

2016 Idaho Business & Individual Modern Electronic Filing (MeF) Specifications

October 2016

Schema Version ID_MeF 1.0



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Introduction

The Idaho State Tax Commission, 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 2016 through the Modernized E-File 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 e-file 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 as 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 the Tax Commission before submitting live linked or unlinked returns.

Contact Personnel

For the best service, please choose the appropriate contact.

Technical questions about:

- The XML schema
- The summary of the XML schema
- Additional detail information of schema elements
- The Web application
- The summary of schema changes

Contact: Steve Thimsen – Program Supervisor
(208) 334-7569
eFileCoordinator@tax.idaho.gov

or

Auston Holmes – eFile Coordinator
(208) 334-5360
eFileCoordinator@tax.idaho.gov

Technical questions about:

- The Website
- Testing
- Missing acknowledgments

Contact: Electronic Data Management Team
Coordination & Automation Bureau
Idaho State Tax Commission
(208) 334-7783
MeFtesting@tax.idaho.gov

Income tax questions:

Form/schedule development

Contact: Auston Holmes – eFile Coordinator
(208) 334-5360
eFileCoordinator@tax.idaho.gov

Legal or Policy questions:

Contact: Cynthia Adrian
(208) 334-7670
Cynthia.Adrian@tax.idaho.gov

General questions about:

- Bills or refunds
- Filing requirements
- Name and address changes

Contact: Taxpayer Services
(800) 972-7660 toll free
(208) 334-7660 local
tax.rep@tax.idaho.gov

EFT payment questions:

Contact: Accounting
(208) 334-7528
(208) 332-6632
eft@tax.idaho.gov

Related Web links:

- State of Idaho – www.idaho.gov
- Idaho State Tax Commission – tax.idaho.gov
- Software and Forms Developers – tax.idaho.gov/p-taxpros.cfm
- Electronic payment information – tax.idaho.gov/i-1042.cfm
- Internal Revenue Service – www.irs.gov
- Federation of Tax Administrators – www.taxadmin.org

Acceptance and Participation

1. Idaho may accept returns electronically from any IRS-approved software provider. Software providers will work in a cooperative partnership effort with the Tax Commission.

2. Software providers must **complete the 2016 Letter of Intent (LOI) document and provide it to the Tax Commission for participation. Upon review and approval of the completed LOI, the Tax Commission will provide access to the FTA State Exchange System for MeF specifications, schemas, and test packets to the provider.**

Developers' Responsibilities

Developed software and developers must:

- Adhere to all federal and state procedures, requirements, and specifications. These requirements are specified in IRS Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*.
- Successfully complete all testing.
- Be developed according to statutory requirements and Tax Commission return preparation instructions.
- Provide accurate Idaho business and individual tax returns in correct electronic format.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
- Be available to correct any software errors, which may occur after production begins, and work with the Tax Commission to follow up on any processing issues that may arise during filing season. If software providers need to update software, they must do it in a timely manner and then notify all customers.

Software Acceptance, Testing, and Approval

1. The testing system is available year round. The beginning test date for the next year's processing is subject to IRS availability and is subject to change. Developers will receive notification if the beginning test date is different than November. Testing outside the fed/state system (direct testing with Idaho) may be available if necessary.
2. The following can be found through the Software and Forms Developers Web Link:
 - Draft forms and instructions
 - How Idaho conforms to IRC information
 - Idaho has legislation that decouples the state from bonus depreciation
3. The below information can be found on the FTA State Exchange System:
 - Idaho specific XML schema
 - Letter of Intent
 - MeF Test Plans
4. Developers should support all schedules, forms, and occurrences that are available for individual, corporation, S corporation, partnership, and fiduciary e-filing for 2016. It's important that customers are given a complete range of services.

5. Developers must include edits and verification based on the business rules provided for each field or data element. The Tax Commission spreadsheet will include information on field type, field format, length, the business rule edits, other edits for the field, and whether the field or data element can be negative or is recurring. Developers must closely follow the requirements for each field to ensure proper data formatting.
6. Software must not be moved to production until developers receive Tax Commission approval by e-mail.

Acknowledgment System

1. The Tax Commission will generate an acknowledgment of acceptance or rejection for all returns received. The acknowledgement record will be in a 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 the Tax Commission.

