FORM **75** EFO00055 07-03-08

IDAHO FUELS USE REPORT

PLEASE PRINT OR TYPE

Name

Assumed Business Name (DBA)

Address

City, State, and Zip Code

Social Security Number

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. ☐ Farming 095
2. ☐ Logging 100
3. ☐ Construction 105
4. ☐ Trucking 110
5. ☐ Manufacturing 115
6. ☐ Landscaping & tree service 120
7. ☐ Well drilling 125
8. ☐ Equipment rental/leasing 130
9. ☐ Concrete/asphalt/gravel 135
10. ☐ Excavating 140
11. ☐ Golf course 145
12. ☐ Outfitter 150
13. ☐ Mining 155
14. ☐ Other (describe) 160 165

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 170
2. ☐ Unregistered equipment (list) _____ 175 180
3. ☐ Refrigeration unit with separate tank 185
4. ☐ Intrastate motor vehicles off-highway miles (attach Form 75-IMV) 190
5. ☐ IFTA power take-off and auxiliary engine allowances (attach Form 75-IC) 195
6. ☐ Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV) 200
7. ☐ Federal, state, and local government motor vehicles 205
8. ☐ Aircraft (see instructions) 210
9. ☐ Other **(describe)** _____ 215 220

*IDAHO TAX-PAID gasoline used in

10. ☐ Stationary engines 225
11. ☐ Unregistered equipment (list) _____ 230 235
12. ☐ Refrigeration unit with separate tank 240
13. ☐ IFTA auxiliary engine allowance (attach Form 75-IC) 245
14. ☐ Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV) 250
15. ☐ Aircraft (see instructions) 255
16. ☐ Commercial motor boat 260
17. ☐ Other (describe) _____ 265 270

* Gasoline used in a registered 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, or VII) before completing this section.

1. Gasoline tax refund from page 2, Section V, line 5 ..... $ 275
2. Special fuels tax refund from page 2, Section V, line 6 280
3. Gasoline tax due from page 2, Section VI, line 4 285
4. Special fuels tax due from page 2, Section VI, line 5 290
5. Total of use tax due from page 2, Section VII, line 8 295

300 ☐ I paid the use tax with my sales/use tax return. Permit number _____ 305

6. **Refund.** If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference 310
7. **Tax Due.** If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference 315

☐ 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. See instructions.

SIGN HERE

Authorized signature

Date

Title

Daytime phone

Paid preparer's signature

Preparer's EIN, SSN or PTIN

Address and phone number

Call 334-7660 in the Boise area or (800) 972-7660 toll free.

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. Total tax-paid gallons purchased from all sources (whole gallons) .... ▪	320	325	330	335	340	345	
2. Total nontaxable gallons (whole gallons)..... ▪	350	355	360	365	370	375	
3. Tax rate	.25	.07	.06	.25	.181	.197	
4. Fuels tax refund	380	385	390	395	400	405	
5. Gasoline tax refund. Add line 4, columns A, B & C. Enter here and on page 1, Section IV, line 1							
6. Special fuels tax refund. Add line 4, columns D, E & F. Enter here and on page 1, Section IV, line 2							

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)..... ▪	410	415	420	425	430	435	
2. Tax rate	.25	.07	.06	.25	.181	.197	
3. Fuels tax due	440	445	450	455	460	465	
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3							
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	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 2 ..... ▪	470	475	480	485	490	495	
2. Average price per gallon (carry 4 decimal places x.xxxx)..... ▪	500	505	510	515	520	525	
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon ..... ▪	530	535	540	545	550	555	
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 6%).....	560	565	570	575	580	585	
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.....							

* Includes Biodiesel and Biodiesel Blends
** Rate change for Av Gas and Jet Fuel effective July 1, 2008.

