

2024 Idaho Individual E-File (MeF) Test Packet

October 2024

Schema Version: ID_MeF2024V1.0



Dear Software Developers:

Enclosed is the Tax Year 2024 Idaho Individual e-File (MeF) Test Packet. The tests include SSNs, names, and addresses for use with the two IIT primary form types. Please use the federal test scenarios that best fit the Idaho test grid.

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

Send a PDF and Submission ID for each test return to: mefesting@tax.idaho.gov

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

Idaho will follow the IRS testing calendar.

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

Our offices will be closed on the dates below:

November 11- Veteran's Day

November 28- Thanksgiving Day

December 25- Christmas Day

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

We look forward to working with you this year.

Sincerely,

MeF Testing Team
Idaho State Tax Commission
mefesting@tax.idaho.gov

Nico Yingling
e-File Coordinator
efilecoordinator@tax.idaho.gov

Income Tax Rate Schedule for 2024

Single- (Single, MFS)				
At least	Less than	Tax	Rate	
1	4,673	0	<i>plus</i> 0.000% of the amount over	0
4,673		0	<i>plus</i> 5.695% of the amount over	4,673
Married- (MFJ, HOH, Qualified Widower)				
At least	Less than	Tax	Rate	
1	9,346	0	<i>plus</i> 0.000% of the amount over	0
9,346		0	<i>plus</i> 5.695% of the amount over	9,346

Form 40 MeF Test Return Information- 2024 (Change from TY23 in Red)

	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- White	Test 6- Estrada
SSN	400-00-5951	400-00-5952 400-00-5970	Amended Indicator: Amended Reason 3, 400-00-5953	400-00-5954 400-00-5977	400-00-5956 400-00-5975	400-00-5957
First and Last Name	Timothy Smith C/o Tom Jones	Frank Grey Amber Grey	David Klien	Michael Pratt Michelle Pratt	Donald White Margaret White	Miguel Estrada
Address	5000 W State St. Boise ID, 83702	PO Box 342 Mackay, ID 83251	715 E Sherman Ave. Coeur D'Alene, ID 83815	300 E Pine St. Pocatello, ID 83204	6951 Hastings Boise, ID 83714	1832 South Pole Ln Meridian, ID 83616
Filing Status	Single	Married Filing Joint	Qualifying surviving spouse (2023)	Married filing Separate	Married Filing Joint (Spouse deceased in 2024)	Head of Household (Decease in 2023)
Dependents	Claimed Dependent	No Dependents	3 Dependent children*	2 Dependent children	6 Dependent children	3 Dependent children 1 Dependent Parent
Misc	Standard Deduction	Spouse was incarcerated for 6 months	Payments: State Payment- Full Pay	Standard Deduction	AGI greater than \$350,000	Operating Loss Carry Forward
Misc	Federal Charitable Donation of \$200	Prime is 65 Spouse is blind	-Estimated Payment- 4/15/2025 -Estimated Payment- 6/15/2025	On public assistance for 3 months at the end of the tax year	N/A	N/A
Misc	Paid Preparer with PTIN and phone number	Payments: State Payment- Full Pay	-Estimated Payment- 9/15/2025 -Estimated Payment- 1/15/2026	Payments: -Estimated Payment- 4/15/2025 -Estimated Payment- 6/15/2025	N/A	N/A

*Taxpayer's date of birth (DOB) = Dec 17, 1980, 1st Dependent DOB= Jun 1, 2007, 2nd Dependent DOB= Oct 19, 2008, 3rd Dependent DOB= Dec 30, 2007

"X" Indicates Yes - "O" Indicates Optional	Test 1-Smith	Test 2-Grey	Test 3-Klien	Test 4-Pratt	Test 5-White	Test 6-Estrada
Authentication Header						
Filing License TypeCd	X	X	X	X	X	X
Financial Transaction						
StatePayment (quantity of payments)		X(1)	X(1)			
Checking		X				
Savings			X			
RoutingTransitNumber		X	X			
BankAccountNumber		X	X			
PaymentAmount		X	X			
RequestedPaymentDate		X	X			
EstimatedPayments (quantity of payments)			X(4)	X(2)		
Checking			X			
Savings				X		
RoutingTransitNumber			X	X		
BankAccountNumber			X	X		
PaymentAmount			X	X		
RequestedPaymentDate			X	X		
Financial Resolution						
First Input			X			
RoutingTransitNumber			X			
Depositor Account Num			X			
Input Timestamp			X			
Submission						
NoUBA Disbursement Cd Submit		X	X			
Refund Disbursement UBA Submit						
Refund Disbursement Cd Submit	X			X	X	X
Pending or Unavailable						
PendInd	X					
Proxy Acct Num	X					
UBASubmit						
UBA Routing and Transit Num Submit	X			X	X	X
UBADepositor Account Num Submit	X			X	X	X
Refund Product Elect Cd Submit	X			X	X	X
Refund Product CIPCd	X			X	X	X
Prim Drvr Lcns Or State Issd ID Grp						
No Drvr Lcns Or StateIssd Id	X					
DrvrLcns Num		X	X	X	X	X
Drv Lcns St Cd		X	X	X	X	X
Drv Lcns Expr Dt		X	X	X	X	X

