

AMENDED RETURN, check the box.
 See instructions, page 4 for the reasons for amending and enter the number. _____

For calendar year 2008, or fiscal year beginning _____ Mo Day Year **08** ending _____ Mo Day Year _____

Name of estate or trust _____ State use only _____ Federal employer identification number _____

Name and title of fiduciary _____

Address of fiduciary (number and street) _____

City, State and Zip Code _____

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

Check the box if this is a: resident return grantor trust final return

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? Yes No
 - d. If no, indicate the state of residence _____
2. Does this estate or trust have any nonresident beneficiaries? Yes No
3. a. Is this an Electing Small Business Trust? Yes No
- b. Is this a Qualified Funeral Trust (QFT)? Yes No

4. Idaho adjusted income. Enter the amount from Schedule B, page 2, line 10	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 5.....	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% * _____ less credits * _____	14	_____
15. Permanent building fund tax. See instructions. Enter zero if this is a QFT	15	_____
16. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Attach Form 44	16	_____
17. Fuels tax due. Attach Form 75	17	_____
18. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	18	_____
19. Tax from recapture of qualified investment exemption. Attach Form 49ER.....	19	_____
20. Tax on Electing Small Business Trust or QFT composite return. See instructions.....	20	_____
21. Total tax. Add lines 12 and 14 through 20	21	_____
22. Estimated tax payments	22	_____
23. Idaho income tax withheld. Attach Form(s) W-2.....	23	_____
24. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	24	_____
25. Total payments and other credits. Add lines 22 through 24.....	25	_____

REFUND or PAYMENT DUE If line 21 is more than line 25, go to line 26. If line 21 is less than line 25, go to line 29.

26. Tax due. Subtract line 25 from line 21

27. Penalty * _____ Interest from due date * _____ Enter total

28. TOTAL DUE. Add line 26 and line 27

29. Overpayment. Subtract line 21 from line 25.....

30. REFUND. Amount of line 29 you want refunded to you

31. ESTIMATED TAX. Amount to credit your 2009 estimated tax. Subtract line 30 from line 29



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 and 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. 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 not allocable to any specific income.....		6	
7. Prorated deductions. Multiply line 6 by line 5.....		7	
8. Federal taxable income derived 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 or (loss). Federal Form 1041, line 17 or Schedule A, line 8 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.....	3	
4. Net operating loss deducted on federal return.....	4	
5. Other additions. Attach a schedule.....	5	
6. Idaho net operating loss carryover ▪ _____ carryback ▪ _____ Enter total.....	6	
7. Idaho income exempt from Idaho tax. Attach a schedule.....	7	
8. Subtraction for bonus depreciation. Attach computations.....	8	
9. Other subtractions. Attach a schedule.....	9	
10. Idaho adjusted income. Add lines 1 through 5 and subtract lines 6 through 9. Enter here and on line 4, page 1.....	10	

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 contributions to Idaho educational entities.....	2
3. Credit for contributions to Idaho youth and rehabilitation facilities.....	3
4. Total business income tax credits from Form 44, Part I, line 12. Attach Form 44.....	4
5. Total credits. Add lines 2 through 4. Enter total here and on line 11, page 1.....	5

▪ 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 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.