IDAHO

2-D Barcode

Test Manual

Tax Year 2006

September 2006

August 2006

Dear Software Developer:

Attached is the 2006 tax year 2D bar code filing test packet for the State of Idaho.

Idaho testing will begin after October 9.

Test results will be sent to you by e-mail within two workdays after receiving your test returns.

Our office hours are 7:00AM-4:00 PM MST.
Our office will be closed on weekends and the following holidays.

November 10 Veterans Day
November 23 Thanksgiving
December 25 Christmas
Januray 01 New Years Day

If you find any errors or have questions regarding the test returns please contact me by e-mail or phone. Please contact Dawn Glazier if you have any questions regarding the record layout.

We look forward to working with you again this year!

Sincerely,

Robin Allen
Electronic Filing Support Unit Supervisor
Idaho State Tax Commssion
Revenue Operations Division
P O Box 36
Boise Idaho 83722
(208) 334-7783
rallen@tax.idaho.gov

FORM 40 TC4001 8-04-06_v10

2006

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ▪ ☐
See instructions, page 7 for the reasons for amending and enter the number. ▪ _____

State Use Only ☐☐☐☐ ▪ A R F W M

For calendar year 2006, or fiscal year beginning _____ , ending _____

Your Social Security Number (required): 4 0 0 – 0 0 – 5 9 5 0

Spouse's Social Security Number (required): ☐☐☐ – ☐☐ – ☐☐☐☐

PLEASE PRINT OR TYPE

Your first name and initial	Last name
TED N	NOON
Spouse's first name and initial	Last name

Mailing address: 215 LAID BACK BLVD

☒ ✓ Taxpayer deceased in 2006

City	State	Zip Code
COEUR D ALENE	ID	83814

☐ ✓ Spouse deceased in 2006

Do you need Idaho income tax forms mailed to you next year? ▪ ☐ Yes ▪ ☒ No

Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☒ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. **Exemptions** Enter the same number claimed on federal return.

a. 0 Yourself
b. ☐ Spouse
c. ☐ Other dependents
d. 0 Total exemptions

{ If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund
I want $1 of my income tax to go to the Idaho Election Campaign Fund ($2 on joint return).

	7. Yourself	8. Spouse		7. Yourself	8. Spouse
Constitution	☐	☐	United	☐	☐
Democratic	☐	☐	No Specific	☐	☐
Libertarian	☒	☐	None	☐	☐
Republican	☐	☐			

ATTACH PAYMENT HERE

INCOME. See instructions, page 7.

9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.	9	7200	00
10. Additions from Form 39R, Part A, line 7. Attach Form 39R.	10		00
11. Total. Add lines 9 and 10.	11	7200	00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R.	12		00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. If you have an NOL and are electing to forego the carryback period, check here. ▪ ☐	13	7200	00

TAX COMPUTATION. See instructions, page 7.

14. CHECK
a. If age 65 or older ▪ ☐ Yourself ▪ ☐ Spouse
b. If blind ▪ ☐ Yourself ▪ ☐ Spouse
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 41. ▪ ☒

Standard Deduction For Most People
Single or Married filing Separately: $5,150
Head of Household: $7,550
Married filing Jointly or Qualifying Widow(er): $10,300

15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15		00
16. All state and local income or general sales taxes included on federal Schedule A, line 5	16		00
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17		00
18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	5150	00
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	2050	00
20. Multiply **$3,300** by the number of exemptions claimed on line 6d. Federal limits apply.	20		00
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	2050	00
22. Tax from tables or rate schedule. See instructions, page 34.	22	51	00

ATTACH STATE W-2 COPIES HERE

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

615097

23. Tax amount from line 22.	23	51	00
CREDITS. Limits apply. See instructions, page 9.			
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24	00	
25. Credit for contributions to Idaho educational entities	25	00	
26. Credit for contributions to Idaho youth and rehabilitation facilities	26	00	
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27	00	
28. TOTAL CREDITS. Add lines 24 through 27.	28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.	29	51	00
OTHER TAXES. See instructions, page 9.			
30. Fuels tax due. Attach Form 75.	30		00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	31		00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.	32		00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.	33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐	34	10	00
35. TOTAL TAX. Add lines 29 through 34.	35	61	00
DONATIONS. See instructions, page 10.			
36. I wish to donate to the Nongame Wildlife Conservation Fund.	36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.	38		00
39. I wish to donate $10 ($20 if married filing jointly) to the American Red Cross of Greater Idaho Fund.	39		00
40. TOTAL TAX PLUS DONATIONS. Add lines 35 through 39.	40	61	00
PAYMENTS and OTHER CREDITS. See instructions, page 10.			
41. Grocery credit. $20 per person claimed on line 6d	41		00
42. Additional grocery credit. $15 per person 65 or older claimed on line 14a	42		00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.	43		00
44. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.	44		00
45. Idaho income tax withheld. Attach Form(s) W-2.	45	215	00
46. 2006 Form 51 payment(s) and amount applied from 2005 return	46		00
47. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 41 through 46.	47	215	00

TAX DUE or REFUND. See instructions, page 11. If line 40 is more than line 47, GO TO LINE 48. If line 40 is less than line 47, GO TO LINE 51.

