

IDAHO

2-D Barcode

*Test
Manual*

Tax Year 2007

August 2007

August 2007

Dear Software Developer:

Attached is the 2007 tax year 2D bar code filing test packet for the State of Idaho.

Please do not submit 2D bar code tests and substitute forms approval in the same envelope. Forms approval documents are a separate review process.

Idaho testing will begin after October 8.

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

Our office hours are 7:00AM-3:30 PM MST.

Our office will be closed on weekends and the following holidays.

November 12 Veterans Day
November 22 Thanksgiving
December 25 Christmas
January 01 New Years Day

If you find any errors or have questions regarding the test returns please contact Robin Allen 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 Commission
Revenue Operations Division
P O Box 36
Boise Idaho 83722
(208) 334-7783
rallen@tax.idaho.gov

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. State Use Only

See instructions, page 7 for the reasons for amending and enter the number. _____

For calendar year 2007, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name
	Spouse's first name and initial	Last name
	Mailing address	
	City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2007

Spouse deceased in 2007

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)

Must match federal return

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

a. Yourself Spouse Other dependents 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 <input type="checkbox"/>	<input type="checkbox"/>	United <input type="checkbox"/>	<input type="checkbox"/>
Democratic <input type="checkbox"/>	<input type="checkbox"/>	No Specific <input type="checkbox"/>	<input type="checkbox"/>
Libertarian <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>
Republican <input type="checkbox"/>	<input type="checkbox"/>		

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	00
	10. Additions from Form 39R, Part A, line 6. Attach Form 39R	10	00
	11. Total. Add lines 9 and 10	11	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 <input type="checkbox"/>	13	00	

ATTACH STATE W-2 COPIES HERE	TAX COMPUTATION. See instructions, page 7.		
	14. CHECK <input type="checkbox"/> a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 42. <input type="checkbox"/>		
	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	00
	19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero	19	00
	20. Multiply \$3,400 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	00
	22. Tax from tables or rate schedule. See instructions, page 34	22	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		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. Credit for live organ donation expenses	27		00
28. Total business income tax credits from Form 44, Part I, line 15. Attach Form 44	28		00
29. TOTAL CREDITS. Add lines 24 through 28	29		00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30		00

OTHER TAXES. See instructions, page 9.			
31. Fuels tax due. Attach Form 75	31		00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32		00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 11. Attach Form 44	33		00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34		00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	35	<input type="checkbox"/>	10 00
36. TOTAL TAX. Add lines 30 through 35	36		00

DONATIONS. See instructions, page 10.			
37. I wish to donate to the Nongame Wildlife Conservation Fund	37		00
38. I wish to donate to the Children's Trust Fund/Child Abuse Prevention	38		00
39. I wish to donate to the Idaho Guard and Reserve Family Support Fund	39		00
40. I wish to donate to the American Red Cross of Greater Idaho Fund	40		00
41. TOTAL TAX PLUS DONATIONS. Add lines 36 through 40	41		00

PAYMENTS and OTHER CREDITS. See instructions, page 10.			
42. Grocery credit. \$20 per person claimed on line 6d	42		00
43. Additional grocery credit. \$15 per person 65 or older claimed on line 14a	43		00
44. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R	44		00
45. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	45		00
46. Idaho income tax withheld. Attach Form(s) W-2	46		00
47. 2007 Form 51 payment(s) and amount applied from 2006 return	47		00
48. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 47	48		00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 48, GO TO LINE 49. If line 41 is less than line 47 GO TO LINE 52.

49. TAX DUE. Subtract line 48 from line 41			00
50. Penalty _____ Interest from the due date _____ Enter total	50		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account		<input type="checkbox"/>	
51. TOTAL DUE. Add lines 49 and 50. Make check or money order payable to the Idaho State Tax Commission	51		00
52. OVERPAID. Line 48 minus lines 41 and 50. This is the amount you overpaid	52		00
53. REFUND. Amount of line 52 to be refunded to you			00
54. ESTIMATED TAX. Amount of line 52 to be applied to your 2008 estimated tax	54		00

55. **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.			
56. Total tax due (line 51) or overpayment (line 52) on this return	56		00
57. Refund from original return plus additional refunds	57		00
58. Tax paid with original return plus additional tax paid	58		00
59. Amended tax due or refund. Add lines 56 and 57 and subtract line 58	59		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. See instructions.