"X" Indicates Yes - "O" Indicates Optional	Test 1-Smith	Test 2-Grey	Test 3-Klien	Test 4-Pratt	Test 5-White	Test 6-Estrada
Prim DrvrLcns Or State Issd ID Grp (Cont...)						

DrvLcns IssueDt			X	X	X	X	X
Statelssd Id Num			X	X	X	X	X
Statelssd Id Expr Dt			X	X	X	X	X
Expr Dt			X	X	X	X	X
Non Expr							
Statelssd Id Issue Dt			X	X	X	X	X
Sps Drvr Lcns Or State Issd Id Grp							
No Drvr Lcns Or Statelssd Id					X		
DrvrLcns Num			X				
DrvLcns St Cd			X				
DrvLcns ExprDt			X				
DrvLcns IssueDt			X				
Statelssd Id Num			X				
Statelssd Id Expr Dt			X				
Expr Dt			X				
Non Expr							
Statelssd Id Issue Dt			X				
Filing History							
Federal Original Submission Id	X	X	X	X	X	X	X
Federal Original Submission IdDt	X	X	X	X	X	X	X
State Submission Id Current	X	X	X	X	X	X	X
StateSubmission Id Orig	X	X	X	X	X	X	X
StateSubmission Id Date Orig	X	X	X	X	X	X	X
Transmission Detail							
InitialCreation							
IP Address	X	X	X	X	X	X	X
IPTs	X	X	X	X	X	X	X
Device Id	X	X	X	X	X	X	X
Device Type Cd	X	X	X	X	X	X	X
User Agent Txt	X						
Browser Language Txt		X					
Platform Txt		X					
Time Zone Offset Num	X						
System Ts	X	X					
Email Address Txt				X	X		
Cell Phone Num				X	X		
Submission							
IP Address	X	X	X	X	X	X	X
IPTs	X	X	X	X	X	X	X

"X" Indicates Yes - "O" Indicates Optional							
	Test 1-Smith	Test 2-Grey	Test 3-Klien	Test 4-Pratt	Test 5-White	Test 6-Estrada	
Submission (Cont...)							
Device Id	X	X	X	X	X	X	X
Device Type Cd	X	X	X	X	X	X	X

UserAgent Txt	X						
Browser Language Txt			X				
Platform Txt			X				
Time Zone Offset Num	X						
System Ts	X	X					
Email Address Txt			X				
Cell Phone Num			X				
Final IP Port Number Submit			X				
Total ActiveTime Prep Submission Ts							X
Total Preparation Submission Ts							X
Trusted Customer							
TrustedCustomer Cd	X	X	X	X	X	X	X
OOB Security Verification Cd	X	X	X	X	X	X	X
OOBDestination							
OOBEmail	X	X		X	X		
OOB Cell Phone		X	X	X			
Last Submission Rar OOB Cd							X
Profile Change							
UserName Change Ind					X		
Password Change Ind					X		
Email Address Change Ind					X		
Cell Phone Number Change Ind					X		
AuthenticationSummary Cd						X	
Payment Decline Cd			X				
Authentication Review Cd						X	
Authentication Review Txt						X	
Statelssued PIN							
VendorCustomer Number	0	0	0	0	0	0	0
Disaster Relief						X	
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED							
Form 40							
Income							
Line7 - Federal adjusted gross income	X	X	X	X	>350,000		X
Line11 - Total AdjustedIncome	X	X	X	X	X		X
Tax Computation							
Line12a - Age65 or older			Prime is 65				

"X" Indicates Yes - "O" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- White	Test 6- Estrada
Tax Computation (Continued)						
Line12b - Blind		Spouse				

