

Amended Return? Check the box.
 See page 1 of instructions for reasons to amend and enter the number that applies. _____

For calendar year Mo Day Year 2019 or fiscal year beginning Mo Day Year **19** ending Mo Day Year

State use only

Name of estate or trust State use only Federal Employer Identification Number (EIN)

Name and title of fiduciary

Current mailing address of fiduciary (number and street)

City State ZIP Code

Check all that apply: Resident Return Part-Year Resident Return Nonresident Return Composite Return
 Grantor Trust Electing Small Business Trust Qualified Funeral Trust (QFT) Qualified Disability Trust (QDT)

1. If reporting for an estate:
 - a. Decedent's Social Security number _____ b. Decedent's date of death _____
 - c. Was the decedent a resident of Idaho? Yes No
 - d. If no, enter the state of residence _____
2. Does this estate or trust have any nonresident beneficiaries? Yes No
3. Is this a final return? Yes No

4. Idaho adjusted income. Enter the amount from Schedule B, page 2, line 11	4	<input type="text"/>
5. Income distribution deduction to beneficiaries	5	<input type="text"/>
6. Estate tax deduction	6	<input type="text"/>
7. Subtract lines 5 and 6 from line 4	7	<input type="text"/>
8. Exemption. See instructions	8	<input type="text"/>
9. Idaho taxable income. Subtract line 8 from line 7	9	<input type="text"/>
10. Idaho income tax. Use the Tax Computation Schedule. See instructions	10	<input type="text"/>
11. Donation to Opportunity Scholarship Program	11	<input type="text"/>
12. Credits. Enter the amount from Schedule C, page 2, line 6. See instructions	12	<input type="text"/>
13. Add lines 10 and 11, then subtract line 12. If less than zero, enter zero.....	13	<input type="text"/>
14. Income distribution reportable by beneficiaries. See instructions.....	14	<input type="text"/>
15. Tax on income distribution. Multiply line 14 by 6.925% <input type="checkbox"/> _____ Less credits <input type="checkbox"/> _____	15	<input type="text"/>
16. Permanent building fund tax. See instructions. Enter zero if this is a QFT	16	<input type="text"/>
17. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	17	<input type="text"/>
18. Fuels tax due. Include Form 75	18	<input type="text"/>
19. Sales/Use tax due on untaxed purchases (online, mail order and other)	19	<input type="text"/>
20. Tax from recapture of qualified investment exemption. Include Form 49ER	20	<input type="text"/>
21. Tax on Electing Small Business Trust or QFT composite return. See instructions	21	<input type="text"/>
22. Total tax. Add lines 13 and 15 through 21	22	<input type="text"/>
23. Estimated tax payments. If made under other EINs, provide EINs, amounts and rollforwards	23	<input type="text"/>
24. Idaho income tax withheld. Include Forms W-2 or 1099	24	<input type="text"/>
25. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75	25	<input type="text"/>
26. Tax Reimbursement Incentive credit. Include certificate	26	<input type="text"/>
27. Total payments and other credits. Add lines 23 through 26	27	<input type="text"/>
Refund or Payment Due.		
28. Tax due. If line 22 is more than line 27, subtract line 27 from line 22	28	<input type="text"/>
29. Penalty <input type="checkbox"/> _____ Interest from due date <input type="checkbox"/> _____ Enter total	29	<input type="text"/>
30. Total Due. Add lines 28 and 29	30	<input type="text"/>
31. Overpayment. If line 22 is less than line 27, subtract line 22 from line 27	31	<input type="text"/>
32. Refund. Amount of line 31 you want refunded to you	32	<input type="text"/>
33. Estimated Tax. Amount you want credited to your 2020 estimated tax. Subtract line 32 from line 31	33	<input type="text"/>

Continue to page 2.



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Schedule A - Computation of the federal taxable income of the estate or trust from Idaho sources.

To be completed by all part-year resident and nonresident estates and trusts.