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



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. State Use Only
See instructions, page 7 for the reasons for amending and enter the number.

For calendar year 2007, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name
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	Mailing address	
	City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2007

Spouse deceased in 2007

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

<p>Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.</p> <p>1. <input type="checkbox"/> Single</p> <p>2. <input type="checkbox"/> Married filing joint return</p> <p>3. <input type="checkbox"/> Married filing separate return</p> <p>4. <input type="checkbox"/> Head of household</p> <p>5. <input type="checkbox"/> Qualifying widow(er)</p> <p>Must match federal return</p>	<p>6. Exemptions Enter the same number claimed on federal return.</p> <p>a. <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> Other dependents <input type="checkbox"/> Total exemptions</p> <p><small>If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."</small></p>	<p>Election campaign fund I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).</p> <table border="0"> <tr> <td>7. Yourself</td> <td>8. Spouse</td> <td>7. Yourself</td> <td>8. Spouse</td> </tr> <tr> <td>Constitution <input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>United <input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Democratic <input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>No Specific <input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Libertarian <input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>None <input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Republican <input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> <td></td> </tr> </table>	7. Yourself	8. Spouse	7. Yourself	8. Spouse	Constitution <input type="checkbox"/>	<input type="checkbox"/>	United <input type="checkbox"/>	<input type="checkbox"/>	Democratic <input type="checkbox"/>	<input type="checkbox"/>	No Specific <input type="checkbox"/>	<input type="checkbox"/>	Libertarian <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>	Republican <input type="checkbox"/>	<input type="checkbox"/>		
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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	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. Credit for live organ donation expenses	27	00
28. Total business income tax credits from Form 44, Part I, line 15. Attach Form 44	28	00
29. TOTAL CREDITS. Add lines 24 through 28	29	00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30	00

OTHER TAXES. See instructions, page 9.		
31. Fuels tax due. Attach Form 75	31	00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32	00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 11. Attach Form 44	33	00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34	00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	35	10 00
36. TOTAL TAX. Add lines 30 through 35	36	00

DONATIONS. See instructions, page 10.		
37. I wish to donate to the Nongame Wildlife Conservation Fund	37	00
38. I wish to donate to the Children's Trust Fund/Child Abuse Prevention	38	00
39. I wish to donate to the Idaho Guard and Reserve Family Support Fund	39	00
40. I wish to donate to the American Red Cross of Greater Idaho Fund	40	00
41. TOTAL TAX PLUS DONATIONS. Add lines 36 through 40	41	00

PAYMENTS and OTHER CREDITS. See instructions, page 10.		
42. Grocery credit. \$20 per person claimed on line 6d	42	00
43. Additional grocery credit. \$15 per person 65 or older claimed on line 14a	43	00
44. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R	44	00
45. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	45	00
46. Idaho income tax withheld. Attach Form(s) W-2	46	00
47. 2007 Form 51 payment(s) and amount applied from 2006 return	47	00
48. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 47	48	00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 48, GO TO LINE 49. If line 41 is less than line 47 GO TO LINE 52.

49. TAX DUE. Subtract line 48 from line 41		00
50. Penalty _____ Interest from the due date _____ Enter total	50	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account	<input type="checkbox"/>	
51. TOTAL DUE. Add lines 49 and 50. Make check or money order payable to the Idaho State Tax Commission	51	00
52. OVERPAID. Line 48 minus lines 41 and 50. This is the amount you overpaid	52	00
53. REFUND. Amount of line 52 to be refunded to you		00
54. ESTIMATED TAX. Amount of line 52 to be applied to your 2008 estimated tax	54	00

55. **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.		
56. Total tax due (line 51) or overpayment (line 52) on this return	56	00
57. Refund from original return plus additional refunds	57	00
58. Tax paid with original return plus additional tax paid	58	00
59. Amended tax due or refund. Add lines 56 and 57 and subtract line 58	59	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. See instructions.

