

A. Extension of Time Validity

If you're filing as an ABE, use this Form ABE-ES to make estimated payments for tax year 2025 or 2026, or to calculate any payment due for a valid filing extension for the tax year 2025.

Filing Extensions: The original due date to file your return is on or before the 15th day of the 4th month following the close of the tax year. If you can't file by then, you get an automatic, six-month filing extension if you've paid at least one of these amounts by the original due date:

- 80% of the estimated tax due on your 2025 return.
- 100% of the income tax on your 2024 return. You must have filed a 2024 Idaho return to qualify to use this method.

Complete section C below to calculate the payment due. Note that the extension is for filing, *not* paying. You'll owe interest and possibly penalties for anything you owe but didn't pay by the original due date.

You must pay by the original due date to file as an ABE. See section B for requirements.

B. ABE Election Validity

Submitting this Form ABE-ES isn't an ABE election. For the election, you must meet **all** these requirements:

- Your entity type is either **S Corporation** or **Partnership**.
- **You paid the ABE tax (the same amount as for a valid extension) on or before the original due date.**
- An officer, manager, or member of the electing entity signed the ABE-elected return, or Form ABE, *Entity Election*.
- We received one of these:
 - The ABE-elected return after the original due date, with a valid extension.
 - The amended ABE-elected return on or before the original due date, with a valid extension.
 - The amended ABE-elected return after the original due date, and the original return was ABE-elected.

C. Extension of Time Payment Worksheet

	Yes	No
1. Did you file a 2024 tax return?	<input type="checkbox"/>	<input type="checkbox"/>
2. If yes, enter the total tax less the total of the fuels tax, sales/use tax, tax from recapture of QIE, and the tax reimbursement incentive credit from the 2024 tax return		
3. 2025 estimated income tax due less estimated income tax credits. (Estimated tax due includes the \$20 minimum tax, the \$10 permanent building fund tax, and tax from recapture of business income tax credits.) See instructions		
4. Multiply line 3 by 80%		
5. If you answered yes on line 1, enter the smaller amount from line 2 or line 4. If you answered no, enter the amount from line 4		
6. Estimated tax payments, tentative payments and ABE tax paid by another entity from Form 41S, line 61 or Form 65, line 57		
7. Payment Due. Subtract line 6 from line 5. If \$50 or less, a payment isn't required		

Form ABE-ES payments can be made online at tax.idaho.gov/epay (don't send voucher if paying online). Sending check and/or money order? Use voucher below.



Return the bottom portion only if you're making a payment.

Mail to:

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

This payment is for tax year: <input type="checkbox"/> 2025 <input type="checkbox"/> 2026	Tax code 05	Tran code 11	Amount paid \$	00
Business name		Federal Employer Identification Number (FEIN)		
Current business mailing address				
City		State	ZIP Code	