1. Total income from federal Form 1041, line 9	1	
2. Income from Idaho sources. Include a schedule	2	
3. Idaho capital gain (loss). Include a schedule	3	
4. Add lines 2 and 3	4	
5. Percent of total federal income from Idaho sources. Divide line 4 by line 1	5	%
6. Deductions from federal Form 1041 not allocable to any specific income	6	
7. Prorated deductions. Multiply line 6 by line 5	7	
8. Federal taxable income from Idaho sources. Subtract line 7 from line 4. Enter here and on Schedule B, line 1	8	

Schedule B - Idaho Adjusted Income

1. Adjusted total income (loss). Federal Form 1041, line 17 or Schedule A, line 8 if nonresident	1	
2. Interest and dividends not taxable under Internal Revenue Code. Include a schedule	2	
3. State, municipal and local income taxes deducted on federal return. See instructions	3	
4. Net operating loss deducted on federal return	4	
5. Addition for bonus depreciation. Include a schedule	5	
6. Other additions. Include a schedule	6	
7. Idaho net operating loss carryover <input type="checkbox"/> _____ Carryback <input type="checkbox"/> _____ Enter total	7	
8. Income exempt from Idaho tax. Include a schedule	8	
9. Subtraction for bonus depreciation. Include a schedule	9	
10. Other subtractions. Include a schedule	10	
11. Idaho adjusted income. Add lines 1 through 6 and subtract lines 7 through 10. Enter here and on page 1, line 4	11	

Schedule C - Credits

1. Did you claim the qualified investment exemption for investment tax credit property acquired this tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
2. Credit for income tax paid to other states - Nonresidents can't claim this credit.			
a. Idaho income tax, page 1, line 10	2a	Include a copy of the income tax return and a separate Form 66, page 2 for each state for which a credit is claimed.	
b. Total income from federal Form 1041, line 9	2b		
c. Enter the portion of line b derived from sources in and taxed by the other state	2c		
d. Divide line c by line b. Enter percentage here	2d		%
e. Multiply line a by line d	2e		
f. Other state's tax due less its income tax credits	2f		
g. Credit for income tax paid to other states. Enter the smaller of line e or line f. A copy of the other state's return must accompany this return	2g		
3. Credit for contributions to Idaho educational entities	3		
4. Credit for contributions to Idaho youth and rehabilitation facilities	4		
5. Total business income tax credits from Form 44, Part I, line 9. Include Form 44	5		
6. Total credits. Add lines 2g through 5. Enter total here and on page 1, line 12	6		

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	Signature of fiduciary		Paid preparer's signature		Preparer's EIN, SSN or PTIN	
	Date	Phone number	Address		Phone number	

Mail to: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056
Include a complete copy of your federal Form 1041.

Instructions are for lines not fully explained on the form.

The trust or estate must provide each beneficiary with an Idaho Form ID K-1. This form shows the beneficiary's share of Idaho additions, subtractions and credit information. Form ID K-1 also identifies the beneficiary's share of gross income to help determine Idaho filing requirements of individual beneficiaries.

Include all Form ID K-1s and a complete copy of federal Form 1041, including all federal Schedule K-1s, with the Idaho Form 66.

Heading

File the 2019 return for calendar year 2019 or a fiscal year that begins in 2019. For a fiscal year, fill in the fiscal year beginning and ending dates at the top of the form.

Write your trust or estate name, fiduciary name and title, address and federal Employer Identification Number (EIN) in the space provided. Don't include the dash.

Amended Returns

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the amended return box at the top of the form. Enter the number from the following list that best describes your reason for amending.

1. Federal Audit
2. Net Operating Loss Carryback – Include Form 56 or a schedule showing the application of the loss
3. Federal Amended
4. Other – Include an explanation

Complete the entire form using the corrected amounts.

Specific Instructions

Electing Small Business Trusts (ESBT)

Check the box if the trustee elected for the trust to be an ESBT for federal purposes.

Qualified Funeral Trusts (QFT)

Check the box if the trustee made the election under Internal Revenue Code (IRC) Section 685 and the trust otherwise qualifies as a QFT. Check the box if filing a QFT composite return. Don't complete lines 4 through 15. Enter zero on line 16 and continue to line 21.

Qualified Disability Trusts (QDT)

Check the box if the entity is a qualified disability trust as described in IRC Section 642.