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



Name(s) as shown on return	Social Security Number — —
----------------------------	-------------------------------

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		00
3. Non-Idaho state and local bond interest and dividends	3		00
4. Idaho college savings account withdrawal	4		00
5. Other additions. Attach explanation	5		00
6. Total additions. Add lines 1 through 5. Enter on line 10, Form 40	6		00

B. Subtractions. See instructions, page 20.

1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1		00
2. State income tax refund if included in federal income	2		00
3. Interest from U.S. Government obligations	3		00
4. Insulation of Idaho residence	4		00

5. Alternative energy devices deduction			
Year Acquired	Type of Device	Total Cost	Percent
a. 2007		\$	X 40% = 5a
b. 2006		\$	X 20% = 5b
c. 2005		\$	X 20% = 5c
d. 2004		\$	X 20% = 5d

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

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

1. If single enter \$25,392, or if married filing jointly enter \$38,088	1		00
2. Federal Railroad Retirement benefits received	2		00
3. Social Security benefits received	3		00
4. Line 1 minus lines 2 and 3. If less than zero enter zero	4		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

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. State Use Only
See instructions, page 7 for the reasons for amending and enter the number.

For calendar year 2007, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name
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	Mailing address	
	City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2007
 Spouse deceased in 2007

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.

- Single
- Married filing joint return
- Married filing separate return
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Must match federal return

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

a. Yourself Spouse Other dependents 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 <input type="checkbox"/>	<input type="checkbox"/>	United <input type="checkbox"/>	<input type="checkbox"/>
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Continue to page 2.

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23. Tax amount from line 22	23		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. Credit for live organ donation expenses	27		00
28. Total business income tax credits from Form 44, Part I, line 15. Attach Form 44	28		00
29. TOTAL CREDITS. Add lines 24 through 28	29		00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30		00

OTHER TAXES. See instructions, page 9.			
31. Fuels tax due. Attach Form 75	31		00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32		00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 11. Attach Form 44	33		00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34		00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	35	<input type="checkbox"/>	10 00
36. TOTAL TAX. Add lines 30 through 35	36		00

DONATIONS. See instructions, page 10.			
37. I wish to donate to the Nongame Wildlife Conservation Fund	37		00
38. I wish to donate to the Children's Trust Fund/Child Abuse Prevention	38		00
39. I wish to donate to the Idaho Guard and Reserve Family Support Fund	39		00
40. I wish to donate to the American Red Cross of Greater Idaho Fund	40		00
41. TOTAL TAX PLUS DONATIONS. Add lines 36 through 40	41		00

PAYMENTS and OTHER CREDITS. See instructions, page 10.			
42. Grocery credit. \$20 per person claimed on line 6d	42		00
43. Additional grocery credit. \$15 per person 65 or older claimed on line 14a	43		00
44. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R	44		00
45. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	45		00
46. Idaho income tax withheld. Attach Form(s) W-2	46		00
47. 2007 Form 51 payment(s) and amount applied from 2006 return	47		00
48. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 47	48		00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 48, GO TO LINE 49. If line 41 is less than line 47 GO TO LINE 52.

49. TAX DUE. Subtract line 48 from line 41			00
50. Penalty _____ Interest from the due date _____ Enter total	50		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account		<input type="checkbox"/>	
51. TOTAL DUE. Add lines 49 and 50. Make check or money order payable to the Idaho State Tax Commission	51		00
52. OVERPAID. Line 48 minus lines 41 and 50. This is the amount you overpaid	52		00
53. REFUND. Amount of line 52 to be refunded to you			00
54. ESTIMATED TAX. Amount of line 52 to be applied to your 2008 estimated tax	54		00

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

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

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.			
56. Total tax due (line 51) or overpayment (line 52) on this return	56		00
57. Refund from original return plus additional refunds	57		00
58. Tax paid with original return plus additional tax paid	58		00
59. Amended tax due or refund. Add lines 56 and 57 and subtract line 58	59		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. See instructions.

