

**Form 48-C  
Kilowatt Hour (KWH) License  
Tax Statement for Cogenerator (Quarterly)**

Tax on hydroelectric energy generated in Idaho for barter, sale, or exchange  
for the quarter ending \_\_\_\_\_  
(Month) (Year)

|                  |                               |
|------------------|-------------------------------|
| Name of producer | Social Security number or EIN |
|------------------|-------------------------------|

Producer's current mailing address

|      |       |          |
|------|-------|----------|
| City | State | ZIP Code |
|------|-------|----------|

Energy sold to

If the producer has more than one hydroelectric power plant, use the schedule on page 2.

Project name and location of hydroelectric power plant

|   |   |  |  |    |
|---|---|--|--|----|
| 1. Month of generation .....  | 1 |  |  |    |
| 2. KWH generated .....  | 2 |  |  |    |
| 3. KWH used and/or transformer loss .....   | 3 |  |  |    |
| 4. Net KWH sold. Line 2 minus line 3.<br>(Can't be less than zero.) .....                 | 4 |  |  |    |
| 5. Net taxable KWH for the quarter. Total of amounts on line 4 for the three months ..... |   |  |  | 5  |
| 6. Enter the amount from page 2, line 32 .....  |   |  |  | 6  |
| 7. Net taxable KWH for quarter. Add lines 5 and 6 .....                                   |   |  |  | 7  |
| 8. Tax due. Multiply line 7 by 1/2 mil (.0005) .....                                      |   |  |  | 8  |
| 9. Interest from due date .....   |   |  |  | 9  |
| 10. Penalty .....   |   |  |  | 10 |
| 11. Total due. Add lines 8, 9, and 10 .....   |   |  |  | 11 |

**Signature and Verification**

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete.

|                  |                            |              |                           |                             |
|------------------|----------------------------|--------------|---------------------------|-----------------------------|
| <b>Sign Here</b> | Signature of officer/owner | Date         | Paid preparer's signature | Preparer's EIN, SSN or PTIN |
|                  | Title                      | Phone number | Address                   | Phone number                |

If your previous year's annual tax liability was equal to or less than \$15,000, you must file quarterly on this form. If your previous year's annual tax liability was more than \$15,000, you must file monthly on Form 48-CM.

File this statement with the Idaho State Tax Commission on or before the last day of the month following the end of the reporting quarter. Enclose your payment.

**Mail to: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410**

Project name and location of hydroelectric power plant

|   |    |  |  |  |
|---|----|--|--|--|
| 12. Month of generation .....   | 12 |  |  |  |
| 13. KWH generated .....   | 13 |  |  |  |
| 14. KWH used and/or transformer loss .....  | 14 |  |  |  |
| 15. Net KWH sold. Line 13 minus line 14.<br>(Can't be less than zero.) .....                | 15 |  |  |  |
| 16. Net taxable KWH for the quarter. Total of amounts on line 15 for the three months ..... | 16 |  |  |  |

Project name and location of hydroelectric power plant

|   |    |  |  |  |
|---|----|--|--|--|
| 17. Month of generation .....   | 17 |  |  |  |
| 18. KWH generated .....   | 18 |  |  |  |
| 19. KWH used and/or transformer loss .....  | 19 |  |  |  |
| 20. Net KWH sold. Line 18 minus line 19.<br>(Can't be less than zero.) .....                | 20 |  |  |  |
| 21. Net taxable KWH for the quarter. Total of amounts on line 20 for the three months ..... | 21 |  |  |  |

Project name and location of hydroelectric power plant

|   |    |  |  |  |
|---|----|--|--|--|
| 22. Month of generation .....   | 22 |  |  |  |
| 23. KWH generated .....   | 23 |  |  |  |
| 24. KWH used and/or transformer loss .....  | 24 |  |  |  |
| 25. Net KWH sold. Line 23 minus line 24.<br>(Can't be less than zero.) .....                | 25 |  |  |  |
| 26. Net taxable KWH for the quarter. Total of amounts on line 25 for the three months ..... | 26 |  |  |  |

Project name and location of hydroelectric power plant

|   |    |  |  |  |
|---|----|--|--|--|
| 27. Month of generation .....   | 27 |  |  |  |
| 28. KWH generated .....   | 28 |  |  |  |
| 29. KWH used and/or transformer loss .....  | 29 |  |  |  |
| 30. Net KWH sold. Line 28 minus line 29.<br>(Can't be less than zero.) .....                | 30 |  |  |  |
| 31. Net taxable KWH for the quarter. Total of amounts on line 30 for the three months ..... | 31 |  |  |  |

|  |    |  |  |  |
|--|----|--|--|--|
| 32. Total of lines 16, 21, 26, and 31. Enter this amount on page 1, line 6 ..... | 32 |  |  |  |
|--|----|--|--|--|