Questions 1, 2 and 3

Mark the appropriate boxes and provide the requested information. Answer each question or the return is considered incomplete. Incomplete returns cause processing delays.

Complete questions 1a through 1d if the fiduciary files Form 66 for an estate. Otherwise, go to question 2.

Question 1 Estates.

- a. Enter the decedent's Social Security number.
- b. Enter the decedent's date of death.
- c. If the decedent was an Idaho resident on the date of death, check the "Yes" box.
- d. If box c is checked "No," enter the decedent's state of residence on the date of death.

Question 2 Resident/Nonresident Beneficiaries. Check the "Yes" box if any beneficiary of the trust or estate isn't an Idaho resident. A beneficiary is an Idaho resident if the individual:

- Is domiciled for the entire year in Idaho even though temporarily outside of Idaho and
- Has a home in Idaho for the entire year and spends more than 270 days in Idaho during the tax year

A Form PTE-12 is required if you checked "Yes." See Form PTE-12 instructions.

Question 3 Final Return. Check the "Yes" box if this is the final Idaho return for the trust or estate.

Line 5 Income Distribution Deduction

Enter the amount of the deduction for distributions to beneficiaries. Include Form PTE-12 with the return if the trust or estate files as a pass-through entity. Enter the total of Idaho distributable income from Form PTE-12 columns (b), (c) and (e).

Line 6 Estate Tax Deduction

Enter the deduction for federal estate tax attributable to income in respect of a decedent. If the income in question has been distributed, only the fiduciary's proportionate share may be deducted. Refer to federal Form 1041 instructions. If any or all of the estate tax is attributed to income that's exempt from Idaho tax, you must make a special Idaho adjustment to add back a proportionate share of the deduction. Include a schedule showing the computation.

Line 8 Exemption

Enter zero here if the trust or estate distributes all its income to the beneficiaries, reports the income distribution and pays the tax for the beneficiaries. Enter zero here if the trust is an exempt trust filing

a Form 990-T to report unrelated business taxable income. The exemption for a qualified disability trust (QDT) is the same as the exemption used for federal purposes.

If all income is reported to Idaho, enter the federal exemption from Form 1041, line 21.

If only part of the income is reported to Idaho, enter the amount from line 6 of the following computation:

1. Federal taxable income, Form 1041, line 23, as adjusted for amounts shown on Idaho Form 66, page 2, Schedule B, lines 2 through 10
2. Federal exemption, Form 1041, line 21
3. Add lines 1 and 2
4. Enter amount from Idaho Form 66, line 7
5. Divide line 4 by line 3. (Can't exceed 100%)
6. Exemption. Multiply line 2 by line 5

Line 11 Donation to Opportunity Scholarship Program

You can make a voluntary donation to the Idaho Opportunity Scholarship Program. The amount designated will either reduce your refund or increase your tax due. Your choice to donate can't be changed; you can't get a refund later.

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions in Idaho. This need-based program is built on a shared responsibility model. Students must contribute to the cost of attendance and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit www.boardofed.idaho.gov/scholarship/opportunity.asp.

Line 12 Credits

Enter the amount from Form 66, page 2, Schedule C, line 6. Instructions for Schedule C begin on page 5.

Line 14 Income Distribution Reportable by Beneficiaries

Determine the amounts from lines 4 and 5 reported by the trust or estate on the fiduciary return. If the trust or estate files as a pass-through entity and includes nonresident beneficiary income in a composite return,

this amount is the same as the total on Form PTE-12 column (c). Don't include amounts distributed to a beneficiary who doesn't meet the Idaho individual income tax filing requirement.

If the trust or estate pays the tax for one or more nonresident individual beneficiaries, determine each beneficiary's share of the total business income tax credits allowed from Form 44, Part I, line 9 and enter the total of these amounts on the credits line of Form 66, line 15. Don't enter the total credit earned by the trust or estate if the trust or estate isn't paying the tax for all beneficiaries. Include Form 44.