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



IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

Name(s) as shown on return	Social Security Number or EIN
----------------------------	-------------------------------

PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed	Carryover
1. Investment tax credit. Attach Form 49	1		▪
2. Credit for production equipment using postconsumer waste	2		▪
3. Promoter sponsored event credit	3		▨
4. Credit for qualifying new employees. Attach Form 55	4		▪
5. Credit for Idaho research activities. Attach Form 67	5		▪
6. Broadband equipment investment credit. Attach Form 68	6		▪
7. Incentive investment tax credit. Attach Form 69	7		▪
8. Corporate headquarters investment tax credit. Attach Form 80	8		▪
9. Corporate headquarters real property improvement tax credit. Attach Form 81	9		▪
10. Corporate headquarters new jobs tax credit. Attach Form 82	10		▪
11. Small employer investment tax credit. Attach Form 83	11		▪
12. Small employer real property improvement tax credit. Attach Form 84	12		▪
13. Small employer new jobs tax credit. Attach Form 85	13		▪
14. Biofuel infrastructure investment tax credit. Attach Form 71	14		▪
15. Total business income tax credits allowed. Add lines 1 through 14	15		▨

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:		
1. Investment tax credit. Attach Form 49R	1	
2. Broadband equipment investment credit. Attach Form 68R	2	
3. Incentive investment tax credit. Attach Form 69R	3	
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. Biofuel infrastructure investment tax credit. Attach Form 71R	10	
11. Total tax from recapture of income tax credit. Add lines 1 through 10	11	

IDAHO FUELS USE REPORT

PLEASE PRINT OR TYPE	Name	Social Security Number										
	Assumed Business Name (DBA)	<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>										
	Address	Federal Employer Identification Number										
City, State, and Zip Code	<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>											

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

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

1. <input type="checkbox"/> Farming	6. <input type="checkbox"/> Landscaping & tree service	11. <input type="checkbox"/> Golf course
2. <input type="checkbox"/> Logging	7. <input type="checkbox"/> Well drilling	12. <input type="checkbox"/> Outfitter
3. <input type="checkbox"/> Construction	8. <input type="checkbox"/> Equipment rental/leasing	13. <input type="checkbox"/> Mining
4. <input type="checkbox"/> Trucking	9. <input type="checkbox"/> Concrete/asphalt/gravel	14. <input type="checkbox"/> Other (describe) _____
5. <input type="checkbox"/> Manufacturing	10. <input type="checkbox"/> Excavating	

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

<p>IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in</p> <ol style="list-style-type: none"> 1. <input type="checkbox"/> Stationary engines 2. <input type="checkbox"/> Unregistered equipment (list) _____ 3. <input type="checkbox"/> Refrigeration unit with separate tank 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV) 5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC) 6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV) 7. <input type="checkbox"/> Federal, state, and local government motor vehicles 8. <input type="checkbox"/> Aircraft (see instructions) 9. <input type="checkbox"/> Other (describe) _____ 	<p>*IDAHO TAX-PAID gasoline used in</p> <ol style="list-style-type: none"> 10. <input type="checkbox"/> Stationary engines 11. <input type="checkbox"/> Unregistered equipment (list) _____ 12. <input type="checkbox"/> Refrigeration unit with separate tank 13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC) 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV) 15. <input type="checkbox"/> Aircraft (see instructions) 16. <input type="checkbox"/> Commercial motor boat 17. <input type="checkbox"/> Other (describe) _____ <p style="font-size: small;">* Gasoline used in a registered motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.</p>
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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 5	\$								
2. Special fuels tax refund from page 2, Section V, line 6									
3. Gasoline tax due from page 2, Section VI, line 4									
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									
<input type="checkbox"/> 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.	<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>								
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.	<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>								

