

IDAHO FIDUCIARY INCOME TAX RETURN

1995

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For the year January 1 - December 31, 1995, or fiscal year beginning _____, 1995, ending _____, 1996

Name of estate or trust _____ Federal employer identification number _____

Name and title of fiduciary _____

Address of fiduciary (number and street) _____

City, State and Zip Code _____

If you and your preparer do not need Idaho income tax forms and instructions mailed to you next year, check box.

TRUSTS

Testamentary

Inter vivos

Date the trust was created _____

ESTATES

Decedent's Social Security Number _____

Date of the decedent's death _____

Has a Federal Estate Tax Return been filed? YES NO

Was the decedent a resident of Idaho? YES NO

If NO, indicate the state of residence _____

1. Is this a final return? YES NO

2. Is this a resident return? YES NO

3. Dividends and interest income. List on Schedule 1, page 2.	3	
4. Business income or (loss). Attach federal Schedule C or C-EZ.	4	
5. Capital gain or (loss). Attach federal Schedule D.	5	
6. Rents, royalties, partnerships, other estates and trusts, etc. Attach federal Schedule E.	6	
7. Farm income or (loss). Attach federal Schedule F.	7	
8. Ordinary gain or (loss). Attach federal Form 4797.	8	
9. Other income. List on Schedule 1, page 2.	9	
10. Total income. Add lines 3 through 9.	10	
11. Interest	11	
12. Taxes	12	
13. Administration costs	13	
14. Charitable deductions from federal Form 1041, Schedule A	14	
15. Other deductions. List on Schedule 1, page 2.	15	
16. Total deductions. Add lines 11 through 15.	16	
17. Adjusted total income or (loss). Subtract line 16 from line 10.	17	
18. Interest and dividends not taxable under federal law. List on Schedule 1, page 2.	18	
19. State income taxes included on line 12 which were not distributed	19	
20. Net operating loss. Attach your computation schedule.	20	
21. Income exempt from Idaho tax. List on Schedule 1, page 2.	21	
22. Idaho adjusted income. Add lines 17, 18 and 19 and subtract lines 20 and 21.	22	
23. Income distribution deduction to beneficiaries who file Idaho returns	23	
24. Estate tax deduction	24	
25. Subtract lines 23 and 24 from line 22.	25	

EXEMPTION: Complete lines 26 through 29 if reporting only part of the income to Idaho.
If reporting ALL INCOME to Idaho, enter 100% of the federal exemption on line 30.

26. Federal taxable income, line 22, Form 1041, as adjusted	26	
27. Federal exemption, line 20, Form 1041	27	
28. Add line 26 and line 27.	28	
29. Line 25 _____ divided by line 28 _____ equals	29	%
30. Exemption. Multiply line 27 by the % on line 29 or enter the federal exemption.	30	
31. Idaho taxable income. Subtract line 30 from line 25.	31	

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32. Idaho taxable income from line 31		32	
33. Idaho income tax. Use the tax computation schedule in the instructions.		33	
34. Credit for taxes paid to another state. Line 7, Schedule 2	34		
35. Credit for contributions to educational entities	35		
36. Ethanol alcohol production credit. Attach Form 25.	36		
37. Idaho investment tax credit. Attach Form 49.	37		
38. Credit for contributions to youth and rehabilitation facilities	38		
39. New jobs tax credit. Attach Form 55.	39		
40. Credit for production equipment using post-consumer waste	40		
41. Total credits. Add lines 34 through 40.		41	
42. Subtract line 41 from line 33. If line 41 is greater than line 33, enter zero.		42	
43. Permanent building fund tax (\$10). Enter zero if income is fully distributed.		43	
44. Special fuels tax due. Attach Form 75.		44	
45. Tax from recapture of investment tax credit. Attach Form 49R.		45	
46. Total tax. Add lines 42 through 45.		46	
47. Estimated tax paid with Form 41E	47		
48. Idaho income tax withheld. Attach W-2.	48		
49. Special fuels tax refund. Attach Form 75.	49		
50. Gasoline tax refund. Attach Form 75.	50		
51. Add lines 47 through 50.		51	
52. Tax Due. Subtract line 51 from line 46.		52	
53. Penalty • _____ Interest from due date • _____ Enter total.		53	
54. TOTAL DUE. Add lines 52 and 53.		54	
55. REFUND. Subtract line 46 from line 51.	55		

SCHEDULE 1 - EXPLANATION OF INCOME AND DEDUCTIONS. ATTACH SCHEDULES.

Line No.	Explanation	Amount	Line No.	Explanation	Amount

SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

Nonresidents cannot claim this credit

A copy of the other state's return **MUST** accompany this return.

1. Idaho tax, line 33	1		
2. Idaho adjusted income, line 25	2		
3. Other state's adjusted income	3		
4. Divide line 3 by line 2. Enter percentage here.	4	%	
5. Multiply line 1 by line 4.		5	
6. Other state's tax due from its tax table or rate schedule less its income tax credits		6	
7. Enter the smaller of lines 5 or 6 here and on line 34.		7	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

SIGN HERE	Signature of fiduciary		Signature of preparer		Preparer's EIN or SSN
	Date	Phone	Address		

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0201

ATTACH A COMPLETE COPY OF YOUR 1995 FEDERAL FORM 1041