General Information

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

1. The Tax Commission will support e-filing (MeF) of the following forms:
 - Form 40 Idaho Individual Income Tax Return
 - Form 41 Idaho Corporation Income Tax Return
 - Form 41S Idaho S Corporation Income Tax Return
 - Form 43 Idaho Part-Year Resident and Nonresident Income Tax Return
 - Form 65 Idaho Partnership Return of Income
 - Form 66 Idaho Fiduciary Income Tax Return
 - Form 39R Idaho Supplemental Schedule (Form 40)
 - Form 39NR Idaho Supplemental Schedule (Form 43)
 - Form 42 Idaho Supplemental Schedule for Multistate & Multinational Businesses
 - Form 44 Idaho Business Income Tax Credits and Credit Recapture
 - Form 49 Idaho Investment Tax Credit
 - Form 49C Idaho Investment Tax Credit Carryover
 - Form 49R Recapture of Idaho Investment Tax Credit
 - Form 55 Idaho Credit for Qualifying New Employees
 - Form 56 Idaho Net Operating Loss Carryforward/Carryback
 - Form 67 Credit for Idaho Research Activities
 - Form 68 Idaho Broadband Equipment Investment Credit
 - Form 68R Recapture of Idaho Broadband Equipment Investment Credit
 - Form 71 Idaho Biofuel Infrastructure Investment Tax Credit
 - Form 71R Recapture of Idaho Biofuel Infrastructure Investment Tax Credit
 - Form 72/S Idaho Hire One Act Credit
 - Form 75 Idaho Fuels Use Report
 - Form CG Idaho Capital Gains Deduction
 - Form PTE-12 Idaho Schedule for Pass-Through Owners

- Form ID K-1 Partner's, Shareholder's or Beneficiary's Share of Idaho Adjustments, Credits, Etc.
 - ITC Equipment List Idaho Tax Commission Equipment List
2. The Tax Commission will support PDF attachments of the following forms:
- Form 41A Supplemental Schedule of Affiliated Entities
 - Form 41ESR Underpayment of Estimated Tax
 - Form 49E Property Tax Exemption Election Form
 - Form 49ER Recapture of Qualified Investment Exemption from Property Tax
 - Form 70 Idaho Statement of Credit Transfer
 - Form 75-IMV Idaho Fuels Tax Refund Worksheet - Intrastate Motor Vehicles
 - Form 75-IC Idaho Fuels Tax Refund Worksheet - IFTA Licensees
 - Form 402 Idaho Individual Apportionment for Multistate Businesses
 - Form 56 Idaho Net Operating Loss Carryforward/Carryback
 - Combined Reporting Spreadsheet
 - i. Includes by Company Apportionment details
 - Other States Return
 - Reimbursement Incentive Act certificate
3. The Tax Commission will accept the following return types:
- Fed/State (linked): An original federal return submitted with one original state return.
 - State only (unlinked): A state return submitted with a copy of the federal return.
 - Amended return
 - Fiscal return (tax period must match federal filing)
 - Short period return (tax period must match federal filing)
4. Amounts that require a description:
- Interest and dividends not taxable under the Internal Revenue Code (IRC)
 - Taxes measured by net income
 - Interest on U.S. government obligations
 - Nonbusiness income
 - Nonbusiness expense offset
 - Income allocated to Idaho
 - Income Derived from Idaho Sources
 - Capitol 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 (Form49)
5. In general, send data elements **only** if they contain data values. You don't need to send empty data elements (i.e., zero financial fields, unused elements, etc.)

6. Decimal places for percentages or ratios:

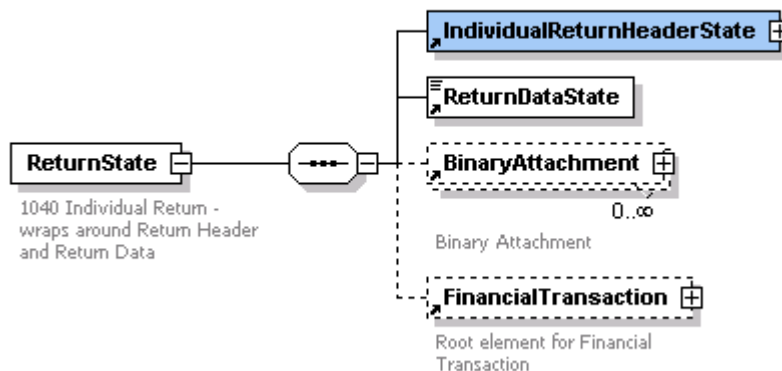
- XML values will use one position to the left of the decimal and up to six places to the right of the decimal. Examples:

| <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 2016 Electronic Filing (MeF) program will support business returns for tax years ending 12/31/2014 through 12/31/2016.