FORM 75 IDAHO FUELS USE REPORT

(IF PRESENT IN THE RETURN)

No change to record layout

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value “IDbbbb”
001		Form Number	6	Value “ID75bb”
002		Page Number	5	Value “PG01b”
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value “0000001”
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080		Federal Employer Identification Number	9	Numeric
085		Period Beginning	8	Numeric MMDDYYYY
090		Period Ending	8	Numeric MMDDYYYY
Section II – Business Activities				
095	1	Farming	1	1 For Yes 0 or Blank for No
100	2	Logging	1	1 For Yes 0 or Blank for No
105	3	Construction	1	1 For Yes 0 or Blank for No
110	4	Trucking	1	1 For Yes 0 or Blank for No
115	5	Manufacturing	1	1 For Yes 0 or Blank for No
120	6	Landscaping & Tree Service	1	1 For Yes 0 or Blank for No

125	7	Well Drilling	1	1 For Yes 0 or Blank for No
130	8	Equipment Rental/Leasing	1	1 For Yes 0 or Blank for No
135	9	Concrete/Asphalt/Gravel	1	1 For Yes 0 or Blank for No
140	10	Excavating	1	1 For Yes 0 or Blank for No
145	11	Golf course	1	1 For Yes 0 or Blank for No
150	12	Outfitter	1	1 For Yes 0 or Blank for No
155	13	Mining	1	1 For Yes 0 or Blank for No
160	14	Other	1	1 For Yes 0 or Blank for No
165	14a	Other Description. Use Miscellaneous statement.	30	Alphanumeric
Section III – Nontaxable use				
	Tax Paid Special Fuels			
170	1	Stationary Engines	1	1 For Yes 0 or Blank for No
175	2	Unlicensed Equipment	1	1 For Yes 0 or Blank for No
180	2a	Unlicensed Equipment Description.	30	Alphanumeric
185	3	Refrigeration	1	1 For Yes 0 or Blank for No
190	4	Intrastate Motor Vehicles	1	1 For Yes 0 or Blank for No
195	5	IFTA Power Take-off	1	1 For Yes 0 or Blank for No
200	6	Intrastate Motor Vehicle Power	1	1 For Yes 0 or Blank for No
205	7	Federal, State & Local Motor Vehicle	1	1 For Yes 0 or Blank for No
210	8	Aircraft	1	1 For Yes 0 or Blank for No
215	9	Other	1	1 For Yes 0 or Blank for No
220	9a	Other Description. Use Miscellaneous statement	30	Alphanumeric
	Tax Paid Gasoline			
225	10	Stationary Engines	1	1 For Yes 0 or Blank for No
230	11	Unlicensed Equipment	1	1 For Yes 0 or Blank for No
235	11a	Unlicensed Equipment Description	30	Alphanumeric

240	12	Refrigeration Unit	1	1 For Yes 0 or Blank for No
245	13	IFTA Auxiliary Engine	1	1 For Yes 0 or Blank for No
250	14	Intrastate Motor Vehicle Auxiliary	1	1 For Yes 0 or Blank for No
255	15	Aircraft	1	1 For Yes 0 or Blank for No
260	16	Commercial Motor Boat	1	1 For Yes 0 or Blank for No
265	17	Other	1	1 For Yes 0 or Blank for No
270	17a	Other Description. Use Miscellaneous statement	30	Alphanumeric
Section IV – Total Refund or Tax Due				
275	1	Gasoline Tax Refund	12	Numeric
280	2	Special Fuels Tax Refund	12	Numeric
285	3	Gasoline Tax Due	12	Numeric
290	4	Special Fuels Tax Due	12	Numeric
295	5	Use Tax Due	12	Numeric
300	5a	Sales Tax paid with return	1	1 For Yes 0 or Blank for No
305	5b	Permit Number	9	Numeric
310	6	Refund		NO ENTRY
315	7	Tax Due		NO ENTRY
NOTE: Enter total of Gasoline Tax Due and Special Fuels Tax Due on Line 31 Form 40, or Line 52 Form 43.				
Section V – Fuels Tax Refund				
320	1A	Total tax-paid gallons **Gasoline** purchased	12	Numeric
325	1B	Total tax-paid gallons **Av Gas** purchased	12	Numeric
330	1C	Total tax-paid gallons **Jet Fuel** purchased	12	Numeric
335	1D	Total tax-paid gallons **Undyed Diesel** purchased	12	Numeric
340	1E	Total tax-paid gallons **Propane** purchased	12	Numeric
345	1F	Total tax-paid gallons **Nat Gas** purchased	12	Numeric
350	2-A	Nontaxable Gallons **Gasoline**	12	Numeric
355	2-B	Nontaxable Gallons **Av Gas**	12	Numeric

