

**2022 Idaho Business &  
Individual Modern Electronic  
Filing (MeF) Specifications**

October 2022

Schema Version: ID\_MeF2022V3.0



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## Introduction

The Idaho State Tax Commission (ISTC) in conjunction with the Internal Revenue Service (IRS), accepts state individual, corporate, S corporate, partnership, and fiduciary income tax returns and corresponding forms for tax year 2022 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 ISTC before submitting live linked or unlinked returns.

## Contact Personnel

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

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

## Related Web links:

- State of Idaho: [idaho.gov](http://idaho.gov)
- Idaho State Tax Commission: [tax.idaho.gov](http://tax.idaho.gov)
- Tax Professionals Hub: [tax.idaho.gov/taxpros](http://tax.idaho.gov/taxpros)
- Electronic payment information: [tax.idaho.gov/epay](http://tax.idaho.gov/epay)
- Internal Revenue Service: [irs.gov](http://irs.gov)
- Federation of Tax Administrators: [taxadmin.org](http://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 ISTC.
2. Software providers must complete the 2022:
  - Idaho Letter of Intent (LOI) document
    - The LOI must be provided to ISTC before we test a product. Upon review and approval of the completed LOI, the Tax Commission will provide folder access in the FTA State Exchange System for MeF Specifications, schemas, and test packets.
    - The product test submissions must accurately reflect the intent expressed in the LOI.

## 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 before authorization.
- Be developed according to statutory requirements and ISTC 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 below information can be found on the FTA State Exchange System:
  - Substitute forms and instructions
  - Idaho specific XML schema
  - Letter of Intent
  - MeF Test Plans
3. Developers should support all schedules, forms, and occurrences that are available for individual, corporation, S corporation, partnership, and fiduciary efilings for 2022. Any limitations should be submitted with the LOI.
4. Developers must include edits and verification based on the business rules provided for each field or data element. The Idaho schema 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.
5. Software must not be moved to production until developers receive the ISTC MOU and authorization by email. There should not be change to the authorized software unless agreement is reached with ISTC to do so.

## Acknowledgment System

1. ISTC will generate an acknowledgment of acceptance or rejection for all returns received. The acknowledgment 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 ISTC.

## General Information

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

1. ISTC supports MeF schema versions 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
- **Form 42A** **By-Company Apportionment Factor Details**
- Form 44 Business Income Tax Credits, Credit Recapture, and Nonrefundable Credit
- Form 49 Idaho Investment Tax Credit
- **Form 49 ABE** **Affected Business Entity 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 56A** **Net Operating Loss Application**
- Form 67 Credit for Idaho Research Activities
- Form 68 Idaho Broadband Equipment Investment Credit
- Form 68R Recapture of Idaho Broadband Equipment Investment 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
- ITC Equipment List Investment Tax Credit Equipment List
- Form ID-529 Credit for Employer Contributions to Employee Idaho College Savings
- Form PTE-01 Voucher: Income Tax Withheld for a Nonresident Ind. Owner of a PTE
- Form ID-VP Voucher: IIT or BIT Return Payment (Direct Debit)
- Form 51 Voucher: Estimated Payment of IIT (Direct Debit)
- Form 41ES Voucher: Estimated or Extension Payment for BIT (Direct Debit)

2. ISTC supports PDF attachments of the following forms:

- Form 14 Water's Edge Election and Consent
- Form 41ESR Underpayment of Estimated Tax
- Form 49E Property Tax Exemption Election Form
- Form 49ER Recapture of Qualified Investment Exemption from Property Tax
- Form 70 Idaho Statement of Credit Transfer
- **Form 75 BST** **Fuels Tax Refund Worksheet - Single or Multiple Bulk**
- **Form 75 LFA** **Fuels Tax Refund Worksheet - Line Flush Allowance**
- Form 75 NM Fuels Tax Refund Worksheet - Nontaxable Miles Idaho
- Form 75 PTO Fuels Tax Refund Worksheet - Power Take-off Idaho
- Form 402 Individual Apportionment for Multistate Businesses
- Form ABE Affected Business Entity Election
- **Form DBDA** **Deferred Bonus Depreciation Addition**
- Other States' Return
- Form ID K-1 Share of Idaho Adjustments (This attachment applies to Form 41 only)
- Form ID-FTHB First Time Home Buyer Savings Account
  