48. TAX DUE. Subtract line 47 from line 40.			00
49. Penalty _____ Interest from the due date _____ Enter total	49		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. ☐			
50. TOTAL DUE. Add lines 48 and 49. Make check or money order payable to the Idaho State Tax Commission.	50		00
51. OVERPAID. Line 47 minus lines 40 and 49. This is the amount you overpaid.	51	154	00
52. REFUND. Amount of line 51 to be refunded to you.		154	00
53. ESTIMATED TAX. Amount of line 51 to be applied to your 2007 estimated tax.	53		00

54. **DIRECT DEPOSIT. See instructions, page 12.**
Routing No. 1 2 3 4 5 6 7 8 9 Account No. 1 1 2 2 3 3 4 4 5 5 6 6 7 7 8 8 9
Type of Account: ☐ Checking ☒ Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.			
55. Total tax due (line 50) or overpayment (line 51) on this return	55		00
56. Refund from original return plus additional refunds	56		00
57. Tax paid with original return plus additional tax paid	57		00
58. Amended tax due or refund. Add lines 55 and 56 and subtract line 57.	58		00

☒ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone

Paid preparer's signature	Preparer's EIN, SSN, or PTIN
TOM SMITH	165321784
Address and phone number	2087761234

(Bar Code 2/5i f HR at 36 pt)

6 1 5 2 9 4

FORM **40** TC4001 8-04-06_v10

2006

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ▪ ☐
See instructions, page 7 for the reasons for amending and enter the number. ▪ _____

State Use Only ☐☐☐☐ ▪ A R F W M

For calendar year 2006, or fiscal year beginning _____ , ending _____

Your Social Security Number (required): 4 0 0 – 0 0 – 5 9 5 1

Spouse's Social Security Number (required): ☐☐☐ – ☐☐ – ☐☐☐☐

PLEASE PRINT OR TYPE

Your first name and initial	Last name
SAM	COOK
Spouse's first name and initial	Last name

Mailing address: 121 TORCH RD

☐ ✓ Taxpayer deceased in 2006

City	State	Zip Code
BOISE	ID	83702

☐ ✓ Spouse deceased in 2006

Do you need Idaho income tax forms mailed to you next year? ▪ [X] Yes ▪ ☐ No

Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. [X] Qualifying widow(er)

6. **Exemptions** Enter the same number claimed on federal return.

a. [1] Yourself
b. [ ] Spouse
c. [1] Other dependents
d. [2] Total exemptions

{ If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund
I want $1 of my income tax to go to the Idaho Election Campaign Fund ($2 on joint return).

	7. Yourself	8. Spouse		7. Yourself	8. Spouse
Constitution	☐	☐	United	☐	☐
Democratic	X	☐	No Specific	☐	☐
Libertarian	☐	☐	None	☐	☐
Republican	☐	☐			

ATTACH PAYMENT HERE

INCOME. See instructions, page 7.

9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.	9	71913	00
10. Additions from Form 39R, Part A, line 7. Attach Form 39R.	10	35899	00
11. Total. Add lines 9 and 10.	11	107812	00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R.	12	37609	00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. If you have an NOL and are electing to forego the carryback period, check here. ▪ ☐	13	70203	00

TAX COMPUTATION. See instructions, page 7.

14. CHECK
a. If age 65 or older ▪ [X] Yourself ▪ ☐ Spouse
b. If blind ▪ ☐ Yourself ▪ ☐ Spouse
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 41. ▪ ☐

Standard Deduction For Most People

Single or Married filing Separately: $5,150

Head of Household: $7,550

Married filing Jointly or Qualifying Widow(er): $10,300

15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15	35544	00
16. All state and local income or general sales taxes included on federal Schedule A, line 5	16	3000	00
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17	32544	00
18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18		00
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	37659	00
20. Multiply **$3,300** by the number of exemptions claimed on line 6d. Federal limits apply.	20	6600	00
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	31059	00
22. Tax from tables or rate schedule. See instructions, page 34.	22	1886	00