Line 15 Tax on Income Distribution

If the trust or estate pays the tax on a beneficiary's income distribution, this income is taxed at the corporate rate of 6.925%. If a trust or estate files as a pass-through entity and includes nonresident beneficiary income in a composite return, this amount is the same as the total on Form PTE-12 column (d). Any credits from the estate or trust that flow through to the beneficiary can be used to offset the tax attributable to that beneficiary. Include a schedule showing this computation.

Line 16 Permanent Building Fund (PBF) Tax

A trust or estate that meets the Idaho filing requirement and doesn't distribute all of its Idaho adjusted income must pay the \$10 PBF tax. For example, if the trust pays tax on capital gains, the \$10 PBF tax is required.

If a trust or estate reports income on line 14 and pays the tax on income paid to nonresident individual beneficiaries, it's required to pay the \$10 PBF tax for each beneficiary. A trust or estate must pay the PBF tax for each nonresident individual beneficiary included in the composite return.

If all the Idaho adjusted income is distributed to beneficiaries who file Idaho income tax returns, the trust or estate doesn't owe this tax.

Enter zero if this is a QFT.

Line 17 Total Tax From Recapture of Income Tax Credits

If the trust or estate pays the tax for one or more beneficiaries, include on this line those beneficiaries' share of the total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44.

Line 18 Fuels Tax Due

If you buy gasoline, aircraft fuel or special fuels (diesel, propane or natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, you owe fuels tax. Add the amounts on Form 75, Section IV, lines 3 and 4 and enter the total here. Include Form 75.

Line 19 Sales/Use Tax Due

Report use tax due on any purchases you made during the year without paying sales tax. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the internet, book and record club items, purchases in a state where no sales tax was charged, etc. Multiply the total amount of these purchases by 6% (.06).

If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total here.

If you have an Idaho sales or use tax account, don't enter your sales or use tax on this line but continue to report the tax on these purchases on your sales and use tax returns.

Line 20 Tax From Recapture of Qualified Investment Exemption (QIE)

If you've claimed the QIE for property tax on property that no longer qualifies before the end of the five-year recapture period, you must recapture part or all of the property tax benefit. Enter the amount from Form 49ER, Part III, line 18. Include Form 49ER.

Line 21 Tax on ESBT or QFT Composite Return ESBTs:

If the trust is an ESBT, the portion that consists of stock in one or more S corporations is treated as a separate trust and you must compute the tax separately on that separate trust. Compute the tax on the S corporation items making the following modifications:

- Take into account only the income, losses, deductions and credits that could be taken into account as pass-through items to S corporation shareholders and gain or loss from the disposition of S corporation stock
- Don't claim an income distribution deduction or an exemption amount
- Don't claim a deduction for capital losses in excess of capital gains
- Make the applicable adjustments on Schedules A and B and complete a separate Schedule C for the S corporation items
- Compute tax at 6.925%. Include the tax computation with the return

Enter the tax for the S corporation items on line 21.

QFTS: If the trust files a composite QFT return, use the same information and schedules for Idaho as you use to determine tax on federal Form 1041-QFT. Calculate each QFT's Idaho taxable income and liability on a separate schedule and include it with the composite Idaho return.

To arrive at the QFT's Idaho taxable income, each QFT included in the Idaho composite return should start with its federal taxable income as reported in the detail information attached to the federal Form 1041-QFT composite return. Each QFT's federal taxable income is then subject to the Idaho modifications. These are listed on Form 66, Page 2, Schedule B. If the QFT is a nonresident, make the computations listed on Form 66, Page 2, Schedule A using the applicable information from the Form 1041-QFT before making the Idaho Schedule B modifications.

A QFT isn't entitled to claim the exemption deduction in computing Idaho taxable income.

Report the total of the Idaho income tax due for all of the QFTs on line 21.

Line 23 Estimated Tax Payments

Enter the total amount of payments made and the amount applied from your 2018 return. If payment is made under other EINs, provide a schedule with the EINs, amounts, and rollforwards. Rollforwards are refund amounts from the prior year that are rolled forward to the taxpayer's current year account rather than being refunded to the taxpayer.