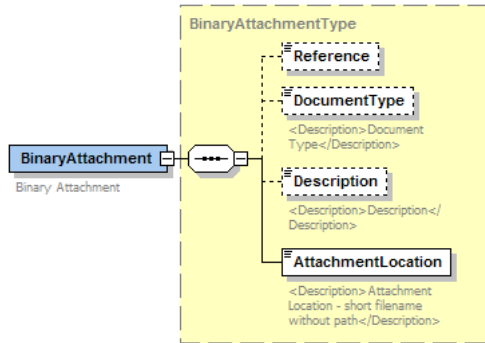
Schemas and Transmission Specifications

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



3. Software developers should apply data from the spreadsheet or tax forms to the appropriate data element from the XML schema.
4. All XML data must be well formed.
5. Packaging of data and transmission payload must be in the proper format.
6. The Tax Commission rejects state returns for reasons outlined in Appendix A.
7. 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 B. 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](#). The Tax Commission allows for binary attachments to the state return with the appropriate naming convention for the description element.



Description = name as defined in Appendix C - PDF Description

DocumentType = PDF

AttachmentLocation = actual name of the attached PDF.

8. The Tax Commission supports simple and complex e-file types as outlined in Appendix B and Appendix C.
9. Other packaging and guidelines:
 - A submission contains a state return and a copy of the federal return.
 - Each 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.
 - Each state return must be submitted in the XML format specified and agreed upon by IRS, state agencies, transmitters, and software developers.
 - 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 + 7-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 in order to submit fed/state or state-only returns.
- The Tax Commission will produce an acknowledgment of acceptance or rejection for each state submission. The transmitter may retrieve the state's acknowledgment from the IRS.

What's New!

- Idaho is conforming to the EStandards Header Standardization. All headers will be updated.
 - The new Authentication Header schema is being added for Business returns.
 - Updated the Fiduciary Header schema per EStandards Standards of choice gate between PIN and Fiduciary PIN.
- Idaho will retain the miscellaneous explanation from TY2015 Form 75 schema. It will not be used for the TY2016 Form 75 and has been marked 'reserved' for future needs.
- Form 41S
 - Moved line 17, "Bonus depreciation. Include a schedule," from Income section to Additions section. Vendors also need to update the calculation for line 18 ("Net distributable income. Add lines 13 through 17") and line 23 ("Add lines 19 through 22").
- Combined Reporting Spreadsheet should include By Company Apportionment Details.
- Idaho will be accepting the 1040NR as part of the Individual 1040 family.

Appendix B – 2016 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 | <p>Return includes a value in both the tax due</p> <ul style="list-style-type: none"> • Form 41, line 57 • Form 41S, line 63 • Form 65, line 59 • Form 66, line 28 • Form 40, line 50 • Form 43, line 70 <p>and overpayment</p> <ul style="list-style-type: none"> • Form 41, line 60 • Form 41S, line 66 • Form 65, line 62 • Form 66, line 31 • Form 40, line 53 • Form 43, line 73 | * If the return is a “zero balance due,” report “0” in the tax due field. |
| 0005 | Manifest Form Type doesn't match XML Form Type | |
| 0006 | ETIN not valid for this Form Type/Form Year | |
| 0007 | Duplicate EIN or SSN for the same tax period | |
| 0008 | <p>Missing Schedule A values on Form 66</p> <p>Boolean selected on</p> <ul style="list-style-type: none"> • Nonresident • Part-year resident | |
| Missing electronically filed returns with value in appropriate field: | | |
| 0210 | <p>Missing federal Schedule C or CEZ with value on</p> <ul style="list-style-type: none"> • Form 43, line 11 | |
| 0220 | <p>Missing federal Form 4797 with value on</p> <ul style="list-style-type: none"> • Form 43, line 13 | |
| 0230 | <p>Missing federal Schedule E with value on</p> <ul style="list-style-type: none"> • Form 43, line 16 | |
| 0240 | <p>Missing federal Schedule F with value on</p> <ul style="list-style-type: none"> • Form 43, line 17 | |
| 0270 | <p>Missing federal Schedule A with value on</p> <ul style="list-style-type: none"> • Form 40, line 13 • Form 43, line 33 | |
| 0280 | <p>Missing federal Schedule A with value on</p> <ul style="list-style-type: none"> • Form 40, line 14 • Form 43, line 34 | |
| 0290 | <p>Missing Form 39R or 39NR with value on</p> <ul style="list-style-type: none"> • Form 40, line 22 • Form 43, line 43 | |
| 0340 | <p>Missing Form 39R or 39NR with value on</p> <ul style="list-style-type: none"> • Form 40, line 43 • Form 43, line 63 | |
| 0500 | <p>Missing Idaho Form CG with value on</p> <ul style="list-style-type: none"> • Form 39R, Part B, line 10 • Form 39NR, Part B, line 6 | |

