

2018 Idaho Business & Individual Modern Electronic Filing (MeF) Specifications

October 2018

Schema Version ID_MeF2018V1.0



Table of Contents

Introduction	1
Contact Personnel.....	1
Acceptance and Participation	2
Developers' Responsibilities.....	2
Software Acceptance, Testing, and Approval	3
Acknowledgment System	3
General Information.....	3
Schemas and Transmission Specifications	5
What's New!.....	8
Appendix A – 2018 Idaho Business and Individual eFile (MeF) Change Log.....	9
Appendix B – 2018 Idaho Business and Individual eFile (MeF) Reject Codes	10
Appendix C – 2018 Business and Individual eFile (MeF) Forms and Schedules	13
Appendix D – Income Tax Rate Schedule for 2018	16
Payment Voucher for E-Filed Returns	17
Optical Character Recognition (OCR) Specifications.....	18
OCR Scan Line Data Fields	18
Check Digit Validation	20
Name Control Guidelines	22

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 2018 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 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 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	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: <ul style="list-style-type: none">• The Website• Testing• Missing acknowledgments	Electronic Data Management Team Coordination & Automation Bureau Idaho State Tax Commission (208) 334-7783 MeFtesting@tax.idaho.gov
Income tax questions: <ul style="list-style-type: none">• Form/schedule development	Auston Holmes – eFile Coordinator (208) 334-5360 eFileCoordinator@tax.idaho.gov
Legal or Policy questions:	Cynthia Adrian (208) 334-7670 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 tax.rep@tax.idaho.gov
EFT payment questions:	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 – <http://tax.idaho.gov/epay>
- 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 2018
 - Idaho Letter of Intent (LOI) document
 - National LOI document

Both documents will be provided to the Tax Commission. Upon review and approval of the completed LOI, the Tax Commission will provide folder access in FTA State Exchange System for MeF specifications, schemas, and test packets.

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:
 - How Idaho conforms to Internal Revenue Code information
 - Idaho has legislation that decouples the state from bonus depreciation
3. The below information can be found on the FTA State Exchange System:
 - Draft forms and instructions
 - 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 2018. 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 email.

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 41A Supplemental Schedule of Affiliated Entities
- 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 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 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 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
 - Includes by Company Apportionment details
- Other States Return
- Tax 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)

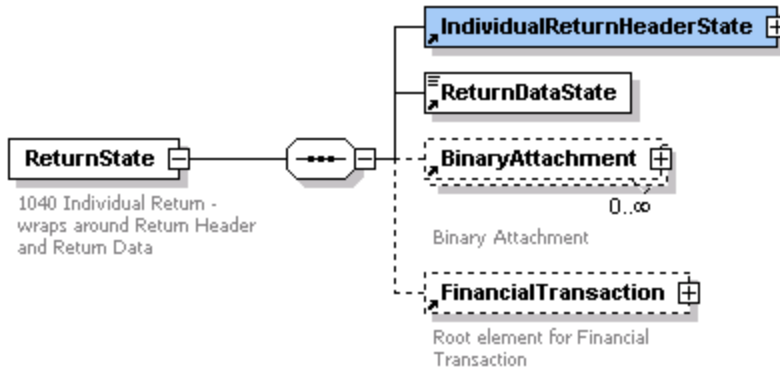
4. Amounts that require a description:

- Interest and dividends not taxable under the Internal Revenue Code (IRC)
- Taxes measured by net income
- Interest on U.S. government obligations
- Nonbusiness income

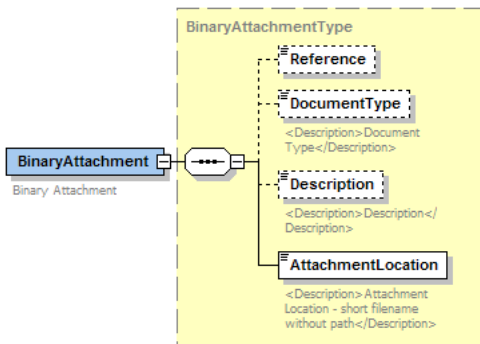
- Nonbusiness expense offset
 - Income allocated to Idaho
 - Income Derived from Idaho Sources
 - Capitol Gain or Loss
 - Income exempt from Idaho tax
 - Alternative Energy Device
 - Add-bonus depreciation (e.g. Form 4562)
 - Sub-bonus depreciation (e.g. Form 4562)
 - Other additions
 - Other subtractions
 - 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 2018 Electronic Filing (MeF) program will support business returns for tax years ending 12/31/2016 through 12/31/2018.

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 International ACH 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 B.
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 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](#). 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 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!

Schema Changes

- eFileTypes.xsd
 - Remove the enumeration “IRSAgent” from the Originator Type declaration
 - Modify the pattern value for the IPv6Type restriction
- ReturnHeader.xsd
 - Change the Choice gate for the PTIN, STIN, and PreparerSSN in PaidPreparerInformationGrp removing the minOccurs=“0” so it is required
- EstateTrustReturnHeader.xsd
 - Change the Choice gate for the PTIN, STIN, and PreparerSSN in PaidPreparerInformationGrp removing the minOccurs=“0” so it is required
- AuthenticationHeader.xsd (Individual)
 - Modified documentation for element “RefundProductElectCdSubmit”
 - Modified documentation for element “AuthenticationReviewCd”Changed Idaho Schemas
- IDeFileTypes.xsd
 - Added Dependent Date of Birth element to the Dependent Information Repeating Group
 - Added a new Complex Type “Form41AffiliateType” to get the tabular information
 - Replaced the Complex Type “K1IncomeAllocatedType” with a new Complex Type named “K1IncomeGrossAllocatedType” that has the elements “GuranteedPaymentsToOtherState”, “OtherAllocatedIncome”, and “TotalAllocatedIncome”
 - Added new Complex Type “K1IncomeIdahoAllocatedType” with the elements “GuranteedPaymentsToIdaho”, “OtherAllocatedIncome”, and “TotalAllocatedIncome”
- IdahoForm40.xsd
 - Added element for Idaho Child Tax Credit Line 25 called IdahoChildTaxCredit
 - Added element for QualifiedBusinessIncomeDeduction line 11
 - Removed element for PersonalExemptions
 - Removed element Line 38
 - Resequenced the line numbers for all elements following the additions and removals.
- IdahoForm43.xsd
 - Added element for Idaho Child Tax Credit Line 45 called IdahoChildTaxCredit
 - Added two new elements for “FederalQualifiedBusIncomeDed” line 31a and “StateQualifiedBusIncomeDed” line 31b
 - Removed element for PersonalExemptions
 - Removed element Line 59
 - Resequenced the line numbers for all elements following the additions and removals.
 - Replaced element “StateAndLocalIncomeTaxes” with element named “NetStAndLocalIncTaxItemDed”
- IdahoFormK1.xsd
 - Add a new enumeration “FORM1042S” to the MissingSSNEINReason element.
 - Changed the Type for TotalGrossAllocated to type=“K1IncomeGrossAllocatedType”
 - Changed the Type for StateAllocated to type=“K1IncomeIdahoAllocatedType”
 - Removed elements “IdahoQPAI” and “FederalQPAI” leaving all line numbering unchanged
- Added the Form 41A to the list of includes on:
 - IdahoPartnershipReturnData.xsd
 - IdahoCorporateReturnData.xsd
 - IdahoSCorporateReturnData.xsd

New Idaho Schemas

- IdahoForm41A.xsd

- This is a new Schema for the Form 41A

Appendix A – 2018 Idaho Business and Individual eFile (MeF) Change Log

2018 Idaho Business and Individual eFile (MeF) Change Log		
Form or Schedule	Element Name or Reject Code	Nature of Change
Form 40	IdahoChildTaxCredit	New
	QualifiedBusinessIncomeDeduction	New
	PersonalExemptions	Removed
	Line 38	Removed
Form 43	IdahoChildTaxCredit	New
	FederalQualifiedBusIncomeDed	New
	StateQualifiedBusIncomeDed	New
	PersonalExemptions	Removed
	Line 59	Removed
	NetStAndLocalIncTaxItemDed	Renamed
ID K-1		Updated
Form 41A		New Schema