ATTACH STATE W-2 COPIES HERE

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

23. Tax amount from line 22.			23	1886	00
CREDITS. Limits apply. See instructions, page 9.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24	00			
25. Credit for contributions to Idaho educational entities	25	00			
26. Credit for contributions to Idaho youth and rehabilitation facilities	26	00			
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27	00			
28. TOTAL CREDITS. Add lines 24 through 27.			28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.			29	1886	00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.			30		00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases			31		00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.			32		00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.			33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐			34	10	00
35. TOTAL TAX. Add lines 29 through 34.			35	1896	00
DONATIONS. See instructions, page 10.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.			36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.			37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.			38		00
39. I wish to donate $10 ($20 if married filing jointly) to the American Red Cross of Greater Idaho Fund.			39		00
40. TOTAL TAX PLUS DONATIONS. Add lines 35 through 39.			40	1896	00
PAYMENTS and OTHER CREDITS. See instructions, page 10.					
41. Grocery credit. $20 per person claimed on line 6d			41	45	00
42. Additional grocery credit. $15 per person 65 or older claimed on line 14a			42	15	00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.			43		00
44. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.			44		00
45. Idaho income tax withheld. Attach Form(s) W-2.			45		00
46. 2006 Form 51 payment(s) and amount applied from 2005 return			46	3000	00
47. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 41 through 46.			47	3055	00

TAX DUE or REFUND. See instructions, page 11. If line 40 is more than line 47, GO TO LINE 48. If line 40 is less than line 47, GO TO LINE 51.

48. TAX DUE. Subtract line 47 from line 40.			00
49. Penalty _____ Interest from the due date _____ Enter total	49		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. ☐			
50. TOTAL DUE. Add lines 48 and 49. Make check or money order payable to the Idaho State Tax Commission.	50		00
51. OVERPAID. Line 47 minus lines 40 and 49. This is the amount you overpaid.	51	1159	00
52. REFUND. Amount of line 51 to be refunded to you.		1159	00
53. ESTIMATED TAX. Amount of line 51 to be applied to your 2007 estimated tax.	53		00

54. **DIRECT DEPOSIT. See instructions, page 12.**

Routing No. 9 8 7 6 5 4 2 2 1 Account No. 1 2 3 4 5 6 7 8 9 1 0 1 1 1 2 1 3

Type of Account: ☒ Checking ☐ Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.			
55. Total tax due (line 50) or overpayment (line 51) on this return	55		00
56. Refund from original return plus additional refunds	56		00
57. Tax paid with original return plus additional tax paid	57		00
58. Amended tax due or refund. Add lines 55 and 56 and subtract line 57.	58		00

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

(Bar Code 2/5i f HR at 36 pt)

6 1 5 2 9 4

2006 IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

FORM **39R** TC39R1 8-04-06_v4

For calendar year 2006, or fiscal year beginning _____, ending _____

Name(s) as shown on return		Social Security Number
SAM	COOK	400 00 5951

A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in line 9, Form 40	1		00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	100	00
3. Non-Idaho state and local bond interest and dividends	3	34444	00
4. Idaho college savings account withdrawal	4	1255	00
5. Bonus depreciation. Attach computations.	5		00
6. Other additions. Attach explanation.	6	100	00
7. Total additions. Add lines 1 through 6. Enter on line 10, Form 40.	7	35899	00

B. Subtractions. See instructions, page 20.

1. Idaho net operating loss carryover _____. Idaho net operating loss carryback _____. Enter total here.	1		00
2. State income tax refund if included in federal income	2	100	00
3. Interest from U.S. Government obligations	3	50	00
4. Insulation of Idaho residence	4	800	00
5. Alternative energy devices deduction.			

	Year Acquired	Type of Device	Total Cost		Percent				
a.	2006		$	X	40%	=	5a		00
b.	2005		$	X	20%	=	5b		00
c.	2004		$	X	20%	=	5c		00
d.	2003		$	X	20%	=	5d		00

e. Add lines 5a through 5d.	5e	2000	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.	6	3000	00
7. Social security and railroad benefits, if included in federal income	7	3000	00
8. Retirement benefits deduction. Complete Section C.	8		00
9. Technological equipment donation	9		00
10. Idaho capital gains deduction. Attach Form CG.	10	19959	00
11. Active duty military pay earned outside of Idaho	11	1000	00
12. Adoption expenses	12	2000	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	500	00
14. Idaho college savings program	14	500	00
15. Maintaining a home for the aged and/or developmentally disabled	15		00
16. Idaho lottery winnings, less than $600 per prize	16	600	00
17. Income earned on a reservation by an American Indian	17	1100	00
18. Health insurance premiums	18	300	00
19. Long-term care insurance	19	1000	00
20. Worker's compensation insurance	20	200	00
21. Bonus depreciation. Attach computations.	21	1000	00
22 Other subtractions. Attach explanation.	22	500	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter on line 12, Form 40.	23	37609	00