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	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
	Title	Daytime phone	
Paid preparer's signature		Preparer's EIN, SSN, or PTIN	
Address and phone number			

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) ..							
2. Total nontaxable gallons (whole gallons)							
3. Tax rate25	.055	.045	.25	.181	.197	
4. Fuels tax refund							
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)							
2. Tax rate25	.055	.045	.25	.181	.197	
3. Fuels tax due							
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 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 2 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.							

Section VIII. 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 2 used from July 1, 2005 through September 30, 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 \$.05)							
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
EPB00067 (2007) 12 of 16

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. State Use Only
See instructions, page 7 for the reasons for amending and enter the number.

For calendar year 2007, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name
	Spouse's first name and initial	Last name
	Mailing address	
	City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2007

Spouse deceased in 2007

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)

Must match federal return

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

a. Yourself Spouse Other dependents 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 <input type="checkbox"/>	<input type="checkbox"/>	United <input type="checkbox"/>	<input type="checkbox"/>
Democratic <input type="checkbox"/>	<input type="checkbox"/>	No Specific <input type="checkbox"/>	<input type="checkbox"/>
Libertarian <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>
Republican <input type="checkbox"/>	<input type="checkbox"/>		

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	00
	10. Additions from Form 39R, Part A, line 6. Attach Form 39R	10	00
	11. Total. Add lines 9 and 10	11	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 <input type="checkbox"/>	13	00	

ATTACH STATE W-2 COPIES HERE	TAX COMPUTATION. See instructions, page 7.		
	14. CHECK <input type="checkbox"/> a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 42. <input type="checkbox"/>		
	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	00
	19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero	19	00
	20. Multiply \$3,400 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	00
	22. Tax from tables or rate schedule. See instructions, page 34	22	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	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. Credit for live organ donation expenses	27	00
28. Total business income tax credits from Form 44, Part I, line 15. Attach Form 44	28	00
29. TOTAL CREDITS. Add lines 24 through 28	29	00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30	00

OTHER TAXES. See instructions, page 9.		
31. Fuels tax due. Attach Form 75	31	00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32	00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 11. Attach Form 44	33	00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34	00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	35	10 00
36. TOTAL TAX. Add lines 30 through 35	36	00

DONATIONS. See instructions, page 10.		
37. I wish to donate to the Nongame Wildlife Conservation Fund	37	00
38. I wish to donate to the Children's Trust Fund/Child Abuse Prevention	38	00
39. I wish to donate to the Idaho Guard and Reserve Family Support Fund	39	00
40. I wish to donate to the American Red Cross of Greater Idaho Fund	40	00
41. TOTAL TAX PLUS DONATIONS. Add lines 36 through 40	41	00

PAYMENTS and OTHER CREDITS. See instructions, page 10.		
42. Grocery credit. \$20 per person claimed on line 6d	42	00
43. Additional grocery credit. \$15 per person 65 or older claimed on line 14a	43	00
44. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R	44	00
45. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	45	00
46. Idaho income tax withheld. Attach Form(s) W-2	46	00
47. 2007 Form 51 payment(s) and amount applied from 2006 return	47	00
48. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 47	48	00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 48, GO TO LINE 49. If line 41 is less than line 47 GO TO LINE 52.

49. TAX DUE. Subtract line 48 from line 41		00
50. Penalty _____ Interest from the due date _____ Enter total	50	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account	<input type="checkbox"/>	
51. TOTAL DUE. Add lines 49 and 50. Make check or money order payable to the Idaho State Tax Commission	51	00
52. OVERPAID. Line 48 minus lines 41 and 50. This is the amount you overpaid	52	00
53. REFUND. Amount of line 52 to be refunded to you		00
54. ESTIMATED TAX. Amount of line 52 to be applied to your 2008 estimated tax	54	00

55. **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.		
56. Total tax due (line 51) or overpayment (line 52) on this return	56	00
57. Refund from original return plus additional refunds	57	00
58. Tax paid with original return plus additional tax paid	58	00
59. Amended tax due or refund. Add lines 56 and 57 and subtract line 58	59	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. See instructions.