| | | |
|------|---|---|
| 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 | |
| 0600 | Missing Form 49 with value on <ul style="list-style-type: none"> Form 44, Part I, line 1, Column A | |
| 0710 | Missing Form 49R with value on <ul style="list-style-type: none"> Form 44, Part II, line 1 | |
| 0610 | Missing Form 55 with value on <ul style="list-style-type: none"> Form 44, Part I, line 4, Column A | |
| 0620 | Missing Form 67 with value on <ul style="list-style-type: none"> Form 44, Part I, line 5, Column A or Column B | |
| 0630 | Missing Form 68 with value on <ul style="list-style-type: none"> Form 44, Part I, line 6, Column A or Column B | |
| 0720 | Missing Form 68R with value on <ul style="list-style-type: none"> Form 44, Part II, line 2 | |
| 1200 | Missing Form 71 with value on <ul style="list-style-type: none"> Form 44, Part I, line 11 Column A or Column B | |
| 1210 | Missing Form 71R with value on <ul style="list-style-type: none"> Form 44, Part II, line 6 | |
| 1260 | Missing Form 72 with value on Form 41, line 55 Form 41S, line 61 Form 65, line 57 Form 66, line 26 Form 40, line 48 Form 43, line 67 | The reject code and line #s apply to TY 2012 and 2013 |
| 1280 | Missing Form ID-K1 with value on Form 40 line 47 Form 43 line 67 | |
| 1290 | Missing Form PTE-12 with value on Form 41S line 40 Form 65 line 38 | |
| 1300 | Missing Form PTE-12 with value on Form 41S line 41 Form 65 line 39 | |
| 1310 | Missing Form PTE-12 with value on Form 41S line 42 Form 65 line 40 | |
| 1320 | Missing Form PTE-12 with value on Form 41S line 43 Form 65 line 41 | |
| | Missing binary attachments with value in appropriate field: | PDF Attachment |
| 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 54 Form 65, line 51 Form 66, line 20 Form 40, line 30 Form 43, line 50 | Form_49ER_01 |

| | | |
|---|--|--|
| 1050 | Form 75-IMV with value on <ul style="list-style-type: none"> Form 75, Section III, line 4,6, or 14 | Form_75IMV_01 |
| 1060 | Form 75-IC with value on <ul style="list-style-type: none"> Form 75, Section III, line 5 or 13 | Form_75IC_01 |
| 1070 | Form 41ESR with value on <ul style="list-style-type: none"> Form 41, line 50 Form 41S, line 56 | 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 | Form_41A_01 and Comb_Report_Sheet_0001 |
| 1240 | Investment tax credit <ul style="list-style-type: none"> Form 49, line Part I Line 1 | ITC_equipment_01 or ITC equip_list_01 or Misc_Stmt_01 |
| 1250 | Credit for Taxes Paid to Other State <ul style="list-style-type: none"> Form 43, line 43 | OtherState_Return_01 |
| 0510 | Reimbursement Incentive Act Credit <ul style="list-style-type: none"> Form 40, line 48 Form 41, line 55 Form 41S, line 61 Form 43, line 68 Form 65, line 57 | Reimburse_Credit_01 |
| Missing description element within EntityDetailType with value in appropriate field: | | |
| 1110 | Interest on U.S. Government obligations statement with value on <ul style="list-style-type: none"> Form 41, line 21 Form 41S, line 25 Form 65, line 23 | |
| 1120 | Nonbusiness income statement with value on <ul style="list-style-type: none"> Form 41, line 25 Form 41S, line 29 Form 65, line 27 | |
| 1130 | Nonbusiness expense statement 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 statement with value on <ul style="list-style-type: none"> Form 41, line 35 Form 41S, line 39 Form 65, line 37 | |