C. Retirement Benefits Deduction. See instructions, page 24, for qualified retirement benefits.

1. If single enter $24,636, or if married filing jointly enter $36,954	1	24636	00
2. Federal Railroad Retirement benefits received	2		00
3. Social Security benefits received	3	3000	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero.	4	21636	00
5. Qualified retirement benefits included in federal income.	5		00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B.	6		00

FORM **40** TC4001 8-04-06_v10

2006

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ▪ [X]
See instructions, page 7 for the reasons for amending and enter the number. ▪ 3

State Use Only [ ][ ][ ][ ]

▪ A R F W M

For calendar year 2006, or fiscal year beginning _____ , ending _____

Your Social Security Number (required): 4 0 0 – 0 0 – 5 9 5 2

Spouse's Social Security Number (required): 4 0 0 – 0 0 – 5 9 5 3

PLEASE PRINT OR TYPE

Your first name and initial	Last name
DENNIS A	COX
Spouse's first name and initial	Last name
EDNA K	COX

Mailing address: 9374 BLUE HERON LN

[ ] ✓ Taxpayer deceased in 2006

City	State	Zip Code
MIDDLETON	ID	83644

[ ] ✓ Spouse deceased in 2006

Do you need Idaho income tax forms mailed to you next year? ▪ [ ] Yes ▪ [X] No

Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.

1. [ ] Single
2. [X] Married filing joint return
3. [ ] Married filing separate return
4. [ ] Head of household
5. [ ] Qualifying widow(er)

6. **Exemptions** Enter the same number claimed on federal return.

a. [1] Yourself
b. [1] Spouse
c. [ ] Other dependents
d. [2] Total exemptions

{ If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund
I want $1 of my income tax to go to the Idaho Election Campaign Fund ($2 on joint return).

	7. Yourself	8. Spouse		7. Yourself	8. Spouse
Constitution	[ ]	[ ]	United	[ ]	[ ]
Democratic	[ ]	[X]	No Specific	[ ]	[ ]
Libertarian	[ ]	[ ]	None	[ ]	[ ]
Republican	[ ]	[ ]			

ATTACH PAYMENT HERE

INCOME. See instructions, page 7.

9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.	9	50000	00
10. Additions from Form 39R, Part A, line 7. Attach Form 39R.	10		00
11. Total. Add lines 9 and 10.	11	50000	00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R.	12		00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. If you have an NOL and are electing to forego the carryback period, check here. ▪ [ ]	13	50000	00

ATTACH STATE W-2 COPIES HERE

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People

Single or Married filing Separately: $5,150

Head of Household: $7,550

Married filing Jointly or Qualifying Widow(er): $10,300

14. CHECK
a. If age 65 or older ▪ [ ] Yourself ▪ [ ] Spouse
b. If blind ▪ [ ] Yourself ▪ [X] Spouse
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 41. ▪ [ ]

15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15		00
16. All state and local income or general sales taxes included on federal Schedule A, line 5	16		00
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17		00
18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	11300	00
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	38700	00
20. Multiply **$3,300** by the number of exemptions claimed on line 6d. Federal limits apply.	20	6600	00
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	32100	00
22. Tax from tables or rate schedule. See instructions, page 34.	22	1964	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

23. Tax amount from line 22.			23	1964	00
CREDITS. Limits apply. See instructions, page 9.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24	100 00			
25. Credit for contributions to Idaho educational entities	25	100 00			
26. Credit for contributions to Idaho youth and rehabilitation facilities	26	100 00			
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27	3755 00			
28. TOTAL CREDITS. Add lines 24 through 27.			28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.			29		00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.			30	86	00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases			31	51	00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.			32	75	00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.			33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐			34	blind ~~10~~	~~00~~
35. TOTAL TAX. Add lines 29 through 34.			35	212	00
DONATIONS. See instructions, page 10.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.			36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.			37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.			38		00
39. I wish to donate $10 ($20 if married filing jointly) to the American Red Cross of Greater Idaho Fund.			39		00
40. TOTAL TAX PLUS DONATIONS. Add lines 35 through 39.			40	212	00
PAYMENTS and OTHER CREDITS. See instructions, page 10.					
41. Grocery credit. $20 per person claimed on line 6d			41	40	00
42. Additional grocery credit. $15 per person 65 or older claimed on line 14a			42		00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.			43	100	00
44. Special fuels tax refund 75 Gasoline tax refund 72 Attach Form 75.			44	147	00
45. Idaho income tax withheld. Attach Form(s) W-2.			45	4000	00
46. 2006 Form 51 payment(s) and amount applied from 2005 return			46		00
47. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 41 through 46.			47	4287	00

TAX DUE or REFUND. See instructions, page 11. If line 40 is more than line 47, GO TO LINE 48. If line 40 is less than line 47, GO TO LINE 51.