360	2-C	Nontaxable Gallons **Jet Fuel**	12	Numeric
365	2-D	Nontaxable Gallons **Undyed Diesel**	12	Numeric
370	2-E	Nontaxable Gallons **Propane**	12	Numeric
375	2-F	Nontaxable Gallons **Natural Gas**	12	Numeric
380	4A	Fuels tax Refund **Gas**	12	Numeric
385	4-B	Fuels tax Refund **Av Gas**	12	Numeric
390	4-C	Fuels tax Refund **Jet Fuel**	12	Numeric
395	4-D	Fuels tax Refund **Undyed Diesel**	12	Numeric
400	4-E	Fuels tax Refund **Propane**	12	Numeric
405	4-F	Fuels tax Refund **Nat Gas**	12	Numeric
Section VI – Fuels Tax Due				
410	1-A	Taxable Gallons Gas	12	Numeric
415	1-B	Taxable Gallons Av Gas	12	Numeric
420	1-C	Taxable Gallons Jet Fuel	12	Numeric
425	1-D	Taxable Gallons Undyed Diesel	12	Numeric
430	1-E	Taxable Gallons Propane	12	Numeric
435	1-F	Taxable Gallons Nat. Gas	12	Numeric
440	3-A	Tax Due Gas	12	Numeric
445	3-B	Tax Due Aviation Gas	12	Numeric
450	3-C	Tax Due Jet Fuel	12	Numeric
455	3-D	Tax Due Undyed Diesel	12	Numeric
460	3-E	Tax Due Propane	12	Numeric
465	3-F	Tax Due Natural Gas	12	Numeric
Section VII – Use Tax Due				
470	1-A	Gallons Gas	12	Numeric
475	1-B	Gallons Aviation Gas	12	Numeric
480	1-C	Gallons Jet Fuel	12	Numeric
485	1-D	Gallons Undyed Diesel	12	Numeric
490	1-E	Gallons Propane	12	Numeric
495	1-F	Gallons Natural Gas	12	Numeric
500	2-A	Average Price per Gallon Gas	5	9.999 Percentage
505	2-B	Average Price per Gallon Aviation Gas	5	9.999 Percentage
510	2-C	Average Price per Gallon Jet Fuel	5	9.999 Percentage
515	2-D	Average price per Gallon Undyed Diesel	5	9.999 Percentage
520	2-E	Average Price per Gallon Propane	5	9.999 Percentage
525	2-F	Average Price per Gallon Natural Gas	5	9.999 Percentage

530	4-A	Federal Tax per Gallon Gas	5	9.999 Percentage
535	4-B	Federal Tax per Gallon Aviation Gas	5	9.999 Percentage
540	4-C	Federal Tax per Gallon Jet Fuel	5	9.999 Percentage
545	4-D	Federal Tax per Gallon Undyed Diesel	5	9.999 Percentage
550	4-E	Federal Tax per Gallon Propane	5	9.999 Percentage
555	4-F	Federal Tax per Gallon Natural Gas	5	9.999 Percentage
560	7-A	Use Tax Gas	12	Numeric
565	7-B	Use Tax Aviation Gas	12	Numeric
570	7-C	Use Tax Jet Fuel	12	Numeric
575	7-D	Use Tax Undyed Diesel	12	Numeric
580	7-E	Use Tax Propane	12	Numeric
585	7-F	Use Tax Natural Gas	12	Numeric

Note: The gas rate for AV Gas changed to .07. The rate for Jet fuel changed to .06 effective July 1, 2008.

Miscellaneous Statements

(If present in the return)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value “IDbbbb”
001		Form Number	6	Value “IDMSbb”
002		Page Number	5	Value “PG01b”
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value “0000001”
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080		Variable Description or Statement	1020	Alphanumeric

Note: This document will be used if you are filing an amended tax return and the reason is a number 4 (other) you need to attach explanation for amending. It also needs to be used for lines on forms that are requesting additional information. For example, Form 39R, other additions, other subtractions and bonus deprecation descriptions.