Appendix C – 2016 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 | | | | | | | | | | | | | |
| Form 43 – Individual Nonresident/Part Year Resident Return | X | | | | | | | | | | | | | |
| Form 41 - Corporate Return | X | | | | | | | | | | | | | |
| Form 41S - S Corp Return | X | | | | | | | | | | | | | |
| Form 65 – Partnership Return | X | | | | | | | | | | | | | |
| Form 66 – Fiduciary Return | X | | | | | | | | | | | | | |
| Form 39R – Supplemental Schedule for Form 40 | X | | | Ln 8, 10, 22,43, | | | | | | | | | | 0290, 0340 |
| Form 39NR – Supplemental Schedule for Form 43 | X | | | | Col B, Lns 29,30, Lns 43, 62 | | | | | | | | | 0290, 0340 |
| Form 42 - Multistate / Multinational | X | | | | | | | Ln 8,17 ,29 33 | Ln 37 | Ln 35 | | | | 1000 |
| Form 49 - Investment Tax Credit | X | | | | | | | | | | | Part I,Ln1, Col A | | 600 |
| 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 48 | Ln 54 | Ln 51 | | | | 1030 |
| Form 49R - Investment Tax Credit Recapture | X | | | | | | | | | | | Part II,Ln1 | | 710 |
| Form 56 - Net Operating Loss | X | | Form 56 01 | | | PartB Ln1a or 1b | PartB Ln1a or 1b | Ln 36a, 36b | | | | | | No |
| Form 67 - Research Activity Credit | X | | | | | | | | | | | Part I Ln 5, ColA, Col B | | 620 |

| 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 68 - Broadband Equipment Credit | X | | | | | | | | | | | Part I Ln 6, ColA, Col B | | 630 |
| Form 68R - Broadband Equipment Recapture | X | | | | | | | | | | | Part II Ln 2 | | 720 |
| Form 71 – Biofuel Infrastructure Investment Tax Credit | X | | | | | | | | Ln 12 | | | Part I, Ln11, ColA, Col B | | 1200 |
| Form 71R – Biofuel Infrastructure Investment Tax Credit Recapture | X | | | | | | | | | | | Part II Ln 6 | | 1210 |
| Form 70 - Statement of Credit Transfer | | X | Form_70_01 | | | | | | | | | | | No |
| Form 72 - Hire One Act Credit | X | | | Ln 48 | Ln 67 | | | Ln 55 | Ln 61 | Ln 57 | | | | 1260 |
| Form 75-IMV - Interstate Motor Vehicle | | X | Form_75IMV_01 | | | | | | | | | | Part III, Ln 4, 6,14 | 1050 |
| Form 75-IC - IFTA Carrier | | X | Form_75IC_01 | | | | | | | | | | Part III, Ln 5, 13 | 1060 |
| Form 14 - Idaho Water's Edge Election and Consent Form | | X | Form_14_01 | | | | | Ln 8a, | | | | | | No |
| Form 41ESR | | X | Form_41ESR_01 | | | | | Ln 50 | Ln 56 | | | | | 1070 |
| Form CG – Capital Gain Deduction | X | | | | | Ln 10 | PartB, Ln6 | | | | | | | 500 |
| Form PTE-12 | X | | | | | | | Ln 1, Ln 40, Ln 41, Ln 42, Ln 43 | Ln 1, Ln 38, Ln 39, Ln 40, Ln 41 | | | | | 1290, 1300, 1310, 1320 |
| Form ID-K1 | X | | | Ln 47 | Ln 66 | | | | | | | | | 1280 |
| Federal Schedule A | X | | | Ln 13,14 | Ln 33,34 | | | | | | | | | 0270, 0280 |
| | | | | | | | | | | | | | | |

| 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 |
|---|--------|-----|-------------------------|---------|---------|---------------|---------------|---------|----------|---------|---------|-----------------------|-----------------------|-------------|
| Federal Form 2241 | X | | | | | | | | | | | | | |
| Federal Schedule C | X | | | | Ln 11 | | | | | | | | | 210 |
| Federal Form 4797 | X | | | | Ln 13 | | | | | | | | | 220 |
| Federal Schedule E | X | | | | Ln 16 | | | | | | | | | 230 |
| Federal Schedule F | X | | | | Ln 17 | | | | | | | | | 240 |
| Other Attachments (not forms) | | | | | | | | | | | | | | |
| Combined Reporting Spreadsheet | | X | Comb_Report_Sheet_0001 | | | | | Ln 7 | | | | | | 1160 |
| Combined Reporting Spreadsheet Miscellaneous Statements | | X | and Form_41A_01 | | | | | Ln 7 | | | | | | 1160 |
| | | X | Miscellaneous_01 | | | | | | | | | | | No |
| ITC Equipment List | | X | ITCEquipmentList Schema | | | | | | | | | (Form49) Part I, Ln 1 | | 1240 600 |
| ITC Equipment List Other States Returns | | X | Misc_Stmt_01 | | | | | | | | | | (Form49) Part I, Ln 1 | 1240 |
| | | X | OtherState_Return_01 | | Ln 43 | | | | | | | | | 600 1250 |
| Form 402 - Individual Apportionment for Multistate Businesses | | X | Form_402_01 | | | | | | | | | | | No |
| Reimbursement Incentive Act Credit | | X | Reimburse_Credit_01 | Ln 48 | Ln 68 | | | Ln 55 | Ln 61 | Ln 57 | Ln 26 | | | 0510 |
| EntityDetailType must include Description element | | | | | | | | | | | | | | |
| Interest and dividends not taxable under IRS | | | | | | | | Ln 12 | Ln 20 | Ln17 | | | | No |
| Taxes measured by net income | | | | | | | | Ln 13 | Ln 21 | Ln18 | | | | No |
| Other Additions | | | | | | PartA Ln 6 | PartA Ln 4 | Ln 17 | Ln 22 | Ln20 | | | | No |
| Interest on US Govt obligations | | | | | | | | Ln 21 | Ln 25 | Ln23 | | | | 1110 |