48. TAX DUE. Subtract line 47 from line 40.			00
49. Penalty _____ Interest from the due date _____ Enter total	49		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. ☐			
50. TOTAL DUE. Add lines 48 and 49. Make check or money order payable to the Idaho State Tax Commission.	50		00
51. OVERPAID. Line 47 minus lines 40 and 49. This is the amount you overpaid.	51	4075	00
52. REFUND. Amount of line 51 to be refunded to you.		1075	00
53. ESTIMATED TAX. Amount of line 51 to be applied to your 2007 estimated tax.	53	3000	00

54. **DIRECT DEPOSIT. See instructions, page 12.**
Routing No. _____ Account No. _____ Type of Account: ☐ Checking ☐ Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.			
55. Total tax due (line 50) or overpayment (line 51) on this return	55		00
56. Refund from original return plus additional refunds	56		00
57. Tax paid with original return plus additional tax paid	57		00
58. Amended tax due or refund. Add lines 55 and 56 and subtract line 57.	58		00

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

(Bar Code 2/5i f HR at 36 pt)

FORM 75 TC7504-1 8-31-06

IDAHO FUELS USE REPORT

PLEASE PRINT OR TYPE

Name: DENNIS COX

Assumed Business Name DBA):

Address: 9374 Blue Heron Ln

City, State, and Zip Code: Boise ID 83702

Social Security Number: 400-00-5952

Federal Employer Identification Number:

Section I. FILING PERIOD Beginning _____, _____, and ending _____, _____

If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.

State Use Only

Section II. BUSINESS ACTIVITIES **Mark each box below that describes the business activities of your company.**

1. [X] Farming
2. [ ] Logging
3. [ ] Construction
4. [ ] Trucking
5. [ ] Manufacturing
6. [ ] Landscaping & tree service
7. [ ] Well drilling
8. [ ] Equipment rental/leasing
9. [ ] Concrete/asphalt/gravel
10. [ ] Excavating
11. [ ] Golf course
12. [ ] Outfitter
13. [ ] Mining
14. [X] Other (describe) Crop Dusting

Section III. NONTAXABLE USE **Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.**

IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in

1. [ ] Stationary engines
2. [X] Unlicensed equipment **(list)** Tractor
3. [ ] Refrigeration unit with separate tank
4. [ ] Intrastate motor vehicles off-highway miles **(attach Form 75-IMV)**
5. [ ] IFTA power take-off and auxiliary engine allowances **(attach Form 75-IC)**
6. [ ] Intrastate motor vehicle power take-off and auxiliary engine allowances **(attach Form 75-IMV)**
7. [ ] Federal, state, and local government motor vehicles
8. [ ] Aircraft (see instructions)
9. [ ] Other **(describe)** _____

***IDAHO TAX-PAID gasoline used in**

10. [ ] Stationary engines
11. [ ] Unlicensed equipment **(list)** _____
12. [ ] Refrigeration unit with separate tank
13. [ ] IFTA auxilary engine allowance **(attach Form 75-IC)**
14. [ ] Intrastate motor vehicle auxiliary engine allowance **(attach Form 75-IMV)**
15. [X] Aircraft (see instructions)
16. [ ] Commercial motor boat
17. [X] Other **(describe)** ATV

***** Gasoline used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

Section IV. TOTAL REFUND OR TAX DUE

Complete the sections on page 2 that apply to you (Sections V, VI, VII, and VIII) before completing this section.

1.	Gasoline tax refund from page 2, Section V, line 4	$ 72
2.	Special fuels tax refund from page 2, Section V, line 5	75
3.	Gasoline tax due from page 2, Section VI, line 4	86
4.	Special fuels tax due from page 2, Section VI, line 5	
5.	Combined total of use tax due from page 2, Section VII, line 8 and Section VIII, line 8	48
	[ ] I paid the use tax with my sales/use tax return. Permit number _____	
6.	**Refund.** If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.	13
7.	**Tax Due.** If the total of lines 1 and 2 is less than the total of line 3, 4, and 5, enter the difference.	

[ ] Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.
Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

SIGN HERE

Authorized signature: Date:

Title: Daytime phone:

Paid preparer's signature: Preparer's EIN, SSN, or PTIN:

Address and phone number:

MAIL TO:
Idaho State Tax Commission
PO Box 76
Boise, ID 83707-0076

Section V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Nontaxable gallons (whole gallons)	200	200	250	300			
2. Tax rate	.25	.055	.045	.25	.181	.197	
3. Fuels tax refund	50	11	11	75			
4. Gasoline tax refund. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 1.							72
5. Special fuels tax refund. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 2.							75

Section VI. FUELS TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Taxable gallons (whole gallons)	300	100	100				
2. Tax rate	.25	.055	.045	.25	.181	.197	
3. Fuels tax due	75	6	5				
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3.							86
5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4.							

