

**AMENDED RETURN**, check the box.

See instructions, page 4 for the reasons for amending and enter the number.

For calendar year 2004, or fiscal year beginning Mo Day Year **04** ending Mo Day Year

Name of estate or trust \_\_\_\_\_ Federal employer identification number  **F M**

Name and title of fiduciary \_\_\_\_\_ Do you need Idaho income tax forms mailed to you next year?  Yes  No

Address of fiduciary (number and street) \_\_\_\_\_  Check the box if this is a resident return.  
 Check the box if this is a grantor trust.  
 Check the box if this is a final return.

City, State and Zip Code \_\_\_\_\_

1. If reporting for an estate:	
a. Decedent's social security number _____ b. Enter the decedent's date of death. _____	
c. Was the decedent a resident of Idaho .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
d. If no, indicate the state of residence. _____	
2. Does this estate or trust have any nonresident beneficiaries? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. a. Is this an Electing Small Business Trust? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b. Is this a Qualified Funeral Trust (QFT)? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4. Idaho adjusted income. Enter the amount from Schedule B, page 2, line 11. ....	4
5. Income distribution deduction to beneficiaries .....	5
6. Estate tax deduction .....	6
7. Subtract lines 5 and 6 from line 4. ....	7
8. Exemption. See instructions. ....	8
9. Idaho taxable income. Subtract line 8 from line 7. ....	9
10. Idaho income tax. Use the Tax Computation Schedule, see instructions, page 8. ....	10
11. Credits. Enter the amount from Schedule C, page 2, line 12. ....	11
12. Subtract line 11 from line 10. If less than zero, enter zero. ....	12
13. Income distribution to beneficiaries not reported to Idaho. See instructions. ....	13
14. Tax on income distribution. Multiply line 13 by 7.6% <input type="checkbox"/> _____ less credits <input type="checkbox"/> _____	14
15. Permanent building fund tax. See instructions. Enter zero if this is a QFT. ....	15
16. Fuels tax due. Attach Form 75. ....	16
17. Sales /Use tax due on mail order, Internet, and other nontaxed purchases .....	17
18. Tax from recapture of investment tax credit. Attach Form 49R. ....	18
19. Tax from recapture of broadband equipment investment credit. Attach Form 68R. ....	19
20. Tax from recapture of incentive investment tax credit. Attach Form 69R. ....	20
21. Tax on Electing Small Business Trust or QFT composite return. See instructions. ....	21
22. Total tax. Add lines 12 and 14 through 21. ....	22
23. Estimated tax payments .....	23
24. Idaho income tax withheld. Attach Form(s) W-2. ....	24
25. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75. ....	25
26. Total payments and other credits. Add lines 23 through 25. ....	26

**If line 22 is more than line 26, GO TO LINE 27. If line 22 is less than line 26, GO TO LINE 30.**

<b>REFUND or PAYMENT DUE</b>	
27. Tax Due. Subtract line 26 from line 22. ....	27
28. Penalty <input type="checkbox"/> _____ Interest from due date <input type="checkbox"/> _____ Enter total. ....	28
29. TOTAL DUE. Add lines 27 and 28. ....	29
30. Overpayment. Subtract line 22 from line 26. ....	30
31. REFUND. Amount of line 30 you want refunded to you. ....	31
32. ESTIMATED TAX. Amount you want credited to your 2005 estimated tax. Subtract line 31 from line 30. ....	32
<b>AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.</b>	
33. Total tax due (line 29) or overpayment (line 30) on this return .....	33
34. Refund from original return plus additional refunds .....	34
35. Tax paid with original return plus additional tax paid .....	35
36. Amended tax due or refund. Add lines 33 and 34 and subtract line 35. ....	36

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

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

1. Total income from federal Form 1041, line 9 .....	1	
2. Income derived from Idaho sources. Attach a schedule. ....	2	
3. Idaho capital gain or (loss). Attach a schedule. ....	3	
4. Total income derived from Idaho sources. Add lines 2 and 3. ....	4	
5. Percent of total federal income derived from Idaho sources. Divide line 4 by line 1. ....	5	%
6. Deductions from federal Form 1041 directly allocable to Idaho income .....	6	
7. Deductions from federal Form 1041 not allocable to any specific income .....	7	
8. Multiply deduction amount from line 7 by line 5. ....	8	
9. Total deductions related to Idaho income. Add lines 6 and 8. ....	9	
10. Federal taxable income derived from Idaho sources. Subtract line 9 from line 4. Enter here and on Schedule B, line 1.	10	

**Schedule B - Idaho Adjusted Income**

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

**Schedule C - Credits**

1. Did you claim the property tax 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 – <b>Nonresidents cannot claim this credit.</b>		
a. Idaho income tax, line 10, page 1 .....	2a	
b. Enter the amount from line 7, page 1. ....	2b	
c. Other state's adjusted income .....	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. Investment tax credit. Attach Form 49. ....	4	
5. Credit for contributions to Idaho youth and rehabilitation facilities .....	5	
6. Credit for production equipment using post-consumer waste .....	6	
7. Promoter-sponsored event credit .....	7	
8. Credit for qualifying new employees. Attach Form 55. ....	8	
9. Credit for Idaho research activities. Attach Form 67. ....	9	
10. Broadband equipment investment credit. Attach Form 68. ....	10	
11. Incentive investment tax credit carryover. Attach Form 69. ....	11	
12. Total credits. Add lines 2g through 11. Enter total here and on line 11, page 1.	12	

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.

<b>SIGN HERE</b>	Signature of fiduciary	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Date	Address and phone number	

**MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056  
ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1041**