Line 24 Idaho Income Tax Withheld

Enter the amount of Idaho income tax withheld and not repaid by an employer on wages and salaries of a decedent's estate. Include state copies of W-2s or 1099s.

Line 25 Special Fuels and Gasoline Tax Refund

The special fuels (diesel, propane or natural gas) tax refund is available to those who use the fuel for heating or in off-highway equipment and have paid the tax on the special fuels purchased. Enter the amount from Form 75, Section IV, line 2. Include Form 75.

The gasoline tax refund is available to those who buy and use gasoline in off-highway equipment or auxiliary engines. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

Line 26 Tax Reimbursement Incentive Credit

Enter the total credit allowed from the Idaho Reimbursement Incentive certificate. Include a copy of the certificate with the return.

Line 29 Penalty and Interest

Penalty: Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at tax.idaho.gov/penalties.

Interest: Interest is charged from the due date until paid. The rate for 2020 is 4%.

Line 32 Refund

If you're filing an original return, you can receive all or part of the overpayment listed on line 31 as a refund or apply all or part of the overpayment to your 2020 estimated tax. Enter the amount you want refunded to you. If you enter the total from line 31, you must enter zero on line 33.

Line 33 Estimated Tax

If you're filing an original return, you can apply all or part of the overpayment listed on line 31 as a credit against your 2020 estimated tax. The amount you list on this line plus the amount on line 32 must equal the overpayment listed on line 31. If you listed the total overpayment as the amount you want refunded to you on line 32, you must enter zero on this line.

Schedule A

The income of a nonresident or part-year resident trust or estate includable for Idaho fiduciary income tax purposes is that portion of its federal taxable income derived from Idaho sources.

Line 1 Total Income From Federal Form 1041, Line 9

Include the total income from federal Form 1041, line 9 and any ESBT or QFT taxable income that's not included on federal Form 1041, line 9.

Lines 2 and 3 Income and Capital Gain or Loss Derived From Idaho Sources

Include those items includable for federal fiduciary income tax purposes attributable to or resulting from ownership in Idaho of any interest in real or tangible personal property (including real property or property rights from which "gross income from mining" as defined by IRC Section 631(c) is derived); or the carrying on of a trade, business, profession or occupation in Idaho.

To determine income or capital gain or loss derived from Idaho sources:

- Income from intangible personal property (including annuities, dividends, interest and gains from the disposition of intangible personal property) is income derived from Idaho sources only to the extent that the income is derived from property employed in a trade, business, profession or occupation carried on in Idaho
- Deductions with respect to capital losses, net long-term capital gains and net operating losses are based solely on income, gain, loss and deduction connected with Idaho sources. However, salaries, wages, commissions and compensation for personal services performed outside Idaho aren't derived from Idaho sources

- A nonresident beneficiary's distributive share of income, gain, loss and deduction derived from or connected with Idaho sources is determined under Idaho Code section 63-3026A
- If a trade, business, profession or occupation is carried on partly inside and partly outside Idaho, items of income, gain, loss and deduction derived from or connected with Idaho sources are determined under Idaho Code sections 63-3026A and 63-3027
- Deductions with respect to passive activity losses derived from Idaho sources are allowed to the extent they're allowed as a deduction on your federal income tax return. To determine the amount of your Idaho passive activity loss deduction, compute the federal passive loss allowed for each passive activity. Your Idaho passive activity loss deduction for each passive activity carried on in Idaho is the amount you deducted to arrive at federal taxable income or (loss)
- Income taxes paid to Idaho are allowed as a deduction but don't include the amount of income taxes paid to other states

Enter the amount of trust or estate income derived from Idaho sources on Schedule A, line 2. Don't include ESBT or QFT taxable income from Idaho sources. Enter the amount of Idaho capital gain or loss on Schedule A, line 3.

Schedule B**Line 1 Adjusted Total Income (Loss)**

If this is a resident return, enter the amount of federal adjusted total income (loss) from federal Form 1041, line 17. If this is a nonresident return, enter the amount from Idaho Schedule A, line 8. See instructions for Schedule A. If you filed a federal Form 4720, enter the amount from Form 990-T, line 34 or from the attached schedule to Form 4720.

