

IDAHO STATEMENT OF CREDIT TRANSFER

This form is used to verify the credit being transferred and the number of years it can be carried forward. A separate form is required for each transferee. The form must be submitted to the State Tax Commission at least 60 days prior to the date of transfer.

TRANSFEROR: Name _____
 Address _____
 Social Security Number or EIN _____
 Signature of authorized individual _____
 Title _____
 Date of transfer _____

TRANSFeree: Name _____
 Address _____
 Social Security Number or EIN _____

BROADBAND EQUIPMENT INVESTMENT CREDIT:

Amount to be transferred _____ Tax year earned _____

To be completed by the State Tax Commission:

Credit available for transfer _____ Carryover period available _____
 Signed _____ Date _____

INCENTIVE INVESTMENT TAX CREDIT:

Amount to be transferred _____ Tax year earned _____

To be completed by the State Tax Commission:

Credit available for transfer _____ Carryover period available _____
 Signed _____ Date _____

The transferee may claim transferred credits on the original return filed in the calendar year of the transfer. Any credit not used during that tax year may be claimed on the transferee's returns for the carryforward period approved above. The State Tax Commission reserves the right to examine the transferor's books and records to verify that the credit claimed by the transferor was correct. If the State Tax Commission determines that the credit claimed was overstated or that recapture of credit is necessary, any tax due from an overstated or recaptured credit will be due from the transferor.

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 IDAHO STATE TAX COMMISSION
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 BOISE ID 83722-0410

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 (208) 364-7392