- Combined Reporting Spreadsheet
  - Includes by Company Apportionment
- Tax Reimbursement Incentive Act certificate

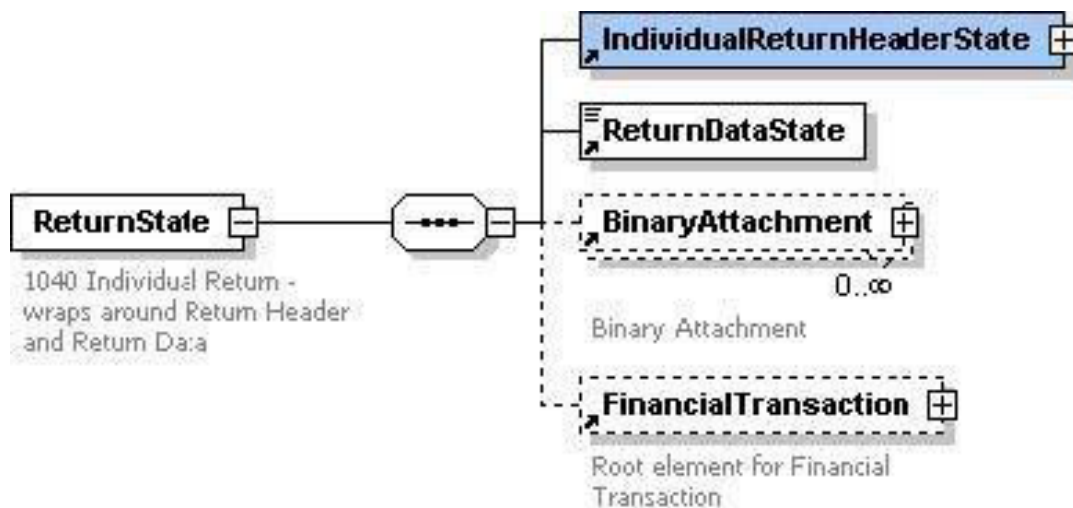
3. ISTC accepts the following return types:
  - Fed/State (linked): An original federal return submitted with one original state return.
  - State only (unlinked): A state return submitted with a copy of the federal return.
  - Amended return
  - Fiscal return (tax period must match federal filing)
  - 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
  - Capital Gain or Loss
  - Income exempt from Idaho tax
  - Alternative Energy Device
  - Add-bonus depreciation (e.g. Form 4562)
  - Sub-bonus depreciation (e.g. Form 4562)
  - Other additions
  - Other subtractions
  - Other income
  - Other deductions
  - Pass-through share of credit from a partnership, S corporation, estate, or trust (Form 49)
  
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 must be depicted in decimal format. Up to six places to the right of the decimal is supported (millionths). Examples:

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

7. The Idaho 2022 Electronic Filing (MeF) program will support business returns for tax years ending 12/31/2020 through 12/31/2022.