Line 2 Interest and Dividends not Taxable Under Federal Law

Enter the interest and dividends net of applicable amortization received or accrued from obligations of any state or political subdivision excluded from federal taxable income under the provisions of the IRC. This amount can't be less than zero. Nonresidents don't include any amounts. Include a schedule.

Line 3 State, Municipal and Local Income Taxes

Enter the total of all state, municipal and local taxes measured by net income that have been included in federal adjusted total income. Include a schedule of all taxes deducted on the federal return. Only include amounts from Schedule B, line 1.

Line 4 Net Operating Loss Deducted on Federal Return

Only include the net operating loss deducted on the federal return if it's included in the amount on Schedule A, line 8.

Line 5 Bonus Depreciation

If you claimed federal bonus depreciation for property placed in service before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference as a deduction on this line; otherwise, enter the difference on line 9

Don't enter any amounts for property acquired during 2008 and 2009.

Line 6 Other Additions

Enter any miscellaneous Idaho additions. Include a schedule identifying each addition. Include unrelated business taxable income on this line.

Line 7 Idaho Net Operating Loss (NOL)

Enter the Idaho NOL carryover. If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Include a schedule detailing the computation of the loss and prior loss application.

Enter the total of the NOL carryover and carryback amounts on this line. Include Form 56 or a schedule showing the application of the loss.

Line 8 Income Exempt From Idaho Tax

Enter the amount of interest income received from U.S. government obligations (U.S. Savings Bonds, etc.) and Idaho municipal securities not distributed. Expenses related to the production of this income reduce the amount you enter here. This amount is adjusted to reflect the estate tax deduction on page 1, line 6, attributed to income exempt from Idaho tax. The fiduciary must provide the beneficiary with the necessary information if a portion of this adjustment was distributed. Include a schedule showing your computations. If this is a nonresident return, don't include any amounts unless included in line 1.

Line 9 Subtraction for Bonus Depreciation

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference as a deduction on this line; otherwise, enter the difference on line 5

Don't enter any amounts for property acquired during 2008 and 2009.

Line 10 Other Subtractions

Enter any miscellaneous Idaho deductions. Include a schedule identifying each deduction.

Schedule C

Compute tax credits according to the following instructions and the instructions accompanying the appropriate forms. Credits pass through to beneficiaries the same way income and expenses are distributed.

The fiduciary must provide each beneficiary with an Idaho Form ID K-1. This form shows the beneficiary's share of credits earned, credits subject to recapture and contribution information needed to calculate certain credits. Each beneficiary uses this information to determine the amount of Idaho credit allowed, recapture required and credit carryovers that exist on the beneficiary's Idaho income tax return. Credits reported by each beneficiary are subject to the limitations applicable to that beneficiary. Include copies of Form ID K-1 with your return for the year when the credit is earned.

If an individual beneficiary's share of income is taxed on the trust or estate return, the tax can be offset by that beneficiary's share of credits. Credits applied to this tax are computed based on the credit limitations applicable to trusts or estates. For example, if a partnership pays the tax for three individual beneficiaries, the amount of credit for contributions to educational institutions is the lesser of the following amounts:

- 50% of the three beneficiaries' share of the amount donated
- 50% of the tax computed for the three beneficiaries or
- \$500

Credits allowed to a beneficiary that aren't used to offset that beneficiary's tax can't be used to offset the tax computed for other beneficiaries. The broadband equipment investment credit can be transferred to another taxpayer rather than used by the taxpayer who earns the credit.

To claim a credit you acquired through a transfer, include a copy of Form 70, *Idaho Statement of Credit Transfer*, with each return you're claiming transferred credit on.

Line 1 Property Tax Exemption

Check the "Yes" box if you elected the property tax exemption on personal property that qualifies for the investment tax credit. Include a copy of Form 49E.

Line 2 Credit for Taxes Paid to Another State

This credit only applies to resident or part-year resident trusts or estates.

An Idaho trust or estate must report all of its income regardless of where it was earned. If the trust or estate is also taxed by another state on income reported on the Idaho return, it can claim a credit against the Idaho tax. The credit is limited to the proportion of the Idaho tax that the federal total income of the trust or estate derived from sources in the other state and taxed by that state bears to the federal total income.