| 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 |
|---|--------|-----|-----------------|---------|---------|-------------|-------------|---------|----------|---------|---------|---------|---------|-------------|
| Nonbusiness income | | | | | | | | Ln 25 | Ln 29 | Ln27 | | | | 1120 |
| Nonbusiness expense offset | | | | | | | | Ln 26 | Ln 30 | Ln28 | | | | 1130 |
| Add Bonus depreciation (e.g. Form 4562) | | | | | | Part A Ln 5 | Part A Ln 3 | Ln 16 | Ln 17 | Ln 19 | | | | No |
| Sub Bonus depreciation (e.g. Form 4562) | | | | | | PartB Ln 21 | PartB Ln24B | Ln 28 | Ln 32 | Ln30 | | | | No |
| Other Subtractions | | | | | | PartB Ln 22 | PartB Ln25B | Ln 29 | Ln 33 | Ln31 | | | | No |
| Income Allocated to Idaho | | | | | | | | Ln 35 | Ln 39 | Ln37 | | | | 1150 |
| Other Income | | | | | Ln 19 | | | | | | | | | No |
| Other Deductions | | | | | Ln 25 | | | | | | | | | No |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

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

Appendix D – Income Tax Rate Schedule for 2016

SINGLE

| At Least | Less than | Tax | Rate |
|----------|-----------|------------------|---------------------------|
| 1 | 1,454 | 0.00 plus 1.6% | of the amount over 0 |
| 1,454 | 2,908 | 23.26 plus 3.6% | of the amount over 1,454 |
| 2,904 | 4,362 | 75.60 plus 4.1% | of the amount over 2,908 |
| 4,362 | 5,816 | 135.21 plus 5.1% | of the amount over 4,362 |
| 5,816 | 7,270 | 209.36 plus 6.1% | of the amount over 5,816 |
| 7,270 | 10,905 | 298.05 plus 7.1% | of the amount over 7,270 |
| 10,905 | | 556.14 plus 7.4% | of the amount over 10,905 |

MARRIED

| At Least | Less than | Tax | Rate |
|----------|-----------|--------------------|---------------------------|
| 1 | 2,908 | 0.00 plus 1.6% | of the amount over 0 |
| 2,908 | 5,816 | 46.52 plus 3.6% | of the amount over 2,908 |
| 5,816 | 8,724 | 151.20 plus 4.1% | of the amount over 5,816 |
| 8,724 | 11,632 | 270.42 plus 5.1% | of the amount over 8,724 |
| 11,632 | 14,540 | 418.72 plus 6.1% | of the amount over 11,632 |
| 14,540 | 21,810 | 596.10 plus 7.1% | of the amount over 14,540 |
| 21,810 | | 1,112.28 plus 7.4% | of the amount over 21,810 |

Payment Voucher for E-Filed Returns

Payment voucher for original return (Transaction Code = 95)

| | |
|--|----------------------------------|
| <p>Idaho Income Tax Payment Voucher eFiled Original Return</p> | <p>Amount Paid: \$ 10.00</p> |
|--|----------------------------------|

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0410

290500056 000000000 REVE 05 1207 A 95 9

Payment voucher for amended return (Transaction Code = 72)

| | |
|---|----------------------------------|
| <p>Idaho Income Tax Payment Voucher eFiled Amended Return</p> | <p>Amount Paid: \$ 10.00</p> |
|---|----------------------------------|

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0410

290500056 000000000 REVE 05 1206 A 72 8

Optical Character Recognition (OCR) Specifications

Paper Specifications

1. Width - 8 1/2"
2. Height - 3 2/3" (Coupons)
- 11" (Standard Size Forms)
3. Perforation Type - Standard Perf
4. Weight - 24#
5. Color - White (black ink)
6. Paper must contain properties that will allow data to be read by optical character recognition equipment. Such properties are gloss, porosity, reflectance and smoothness.
7. The dirt (dirt, specks, wood pulp, or foreign marks) shall not exceed 150 marks per 1,000 square inches.
8. Opacity - Paper with opacity of greater than 85% is preferable.