Requirement to file worksheet

Idaho's filing requirements as defined in Section 63-3030, Idaho Code and are based upon **gross** income. Generally, Idaho follows the same rules as the IRS to determine filing requirements, with the following exceptions:

1. If you are blind or receiving public assistance you are **not** required to pay the $10.00 Permanent Building fund tax.

2. If you are filing a tax return to only get back your withholding and you do not meet the filing requirement as defined in section 63-3030 of the Idaho code, you are not required to pay the Permanent building fund.

3. If you are a Part-year Resident/Nonresident, you are required to file an Idaho income tax return if your **gross** income from all sources while a resident and your **gross** income from Idaho sources while a nonresident total more than $2,500.

The following worksheet can be used to determine gross income however; gross income is not limited to just the items on this worksheet.

If the federal attached is a 1040.

Line 7 Wages
8a Interest
9a Dividends
10 State tax refund
11 Alimony received
12 Schedule C, line 7 or Schedule C-EZ, line 1
13 Schedule D, lines 1(f), 2(f), 4(f), 5(f), plus 9(f), 11(f), 12(f), and line 13(f)
14 Schedule 4797 line 18b
15 IRA distributions
16 Taxable pensions and annuities
17 Schedule E line 3 and 4; also: to identify if taxpayer owes permanent building fund and has Schedule E entries on Parts 11, 111 or IV on the back page, and/or lines 5 and 12 Schedule D, treat as if the taxpayer is required to file.
18 Schedule F, line 11 or line 51 or Form 4835 line 7
19 Unemployment compensation
20b Social Security benefits
21 Other income (add only; do not subtract if <$>

State Acknowledgments (Inner TRANA Record)

Field No.	Field ID	Length	Type	Description/Value	
	Byte Count	**04**	**N**	**0120**	
	Start of Record Sentinel	**4**	**N**	**"*****"**	
0000	**Record ID**	**6**	**A**	**'TRANAb'**	
0010	**EIN of Transmitter**	**9**	**N**	**EIN of Transmitter (State will leave this blank).**	
0020	**Transmitter Name**	**35**	**N**	**State will leave this blank.**	
0030	**Type Transmitter**	**16**	**AN**	**'Preparer's Agent'**	
0040	**Processing Site**	**1**	**A**	**'E'**	
0050	**Transmission Date**	**8**	**N**	**CCYYMMDD**	
0060	**ETIN of Transmitter**	**7**	**N**	**ETIN of Transmitter of Electronic Return plus 1 blank space.**	
0070	**Julian Day**	**3**	**N**	**Julian Date of file Generation.**	
0080	**Transmission Sequence for Julian day.**	**2**	**N**	**Sequence number of file.**	
0090	**Acknowledgment Transmission Format**	**1**	**A**	**'A'**	
0100	**Record Type**	**1**	**A**	**'F'**	
0110	**Transmitter EFIN**	**6**	**N**	**EFIN of Transmitter**	
0120	**Filler**	**5**		**Blank**	
0130	**Reserved**	**1**		**Blank**	
0140	**Reserved**	**1**		**Blank**	
0150	**Reserved**	**6**		**Blank**	
0160	**Production-Test Code**	**1**	**A**	**'P' or 'T'**	
0170	**Transmission Type Code**	**1**	**A**	**'Z'**	
0180	**Reserved**	**1**		**Blank**	
	Record Terminus	**1**	**C**	**'#'**	

State Acknowledgments (Inner TRANB Record)

Field No.	Field ID	Length	Type	Description/Value	
	Byte Count	**04**	**N**	**0120**	
	Start of Record Sentinel	**4**	**N**	**"****"**	
0000	**Record ID**	**6**	**A**	**'TRANBb'**	
0010	**EIN of Transmitter**	**9**	**N**	**EIN of Transmitter**	
0020	**Transmitter's Address**	**35**	**AN**	**Address of Transmitter.**	
0030	**Transmitter's City, State, Zip**	**35**	**AN**	**Address of Transmitter..**	
0040	**Transmitter's Area Code & Phone Number**	**10**	**N**	**Transmitter's Area Code and Phone Number.**	
0050	**Filler**	**16**		**Blank**	
	Record Terminus	**1**	**C**	**'#'**	