## Schemas and Transmission Specifications

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

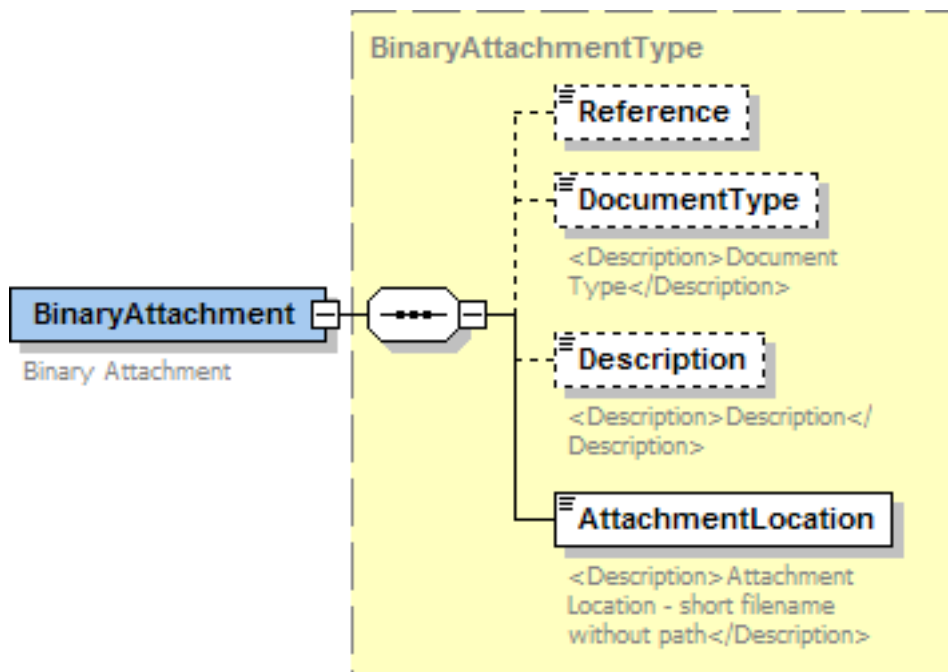


3. Software developers should apply data from the tax forms to the appropriate data element from the XML schema.
4. All XML data must be well formed.
5. Packaging of data and transmission payload must be in the proper format.



6. ISTC 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](#). ISTC allows for binary attachments to the state return with the appropriate naming convention for the description element.



Description = name as defined in Appendix C: PDFDescription

DocumentType = PDF

AttachmentLocation = actual name of the attached PDF.

8. ISTC 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.
- ISTC 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?

Sunset provisions and form changes for tax year 2022.

### Sunset Provisions:

- Charitable Contributions from IRS Form 1040, line 12b, **cannot be added to the Idaho IIT Standard Deduction** for TY22.
- The qualifying age for Idaho Child Tax Credit **returned to 16 and under** for TY22 impacting Form 40, line 25 and Form 43, line 46.
- The Idaho Deduction for Child and Dependent Care Expenses **returned to \$3000** for one child or dependent, and **\$6000** for more than one child or dependent for TY22 impacting the Child and Dependent Care Worksheet in the 39R and 39NR.

### Form Changes:

- IdahoForm40.xsd
  - Address Block: Foreign Country added to physical form, element present in prior-year schema
  - Standard Deduction value changes
  - Line 43, Grocery Credit: Computed amount now comes before donation boolean
  - Line 53, Nonrefundable Credit: New data element
  - Lines 54-56: New ordering of data
- IdahoForm43.xsd
  - Address Block: Foreign Country added to physical form, element present in prior-year schema
  - Standard Deduction value changes
  - Line 63, Grocery Credit: Computed amount now comes before donation boolean
  - Line 73, Nonrefundable Credit: New data element
  - Lines 74-76: New ordering of data
- IdahoForm39R.xsd
  - Section A, line 5: Verbiage change to "current year loss limitation"
  - Section B, lines 5a-5d: Annual year changes to the Alternative Energy Device Deduction grid
  - Section B, line 8a: Retirement Benefits Deduction value changes
- IdahoForm39NR.xsd
  - Section A, line 3: Verbiage change to "current year loss limitation"
  - Section B, lines 20a-20d: Annual year changes to the Alternative Energy Device Deduction grid
  - Section B, line 22a: Retirement Benefits Deduction value changes
- IdahoForm44.xsd
  - Part III- Nonrefundable Credit From a Prior Year Return: New section
- IdahoForm41.xsd
  - Address Block: Foreign Country added to physical form, element present in prior-year schema
  - Line 10, Idaho Premium Tax: Line verbiage change
  - Line 38, Idaho Income Tax: New rate (From 6.5% to 6%)
  - Line 56, Claim of Right credit: New data element
  - Line 60, Nonrefundable credit: New data element
  - Lines 61-63: New ordering of data
- IdahoForm41S.xsd
  - Address Block: Foreign Country added to physical form, element present in prior-year schema
  - Line 40, ABE Net Operating Loss Carryover: New data element
  - Line 41, Reserved line
  - Line 43, ABE Income: Requires asubtraction of Line 40
  - Line 43, ABE Income: Exempt members boolean added
  - Line 44, Idaho income tax: New rate (From 6.5% to 6%)
  - Line 67, Nonrefundable credit: New data element
  - Lines 68-70: New ordering of data
- IdahoForm65.xsd
  - Address Block: Foreign Country added to physical form, element present in prior-year schema
  - Line 38, ABE Net Operating Loss Carryover: New data element
  - Line 39, Reserved line

