

Form 51 — Voucher

Estimated Payment of Individual Income Tax

General Information

Use this form to:

- Calculate any payment due for a valid tax year 2025 extension.
- Make estimated payments for tax year 2026 (check the appropriate year on the voucher below).
- Make payments of Qualified Investment Exemption (QIE) recapture when you don't file your income tax return by the due date. Write "Payment of QIE Recapture" at the bottom of the voucher below, and return it with a check.

About payments for extensions. If you can't file your 2025 Idaho tax return by April 15, 2026, you qualify for an

automatic extension to file, if you pay at least one of these:

- 100% of the income tax on your 2024 return (if you filed). You can't use this method if you've never filed in Idaho.
- 80% of the estimated tax due on your 2025 return.

Complete the worksheet below to calculate payment due for the filing extension. You must pay that amount online or postmark it by April 15, 2026. If it's \$50 or less, you don't have to pay it now to get the extension.

There's no extension for paying. We must charge interest on any tax due that you don't pay by April 15, 2026.

If you qualify for the extension, file and pay by October 15, 2026. Penalties can apply. See: tax.idaho.gov/extensions.

Tax Payment Worksheet. (Keep for your records.)

1. Total tax on your 2024 return, Form 40, line 33 minus lines 28, 29, 31, 43, 44, and 49; Form 43, line 53 minus lines 48, 49, 51, 63, 64, and 69 1. _____
2. Tax on your 2025 estimated taxable income. Form 40, line 20; Form 43, line 42 2. _____
3. Estimated additional income taxes for 2025. Form 40, lines 29 and 31; Form 43, lines 50 and 52 3. _____
4. Estimated income tax credits for 2025. Form 40, lines 25, 43, 44, and 49; Form 43, lines 43 through 46, 63, 64, and 69 4. _____
5. Add lines 2 and 3, then subtract line 4 5. _____
6. Multiply line 5 by 80% 6. _____
7. Enter the lesser of line 1 or line 6. If you didn't file a 2024 tax return, then enter the amount from line 6 7. _____
8. Idaho income tax withheld on your 2025 return. Form 40, lines 46 and 48; Form 43, lines 66 and 68 8. _____
9. 2025 Form 51 payments on your 2025 return. Form 40, line 47; Form 43, line 67 9. _____
10. Add amounts listed on lines 8 and 9 10. _____
11. Payment Due. Subtract line 10 from line 7. Enter "0" if the difference is a negative number 11. _____

The amount on line 11 is the minimum you must pay to get a valid filing extension. On line 12, enter any more you want to pay now to reduce tax you owe, and the interest it will accrue.

12. Additional amount 12. _____
13. **Total.** Add lines 11 and 12. Enter the amount here and on Form 51 below 13. _____

Return just the voucher below, and only if you're making a payment.



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Mail to:

Idaho State Tax Commission
PO Box 83784
Boise ID 83707-3784

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|--|--|-------------------------------|-------------------------------|-----------------------|------------------------|--------------------------------------|
| This payment is for tax year: | | <input type="checkbox"/> 2025 | <input type="checkbox"/> 2026 | Tax code 01 | Tran code 10 | Amount paid \$ 00 |
| Your first name and initial | | Last name | | | | Full Social Security number |
| If a joint return, spouse's first name and initial | | Last name | | | | Full Spouse's Social Security number |
| Address (number, street, and apartment number) | | | | | | |
| City | | | State | | ZIP Code | |