State Acknowledgments (Ack Key Record)

Field No.	Field ID	Length	Type	Description/Value	
	Byte Count	**04**	**N**	**'0120'**	
	Start of Record Sentinel	**4**	**N**	**"****"**	
0000	**Record ID**	**6**	**A**	**'ACKbbb'**	
0005	**Reserved IP Address Code**	**1**	**A**	**'R' or blank**	
0010	**EIC Indicator**	**1**	**A**	**'Y' or blank**	
0020	**Taxpayer Identification Number**	**9**	**N**	**Primary SSN of Taxpayer.**	
0030	**Return Sequence Number**	**16**	**N**	**RSN of Return or blank**	
0040	**Expected Refund or Balance Due**	**12**	**N**	**Refund or Balance Due of the return or blank.**	

0050	Acceptance Code	1	A	"A" = Accepted "R"= Rejected "D"= Duplicated Return. "T" Transmission rejected "E" Exception Processing Always "A" if State does not reject.	
0060	Duplicate Code	3	A	'Dbb' Duplicate DCN or zero, 'Pbb' if Duplicate Primary SSN or zero, 'Sbb' Duplicate Spouse SSN or zero. (Only if Acceptance code is 'D') otherwise blanks.	
0065	PIN Presence Indicator	1	N	'0' No PIN, '1' Practitioner PIN, '2' Self-Select PIN by Practitioner, '3' Self-Select PIN Online, '4' State-Only or blank.	
0070	EFT Code	1		Blank	
0080	Date Accepted	8	N	CCYYMMDD or blank	
0090	Return DCN	14	N	DCN of Return or blank	
0100	Number of Error Records	2	N	'00' - '96' or blank	
0110	FOUO Ret Seq Num	13		Reserved	
0112	State DD Ind	1		Reserved	
0115	Payment Acknowledgment Literal	15	AN	'PYMNT RQST RVCD" or blank.	
0117	Date of Birth Validity Code	1		'0' DOB Validation Not Required, '1' All DOB's valid, '2'	

				Primary DOB Mismatch, '3' Spouse DOB Mismatch, '4' Both DOB's Mismatch or blank	
0118	Filler	1		Blank	
0119	State-Only Code	2	A	'SO' or blank	
0120	DebtCode	1	AN	'N' None, 'I' IRS Debt, 'F' FMS Debt, 'B' IRS and FMS debt or blank	
0130	State Packet Code	2	A	'ID'	
	Record Terminus	1	C	'#'	

State Acknowledgments (Inner Recap Record)

Field No.	Field ID	Length	Type	Description/Value	
	Byte Count	04	N	'0120'	
	Start of Record Sentinel	4	N	"****"	
0000	Record ID	6	A	'RECAPb'	
0010	Filler	8			
0020	Total EFT Count	6	N	EFT Records sent or blank	
0030	Total Count of ACK Key Records	6	N	Total returns submitted by Transmitter.	
0040	ETIN	7	N	ETIN of Transmitter plus 1 blank.	
0050	Julian Day of Transmission	3	N	Must match the TRANA Record.	
0060	Transmission Sequence	2	N	Daily Transmission Sequence	
0070	Total Accepted Returns	6	N	Total Accepted Returns by Transmitter.	
0080	Total Duplicated Returns	6	N	Total Duplicated Returns by	

				Transmitter.	
0090	Total Rejected Returns	6	N	Total Rejected Returns by Transmitter	
0100	Total Number of ACK Error Records	6	N	Total number of ACKR Records created by Transmitter.	
0110	IRS Computed Return EFT Count	6	N	Blank	
0120	IRS Computed Return Count	6	N	Blank	
0130	Total State-Only Return Count	6	N	Blank	
0135	Total Accepted State-Only Returns	6	N	Blank	
0137	Filler	5			
0140	Acknowledgment File Name	20	AN	GTX Key for Transmitted acknowledgments.	
	Record Terminus	1		'#'	

IDAHO STATE TAX COMMISSION
REVENUE OPERATIONS

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 1000 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: John Q. Taxpayer