- IdahoForm65.xsd (continued)
  - Line 41, ABE Income: Requires a subtraction of Line 38
  - Line 41, ABE Income: Exempt members boolean added
  - Line 42, Idaho incometax: New rate (From 6.5% to 6%)
  - Line 63, Nonrefundable credit: New data element
  - Lines 64-66: New ordering of data
- IdahoForm66.xsd
  - Address Block: Foreign Country added to physical form, element present in prior-year schema
  - Line 16, Idaho income tax: New rate (From 6.5% to 6%)
  - Line 32, Nonrefundable credit: New data element
  - Lines 33-35: New ordering of data
- IdahoForm56.xsd
  - This has been split into two forms
    - IdahoForm56.xsd and IdahoForm56A.xsd
- IdahoForm42.xsd
  - Header: Three factor apportionment boolean added
  - Line 17, Reserved line
  - Line 20, Total Percentage: New instruction
  - Now has a companion form: IdahoForm42A.xsd
- IdahoForm49.xsd
  - Part I, Line 7, Pass-through credit from ABE: New data
  - Part II, Line 8, ABE Investment Tax Credit: New data
  - Now has a companion form: IdahoForm49ABE.xsd
- IdahoFormIDK1.xsd
  - Line 36, Tax rate: New rate (From 6.5% to 6%)
  - Line 40, Reserved line
  - Part XI, Lines 62-78: New data element
- IdahoFormPTE12.xsd
  - Columns (a)-(e): New format and addition of "ABE Tax Paid by Entity"

### Appendix A – 2022 Idaho Business and Individual eFile (MeF) Change Log

Form or Schedule	Element Name	Nature of Change
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<b>Form 40</b>	Line 53	New data and New Reject 1350
<b>Form 43</b>	Line 73	New data and New Reject 1350
<b>Form 44</b>	Part III Table and Lines 1-6	New data
<b>Form 41</b>	Line 56	New data
	Line 60	New Data and New Reject 1350

**Appendix A continued:**

<b>Form 41S</b>	Line 1 Line 40 Line 41 Line 43 Line 67	Reject 1260 removed New data and Reject 1290 removed Reserved line, Reject 1300 removed New Boolean and Reject 1330 removed New data and New Reject 1350
<b>Form 65</b>	Line 1 Line 38 Line 39 Line 41 Line 63	Reject 1260 removed New data and Reject 1290 removed Reserved line, Reject 1300 removed New Boolean and Reject 1330 removed New data and New Reject 1350
<b>Form 66</b>	Line 32	New data and New Reject 1350
<b>Form ID K-1</b>	Line 40 Part XI Lines 62-78	Reserved Line New data
<b>Form PTE 12</b>	Columns (b)-(e)	New data
<b>Form 42</b>	Header Line 17	New Boolean Reserved Line
<b>Form 42A</b>	IdahoForm42A.xsd	New schema
<b>Form 49</b>	Part I, Line 7 Part II, Line 8	New data New data
<b>Form 49 ABE</b>	IdahoForm49ABE.xsd	New schema
<b>Form 56</b>	IdahoForm56.xsd	Data split with 56A
<b>Form 56A</b>	IdahoForm56A.xsd	New schema
<b>Form ABE</b>	Form_ABE_01	Reject 1260 removed