Appendix B – 2018 Idaho Business and Individual eFile (MeF) Reject Codes

Reject Code	Error Message	Notes
0001	Duplicate Submission ID	
0002	Missing copy of federal tax return	
0003	Missing form type indicator (41/41S/ 65/66/40/43)	
0004	<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 51 • 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 54 • 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:		
Reject Code	Error Message	Notes
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 14 • Form 43, line 34 	
0280	<p>Missing federal Schedule A with value on</p> <ul style="list-style-type: none"> • Form 40, line 15 • Form 43, line 35 	

0290	Missing Form 39R or 39NR with value on <ul style="list-style-type: none"> Form 40, line 23 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 63 	
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 	
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 	
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 	
1280	Missing Form ID-K1 with value on Form 40 line 48 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 Name
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 31 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 	IdahoForm41A Schema and PDF: 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 42 	OtherState_Return_01
0510	Tax Reimbursement Incentive Act Credit <ul style="list-style-type: none"> Form 40, line 49 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 – 2018 Business and Individual eFile (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, 44										0290, 0340
Form 39NR – Supplemental Schedule for Form 43	X				Col B, Ln 29, 30, 42, 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			Part B Ln1a or 1b	Part B Ln1a or 1b	Ln 36a, 36b						No
Form 67 - Research Activity Credit	X											Part I Ln 4, Col A & Col B		620
Form 68 - Broadband Equipment Credit	X											Part I Ln 5, Col A & Col B		630

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 68R - Broadband Equipment Recapture	X											Part II, Ln 2		720
Form 70 - Statement of Credit Transfer		X	Form_70_01											No
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					Part B, Ln 10	Part B, Ln 6							500
Form PTE-12	X								Ln 1, 40, 41, 42, 43	Ln 1, 38, 39, 40, 41				1290, 1300, 1310, 1320
Form ID-K1	X			Ln 48	Ln 67									1280
Federal Schedule A	X			Ln 14, 15	Ln 34, 35									0270, 0280
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
Combined Reporting Spreadsheet	X		IdahoForm41A Schema					Ln 7						1160
		X	Comb_Report_Sheet_0001					Ln 7						1160
Other Attachments (not forms)														
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 600
		X	OtherState_Return_01		Ln 42									1250

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 402 - Individual Apportionment for Multistate Businesses		X	Form_402_01											No
Tax Reimbursement Incentive Act Credit		X	Reimburse_Credit_01	Ln 49	Ln 68			Ln 55	Ln 61	Ln 57	Ln 26			0510
Combined Reporting Spreadsheet		X	Comb_Report_Sheet_0001					Ln 7						1160
	X		IdahoForm41A Schema					Ln 7						1160
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						Part A, Ln 6	Part A, Ln 4	Ln 17	Ln 22	Ln20				No
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
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)						Part B, Ln 21	Part B, Ln 24b	Ln 28	Ln 32	Ln30				No
Other Subtractions						Part B, Ln 22	Part B, Ln 25b	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 2018

SINGLE

At Least	Less than	Tax	Rate
1	1,504	0.00 plus	1.125% of the amount over 0
1,504	3,008	16.92 plus	3.125% of the amount over 1,504
3,008	4,511	63.91 plus	3.625% of the amount over 3,008
4,511	6,015	118.42 plus	4.625% of the amount over 4,511
6,015	7,519	187.97 plus	5.625% of the amount over 6,015
7,519	11,279	272.56 plus	6.625% of the amount over 7,519
11,279		521.63 plus	6.925% of the amount over 11,279

MARRIED

At Least	Less than	Tax	Rate
1	3,008	0.00 plus	1.125% of the amount over 0
3,008	6,016	33.84 plus	3.125% of the amount over 3,008
6,016	9,022	127.82 plus	3.625% of the amount over 6,016
9,022	12,030	236.84 plus	4.625% of the amount over 9,022
12,030	15,038	375.94 plus	5.625% of the amount over 12,030
15,038	22,558	545.12 plus	6.625% of the amount over 15,038
22,558		1,043.26 plus	6.925% of the amount over 22,558

Payment Voucher for E-Filed Returns

Payment voucher for original return (Transaction Code = 95)

Statement No.: L0189226816 Statement Date: 5-Oct-2018 File Reference No.: 00256342005 Requester s Name: Lindsey Phillips	Amount Paid: \$10.00
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VCRTN

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0036

1002563420 1000000000 REVE 05 1218 A 95 8

Payment voucher for amended return (Transaction Code = 72)

Statement No.: L1262968640 Statement Date: 5-Oct-2018 File Reference No.: 00256342005 Requester s Name: Lindsey Phillips	Amount: \$10.00
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VCSIMP

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0036

1002563420 1000000000 REVE 05 1218 A 72 5

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.