Section VII. USE TAX DUE For fuel used from July 1, 2005 through September 30, 2006	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 1 used **from** July 1, 2005 **through** September 30, 2006, on which use tax is due.	200	200	250				
2. Average price per gallon (carry 4 decimal places x.xxxx)	1.5000	1.7000	2.0000				
3. Less state fuels tax/gallon	.25	.055	.045				
4. Less federal fuels tax/gallon	.184	.194	.219				
5. The base cost per gallon (line 2 less 3 & 4).	1.066	1.451	1.736				
6. Total amount subject to use tax (multiply line 1 by line 5)	214	290	434				
7. Use tax due (multiply line 6 by $.05)	11	15	22				
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.							48

Section VIII. USE TAX DUE For fuel used on or after October 1, 2006	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 1 used **on or after** October 1, 2006, on which use tax is due.							
2. Average price per gallon (carry 4 decimal places x.xxxx)							
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon							
5. The base cost per gallon (line 2 less 3 & 4).							
6. Total amount subject to use tax (multiply line 1 by line 5)							
7. Use tax due (multiply line 6 by $.06)							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.							

2006 IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

FORM 44
EFO00006
6-15-06_v4

For calendar year 2006, or fiscal year beginning Month Day Year 06 ending Month Day Year

Name(s) as shown on return: DENNIS COX

Social Security Number or EIN: 400 00 5952

PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed	Carryover
1. Investment tax credit. Attach Form 49.	1	1725	50
2. Credit for production equipment using post-consumer waste	2	25	25
3. Promoter-sponsored event credit	3	25	
4. Credit for qualifying new employees. Attach Form 55.	4	1500	25
5. Credit for Idaho research activities. Attach Form 67.	5	100	100
6. Broadband equipment investment credit. Attach Form 68.	6	100	25
7. Incentive investment tax credit. Attach Form 69.	7	100	25
8. Corporate headquarters investment tax credit. Attach Form 80.	8	50	25
9. Corporate headquarters real property improvement tax credit. Attach Form 81.	9	50	25
10. Corporate headquarters new jobs tax credit. Attach Form 82.	10	25	10
11. Small employer investment tax credit. Attach Form 83.	11	25	10
12. Small employer real property improvement tax credit. Attach Form 84.	12	15	5
13. Small employer new jobs tax credit. Attach Form 85.	13	15	5
14. Total business income tax credits allowed. Add lines 1 through 13.	14	3755	

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:

1. Investment tax credit. Attach Form 49R.	1	25
2. Broadband equipment investment credit. Attach Form 68R.	2	25
3. Incentive investment tax credit. Attach Form 69R.	3	25
4. Corporate headquarters investment tax credit. Attach Form 80R.	4	
5. Corporate headquarters real property improvement tax credit. Attach Form 81R.	5	
6. Corporate headquarters new jobs tax credit. Attach Form 82R.	6	
7. Small employer investment tax credit. Attach Form 83R.	7	
8. Small employer real property improvement tax credit. Attach Form 84R.	8	
9. Small employer new jobs tax credit. Attach Form 85R.	9	
10. Total tax from recapture of income tax credits. Add lines 1 through 9.	10	75

FORM **40** TC4001 8-04-06_v10

2006

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ▪ ☐
See instructions, page 7 for the reasons for amending and enter the number. ▪ _____

State Use Only ☐☐☐☐

▪ A R F W M

For calendar year 2006, or fiscal year beginning _____ , ending _____

Your Social Security Number (required): 4 0 0 – 0 0 – 5 9 5 4

Spouse's Social Security Number (required): 4 0 0 – 0 0 – 5 9 5 5

PLEASE PRINT OR TYPE

Your first name and initial	SAM U
Last name	ADAMSON
Spouse's first name and initial	MARY N
Last name	ADAMSON
Mailing address	1030 N MAIN ST
City	POCATELLO
State	ID
Zip Code	83202

☐ ✓ Taxpayer deceased in 2006

☐ ✓ Spouse deceased in 2006

Do you need Idaho income tax forms mailed to you next year? ▪ ☐ Yes ▪ ☐ No

Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☒ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. **Exemptions** Enter the same number claimed on federal return.

a. 1 Yourself
b. ☐ Spouse
c. ☐ Other dependents
d. 1 Total exemptions

{ If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund
I want $1 of my income tax to go to the Idaho Election Campaign Fund ($2 on joint return).