Line12c - Claimed dependent		X						
Line13 - Itemized deductions			X	X				
Line 14 - State and local income taxes				X				
Line16 - Standard deduction		X			X	X	X	
Line18 - Qualified business income deduction		X	X	X	X	X	X	
Line 19 - Taxable Income		X	X	X	X	X	X	
Line 20 - Tax from tables or rateschedule		X	X	X	X	X	X	
Credits								
Line 22 - Credit for taxes paid to other states			X					
Line 25 - Idaho Child Tax Credit				X	X	X	X	
Line28- Fuels use tax due			X					
Line 29 - Sales/Use tax due			X					
Line31 - Tax from recapture of QJE								X
Line32 - Permanent building fund		X		X		X	X	
Line33 - Total Tax		X	X	X	X	X	X	
Donations								
Line34 - Nongame Wildlife Conservation Fund								X
Line35 - Children's Trust Fund								X
Line36 - Special Olympics Idaho								X
Line 37 - Idaho Guard and ReserveFamily								X
Line 38 - American RedCross of Idaho Fund								X
Line39 - Veterans Support Fund								X
Line40 - Idaho Food Bank								X
Line41 - Opportunity Scholarship Program				X				X
Payments and Other Credits								
Line43 - Grocery credit computed	\$0		X	X	X	X	X	X
Line43a –Grocery credit received	\$0		X	X	X	X	X	X
Line 43b – Grocery credit donation Boolean								X
Line44 - Maintaining a home for aged or disabled								X
Line45- Specialfuels tax refund/Gasoline tax refund			X					
Line46 - Idaho income tax withheld		X	X		X	X	X	X
Line47 - Estimated payments & amount from 2023 return				X	X			
Line48a - Pass-through incometax paid by entity								X
Line48b - Pass-through income tax withheld								X
Line48c – Affected Business Entity			X					X
Line49a - Tax Reimbursement Incentive Credit								X
Line49b - Claim of Right								X
Tax Due or Refund								
Line51 - Tax Due			X	X				
Line52a - Penalty			X					
Line52b - Interest			X					

"X" Indicates Yes - "O" Indicates Optional		Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- White	Test 6- Estrada
Tax Due or Refund (Continued)							
Line52 - Penalty and Interest Total			X				

Line53 – Nonrefundable credit from a prior year return				X				
Line54 – Total Due			X	X				
Line55 - Overpaid	X				X	X	X	
Line56 – Refund(R) and Apply to 2025 (A)	X(R and A)				X(R)	X(R)	X(A)	
Line57 - IAT Question	X							
Line57a - Routing and account number	X				X			
Line57b - Checking					X			
Line57c - Savings	X							
Line59 - Refund from original (Amended Returns only)				X				
Line60 - Tax paid with original return (Amended Returns only)				X				
Line61 - Amended tax due or refund (Amended Returns only)				X				
Form 39R								
Part A - Additions								
Line1 - Federal net operating loss carryover								X
Line2 - Capital loss carryover incurred outside the state				X				
Line3 - Non-Idaho state and local bond interest and dividends				X				X
Line4 - Idaho college savings account withdrawal				X		X		
Line 5a - Check box for Loss limitation boolean				X				
Line 5b - Bonus depreciation Boolean				X		X		
Line6 - Other additions				X				
Line7 - Total additions				X		X		X
Part B - Subtractions								
Line1 - Idaho net operating loss carryover								X
Line2 - State income tax refund if included in federal income				X				
Line3 - Interest from U.S. Government obligations								X
Line4 - Energy efficiency upgrade and description (D)								X (D)
Line5a - Year 2024								X
Line5b - Year 2023								X
Line5c - Year 2022								X
Line5d - Year 2021								X
Line5e - Alternative energy devices total								X
Line6 - Child dependent care						X		
Line7 - Social security and railroad benefits			X					
Line 8a - If single enter \$45,864; if MFJ enter \$68,796			X					
Line8b - Federal Railroad retirement benefits received			X					
Line8c - Social Security benefits			X					
Line8e - Qualified Retirement benefits			X					
Line8f - Retirement benefits deduction			X					

"X" Indicates Yes - "O" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- White	Test 6- Estrada
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Part B - Subtractions (Cont...)							
Line9 - Technological equipment donation					X		
Line10 - Idaho capital gains deduction					X		
Line11 - Active-duty military pay earned outside of Idaho							X
Line12 - Adoption expenses					X		
Line13 - Idaho medical savings account (include Med Savings Acct)							X
Line14 - Idaho college savings program						X	
Line15 - Maintaining home for the aged or disabled					X		
Line16 - Idaho lottery winnings							X
Line17 - Income earned on a reservation by an American Indian					X		
Line18 - Health insurance premiums							X
Line19 - Long-term health care insurance							X
Line20 - Worker's Compensation						X	
Line21 - Bonus Depreciation						X	
Line22 - First-time home buyer savings account (X the box, provide amount)							X
Line23 - Other subtractions					X		X
Line24 - Total subtractions			X	X	X	X	X
Part C - Credit for income tax paid to Other States							
Line1a - Other state's 2-letter abbreviation			MT & OR				
Line1 - Idaho tax, Form 40 - Line 20			X				
Line2 - Other state's adjusted income			X				
Line3 - Idaho adjusted income, Form 40 - Line 11			X				
Line4 - Divide line 2 by line 3			X				
Line5 - Multiply line 1 by line 4			X				
Line6 - Other state's tax due less income tax credits			X				
Line7 - Smaller of Line 5 or 6			X				
Part D - Credit for Contributions to Idaho Youth and Rehab							
Line1 - Credit for contributions to Idaho Educational Entities			X		X		
Line2 - Credit for contributions to Idaho Youth and Rehabilitation			X		X		
Line3 - Credit for live organ donation expenses			X		X		
Part E - Maintaining a Home for Family Member Age 65 or Older							
Line 1a - Yes							X
Line 1b - No							
Line 2a - Yes							X
Line 2b - No							
Line 3a - First Name, Last Name, SSN, Relationship, DOB, X if disabled							X
Line 3b - First Name, Last Name, SSN, Relationship, DOB, X if disabled							
Line 3c - First Name, Last Name, SSN, Relationship, DOB, X if disabled							
Line 4 - Total amount claimed							X
Part F - Dependents							
First Name, Last Name, SSN, Date of Birth						X	

"X" Indicates Yes - "O" Indicates Optional	Test 1- Smith	Test 2- Grey	Test 3- Klien	Test 4- Pratt	Test 5- White	Test 6- Estrada
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Part F - Dependents (Cont...)									
First Name, Last Name, SSN, Date of Birth									X
First Name, Last Name, SSN, Date of Birth									
First Name, Last Name, SSN, Date of Birth									
First Name, Last Name, SSN, Date of Birth									
First Name, Last Name, SSN, Date of Birth									
Form 44									
Part I									
Line 1 - ITC (Form 49)				X					
Line 2 - Production equipment using postconsumer waste				X					
Line 3 - Promoter sponsored event				X					
Line 4 - Idaho research activities (Form 67)				X					
Line 5 - Broadband equipment investment credit (Form 68)				X					
Line 9 - Credit for employer contributions to collegesavings (Form 529)				X					
Line 10 - Total business income tax credits allowed				X					
Part II									
Line 1 - ITC (Form 49R)				X					
Line 2 - Broadband (Form 68R)									
Line 6 - Total Tax from recapture				X		X			
Part III									
Nonrefundable Credit Table (Years and credit values per years)						X (2 years)			
Line 1 - Total nonrefundable credit						X			
Line 2 - Carryover from prior year									
Line 3 - Total credit						X			
Line 4 - Tax due, penalty, and interest (From Form 40)						X			
Line 5 - Credit allowed						X			
Line 6 - Credit remaining									
Additional Schemas									
Form 49				X					
Form 49C				X					
Form 49R				X					
Form 56									X
Form 56A									X
Form 67				X					
Form 68				X					
Form 68R						X			
Form 75				X					
Form CG						X			
Form 529				X					
Form ID-K1				X					X
Form 1099R with Idaho Withholding				X					

ITC Equipment List				X					
PDF Attachments	Attachment Name								
Form 49E	Form_49E_01								

Form 49ER	Form_49ER_01			X		X			
Form 70	Form_70_01			X					
Form 75-BST	Form_75BST_01			X					
Form 75-LFA	Form_75LFA_01			X					
Form 75-NM	Form_75NM_01			X					
Form 75-PTO	Form_75PTO_01			X					
Form DBDA	Form_DBDA_01					X			
Form FT HB	Form_IDFT HB_01								X
Reimbursement Act Credit	Reimburse_Credit_01					X			
Non-Idaho Income Tax Return	OtherState_Return_01			X					
Non-Idaho Income Tax Return	OtherState_Return_02			X					
Miscellaneous Statements	Misc_Stmt_01			X					