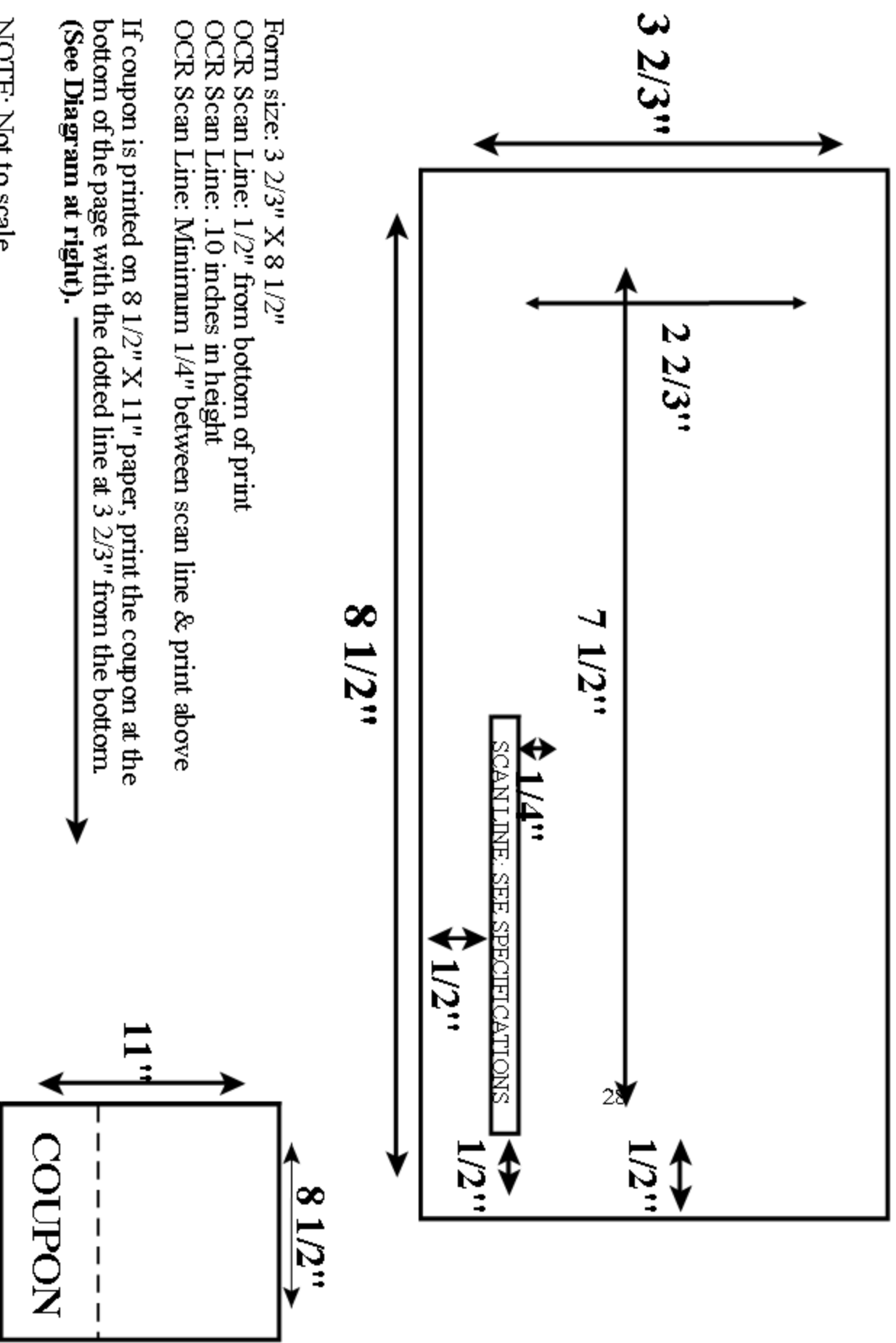
OCR Scan Line Data Fields

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 (Example: 1217)
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



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

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
<hr/>		
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

AB C 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.