	7. Yourself	8. Spouse
Constitution	☐	☐
Democratic	☐	☐
Libertarian	☐	☐
Republican	☐	☐

	7. Yourself	8. Spouse
United	☐	☐
No Specific	☐	☐
None	☒	☐

ATTACH PAYMENT HERE

INCOME. See instructions, page 7.

9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.	9	32000	00
10. Additions from Form 39R, Part A, line 7. Attach Form 39R.	10		00
11. Total. Add lines 9 and 10.	11	32000	00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R.	12		00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. If you have an NOL and are electing to forego the carryback period, check here. ▪ ☐	13	32000	00

ATTACH STATE W-2 COPIES HERE

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People

Single or Married filing Separately: $5,150

Head of Household: $7,550

Married filing Jointly or Qualifying Widow(er): $10,300

14. CHECK
a. If age 65 or older ▪ ☐ Yourself ▪ ☐ Spouse
b. If blind ▪ ☐ Yourself ▪ ☐ Spouse
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 41. ▪ ☐

15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15		00
16. All state and local income or general sales taxes included on federal Schedule A, line 5	16		00
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17		00
18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	5150	00
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	26850	00
20. Multiply **$3,300** by the number of exemptions claimed on line 6d. Federal limits apply.	20	3300	00
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	23550	00
22. Tax from tables or rate schedule. See instructions, page 34.	22	1538	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

6 1 5 0 9 7

23. Tax amount from line 22.				23	1538 00
CREDITS. Limits apply. See instructions, page 9.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24		00		
25. Credit for contributions to Idaho educational entities	25		00		
26. Credit for contributions to Idaho youth and rehabilitation facilities	26		00		
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27		00		
28. TOTAL CREDITS. Add lines 24 through 27.				28	00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.				29	1538 00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.				30	00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases				31	00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.				32	00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.				33	00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐				34	10 00
35. TOTAL TAX. Add lines 29 through 34.				35	1548 00
DONATIONS. See instructions, page 10.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.				36	5 00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.				37	5 00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.				38	5 00
39. I wish to donate $10 ($20 if married filing jointly) to the American Red Cross of Greater Idaho Fund.				39	10 00
40. TOTAL TAX PLUS DONATIONS. Add lines 35 through 39.				40	1573 00
PAYMENTS and OTHER CREDITS. See instructions, page 10.					
41. Grocery credit. $20 per person claimed on line 6d				41	20 00
42. Additional grocery credit. $15 per person 65 or older claimed on line 14a				42	00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.				43	00
44. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.				44	00
45. Idaho income tax withheld. Attach Form(s) W-2.				45	1000 00
46. 2006 Form 51 payment(s) and amount applied from 2005 return				46	00
47. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 41 through 46.				47	1020 00

TAX DUE or REFUND. See instructions, page 11. If line 40 is more than line 47, GO TO LINE 48. If line 40 is less than line 47, GO TO LINE 51.

48. TAX DUE. Subtract line 47 from line 40.		553 00
49. Penalty _____ Interest from the due date _____ Enter total	49	10 00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. ☐		
50. TOTAL DUE. Add lines 48 and 49. Make check or money order payable to the Idaho State Tax Commission.	50	563 00
51. OVERPAID. Line 47 minus lines 40 and 49. This is the amount you overpaid.	51	00
52. REFUND. Amount of line 51 to be refunded to you.		00
53. ESTIMATED TAX. Amount of line 51 to be applied to your 2007 estimated tax.	53	00

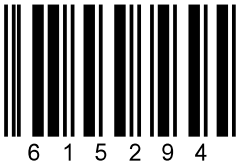
54. **DIRECT DEPOSIT. See instructions, page 12.**
Routing No. _____ Account No. _____ Type of Account: ☐ Checking ☐ Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.		
55. Total tax due (line 50) or overpayment (line 51) on this return	55	00
56. Refund from original return plus additional refunds	56	00
57. Tax paid with original return plus additional tax paid	57	00
58. Amended tax due or refund. Add lines 55 and 56 and subtract line 57.	58	00

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

(Bar Code 2/5i f HR at 36 pt)



FORM 40 TC4001 8-04-06_v10

2006

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ▪ ☐
See instructions, page 7 for the reasons for amending and enter the number. ▪ _____

State Use Only ☐☐☐☐ ▪ A R F W M

For calendar year 2006, or fiscal year beginning _____ , ending _____

Your Social Security Number (required): 4 0 0 – 0 0 – 5 9 5 6

Spouse's Social Security Number (required): ☐☐☐ – ☐☐ – ☐☐☐☐

PLEASE PRINT OR TYPE

Your first name and initial	Last name
PAT M	NORRIS
Spouse's first name and initial	Last name