1.	Prime social security number	9 digits (518010001)
2.	Spouse social security number	9 digits (123456321)
3.	Name Control (first 4 letters of the last name)	4 characters (TAXP)
4.	Tax Code	2 digits (01)
5.	Tax Period (month & year)	4 digits (1206)
6.	Filing Cycle Code	1 character (A)
7.	Transaction Code	2 digits (95)
8.	Check Digit	1 digit (0)

Payment voucher for original return (Transaction Code = 95)

Idaho Income Tax Payment Voucher **E-filed Original Return** NACTP # 8246	Amount Paid $ 10.00

Mail to: Idaho State Tax Commssion
PO Box 83784
Boise ID 83707-3784

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0410

518010001 123456321 ONEI 01 1208 A 95 2

Payment voucher for amended return (Transaction Code = 72)

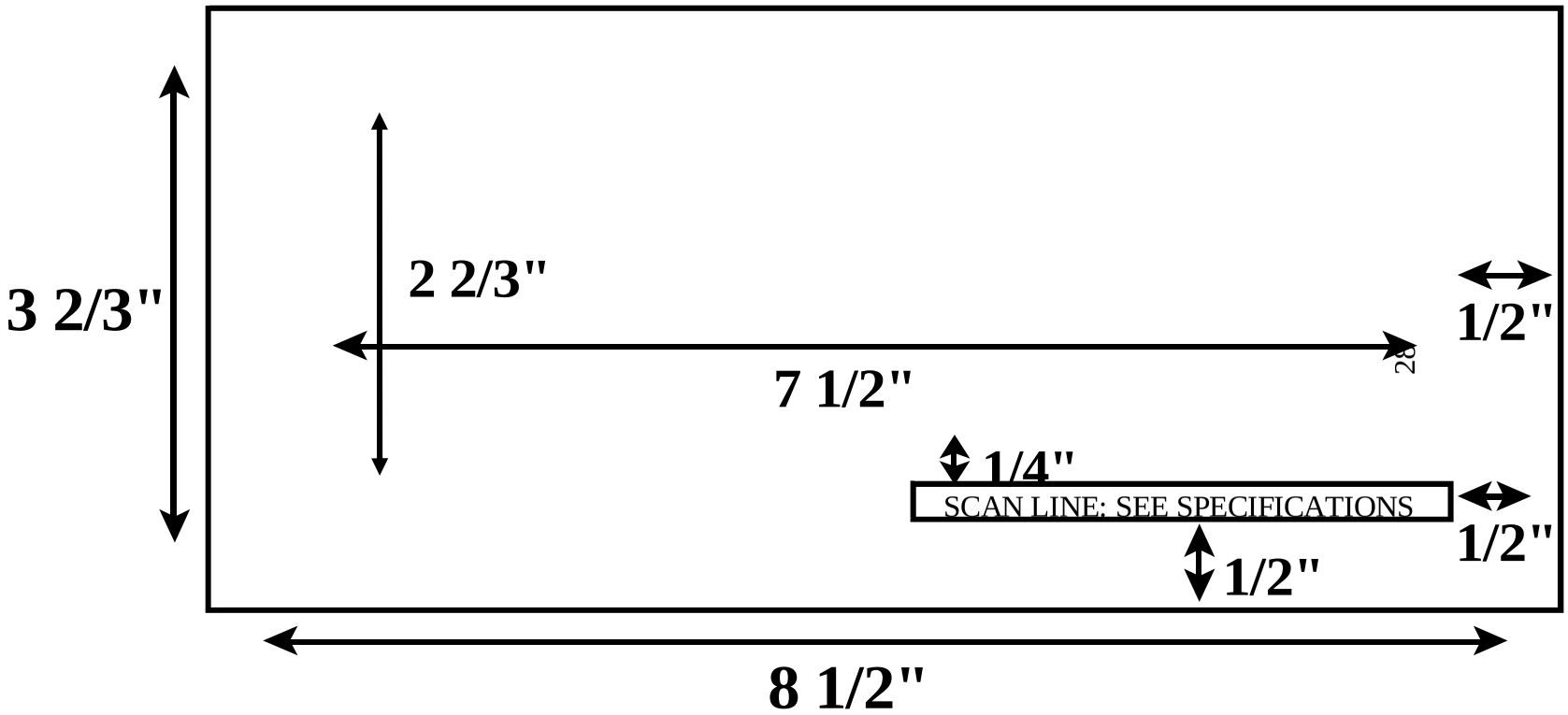
Idaho Income Tax Payment Voucher **E-filed Amended Return** NACTP # 8246	Amount Paid $ 10.00