If you have credit for taxes paid to more than one state, use a separate Schedule C for each state. You must include a copy of the other state's tax return with your Idaho return. Enter the total on line 2g. Amounts on line 2d should be rounded to four digits to the right of the decimal point. For example, .66666 is rounded to .6667 and should be entered as 66.67%.

If the trust is an ESBT, complete a separate Schedule C for the S corporation items. Modify the Schedule C to report the applicable S corporation amounts from the ESBT tax computation schedules.

Line 3 Credit for Contributions to Idaho Educational Entities

Donations made by a trust or estate to a qualified educational entity can qualify for a tax credit. Donations of goods or services don't qualify.

If the trust or estate pays the tax for one or more beneficiaries, the credit is limited to the smallest of:

- The beneficiary's share of one-half of the amount donated
- 50% of the tax computed for the beneficiary
- \$500 or
- The beneficiary's tax, minus the amount on Schedule C, line 2g attributable to that beneficiary

Don't enter the total credit earned by the trust or estate if the trust or estate isn't paying the tax for all the beneficiaries.

A qualified educational entity includes:

- A nonprofit corporation, fund, foundation, research park, trust or association organized and operated exclusively for the benefit of Idaho colleges and universities
- A nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- The Idaho State Historical Society or its foundation
- An Idaho public library or its foundation
- An Idaho library district or its foundation
- An Idaho public or private nonprofit museum
- The Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho STEM Action Center
- Idaho Council for the Deaf and Hard of Hearing
- Medical residency programs or support organizations devoted to training residents in Idaho

Line 4 Credit for Contributions to Idaho Youth and Rehabilitation Facilities

A trust or estate can claim this credit if it donated cash or goods to the following:

- Qualified center for independent living
- Youth or rehabilitation facility or its foundation or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

If the trust or estate pays the tax for one or more beneficiaries, the credit is limited to the smallest of:

- The beneficiary's share of one-half of the amount donated
- 20% of the tax computed for the beneficiary
- \$100 or
- The beneficiary's tax less the amounts on line 3 and Form 44, Part I, line 1

Don't enter the total credit earned by the trust or estate if the trust or estate isn't paying the tax for all the beneficiaries.

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House
- The Arc, Inc., Boise
- The Children’s Home Society of Idaho, Inc., Boise
- The Children’s Village, Inc., Coeur d’Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Emmett
- Hope House, Inc., Nampa
- Idaho Drug Free Youth, Inc., Coeur d’Alene
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Learning Lab, Inc., Boise
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children’s Home
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Project P.A.T.C.H. (Planned Assistance for Troubled Children)

- Shepherd’s Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d’Alene
- Walker Center, Gooding
- Western Idaho Training Co. Inc., Caldwell
- Winchester Occupational Workshop, Winchester
- Women’s and Children’s Alliance

The following are the qualified centers for independent living:

- Disability Action Center Northwest, Moscow and Coeur d’Alene
- Living Independence Network Corporation, Boise and Twin Falls
- Living Independently For Everyone, Inc., Blackfoot, Idaho Falls and Pocatello

Line 5 Total Business Income Tax Credits

Enter the total business income tax credits from Form 44, Part I, line 9. Include Form 44.

Idaho Fiduciary Tax Computation Schedule

If Idaho taxable income is:

The tax is:

Less than or equal to \$1,541	1.125% of Idaho taxable income, line 9
Over \$1,541 but not over \$3,081	\$17.33 plus 3.125% of excess over \$1,541
Over \$3,081 but not over \$4,622	\$65.47 plus 3.625% of excess over \$3,081
Over \$4,622 but not over \$6,162	\$121.32 plus 4.625% of excess over \$4,622
Over \$6,162 but not over \$7,703	\$192.57 plus 5.625% of excess over \$6,162
Over \$7,703 but not over \$11,554	\$279.22 plus 6.625% of excess over \$7,703
\$11,554 or more	\$534.37 plus 6.925% of excess over \$11,554

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
 Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact