

# 2022 Idaho Individual E-File (MeF) Test Packet

October 2022

Schema Version: ID\_MeF2022V3.0



Dear Software Developers:

Enclosed is the Tax Year 2022 Idaho Individual e-File (MeF) Test Packet. This grid was developed by our efile coordination and audit teams and contains changes from last year's plan based on new forms for TY22. Please use the federal test scenarios that best fit the Idaho test grid.

Enclosed are the test SSNs, names and addresses for use with the two IIT primary form types.

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

Send a PDF and Submission ID of each test return that you will be transmitting to:  
[Meftesting@tax.idaho.gov](mailto:Meftesting@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 efiled direct debit payment.

Idaho will follow the IRS testing calendar.

Our office hours are: Monday – Friday, 7:30 a.m. – 4:00 p.m.

(MT) Our offices will be closed on the dates below:

November 11 Veterans Day

November 24 Thanksgiving Day

December 26 Christmas observed

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

We look forward to working with you this year.

Sincerely,

Electronic Data Management Team  
Coordination & Design Bureau Idaho  
State Tax Commission  
[meftesting@tax.idaho.gov](mailto:meftesting@tax.idaho.gov)

Bill Hofstra  
Efile Coordinator  
Idaho State Tax Commission  
208-334-7782  
[efilecoordinator@tax.idaho.gov](mailto:efilecoordinator@tax.idaho.gov)

## Income Tax Rate Schedule for 2022

### Single

At Least	Less Than	Tax	Rate	
1	1,662	0	plus 1.000% of the amount over	0
1,662	4,987	16.62	plus 3.000% of the amount over	1,662
4,987	8,311	116.36	plus 4.500% of the amount over	4,987
8,311		265.96	plus 6.000% of the amount over	8,311

### Married

At Least	Less Than	Tax	Rate	
1	3,324	0	plus 1.000% of the amount over	0
3,324	9,974	33.24	plus 3.000% of the amount over	3,324
9,974	16,622	232.72	plus 4.500% of the amount over	9,974
16,622		531.92	plus 6.000% of the amount over	16,622

## Form 40 MeF Test Return Information - 2022 (Change from TY21 in Red)

### Test 1:

400005951  
Timothy Smith  
C/o Tom Jones  
5000 W. State St.  
Boise, ID 83702  
Single  
Claimed Dependent  
Standard Deduction  
Federal Charitable Donation of \$200  
Paid Preparer with PTIN and phone number

### Test 2:

400005952  
400005970  
Frank Grey  
Amber Grey  
PO Box 342  
Mackay ID, 83251  
Married Filing Joint  
No Dependents  
Spouse was incarcerated for 6 months  
Prime is 65  
Spouse is blind  
**Payments:** State Payment - Full Pay

### Test 3:

Amended Indicator  
(If Supporting Amended Filings) Amended  
Reason 3  
(If Supporting Amended Filings) 400005953  
David Klien  
715 E Sherman Ave  
Coeur D Alene, ID 83815  
Qualifying widower (2021)  
3 Dependent children  
**Payments:** State Payment - Full Pay

Estimated	Payment	-	4/15/2023
Estimated	Payment	-	6/15/2023
Estimated	Payment	-	9/15/2023
Estimated	Payment	-	1/15/2024

### Additional Information:

- Taxpayer's date of birth=Dec 17, 1979
- 1<sup>st</sup> dependent date of birth=June 1, 2005
- 2<sup>nd</sup> dependent date of birth=Oct 19, 2006
- 3<sup>rd</sup> dependent date of birth=Dec 30, 2005

### Test 4:

400005954  
400005977  
Michael Pratt  
Michelle Pratt  
300 E Pine St  
Pocatello, ID 83204  
Married filing Separate  
Standard Deduction  
2 Dependent children  
On public assistance for 3 months at the end of the tax year  
**Payments:** Estimated Payment - 4/15/2023  
Estimated Payment - 6/15/2023

### Test 5:

400005955  
Peter Piper  
445 Highway 55  
Horseshoe Bend, ID 83626  
Deceased in 2022  
Head of Household  
1 Dependent Parent

### Test 6:

400005956  
400005975  
Donald White  
Margaret White  
6951 Hastings  
Boise, ID 83714  
Spouse deceased in 2022  
Married Filing Joint  
AGI greater than \$350,000  
6 Dependent children