Form 43 MeF Test Return Information 2024

	Test 7- Mac	Test 8- Squidly	Test 9- Deer	Test 10- Tiger
SSN	400-00-5959 400-00-5974	Amended Indicator: Amended Reason 3, 400-00-5960	400-00-5961 400-00-5976	400-00-5973
First and Last Name	Cindy Mac Trent Mac	Scott Squidly	Buck Deer Debbie Deer	Paws Tiger
Address	847 11 th Ave. Helena, MT 59601	USS Michigan (SSBN 727) FPO AP 96222	1123 Cleveland Blvd. Caldwell, ID 83607	2100 Woodward Ave. Detroit, MI 48201
Filing Status	Married Filing Joint	Head of Household	Married filing Joint	Single
Dependents	No Dependents	5 Dependent children	3 Dependent children*	No Dependents
Residency Status	Resident taxpayer, Part- year spouse	Military Nonresident	Taxpayer Idaho Resident on Active Military, Spouse nonresident	Nonresident
Misc	Full months in Idaho- -Resident 12 -Spouse 6 Current state of residence- Taxpayer-ID, Spouse-MT	Current state of residence- NV	Current state of residence- Taxpayer- ID Spouse- OR	Check the nonresident aliens for federal purposes box
Misc	Payments: State Payment- Full Pay	Payments: -Estimated Payment- 4/15/2025 -Estimated Payment- 9/15/25	Standard deduction, Federal charitable donation of \$200, and AGI >\$313,800	Over age 65
Misc	Nonrefundable Credit and Investment Tax Credit	N/A	Payments: - Estimated Payments- 4/15/25 6/15/25 9/15/25 1/14/26	N/A

*Taxpayers DOB= Dec 17,1979, 1st dependent DOB= June 1, 2003, 2nd dependent DOB= Oct 19, 2008, 3rd dependent DOB= Nov 8, 2012

"X" Indicates Yes - "O" Indicates Optional	Test 7- Mac	Test 8- Squidly	Test 9- Deer	Test 10- Tiger
Authentication Header				
Filing License Type Cd	X	X	X	X
Financial Transaction				
State Payment (quantity of payments)	X(1)			
Checking				
Savings	X			
RoutingTransitNumber	X			
BankAccountNumber	X			
PaymentAmount	X			
RequestedPaymentDate	X			
EstimatedPayments (quantity of payments)		X(2)	X(4)	
Checking		X	X	
Savings			X	
RoutingTransitNumber		X	X	
BankAccountNumber		X	X	
PaymentAmount		X	X	
RequestedPaymentDate		X	X	
Financial Resolution				
First Input		X		
RoutingTransitNumber		X		
Depositor Account Num		X		
Input Timestamp		X		
Submission				
No UBA Disbursement Cd Submit	X		X	
Refund Disbursement UBA Submit				
Refund Disbursement Cd Submit		X		X
Pending or Unavailable				
Pend Ind		X		
Proxy Acct Num		X		
UBA Submit				
UBA Routing and Transit Num Submit				X
UBA Depositor Account Num Submit				X
Refund Product Elect Cd Submit		X		X
Refund Product CIPCd		X		X
Prim Drvr Lcns Or State Issd ID Grp				
No Drvr Lcns Or State Issd Id				X
Drvr Lcns Num		X	X	
Drv Lcns St Cd		X	X	
Drv Lcns Expr Dt		X	X	
Drv Lcns Issue Dt		X	X	
StateIssd Id Num		X	X	
StateIssd Id St Cd		X	X	
StateIssd Id Expr Dt		X	X	
Expr Dt		X	X	
Non Expr				
State Issd Id Issue Dt		X	X	
SpsDrvr Lcns Or State Issd Id Grp				
No Drvr Lcns Or State Issd Id				
Drvr Lcns Num			X	
Drv Lcns St Cd			X	
Drv Lcns Expr Dt			X	
Drv Lcns Issue Dt			X	
State Issd Id Num			X	
StateIssd Id St Cd			X	
StateIssd Id Expr Dt			X	
Expr Dt			X	
Non Expr				
State Issd Id Issue Dt			X	
Filing History				
Federal Original Submission Id		X		X
Federal Original Submission Id Dt		X		X
State Submission Id Current		X		X
State Submission Id Orig		X		X

"X" Indicates Yes - "O" Indicates Optional	Test 7- Mac	Test 8- Squidly	Test 9- Deer	Test 10- Tiger
Transmission Detail (Cont...)				
State Submission Id Date Orig		X		X
Initial Creation	X	X	X	X
IP Address	X	X	X	X
IPTs	X	X	X	X
Device Id	X	X	X	X
Device Type Cd	X	X	X	X
User Agent Txt				X
Browser Language Txt	X			
Platform Txt	X			
Time Zone Offset Num	X			
System Ts	X			
Email Address Txt	X			
Cell Phone Num	X			
Submission				
IP Address	X	X	X	X
IPTs	X	X	X	X
Device Id	X	X	X	X
Device Type Cd	X	X	X	X
User Agent Txt		X		
Browser Language Txt				X
Platform Txt				X
Time Zone Offset Num				X
System Ts		X		
Email Address Txt		X		
Cell Phone Num		X		
Final IP Port Number Submit		X		
Total Active Time Prep Submission Ts	X	X	X	X
Total Preparation Submission Ts	X	X	X	X
Trusted Customer				
Trusted Customer Cd				X
OOB Security Verification Cd				X
OOB Destination				
OOB Email	X	X		
OOB Cell Phone	X		X	X
Last Submission Rar OOB Cd				X
Profile Change				
User Name Change Ind			X	
Password Change Ind			X	
Email Address Change Ind			X	
Cell Phone Number Change Ind			X	
Authentication Summary Cd			X	
Payment Decline Cd	X			
Authentication Review Cd		X		
Authentication Review Txt		X		
State Issued PIN				
Vendor Customer Number	O	O	O	O
Disaster Relief				X
NOTE: ONLY POPULATE DISASTER RELIEF LINE IF DISASTER OCCURRED				
Form 43	Test 7	Test 8	Test 9	Test 10
Line Number	Mac	Squidly	Deer	Tiger
Line 7 - Wages, salaries, tips, etc.	X	X	X	X
Line 8 - Taxable interest income	X	X		
Line 9 - Dividend income		X		
Line 10 - Alimony received		X		
Line 11 - Business income or loss		X	X	
Line 12 - Capital gain or loss		X		
Line 13 - Other gains or losses				X
Line 14 - IRA distributions	X			
Line 15 - Pensions and annuities		X	X	
Line 16 - Rents, royalties, partnerships, S corporations, trusts, etc	X	X		
Line 17 - Farm income or loss				X

"X" Indicates Yes - "O" Indicates Optional	Test 7- Mac	Test 8- Squidly	Test 9- Deer	Test 10- Tiger
Form 43 (Cont...)				
Line 18 - Unemployment compensation	X			
Line 19 - Other income				X
Line 20 - Total income	X	X	X	X
Idaho Adjustments				
Line 21 - Deductions for IRA and health savings account	X			
Line 22 - Moving expenses, Alimony Paid, and Student Loan Interest				X
Line 23 - Deductions for self-employment tax, health insurance, etc.				X
Line 24 - Penalty on early withdrawal of savings		X		
Line 25 - Other deductions	X	X		
Line 27 - Idaho adjusted gross income	X	X	X	X
Line 28a - Federal adjusted gross income	X	X	X	X
Line 31a - Federal Total Adjusted income.	X	X	X	X
Line 31b - Idaho Total adjusted income.	X	X	X	X
Line 32a - Age 65 or older				
Line 32b - Blind				
Line 32c - Claimed Dependent				
Line 33 - Itemized deductions	X			X
Line 34 - State and local income or general sales taxes	X			X
Line 35 - Subtract line 34 from line 33				
Line 36 - Standard deductions		X	X	
Line 38 - Idaho percentage	X	X		X
Line 40 - Qualified business income deduction	X	X	X	X
Line 41 - Idaho taxable income	X	X		X
Line 42 - Tax from tables or rate schedule	X	X		X
Line 43 - Income tax paid to other states	X		X	
Line 46 - Idaho Child Tax Credit			X	
Other Taxes				
Line 48- Fuels tax Due	X			
Line 49 - Sales/Use tax due	X	X		
Line 51 - Tax from recapture of qualified investment exemption		X		
Line 52 - Permanent building fund	X	X	X	X
Line 53 - Total tax	X	X	X	X
Donations				
Line 54 - Idaho Nongame Wildlife Fund				X
Line 55 - Idaho Children's Trust Fund				X
Line 56 - Special Olympics Idaho				X
Line 57 - Idaho Guard and Reserve Family				X
Line 58 - American Red Cross of Idaho Fund				X
Line 59 - Veterans Support Fund				X
Line 60 - Idaho Foodbank Fund				X
Line 61 - Opportunity Scholarship Program				X
Payments				
Line 63 - Grocery credit computed	X		X	
Line 63a - Grocery credit received	X		\$0	
Line 63b - Irrevocable grocery donation			X	
Line 64 - Maintaining a home for aged or disabled			X	
Line 65 - Special Fuels Tax Refund/Gasoline Tax Refund	X			
Line 66 - Idaho income tax withheld	X	X	X	X
Line 67 - Estimated payments and amount from 2023 return		X	X	
Line 68a - Pass-through income tax paid by entity		X		
Line 68b - Pass-through income tax withheld		X		
Line 68c - Affected Business Entity	X	X		
Line 69a - Tax Reimbursement Incentive Credit		X		
Line 69b - Claim of Right		X		
Tax Due				
Line 71 - Tax Due	X			
Line 72a - Penalty	X			
Line 72b - Interest	X			
Line 73 - Nonrefundable credit	X			

Line 74 – Total due		X			
Line 75 - Overpaid			X	X	X

"X" Indicates Yes - "O" Indicates Optional	Test 7- Mac	Test 8- Squidly	Test 9- Deer	Test 10- Tiger
Refund				
Line 76 –Refund (R) and Apply to 2025 (A)		X (R)	X (R+A)	X (A)
Line 77 - IAT question				X
Line 77a - Routing and account number		X		X
Line 77b - Checking				X
Line 77c - Savings		X		
Line 79 - Refund from original return (Amended Returns Only)		X		
Line 80 - Tax paid with original return (Amended Returns Only)		X		
Line 81 - Amended tax due or refund (Amended Returns Only)		X		
Form 39NR				
Part A - Additions				
Line 1a - Non-Idaho state and local bond interest and dividends		X		
Line 1b - Non-Idaho state and local bond interest and dividends		X		
Line 2b - Idaho college savings account withdrawal				X
Line 3a – Current year loss limitation Boolean		X		
Line 3b– Federal Bonus depreciation		X	X	
Line 3c – Idaho Bonus depreciation				
Line 4a - Other additions		X	X	
Line 4b - Other additions		X		
Line 5b - Total additions		X	X	X
Part B - Subtractions				
Line 1a - Idaho net operating loss carryover				
Line 1b - Idaho net operating loss carryback		X		
Line 2b – Idaho Income Tax refund		X		
Line 3a - Interest from U.S. Government obligations		X		
Line 3b - Interest from U.S. Government obligations		X		
Line 4a - Child/dependent care		X	X	
Line 4b - Child/dependent care			X	
Line 5b – Social Security & railroad benefits		X		
Line 6a - Idaho capital gains deduction		X		
Line 6b - Idaho capital gains deduction		X		
Line 7a - Idaho resident - Active duty military pay earned outside Idaho			X	
Line 7b - Idaho resident - Active duty military pay earned outside Idaho			X	
Line 8a - Idaho medical savings account		X		
Line 8b - Idaho medical savings account		X		
Line 9b - Idaho college savings program		X		
Line 10b - Adoption expenses	X			
Line 11b - Maintaining a home for the aged or disabled		X		
Line 12b - Idaho lottery winnings		X		
Line 13b - Income earned on a reservation by an American Indian		X		
Line 14b - Worker's compensation		X		
Line 15a - Partner's and shareholder's pass-through subtractions		X		
Line 16a - Energy efficiency upgrades		X		
Line 16b - Energy efficiency upgrades and description (D)		X (D)		
Line 17a - Technological equipment donation		X		
Line 17b - Technological equipment donation		X		
Line 18a - Health insurance premiums		X		
Line 18b - Health insurance premiums		X		
Line 19a - Long-term health care insurance		X		
Line 19b - Long-term health care insurance		X		
Line 20a - Year 2024		X		
Line 20b - Year 2023		X		
Line 20c - Year 2022		X		
Line 20d - Year 2021		X		
Line 22a - Column A - If single enter \$45,864; if MFJ enter \$68,796		X	X	
Line 22b - Column A - Federal Railroad Retirement received			X	
Line 22c - Column A - Social Security benefits received			X	
Line 22e - Column A - Qualified retirement benefits include FGI			X	
Line 22f - Column A - Benefits. Lesser of line 22d and line 22e			X	
Line 22g - Qualified retirement benefits included in ID gross income			X	
Line 22h - Divide line 22g by line 22e			X	