Mail to: Idaho State Tax Commssion
PO Box 83784
Boise ID 83707-3784

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0410

123456789 000000000 REVE 01 1206 A 72 6

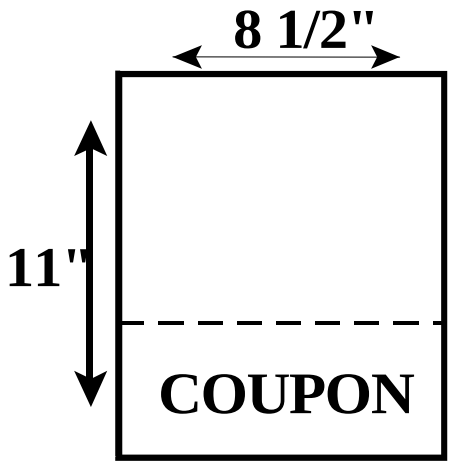
Coupon-Size Form With Scan Line



EPB00056 10-24-08

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 scanline of all of the OCR scanable income tax returns. The check digit is found in position 39 of the scanline. The calculation to validate the check digit is performed on positions 1 through 38 of the scanline. 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 = 1234567890123456789012345678901234567 89

EXAMPLE SCANLINE = 518010001 123456321 HARD 01 1208 A 95 5

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Continued on next page.

Check Digit validation calculations are done as follows:

5 x 1= 5
1 x 2= 2
8 x 1= 8
0 x 2= 0
1 x 1= 1
0 x 2= 0
0 x 1= 0
0 x 2= 0
1 x 1= 1
1 x 2= 2
2 x 1= 2
3 x 2= 6
4 x 1= 4
5 x 2= 10 1 + 0 = 1
6 x 1= 6
3 x 2= 6
2 x 1= 2
1 x 2= 2
3 (T) x 1= 3
1 (A) x 2= 2
7 (X) x 1= 7
7 (P) x 2= 14 1 + 4 = 5
0 x 1= 0
1 x 2= 2
1 x 1= 1
2 x 2= 4
0 x 1= 0
6 x 2= 12 1 + 2 = 3
1 (A) x 1= 1
9 x 2= 18 1 + 8 = 9
5 x 1= 5

TOTAL 90

1. Sum of the digits. The sum in this example equals 90

2. Divide the sum by 10. 90/10 = 9 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 <u>four</u> letters and/or characters of the last name. Do **<u>not</u>** include spaces. Do **<u>not</u>** 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.

<u>Individual Name Control Samples</u>

Harding, the four-letter name control would be **<u>HARD</u>**.

```
518010001 123456321 HARD 01 1208 A 95 5
```

John Doe (Person): The name control would be **<u>DOE </u>**(space after "E")

```
518010001 123456321 DOE 01 1208 A 95 3
```

Don Ho (Person): The name control would be **<u>HO </u>**(Two spaces after "O")

```
518010001 123456321 HO   01 1208 A 95 2
```

Sam O’Neil: The name control would be **<u>ONEI</u>** (remove the apostrophe)

```
518010001 123456321 ONEI 01 1208 A 95 2
```

Jane Sky-Jones: The name control would be **<u>SKY-</u>** (hyphen is acceptable part of name control)

```
518010001 123456321 SKY 01 1208 A 95 2
```

Spaces are placed only at the end of a name control. If the legal name contains characters other than & (ampersand) or – (dash), remove them from the name control and collapse the letters.