## Appendix B – 2022 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 tax due and overpayment</p> <ul style="list-style-type: none"> <li>• Form 41, line 58</li> <li>• Form 41S, line 65</li> <li>• Form 65, line 61</li> <li>• Form 66, line 30</li> <li>• Form 40, line 51</li> <li>• Form 43, line 71</li> </ul> <p>and overpayment</p> <ul style="list-style-type: none"> <li>• Form 41, line 62</li> <li>• Form 41S, line 69</li> <li>• Form 65, line 65</li> <li>• Form 66, line 34</li> <li>• Form 40, line 55</li> <li>• Form 43, line 75</li> </ul>	* 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"> <li>• Nonresident</li> <li>• Part-year resident</li> </ul>	
<b>Missing electronically filed returns with value in appropriate field:</b>		
Reject Code	Error Message	Notes
0210	<p>Missing federal Schedule C or CEZ with value on</p> <ul style="list-style-type: none"> <li>• Form 43, line 11</li> </ul>	
0220	<p>Missing federal Form 4797 with value on</p> <ul style="list-style-type: none"> <li>• Form 43, line 13</li> </ul>	
0230	<p>Missing federal Schedule E with value on</p> <ul style="list-style-type: none"> <li>• Form 43, line 16</li> </ul>	
0240	<p>Missing federal Schedule F with value on</p> <ul style="list-style-type: none"> <li>• Form 43, line 17</li> </ul>	
0270	<p>Missing federal Schedule A with value on</p> <ul style="list-style-type: none"> <li>• Form 40, line 13</li> <li>• Form 43, line 33</li> </ul>	
0280	<p>Missing federal Schedule A with value on</p> <ul style="list-style-type: none"> <li>• Form 40, line 14</li> <li>• Form 43, line 34</li> </ul>	

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

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

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

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



### Appendix C – 2022 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, 23, 44										0290, 0340
Form 39NR – Supplemental Schedule for Form 43	X				Col B, Ln 29, 30, 43, 44, 64									0290, 0340
Form 42- Multistate/ Multinational	X							Ln 33	Ln 37	Ln 35				1000
Form 42A – By-Company Apportionment Factor Details	X													None
Form 44 – BIT Credits, Credit Recapture and Nonrefundable Credit	X			Ln 24, 30, 53	Ln 45, 50, 73			Ln 41, 45, 60	Ln 47, 52, 67	Ln 45, 49, 63	Ln 18, 32, Sch B, Ln 5			1350
Form 49- Investment Tax Credit	X											Part I, Ln 1, Col A		0600
Form 49ABE – Affected Business Entity Investment Tax Credit	X													None
Form 49C Investment Tax Credit Carryover	X													
Form 49E- Property Tax Exemption		X	Form_49E_01					Ln 9	Ln 12	Ln 10				1020
Form 49ER- Property Tax Recapture		X	Form_49ER_01	Ln 31	Ln 51			Ln 48	Ln 55	Ln 52	Ln 21			1030
Form 49R- Investment Tax Credit Recapture	X											Part II, Ln 1		0710

FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41S	Form 65	Form 66	Form 44	Form 75	Reject Code
Form56- Net Operating Loss	X	X	Form_56_01			Part B Ln1a or 1b	Part B Ln1a or 1b	Ln 36a, 36b	Ln 40	Ln 38	Schedule A, Ln 11			None
Form 56A – Net Operating Loss Application	X	X	Form_56A_01											None
Form 67- Research Activity Credit	X											Part I Ln 4, Col A & Col B		0620
Form 68- Broadband Equipment Credit	X											Part I Ln 5, Col A & Col B		0630
Form 68R- Broadband Equipment Recapture	X											PartII, Ln 2		0720
Form70- Statement of Credit Transfer		X	Form_70_01											None
Form 75	X			Ln 28, 45	Ln 48, 65			Ln 46, 55	Ln 53, 62	Ln 50, 58	Ln 19, 27			None
Form 75-BST		X	Form_75BST_01										SecV, Ln 2	None
Form 75-LFA		X	Form_75LFA_01										SecV, Ln 2, Col. D	None
Form 75-NM		X	Form_75NM_01										PartIII, Ln 4,	1050
Form 75-PTO		X	Form_75PTO_01										PartIII, Ln 5, 6,13,14	1060
Form 14 - Idaho Water's Edge Election and Consent Form		X	Form_14_01					Ln 8a						None
Form 41ESR		X	Form_41ESR_01					Ln 50	Ln 57					1070
Form ID-529	X											Part I, line 9		0640
Form CG– CapitalGain Deduction	X					Part B, Ln 10	Part B, Ln 6							0500
Form DBDA Deferred Bonus Depreciation Addition		X	Form_DBDA_01			Ln 5 Boolean	Ln 3 Boolean							None
Form PTE-12	X								Ln 42, 44	Ln 40, 42				1310 1320