Line 22i - Column B - Benefits deduction					X	
Line 23a - Column A - Nonresident military pay included in line 28			X			
Line 24a - Bonus depreciation			X			
Line 24b - Bonus depreciation			X			
Line 25 - First-time home buyer (X the box, provide amount)		X				
"X" Indicates Yes - "O" Indicates Optional		Test 7- Mac	Test 8- Squidly	Test 9- Deer	Test 10- Tiger	
Subtractions (Cont...)						
Line 26a - Other subtractions			X			
Line 26b - Other subtractions			X			
Line 27b - Total subtractions		X	X	X		
Part C - Credit for Income Tax Paid to Other States						
Enter State's 2-Letter Abbreviation		MT & OR				
Line 2 - Other state's adjusted income		X				
Line 3 - Amount of income taxed by Idaho and also by another state		X				
Line 7 - Other state's tax due less it's income tax credits		X				
Line 10 - Enter the smaller of line 6 or line 9		X				
Part D - Credit for Income Tax Paid to Other States by Residents on Duty						
Enter State's 2-Letter Abbreviation				X OR		
Line 2 - Other state's adjusted income				X		
Line 6 - Other state's tax due less income taxcredits				X		
Line 7 - Smaller of Line 5 or 6				X		
Part E - Credit for contributions to Education, Rehab, Live Organ						
Line 1 - Education Contribution Credit		X				
Line 2 - Youth Rehab Contribution Credit		X				
Line 3 - Live Organ donation expenses		X				
Part F - Maintaining a home for Family Member Age 65 or Older						
Line 1a - Yes				X		
Line 1b - No						
Line 2a - Yes				X		
Line 2b - No						
Line 3a - First Name, Last Name, SSN, Relationship, DOB, "X" if Disabled				X		
Line 3b - First Name, Last Name, SSN, Relationship, DOB, "X" if Disabled				X		
Line 4 - Total amount claimed				X		
Part G - Dependents						
First Name, Last Name, SSN, Date of birth			X			
First Name, Last Name, SSN, Date of birth						
First Name, Last Name, SSN, Date of birth						
First Name, Last Name, SSN, Date of birth						
First Name, Last Name, SSN, Date of birth						
First Name, Last Name, SSN, Date of birth						
Form 44						
Part 1 - Business Income Tax Credits - Credit Allowed						
Line 1 - ITC		X	X			
Line 2 - Production equipment using postconsumer waste			X			
Line 3 - Promoter sponsored event			X			
Line 4 - Idaho research activities (Form 67)			X			
Line 5 - Broadband Equipment Investment Credit (Form 68)			X			
Line 9 - Contributions to college savings account (Form 529)			X			
Line 10 - Total Business taxcredits allowed		X	X			
Part 2 - Tax From Recapture of Business Income Tax Credits						
Line 1 - ITC (Form 49R)			X			
Line 2 - Broadband (Form 68R)			X			
Line 6 - Total Tax from Recapture			X			
Part3 -Nonrefundable Creditfrom a Prior Year Return						
Nonrefundable CreditTable (Years and credit values per years)						
Line1 - Total nonrefundable credit						
Line2 - Carryover from prior year		X				
Line3 - Totalcredit		X				
Line4 - Taxdue, penalty, and interest (From Form 40)		X				
Line 5 -Credit allowed		X				
Line 6 -Credit remaining						
Additional Schemas						
Form 49		X	X			
Form 49C			X			
Form 49R			X			
Form 56			X			
Form 56A			X			
Form 67			X			
Form 68			X			
Form 68R			X			

Additional Schemas Cont.								
FormCG					X			
Form 75			X		X			
Form ID-K1			X		X			
Form 529					X			
Form 1099R with Idaho Withholding			X			X		
ITC Equipment List					X			
PDF Attachments	Attachment Name							
Form 49E	Form_49E_01				X			
Form 49ER	Form_49ER_01				X			
Form 70	Form_70_01				X			
Form 75 - BST	Form_75BST_01		X					
Form 75 - LFA	Form_75_LFA_01		X					
Form 75 - NM	Form_75NM_01		X					
Form 75 - PTO	Form_75PTO_01		X					
Form DBDA	Form_DBDA_01				X			
Form FTHB	Form_IDFTHB_01		X					
Form 402	Form_402_01				X			
Reimbursement Act Credit	Reimburse_Credit_01				X			
Miscellaneous Statements	Misc_Stmt_01				X			
Non-Idaho Income Tax Return	OtherState_Return_01		X			X		