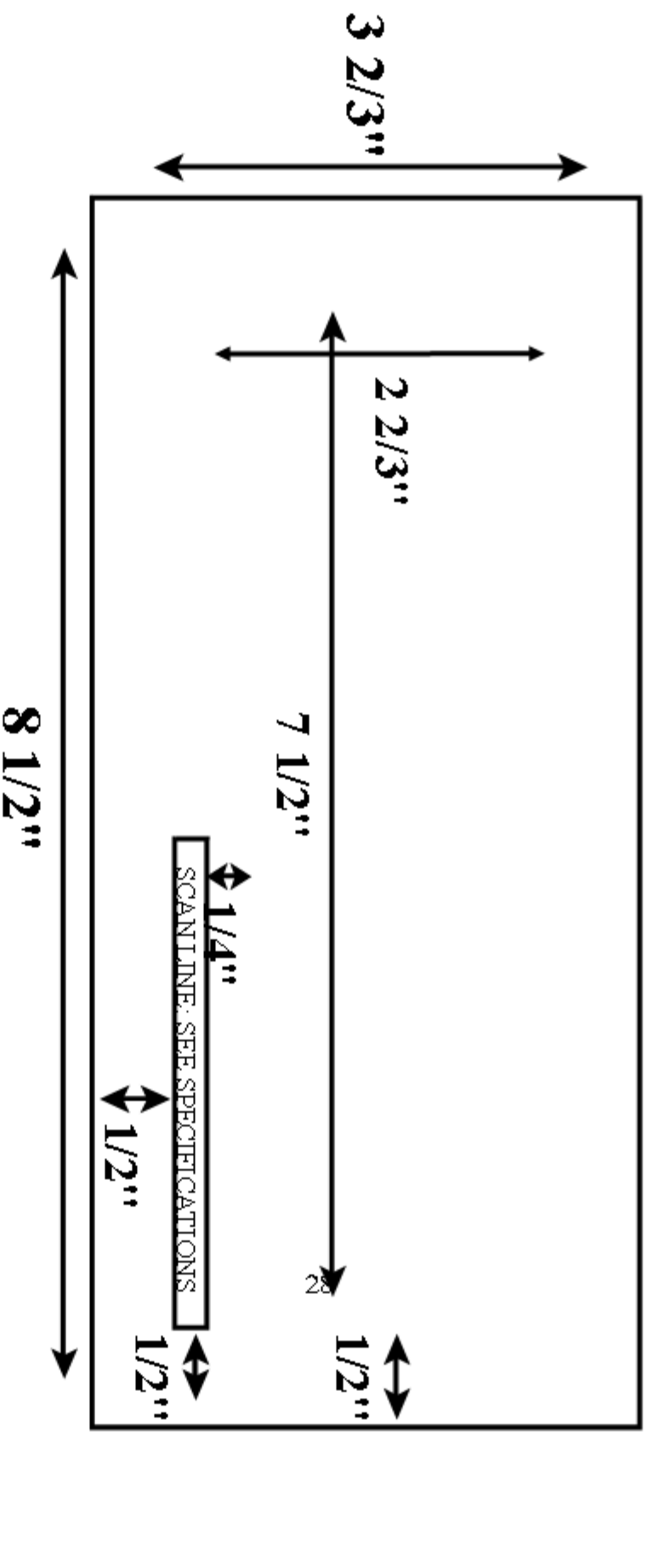
OCR Scan Line Data Fields

THE OCR SCAN LINE *MUST* BE OCR-A 10 PITCH - 10 CHARACTERS PER INCH -FIXED PRINT.