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 ID-K1	X	X	Form_IDK1_01 (41 Only)	Ln 48	Ln 68			Ln 54	Ln 61	Ln 57	Ln 26			1280
Form ABE- Affected Business Entity		X	Form_ABE_01						Ln 1 ABE checked	Ln 1 ABE checked				None
Form ID-FTHBFirst Time Home Buyer Savings		X	Form_IDFTHB_01			SecB. Ln 22	Sec B. Ln 25							None
Federal Schedule A	X			Ln 13, 14	Ln 33, 34									0270, 0280
Federal Form 2241	X													
Federal Schedule C	X				Ln 11									0210
Federal Form 4797	X				Ln 13									0220
Federal Schedule E	X				Ln 16									0230
Federal Schedule F	X				Ln 17									0240
CombinedReporting Spreadsheet	X		IdahoForm41A Schema					Ln 7						1160
		X	Comb_Report_Sheet_0001					Ln 7						1160

FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41S	Form 65	Form 66	Form 44	Form 75	Reject Code
<b>Other Attachments (not forms)</b>														
ITC Equipment List	X											(Form49) Part I, Ln 1		1240 0600
ITC Equipment List OtherStates Returns		X	Misc Stmt_01									(Form49) Part I, Ln 1		1240 0600 1250
		X	OtherState_Return_0 1		Ln 43									
Form 402 - Individual Apportionment for MultistateBusinesses		X	Form_402_01											None
TaxReimbursement Incentive Act Credit		X	Reimburse_Credit_01	Ln 49	Ln 69			Ln 56	Ln 63	Ln 59	Ln 28			0510
Combined Reporting Spreadsheet		X	Comb_Report_Sheet _0001					Ln 7						1160
	X		IdahoForm41A Schema					Ln 7						1160
<b>EntityDetailType must include Description element</b>														
Interest and dividends not taxable under IRS								Ln 12	Ln 19	Ln17				None
Taxesmeasured bynet income								Ln 13	Ln 20	Ln18				None
Fed Other Additions											Sch A Ln 10a			None
Other Additions						PartA, Ln 6	PartA, Ln 4	Ln 17	Ln 22	Ln20	Sch A Ln 10b			None
Interest on USGovt obligations								Ln 21	Ln 25	Ln23				1110
Nonbusiness income								Ln 25	Ln 29	Ln27				1120
Nonbusinessexpense offset								Ln 26	Ln 30	Ln28				1130
Fed Add Bonus depreciation(e.g. Form 4562)											Sch A Ln 9a			None
Add Bonus depreciation (e.g. Form 4562)						PartA, Ln 5	PartA, Ln 3	Ln 16	Ln 21	Ln 19	Sch A Ln 9b			None
FedIncomeExempt From State Tax											Sch A Ln 12a			None
IncomeExemptFrom State Tax											Sch A Ln 12b			None
Fed Sub Bonus depreciation(e.g. Form 4562)											Sch A Ln 13a			None
Sub Bonus depreciation (e.g. Form 4562)						PartB, Ln 21	PartB, Ln 24b	Ln 28	Ln 32	Ln30	Sch A Ln 13b			None

