="list-style-type: none"> Form 43, line 51 	Form_49ER_01
1050	Form 75-NM with value on <ul style="list-style-type: none"> Form 75, Section III, line 4 	Form_75NM_01
1060	Form 75-PTO with value on <ul style="list-style-type: none"> Form 75, Section III, line 5, 6, 13 or 14 	Form_75PTO_01
1070	Form 41ESR with value on <ul style="list-style-type: none"> Form 41, line 50 Form 41S, line 57 	Form_41ESR_01
1160	Combined reporting spreadsheet with value and Form 41A Supplemental Schedule of Affiliated Entities <ul style="list-style-type: none"> Form 41, line 7 	IdahoForm41A Schema and XML: element IdahoForm41.xsd
1240	Investment tax credit with value on <ul style="list-style-type: none"> Form 49, Part I Line 1 	ITC_equipment_01 or ITC equip_list_01 or Misc Stmt_01
1250	Credit for Taxes Paid to Other State with value on <ul style="list-style-type: none"> Form 43, line 43 	OtherState_Return_01

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

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

Appendix C – 2023 Business and Individual E-File (MeF) Forms and Schedules

FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41S	Form 65	Form 66	Form 44	Form 75	Reject Code
Form 40–Individual Resident Return	X													None
Form 43 – Individual Nonresident/Part Year Resident Return	X													None
Form 41- Corporate Return	X													None
Form 41S- S Corp Return	X													None
Form 65– Partnership Return	X													None
Form 66 – Fiduciary Return	X													None
Form 39R– Supplemental Schedule for Form 40	X			Ln 8, 10, 22, 23, 44										0290, 0340
Form 39NR – Supplemental Schedule for Form 43	X				Col B, Ln 29, 30, 43, 44, 64									0290, 0340
Form 42- Multistate/ Multinational	X							Ln 33	Ln 37	Ln 35				1000
Form 42A– By-Company Apportionment Factor Details	X													None
Form 44 – BIT Credits, Credit Recapture and Nonrefundable Credit	X			Ln 24, 30, 53	Ln 45, 50, 73			Ln 41, 45, 60	Ln 47, 52, 67	Ln 45, 49, 63	Ln 18, 32, Sch B, Ln 5			1350
Form 49- Investment Tax Credit	X											Part I, Ln1, Col A & B		0600
Form 49ABE – Affected Business Entity Investment Tax Credit	X											Part I, Ln1, Col B		None
Form 49C- Investment Tax Credit Carryover	X													None
Form 49E- Property Tax Exemption		X	Form_49E_01					Ln 9	Ln 12	Ln 10				1020
Form 49ER- Property Tax Recapture		X	Form_49ER_01	Ln 31	Ln 51			Ln 48	Ln 55	Ln 52	Ln 21			1030
Form 49R- Investment Tax Credit Recapture	X											Part II, Ln1		0710

FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41S	Form 65	Form 66	Form 44	Form 75	Reject Code
Form56- Net Operating Loss	X	X	Form_56_01			Part B Ln1a or 1b	Part B Ln1a or 1b	Ln 36a, 36b	Ln 40	Ln 38	Schedule A, Ln 11			None
Form 56A – Net Operating Loss Application	X	X	Form_56A_01											None
Form 67- Research Activity Credit	X											Part I Ln 4, Col A & Col B		0620
Form 68- Broadband Equipment Credit	X											Part I Ln 5, Col A & Col B		0630
Form68R- Broadband Equipment Recapture	X											PartII, Ln 2		0720
Form70- Statement of Credit Transfer		X	Form_70_01											None
Form 75	X			Ln 28, 45	Ln 48, 65			Ln 46, 55	Ln 53, 62	Ln 50, 58	Ln 19, 27			None
Form 75-BST		X	Form_75BST_01										Sec V, Ln 2	None
Form 75-LFA		X	Form_75LFA_01										Sec V, Ln 2, Col. D	None
Form 75-NM		X	Form_75NM_01										PartIII, Ln 4,	1050
Form 75-PTO		X	Form_75PTO_01										Part III, Ln 5, 6,13,14	1060
Form 14 - Idaho Water's Edge Election and Consent Form		X	Form_14_01					Ln 8a						None
Form 41ESR		X	Form_41ESR_01					Ln 50	Ln 57					1070
Form ID-529	X											Part I, 19		0640
Form CG– Capital Gain Deduction	X					Part B, Ln 10	Part B, Ln 6							0500
Form DBDA (Deferred Bonus Depreciation Addition)		X	Form_DBDA_01			Part A, Ln 5 Boolean	Part A, Ln 3 Boolean							None

FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41S	Form 65	Form 66	Form 44	Form 75	Reject Code
Form PTE-12	X								Ln 42, 43	Ln 40, 41				1310, 1320
Form ID-K1	X			Ln 48	Ln 68			Ln 54	Ln 42, 43, 61	Ln 40, 41, 57	Ln 26			1280
Form ABE- Affected Business Entity		X	Form_ABE_01						Ln 1 ABE checked	Ln 1 ABE checked				None
Form ID-FTHB First Time Home Buyer Savings		X	Form_IDFTHB_01			SecB. Ln 22	Sec B. Ln 25							None
Federal Schedule A	X			Ln 13, 14	Ln 33, 34									0270, 0280
Federal Form 2241	X					Part B, Ln 6	Part B, Ln 4							None
Federal Schedule C	X				Ln 11									0210
Federal Form 4797	X				Ln 13									0220
Federal Schedule E	X				Ln 16									0230
Federal Schedule F	X				Ln 17									0240
Form 402- Individual Apportionment for Multistate Businesses		X	Form_402_01		Ln 11									None
Combined Reporting Spreadsheet	X		IdahoForm41A Schema					Ln 7						1160

FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41S	Form 65	Form 66	Form 44	Form 75	Reject Code
Other Attachments (not forms)														
ITC Equipment List	X	X	Misc_Stmt_01									(Form49) Part1, Ln 1		1240 0600
ESBT Worksheet (State)		X	Misc_Stmt_01								Ln 22			None
ESBT Worksheet (Federal)		X	Misc_Stmt_01								Ln 22			None
Other States Returns		X	OtherState_Return_0 1		Ln 43									1250
Tax Reimbursement Incentive Act Credit		X	Reimburse_Credit_01	Ln 49	Ln 69			Ln 56	Ln 63	Ln 59	Ln 28			0510
Combined Reporting Spreadsheet		X	Comb_Report_Sheet_0001					Ln 7						1160
Entity Detail Type must include Description element														
Interest and dividends not taxable under IRS								Ln 12	Ln 19	Ln17				None
Taxes measured by net income								Ln 13	Ln 20	Ln18				None
Fed Other Additions											Sch A Ln 10a			None
Other Additions						PartA, Ln 6	PartA, Ln 4	Ln 17	Ln 22	Ln20	Sch A Ln 10b			None
Interest on US Govt obligations								Ln 21	Ln 25	Ln23				1110
Nonbusiness income								Ln 25	Ln 29	Ln27				1120
Nonbusiness expense offset								Ln 26	Ln 30	Ln28				1130
Fed Add Bonus depreciation (e.g., Form 4562)											Sch A Ln 9a			None
Add Bonus depreciation (e.g., Form 4562)						PartA, Ln 5	PartA, Ln 3	Ln 16	Ln 21	Ln 19	Sch A Ln 9b			None
Fed Income Exempt From State Tax											Sch A Ln 12a			None
Income Exempt From State Tax											Sch A Ln 12b			None
Fed Sub Bonus depreciation (e.g. Form 4562)											Sch A Ln 13a			None

Sub Bonus depreciation (e.g., Form 4562)						Part B, Ln 22	PartB , Ln 25b	Ln 28	Ln 32	Ln30	Sch A Ln 13b			None
Fed Other Subtractions											Sch A Ln 14a			None
FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41s	Form 65	Form 66	Form 44	Form 75	Reject Code
Other Subtractions						PartB, Ln 23	Part B, Ln 26b	Ln 29	Ln 33	Ln 31	Sch A Ln 14b			None
Income Allocated to Idaho								Ln 35	Ln 39	Ln 37				1150
Other Income					Ln 19									None
Other Deductions					Ln 25									None

** PDF Description includes "_01" or "_0001." 01 = 01 - 99 and 0001 = 01 - 9999 for each occurrence of the form within the same filing.*

Income Tax Rate Schedule for 2023

Single- (Single, MFS)				
At least	Less than	Tax	Rate	
1	4,489	0	<i>plus</i> 0.000% of the amount over	0
4,489		0	<i>plus</i> 5.800% of the amount over	4,489
Married- (MFJ, HOH, Qualified Widower)				
At least	Less than	Tax	Rate	
1	8,978	0	<i>plus</i> 0.000% of the amount over	0
8,978		0	<i>plus</i> 5.800% of the amount over	8,978