Our taxpayer for sample purposes is: Taxpayer Inc

1. Business EIN or Prime SSN 9 digits (518010001)
2. Spouse SSN or blank for business 9 digits (519000001)
3. Name Control (first 4 letters of the last name) 4 characters (TAXP)
4. Tax Code 2 digits (BIT: 05, IIT: 01)
5. Tax Period (month & year) 4 digits (1211)
6. Filing Cycle Code 1 character (A)
7. Transaction Code 2 digits (95 if payment is made with an original return)
(72 if payment is made with an amended return)
8. Check Digit 1 digit (9)

Coupon-Size Form With Scan Line



Form size: $3 \frac{2}{3}''$ X $8 \frac{1}{2}''$

OCR Scan Line: $1 \frac{1}{2}''$ from bottom of print

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum $1 \frac{1}{4}''$ between scan line & print above

If coupon is printed on $8 \frac{1}{2}''$ X $11''$ paper, print the coupon at the bottom of the page with the dotted line at $3 \frac{2}{3}''$ from the bottom. (See Diagram at right).

NOTE: Not to scale

Check Digit Validation

The calculation for the check digit is *Modulus 10 Luhn's Sum of Digits*. It can be found in the scan line of all of the OCR scannable income tax returns. The check digit is found in position 39 of the scan line. The calculation to validate the check digit is performed on positions 1 through 38 of the scan line. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.

Example: $10 = 1+0 = 1$

$14 = 1+4 = 5$

$18 = 1+8 = 9$

The letters of the alphabet are valued as follows:

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

AMPERSAND (&) = 0, DASH (-) = 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 518010001 000000000 TAXP 05 1208 A 95 0

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Check digit validation calculations are done as follows:

| | | |
|-------|------|-----------|
| 5 | x 1= | 5 |
| 1 | x 2= | 2 |
| 8 | x 1= | 8 |
| 0 | x 2= | 0 |
| 1 | x 1= | 1 |
| 0 | x 2= | 0 |
| 0 | x 1= | 0 |
| 0 | x 2= | 0 |
| 1 | x 1= | 1 |
| 0 | x 2= | 0 |
| 0 | x 1= | 0 |
| 0 | x 2= | 0 |
| 0 | x 1= | 0 |
| 0 | x 2= | 0 |
| 0 | x 1= | 0 |
| 0 | x 2= | 0 |
| 0 | x 1= | 0 |
| 0 | x 2= | 0 |
| 3 (T) | x 1= | 3 |
| 1 (A) | x 2= | 2 |
| 7 (X) | x 1= | 7 |
| 7 (P) | x 2= | 14 |
| | | 1 + 4 = 5 |
| 0 | x 1= | 0 |
| 5 | x 2= | 10 |
| | | 1 + 0 = 1 |
| 1 | x 1= | 1 |
| 2 | x 2= | 4 |
| 0 | x 1= | 0 |
| 7 | x 2= | 14 |
| | | 1 + 4 = 5 |
| 1 (A) | x 1= | 1 |
| 9 | x 2= | 18 |
| | | 1 + 8 = 9 |
| 5 | x 1= | 5 |
| | | _____ |
| TOTAL | | 60 |

1. Sum of the digits. The sum in this example equals 60.
2. Divide the sum by 10. $60/10 = 6$ with a remainder of 0.
3. Subtract the remainder from 10. $10 - 0 = 10$.
4. The check digit equals 0.

Note: The "C" used in the example of weighting factor on the previous page designates the location of the check digit. It has no other purpose.

Note: If the remainder is equal to zero, the check digit is 0.

Name Control Guidelines

Name control must be the first **four** letters and/or characters of the last name. Do **not** include spaces. Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the legal business name includes the first word “The”, go to the next word to begin the four-letter name control (example shown below). If the name control is less than four letters, use the following examples to help you.

Business Name Control Samples

ABC The name control would be ABC (Space at the end after the “C”)
987654321 000456321 ABC 05 1213 A 95 6

ABC The name control would also be ABC (Remove spaces in the middle and compact the letters. Space is at the end)
987654321 000456321 ABC 05 1213 A 95 6

A+B, Inc: The name control would be ABIN (Remove the "+" and the comma)
987654321 000456321 ABIN 05 1213 A 95 9

A/B/C The name control would be ABC (Remove the “/”s and compact the letters. Space after “C”)
987654321 000456321 ABC 05 1213 A 95 6

A/B/C Company The name control would be ABCC (Remove the “/”s and compact the letters)
987654321 000456321 ABCC 05 1213 A 95 0

John Doe Inc. (Business): The name control would be JOHN
987654321 000456321 JOHN 05 1213 A 95 1

The ABC Company: The name control would be ABCC (Disregard “The” as part of the name control)
987654321 000456321 ABCC 05 1213 A 95 0

Spaces are placed only at the end of a name control. If the legal business name contains characters other than & (ampersand) or – (hyphen), remove them from the name control and collapse the letters.