FORM	E-File	PDF	PDF Description	Form 40	Form 43	Form 39R	Form 39NR	Form 41	Form 41s	Form 65	Form 66	Form 44	Form 75	Reject Code
Fed Other Subtractions											Sch A Ln 14a			None
Other Subtractions						Part B, Ln 23	Part B, Ln 26b	Ln 29	Ln 33	Ln31	Sch A Ln 14b			None
Income Allocated to Idaho								Ln 35	Ln 39	Ln37				1150
Other Income					Ln 19									None
Other Deductions					Ln 25									None

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

## Income Tax Rate Schedule for 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

## 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
---	----------------------

VCRIN

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
---	-----------------

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

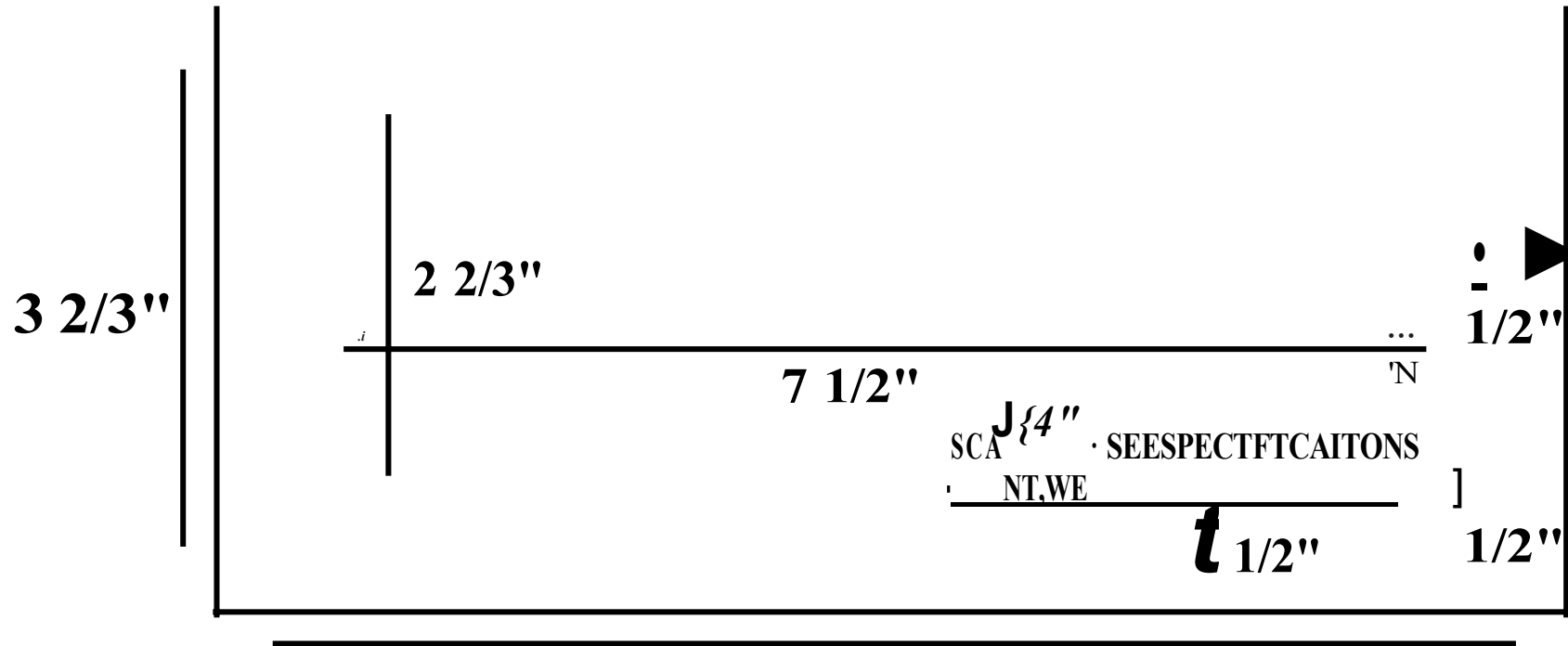
**THE OCR SCAN LINE *MUST* BE OCR-A 10 PITCH - 10 CHARACTERS PER INCH -FIXED PRINT.**