2008 IDAHO REJECT CODES

Error Code	Error Message
0001	Duplicate Return
0002	Missing Federal Return
0010	Form 40: Additions (line 10) and/or Subtractions (line 12) are present and Sch 39R does not exist.
0020	Form 40: Itemized deductions (line 15) and Federal Sch A does not exist.
0030	Form 40: State Tax Addback (line 16) and Federal Sch A does not exist.
0040	Form 40: Cr for Income Tax Paid to Other States (line 24) is present and Sch 39R does not exist.
0050	Form 40: Total Business Credits (line 28) is present and Form 44 does not exist.
0060	Form 40: Fuels Tax Due (line 31) is present and Form 75 does not exist.
0070	Form 40: Total Tax from Recapture (line 33) is present and Form 44 does not exist.
0080	Form 40: Tax from Recapture QIE (line 34) is present and Form 49ER does not exist.
0090	Form 40: Old Age Home Credit (line 46) is present and Sch 39R does not exist.
0100	Form 40: Fuels Refund (line 47) is present and Form 75 does not exist.
0110	Form 40: Idaho Withholding (line 48) is present and W2 or 1099 does not exist.
0200	Form 43: Wages (line 9) is present and W2 or 1099 does not exist.
0210	Form 43: Business Income (line 13) is present and Federal Sch C or CEZ does not exist.
0220	Form 43: Other Gains (line 15) is present and Federal Form 4797 does not exist.
0230	Form 43: Rents (line 18) is present and Federal Sch E does not exist.
0240	Form 43: Farm Income (line 19) is present and Federal Sch F does not exist.
0250	Form 43: Additions (Column B line 31) is present and Sch 39NR does not exist.
0260	Form 43: Subtractions (Column B line 33) is present and Sch 39NR does not exist.
0270	Form 43: Itemized deductions (line 36) and Federal Sch A does not exist.
0280	Form 43: State Tax Addback (line 37) and Federal Sch A does not exist.
0290	Form 43: Cr for Income Tax Paid to Other States (line 46) is present and Sch 39NR does not exist.
0300	Form 43: Total Business Credits (line 50) is present and Form 44 does not exist.
0310	Form 43: Fuels Tax Due (line 52) is present and Form 75 does not exist.
0320	Form 43: Total Tax from Recapture (line 54) is present and Form 44 does not exist.
0330	Form 43: Tax from Recapture QIE (line 55) is present and Form 49ER does not exist.
0340	Form 43: Old Age Home Credit (line 65) is present and Sch 39NR does not exist.
0350	Form 43: Fuels Refund (line 66) is present and Form 75 does not exist.
0360	Form 43: Idaho Withholding (line 67) is present and no W2 or 1099 does not exist.
0500	Sch 39R: Idaho Capital Gains Deduction (line 10) is present and Form CG does not exist.
0510	Sch 39NR: Idaho Capital Gains Deduction (Part B, Column B, line 6) is present and Form CG does not exist.
0600	Form 44: Investment tax credit (Part 1, line 1) is present and Form 49 does not exist

0610	Form 44: Credit for qualifying new employees (Part I, line 4) is present and Form 55 does not exist
0620	Form 44: Credit for Idaho research activities (Part 1, line 5) is present and Form 67 does not exist.
0630	Form 44: Broadband equipment investment credit (Part 1, line 6) is present and Form 68 does not exist.
0640	Form 44: Incentive investment tax credit (Part 1, line 7) is present and Form 69 does not exist.
0680	Form 44: Small employer investment tax credit (Part 1, line 8) is present.
0690	Form 44: Small employer real property tax credit (Part 1, line 9) is present.
0700	Form 44: Small employer new jobs tax credit (Part 1, line 10) is present.
0705	Form 44: Biofuel infrastructure investment tax credit (Part 1, line 11) is present
0710	Form 44: Tax from recapture of Investment tax credit (Part 2, line 1) is present and Form 49R does not exist.
0720	Form 44: Tax from recapture of Broadband equipment investment tax credit (Part 2, line 2) is present and Form 68R does not exist.
0770	Form 44: Tax from recapture of Small employer investment tax credit (Part 2, line 3) is present.
0780	Form 44: Tax from recapture of Small employer real property tax credit (Part 2, line 4) is present.
0790	Form 44: Tax from recapture of Small employer new jobs tax credit (Part 2, line 5) is present.
0795	Form 44: Biofuel infrastructure investment tax credit (Part 2, line 6) is present