### Test 7:

400005957  
Miguel Estrada 1832  
South Pole Ln  
Meridian, ID 83616  
Head of Household  
3 Dependent children  
Operating Loss Carry Forward applies





## Form 40 - MeF Test Data

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

## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7
Tax Computation (Continued)	Smith	Grey	Klien	Pratt	Piper	White	Estrada
Line 12b - Blind		Spouse					
Line 12c - Claimed dependent	X						
Line 13 - Itemized deductions		X	X				
Line 14 - State and local income taxes			X				
Line 16 - Standard deduction	X			X	X	X	X
Line 18 - Qualified business income deduction	X	X	X	X	X	X	X
Line 19 - Taxable Income	X	X	X	X	X	X	X
Line 20 - Tax from tables or rate schedule	X	X	X	X	X	X	X
<b>Credits</b>							
Line 22 - Credit for taxes paid to other states		X					
Line 25 - Idaho Child Tax Credit			X	X		X	X
Line 28 - Fuels use tax due		X					
Line 29 - Sales/Use tax due		X					
Line 31 - Tax from recapture of QIE					X		
Line 32 - Permanent building fund	X		X		X	X	X
Line 33 - Total Tax	X	X	X	X	X	X	X
<b>Donations</b>							
Line 34 - Nongame Wildlife Conservation Fund					X		
Line 35 - Children's Trust Fund					X		
Line 36 - Special Olympics Idaho					X		
Line 37 - Idaho Guard and Reserve Family					X		
Line 38 - American Red Cross of Idaho Fund					X		
Line 39 - Veterans Support Fund					X		
Line 40 - Idaho Food Bank					X		
Line 41 - Opportunity Scholarship Program			X		X		
<b>Payments and Other Credits</b>							
Line 43 - Grocery credit computed	\$0	X	X	X	X	X	X
Line 43a - Grocery credit received	\$0	X	X	X	\$0	X	X
Line 43b - Grocery credit donation Boolean					X		
Line 44 - Maintaining a home for aged or disabled					X		
Line 45 - Special fuels tax refund/Gasoline tax refund		X					
Line 46 - Idaho income tax withheld	X	X		X	X	X	
Line 47 - Estimated payments & amount from 2021 return			X	X			
Line 48a - Pass-through income tax paid by entity					X		
Line 48b - Pass-through income tax withheld					X		
Line 48c - Affected Business Entity		X			X		
Line 49a - Tax Reimbursement Incentive Credit					X		
Line 49b - Claim of Right					X		
<b>Tax Due or Refund</b>							
Line 51 - Tax Due		X	X				
Line 52a - Penalty		X					
Line 52b - Interest		X					



## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7
Tax Due or Refund (Continued)	Smith	Grey	Klien	Pratt	Piper	White	Estrada
Line 52 - 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	X
Line56 – Refund(R) and Apply to 2023 (A)	X(R and A)			X(R)	X(R)	X(R)	X(A)
Line57 - IAT Question	X						
Line 57a - Routing and account number	X			X			
Line 57b - Checking				X			
Line 57c - Savings	X						
Line 59 - Refund from original (Amended Returns only)			X				
Line 60 - Tax paid with original return (Amended Returns only)			X				
Line 61 - Amended tax due or refund (Amended Returns only)			X				

### Form 39R

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		
Line5 - Bonus depreciation and current year loss limitation boolean				X					
Line6 - Other additions				X					
Line 7 - 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						X			
Line 5a - Year 2022						X			
Line 5b - Year 2021						X			
Line 5c - Year 2020						X			
Line 5d - Year 2019						X			
Line 5e - Alternative energy devices total						X			
Line6 - Child dependent care					X				
Line 7 - Social security and railroad benefits			X						
Line 8a - If single enter \$40,140; if MFJ enter \$60,210			X						
Line8b- Federal Railroad retirement benefits received			X						
Line8c - Social Security benefits			X						
Line8e- Qualified Retirement benefits			X						
Line8f - Retirement benefits deduction			X						

## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7
Part B - Subtractions (Cont...)	Smith	Grey	Klien	Pratt	Piper	White	Estrada
Line9 - Technological equipment donation			X				
Line 10 - Idaho capital gains deduction			X				
Line 11 - Active duty military pay earned outside of Idaho					X		
Line12 - Adoption expenses			X				
Line 13 - Idaho medical savings account (include Med Savings Acct)					X		
Line 14 - Idahocollege savings program						X	
Line 15 - Maintaining home for the aged or disabled			X				
Line16 - Idaho lottery winnings					X		
Line 17 - Income earned on a reservation by an American Indian			X				
Line 18 - Healthinsurance premiums					X		
Line 19 - Long-term healthcareinsurance					X		
Line20 - Worker's Compensation						X	
Line 21 - Bonus Depreciation						X	
Line22 - First-time home buyer savings account (X the box, provideamount)							X
Line23 - Othersubtractions			X		X		
Line24 - Total subtractions		X	X	X	X	X	X
<b>Part C - Credit for income tax paid to Other States</b>							
Line 1a - Otherstate's 2-letter abbreviation		MT & OR					
Line 1 - Idahotax, Form 40 - Line 20		X					
Line2 - Other state's adjusted income		X					
Line3 - Idaho adjusted income, Form 40 - Line 11		X					
Line 4 - Divide line 2 by line 3		X					
Line 5 - Multiply line 1 by line 4		X					
Line 6 - Other state's tax due less income tax credits		X					
Line 7 - Smaller of Line 5 or 6		X					
<b>Part D - Credit for Contributions to Idaho Youth and Rehab</b>							
Line1 - Credit for contributions to Idaho Educational Entities		X		X			
Line 2 - Credit for contributions to Idaho Youth and Rehabilitation		X		X			
Line3 - Credit for live organ donation expenses		X		X			
<b>Part E - Maintaining a Home for Family Member Age 65 or Older</b>							
Line 1a - Yes					X		
Line 1b - No							
Line 2a - Yes					X		
Line 2b - No							
Line 3a - FirstName,LastName,SSN,Relationship,DOB, X if disabled					X		
Line 3b - FirstName,LastName,SSN,Relationship,DOB,X if disabled							
Line 3c - FirstName,LastName,SSN,Relationship,DOB, X if disabled							
Line 4 - Total amount claimed					X		
<b>Part F - Dependents</b>							
First Name, Last Name, SSN, Date of Birth						X	

## Form 40 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7
<b>Part F - Dependents (Cont...)</b>	<b>Smith</b>	<b>Grey</b>	<b>Klien</b>	<b>Pratt</b>	<b>Piper</b>	<b>White</b>	<b>Estrada</b>
First Name, Last Name, SSN, Date of Birth						X	
First Name, Last Name, SSN, Date of Birth							
First Name, Last Name, SSN, Date of Birth							
First Name, Last Name, SSN, Date of Birth							
First Name, Last Name, SSN, Date of Birth							
<b>Form 44</b>							
<b>Part I</b>							
Line 1 - ITC (Form 49)		X					
Line 2 - Production equipment using postconsumer waste		X					
Line 3 - Promoter sponsored event		X					
Line 4 - Idaho research activities (Form 67)		X					
Line 5 - Broadband equipment investment credit (Form 68)		X					
Line 9 - Credit for employer contributions to collegesavings (Form 529)		X					
Line 10 - Total business income tax credits allowed		X					
<b>Part II</b>							
Line 1 - ITC (Form 49R)		X					
Line 2 - Broadband (Form 68R)			X				
Line 6 - Total Tax from recapture		X	X				
<b>Part III</b>							
<b>Nonrefundable Credit Table (Years and credit values per years)</b>			X (2 years)				
Line 1 – Total nonrefundable credit			X				
Line 2 – Reserved for tax year 2023							
Line 3 – Total credit			X				
Line 4 – Tax due, penalty, and interest (From Form 40)			X				
Line 5 – Credit allowed			X				
Line 6 – Credit remaining							
<b>Additional Schemas</b>							
Form 49		X					
Form 49C		X					
Form 49R		X					
Form 56							X
Form 56A							X
Form 67		X					
Form 68		X					
Form 68R			X				
Form 75		X					
Form CG			X				
Form 529		X					
Form ID-K1		X			X		
Form 1099R with Idaho Withholding		X					
ITC Equipment List		X					



## Form 43 MeF Test Return Information 2022

### Test 8:

400005958  
400005962  
Luke Larson  
Laura Larson  
9430 SW Coral St. #100  
Portland, OR 97223  
Married filing joint  
Over age 65  
Residency Status- Nonresidents  
Current state of residence - OR

### Test 9:

400005959  
400005974  
Cindy Mac  
Trent Mac  
847 11th Ave  
Helena, MT 59601  
Married filing joint  
Residency Status- Resident taxpayer, Part-year spouse  
Full months in Idaho- Resident 12 Spouse 6 Current state of residence - Taxpayer ID Spouse MT  
**Payments:** State Payment - Full Pay  
**Nonrefundable Credit**  
**Investment Tax Credit**

### Test 10:

Amended Indicator (If Supporting Amended Filings)  
Amended Reason 3 (If Supporting Amended Filings)  
400005960  
Scott Squidly  
USS Michigan (SSBN 727)  
FPO AP 96222  
Head of Household  
Residency Status- Military Nonresident  
Current state of residence- NV  
5 dependent children  
**Payments:** Estimated Payment - 4/15/23  
Estimated Payment - 9/15/23

### Test 11:

400005961  
400005976  
Buck Deer  
Debbie Deer  
1123 Cleveland Blvd  
Caldwell, ID 83607  
Married Filing Joint  
**Standard deduction**  
**Federal charitable donation of \$200**  
Residency Status- Taxpayer Idaho Resident on Active Military, Spouse is Nonresident  
Current state of residence- Taxpayer- ID, Spouse- OR  
3 dependent children  
AGI greater than \$313,800

**Payments:** Estimated Payment - 4/15/23  
Estimated Payment - 6/15/23  
Estimated Payment - 9/15/23  
Estimated Payment - 1/14/24

### Additional Information:

- Taxpayers date of birth=Dec 17,1979
- 1<sup>st</sup> dependent date of birth=June 1, 2001
- 2<sup>nd</sup> dependent date of birth=Oct 19, 2006
- 3<sup>rd</sup> dependent date of birth=Nov 8, 2010

### Test 12:

Paws Tiger  
400005973  
2100 Woodward Ave  
Detroit, MI 48201  
Check the nonresident aliens for federal purposes box  
Single  
Residency Status - Nonresident

## Form 43 - MeF Test Data

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

## Form 43 - MeF Test Data

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

# Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8	Test 9	Test 10	Test 11	Test 12
Form 43 (Cont...)	Larson	Mac	Squidly	Deer	Tiger
Line 18 - Unemployment compensation		X			
Line 19 - Other income	X				
Line 20 - Total income	X	X	X	X	X
<b>Idaho Adjustments</b>					
Line 21 - Deductions for IRA and health savings account		X			
Line 22 - Moving expenses, Alimony Paid, and Student Loan Interest	X				
Line 23 - Deductions for self-employment tax, health insurance, etc.	X				
Line 24 - Penalty on early withdrawal of savings			X		
Line 25 - Other deductions		X	X		
Line 27 - Idaho adjusted gross income	X	X	X	X	X
Line 28a - Federal adjusted gross income	X	X	X	X	X
Line 31a - Federal Total Adjusted income.	X	X	X	X	X
Line 31b - Idaho Total adjusted income.	X	X	X	X	X
Line 32a - Age 65 or older	X				
Line 32b - Blind					
Line 32c - Claimed Dependent					
Line 33 - Itemized deductions	X	X			X
Line 34 - State and local income or general sales taxes	X	X			X
Line 35 - Subtract line 34 from line 33					
Line 36 - Standard deductions			X	X	
Line 38 - Idaho percentage	X	X	X		X
Line 40 - Qualified business income deduction	X	X	X	X	X
Line 41 - Idaho taxable income	X	X	X		X
Line 42 - Tax from tables or rate schedule	X	X	X		X
Line 43 - Income tax paid to other states		X		X	
Line 46 - Idaho Child Tax Credit				X	
<b>Other Taxes</b>					
Line 48- Fuels tax Due		X			
Line 49 - Sales/Use tax due		X	X		
Line 51 - Tax from recapture of qualified investment exemption			X		
Line 52 - Permanent building fund	X	X	X	X	X
Line 53 - Total tax	X	X	X	X	X
<b>Donations</b>					
Line 54 - Idaho Nongame Wildlife Fund	X				
Line 55 - Idaho Children's Trust Fund	X				
Line 56 - Special Olympics Idaho	X				
Line 57 - Idaho Guard and Reserve Family	X				
Line 58 - American Red Cross of Idaho Fund	X				
Line 59 - Veterans Support Fund	X				
Line 60 - Idaho Foodbank Fund	X				
Line 61 - Opportunity Scholarship Program	X				
<b>Payments</b>					
Line 63 - Grocery credit computed		X		X	
Line 63a - Grocery credit received		X		\$0	
Line 63b - Irrevocable grocery donation				X	
Line 64 - Maintaining a home for aged or disabled				X	
Line 65 - Special Fuels Tax Refund/Gasoline Tax Refund		X			
Line 66 - Idaho income tax withheld	X	X	X	X	X
Line 67 - Estimated payments and amount from 2021 return			X	X	
Line 68a - Pass-through income tax paid by entity			X		
Line 68b - Pass-through income tax withheld			X		
Line 68c - Affected Business Entity		X	X		
Line 69a - Tax Reimbursement Incentive Credit			X		
Line 69b - Claim of Right			X		
<b>Tax Due</b>					
Line 71 - Tax Due		X			
Line 72a - Penalty		X			
Line 72b - Interest		X			
Line 73 - Nonrefundable credit		X			
Line 74 - Total due		X			
Line 75 - Overpaid	X		X	X	X



# Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8	Test 9	Test 10	Test 11	Test 12
Refund	Larson	Mac	Squidly	Deer	Tiger
<b>Line 76 – Refund (R) and Apply to 2023 (A)</b>	X (R)		X (R)	X (R+A)	X (A)
Line 77 - IAT question	X				
Line 77a - Routing and account number	X		X		
Line 77b - Checking	X				
Line 77c - Savings			X		
Line 79 - Refund from original return (Amended Returns Only)			X		
Line 80 - Tax paid with original return (Amended Returns Only)			X		
Line 81 - Amended tax due or refund (Amended Returns Only)			X		
<b>Form 39NR</b>					
<b>Part A - Additions</b>					
Line 1a - Non-Idaho state and local bond interest and dividends			X		
Line 1b - Non-Idaho state and local bond interest and dividends			X		
Line 2b - Idaho college savings account withdrawal	X				
<b>Line 3a – Current year loss limitation Boolean</b>			X		
Line 3b– Federal Bonus depreciation			X		
Line 3c – Idaho Bonus depreciation					
Line 4a - Other additions			X	X	
Line 4b - Other additions			X		
Line 5b - Total additions	X		X	X	
<b>Part B - Subtractions</b>					
Line 1a - Idaho net operating loss carryover					
Line 1b - Idaho net operating loss carryback			X		
Line 2b – Idaho Income Tax refund			X		
Line 3a - Interest from U.S. Government obligations			X		
Line 3b - Interest from U.S. Government obligations			X		
Line 4a - Child/dependent care			X	X	
Line 4b - Child/dependent care				X	
Line 5b – Social Security & railroad benefits			X		
Line 6a - Idaho capital gains deduction			X		
Line 6b - Idaho capital gains deduction			X		
Line 7a - Idaho resident - Active duty military pay earned outside Idaho				X	
Line 7b - Idaho resident - Active duty military pay earned outside Idaho				X	
Line 8a - Idaho medical savings account			X		
Line 8b - Idaho medical savings account			X		
Line 9b - Idaho college savings program			X		
Line 10b - Adoption expenses		X			
Line 11b - Maintaining a home for the aged or disabled			X		
Line 12b - Idaho lottery winnings			X		
Line 13b - Income earned on a reservation by an American Indian			X		
Line 14b - Worker's compensation			X		
Line 15a - Partner's and shareholder's pass-through subtractions			X		
Line 16a - Energy efficiency upgrades			X		
Line 16b - Energy efficiency upgrades			X		
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 <b>2022</b>			X		
Line 20b - Year <b>2021</b>			X		
Line 20c - Year <b>2020</b>			X		
Line 20d - Year <b>2019</b>			X		
Line 22a - Column A - If single enter <b>\$40,140</b> ; if MFJ enter <b>\$60,210</b>			X	X	
Line 22b - Column A - Federal Railroad Retirement received				X	
Line 22c - Column A - Social Security benefits received				X	
Line 22e - Column A - Qualified retirement benefits include FGI				X	
Line 22f - Column A - Benefits. Lesser of line 22d and line 22e				X	
Line 22g - Qualified retirement benefits included in ID gross income				X	
Line 22h- Divide line 22g by line 22e				X	
Line 22i - Column B - Benefits deduction				X	
Line 23a - Column A - Nonresident military pay included in line 28			X		
Line 24a - Bonus depreciation			X		
Line 24b - Bonus depreciation			X		
Line 25 - First-time home buyer (X the box, provide amount)		X			

# Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional	Test 8	Test 9	Test 10	Test 11	Test 12
Subtractions (Cont...)	Larson	Mac	Squidly	Deer	Tiger
Line 26a - Other subtractions			X		
Line 26b - Other subtractions			X		
Line 27b - Total subtractions		X	X	X	
<b>Part C - Credit for Income Tax Paid to Other States</b>					
Enter State's 2-Letter Abbreviation		MT & OR			
Line 2 - Other state's adjusted income		X			
Line 3 - Amount of income taxed by Idaho and also by another state		X			
Line 7 - Other state's tax due less it's income tax credits		X			
Line 10 - Enter the smaller of line 6 or line 9		X			
<b>Part D - Credit for Income Tax Paid to Other States by Residents on Duty</b>					
Enter State's 2-Letter Abbreviation				X OR	
Line 2 - Other state's adjusted income				X	
Line 6 - Other state's tax due less income tax credits				X	
Line 7 - Smaller of Line 5 or 6				X	
<b>Part E - Credit for contributions to Education, Rehab, Live Organ</b>					
Line 1 - Education Contribution Credit		X			
Line 2 - Youth Rehab Contribution Credit		X			
Line 3 - Live Organ donation expenses		X			
<b>Part F - Maintaining a home for Family Member Age 65 or Older</b>					
Line 1a - Yes				X	
Line 1b - No					
Line 2a - Yes				X	
Line 2b - No					
Line 3a - First Name, Last Name, SSN, Relationship, DOB, "X" if Disabled				X	
Line 3b - First Name, Last Name, SSN, Relationship, DOB, "X" if Disabled				X	
Line 4 - Total amount claimed				X	
<b>Part G - Dependents</b>					
First Name, Last Name, SSN, Date of birth			X		
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
First Name, Last Name, SSN, Date of birth					
<b>Form 44</b>					
<b>Part 1 - Business Income Tax Credits - Credit Allowed</b>					
Line 1 - ITC		X	X		
Line 2 - Production equipment using postconsumer waste			X		
Line 3 - Promoter sponsored event			X		
Line 4 - Idaho research activities (Form 67)			X		
Line 5 - Broadband Equipment Investment Credit (Form 68)			X		
Line 9 - Contributions to college savings account (Form 529)			X		
Line 10 - Total Business tax credits allowed		X	X		
<b>Part 2 - Tax From Recapture of Business Income Tax Credits</b>					
Line 1 - ITC (Form 49R)			X		
Line 2 - Broadband (Form 68R)			X		
Line 6 - Total Tax from Recapture			X		
<b>Part 3 - Nonrefundable Credit from a Prior Year Return</b>					
Nonrefundable Credit Table (Years and credit values per years)		X (2 years)			
Line1 - Total nonrefundable credit		X			
Line2 - Reserved for taxyear 2023					
Line 3 - Total credit		X			
Line4 - Tax due, penalty, and interest (From Form 40)		X			
Line 5 - Credit allowed		X			
Line 6 - Credit remaining					
<b>Additional Schemas</b>					
Form 49		X	X		
Form 49C			X		
Form 49R			X		
Form 56			X		
Form 56A			X		
Form 67			X		
Form 68			X		
Form 68R			X		
Form 75		X	X		
Form CG			X		

## Form 43 - MeF Test Data

"X" Indicates Yes - "O" Indicates Optional		Test 8	Test 9	Test 10	Test 11	Test 12
Additional Schemas (Continued)		Larson	Mac	Squidly	Deer	Tiger
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	