**Our taxpayer for sample purposes is: Taxpayer Inc**

1. Business EIN or Prime SSN 9 digits (518010001)
2. Spouse SSN or zero filled for business 9 digits (519000001) or (000000000)
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: 1221)
6. Filing Cycle Code 1 character (A)
7. Transaction Code 2 digits (95 if payment is made with an original return)  
(72 if payment is made with an amended return)
8. Check Digit 1 digit (9)



# Coupon-Size Form With Scan Line



Form size: 3 2/3" X 8 1/2"

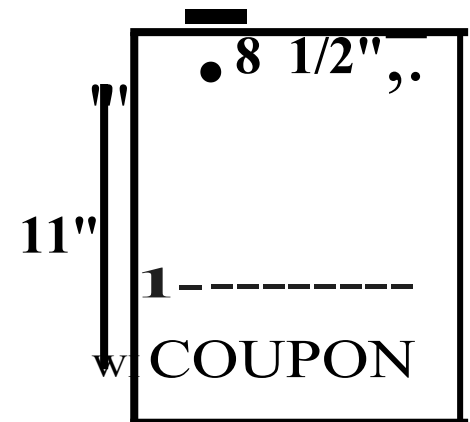
OCR Scan Line: 1/2" from bottom of print

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum 1/4" between scan line & print above

If coupon is printed on 8 1/2" X 11" paper, print the coupon at the bottom of the page with the dotted line at 3 2/3" from the bottom (See Diagram at right).

NOTE: Not to scale



## Check Digit Validation

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

Numbers 0-9 are equal to their face value.

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

**Example:**  $10 = 1+0 = 1$   
 $14 = 1+4 = 5$   
 $18 = 1+8 = 9$

The letters of the alphabet are valued as follows:

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

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

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 518010001 000000000 TAXP 05 1208 A 95 0

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Check digit validation calculations are done as follows:

$$\begin{array}{r}
 5 \quad x \ 1 = 5 \\
 1 \quad x \ 2 = 2 \\
 8 \quad x \ 1 = 8 \\
 0 \quad x \ 2 = 0 \\
 1 \quad x \ 1 = 1 \\
 0 \quad x \ 2 = 0 \\
 0 \quad x \ 1 = 0 \\
 0 \quad x \ 2 = 0 \\
 1 \quad x \ 1 = 1 \\
 0 \quad x \ 2 = 0 \\
 0 \quad x \ 1 = 0 \\
 0 \quad x \ 2 = 0 \\
 0 \quad x \ 1 = 0 \\
 0 \quad x \ 2 = 0 \\
 0 \quad x \ 1 = 0 \\
 0 \quad x \ 2 = 0 \\
 0 \quad x \ 1 = 0 \\
 0 \quad x \ 2 = 0 \\
 3 \text{ (T)} \quad x \ 1 = 3 \\
 1 \text{ (A)} \quad x \ 2 = 2 \\
 7 \text{ (X)} \quad x \ 1 = 7 \\
 7 \text{ (P)} \quad x \ 2 = 14 \quad 1 + 4 = 5 \\
 0 \quad x \ 1 = 0 \\
 5 \quad x \ 2 = 10 \quad 1 + 0 = 1 \\
 1 \quad x \ 1 = 1 \\
 2 \quad x \ 2 = 4 \\
 0 \quad x \ 1 = 0 \\
 7 \quad x \ 2 = 14 \quad 1 + 4 = 5 \\
 \\
 1 \text{ (A)} \quad x \ 1 = 1 \\
 9 \quad x \ 2 = 18 \quad 1 + 8 = 9 \\
 \underline{5 \quad x \ 1 = 5} \\
 \\
 \hline
 \text{TOTAL} \quad 60
 \end{array}$$

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 individual's last name. For businesses, it's the first **four** letters of the business 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.

### Individual Name Control Samples

O'Murphy The name control would be OMUR (Remove the apostrophe and compact the letters)

**601883443 00000000 OMUR 01 1220 A 95 8**

Lee The name control would be LEE (Space at the end after the final "e")

**434872358 00000000 LEE 01 1220 A 95 8**

### 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.