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



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. State Use Only
See instructions, page 7 for the reasons for amending and enter the number.

For calendar year 2007, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name
	Spouse's first name and initial	Last name
	Mailing address	
	City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2007

Spouse deceased in 2007

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)

Must match federal return

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

a. Yourself Spouse Other dependents 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 <input type="checkbox"/>	<input type="checkbox"/>	United <input type="checkbox"/>	<input type="checkbox"/>
Democratic <input type="checkbox"/>	<input type="checkbox"/>	No Specific <input type="checkbox"/>	<input type="checkbox"/>
Libertarian <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>
Republican <input type="checkbox"/>	<input type="checkbox"/>		

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	00
	10. Additions from Form 39R, Part A, line 6. Attach Form 39R	10	00
	11. Total. Add lines 9 and 10	11	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 <input type="checkbox"/>	13	00	

ATTACH STATE W-2 COPIES HERE	TAX COMPUTATION. See instructions, page 7.		
	14. CHECK <input type="checkbox"/> a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 42. <input type="checkbox"/>		
	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	00
	19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero	19	00
	20. Multiply \$3,400 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	00
	22. Tax from tables or rate schedule. See instructions, page 34	22	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		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. Credit for live organ donation expenses	27		00
28. Total business income tax credits from Form 44, Part I, line 15. Attach Form 44	28		00
29. TOTAL CREDITS. Add lines 24 through 28	29		00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30		00

OTHER TAXES. See instructions, page 9.			
31. Fuels tax due. Attach Form 75	31		00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32		00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 11. Attach Form 44	33		00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34		00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	35	<input type="checkbox"/>	10 00
36. TOTAL TAX. Add lines 30 through 35	36		00

DONATIONS. See instructions, page 10.			
37. I wish to donate to the Nongame Wildlife Conservation Fund	37		00
38. I wish to donate to the Children's Trust Fund/Child Abuse Prevention	38		00
39. I wish to donate to the Idaho Guard and Reserve Family Support Fund	39		00
40. I wish to donate to the American Red Cross of Greater Idaho Fund	40		00
41. TOTAL TAX PLUS DONATIONS. Add lines 36 through 40	41		00

PAYMENTS and OTHER CREDITS. See instructions, page 10.			
42. Grocery credit. \$20 per person claimed on line 6d	42		00
43. Additional grocery credit. \$15 per person 65 or older claimed on line 14a	43		00
44. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R	44		00
45. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	45		00
46. Idaho income tax withheld. Attach Form(s) W-2	46		00
47. 2007 Form 51 payment(s) and amount applied from 2006 return	47		00
48. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 47	48		00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 48, GO TO LINE 49. If line 41 is less than line 47 GO TO LINE 52.

49. TAX DUE. Subtract line 48 from line 41			00
50. Penalty _____ Interest from the due date _____ Enter total	50		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account		<input type="checkbox"/>	
51. TOTAL DUE. Add lines 49 and 50. Make check or money order payable to the Idaho State Tax Commission	51		00
52. OVERPAID. Line 48 minus lines 41 and 50. This is the amount you overpaid	52		00
53. REFUND. Amount of line 52 to be refunded to you			00
54. ESTIMATED TAX. Amount of line 52 to be applied to your 2008 estimated tax	54		00

55. **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.			
56. Total tax due (line 51) or overpayment (line 52) on this return	56		00
57. Refund from original return plus additional refunds	57		00
58. Tax paid with original return plus additional tax paid	58		00
59. Amended tax due or refund. Add lines 56 and 57 and subtract line 58	59		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. See instructions.

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