Mailing address: 13 WINNERS CIRCLE DR

☐ ✓ Taxpayer deceased in 2006

City	State	Zip Code
HORSESHOE BEND	ID	83626

☐ ✓ Spouse deceased in 2006

Do you need Idaho income tax forms mailed to you next year? ▪ [X] Yes ▪ ☐ No

Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. [X] Head of household
5. ☐ Qualifying widow(er)

6. **Exemptions** Enter the same number claimed on federal return.

a. [1] Yourself
b. ☐ Spouse
c. [2] Other dependents
d. [3] Total exemptions

{ If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund
I want $1 of my income tax to go to the Idaho Election Campaign Fund ($2 on joint return).

	7. Yourself	8. Spouse		7. Yourself	8. Spouse
Constitution	☐	☐	United	☐	☐
Democratic	☐	☐	No Specific	☐	☐
Libertarian	☐	☐	None	☐	☐
Republican	[X]	☐			

ATTACH PAYMENT HERE

INCOME. See instructions, page 7.

9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.	9	26126	00
10. Additions from Form 39R, Part A, line 7. Attach Form 39R.	10		00
11. Total. Add lines 9 and 10.	11	26126	00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R.	12		00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. If you have an NOL and are electing to forego the carryback period, check here. ▪ ☐	13	26126	00

TAX COMPUTATION. See instructions, page 7.

ATTACH STATE W-2 COPIES HERE

Standard Deduction For Most People

Single or Married filing Separately: $5,150

Head of Household: $7,550

Married filing Jointly or Qualifying Widow(er): $10,300

14. CHECK
a. If age 65 or older ▪ ☐ Yourself ▪ ☐ Spouse
b. If blind ▪ ☐ Yourself ▪ ☐ Spouse
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 41. ▪ ☐

15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15		00
16. All state and local income or general sales taxes included on federal Schedule A, line 5	16		00
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17		00
18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	7550	00
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	18576	00
20. Multiply **$3,300** by the number of exemptions claimed on line 6d. Federal limits apply.	20	9900	00
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	8676	00
22. Tax from tables or rate schedule. See instructions, page 34.	22	299	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

615097

23. Tax amount from line 22.				23	299 00
CREDITS. Limits apply. See instructions, page 9.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24		00		
25. Credit for contributions to Idaho educational entities	25		00		
26. Credit for contributions to Idaho youth and rehabilitation facilities	26		00		
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27		00		
28. TOTAL CREDITS. Add lines 24 through 27.				28	00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.				29	299 00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.				30	00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases				31	00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.				32	00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.				33	00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐				34	10 00
35. TOTAL TAX. Add lines 29 through 34.				35	309 00
DONATIONS. See instructions, page 10.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.				36	00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.				37	00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.				38	00
39. I wish to donate $10 ($20 if married filing jointly) to the American Red Cross of Greater Idaho Fund.				39	00
40. TOTAL TAX PLUS DONATIONS. Add lines 35 through 39.				40	309 00
PAYMENTS and OTHER CREDITS. See instructions, page 10.					
41. Grocery credit. $20 per person claimed on line 6d				41	60 00
42. Additional grocery credit. $15 per person 65 or older claimed on line 14a				42	00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.				43	00
44. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.				44	00
45. Idaho income tax withheld. Attach Form(s) W-2.				45	200 00
46. 2006 Form 51 payment(s) and amount applied from 2005 return				46	100 00
47. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 41 through 46.				47	360 00

TAX DUE or REFUND. See instructions, page 11. If line 40 is more than line 47, GO TO LINE 48. If line 40 is less than line 47, GO TO LINE 51.

48. TAX DUE. Subtract line 47 from line 40.		00
49. Penalty _____ Interest from the due date _____ Enter total	49	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. ☐		
50. TOTAL DUE. Add lines 48 and 49. Make check or money order payable to the Idaho State Tax Commission.	50	00
51. OVERPAID. Line 47 minus lines 40 and 49. This is the amount you overpaid.	51	51 00
52. REFUND. Amount of line 51 to be refunded to you.		51 00
53. ESTIMATED TAX. Amount of line 51 to be applied to your 2007 estimated tax.	53	00

54. **DIRECT DEPOSIT. See instructions, page 12.**

Routing No. _____ Account No. _____ Type of Account: ☐ Checking ☐ Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.		
55. Total tax due (line 50) or overpayment (line 51) on this return	55	00
56. Refund from original return plus additional refunds	56	00
57. Tax paid with original return plus additional tax paid	57	00
58. Amended tax due or refund. Add lines 55 and 56 and subtract line 57.	58	00

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

(Bar Code 2/5i f HR at 36 pt)