

Instructions for Idaho Form 51

(Return the bottom portion only if you're making a payment.)

A. GENERAL INFORMATION

If you can't file your Idaho tax return by April 15, 2019, you'll be allowed an automatic six-month extension if you've paid at least:

- 100% of the income tax reported on your 2017 return (if a return was filed), or
- 80% of the estimated tax due on your 2018 return.

If you qualify for the automatic extension, file your extended tax return by October 15, 2019.

An extension of time to file your return isn't an extension of time to pay your tax.

If you owe \$50 or less, a payment isn't required to have a valid extension. However, we'll charge you interest.

Complete the tax payment worksheet below to calculate the payment due.

Payments must be postmarked or made online by April 15, 2019.

You can use Form 51 to make payments of Qualified Investment Exemption (QIE) recapture when you don't file your income tax return by the due date. Write "Payment of QIE Recapture" at the bottom of the form and return it with a check.

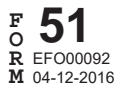
B. TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)

- | | |
|---|-----------|
| 1. Total tax on your 2017 return, Form 40, line 32 minus lines 27, 28, 30, 42, 43, and 48;
Form 43, line 52 minus lines 47, 48, 50, 62, 63, and 68 | 1. _____ |
| 2. Tax on your 2018 estimated taxable income. Form 40, line 20; Form 43, line 41 | 2. _____ |
| 3. Estimated additional income taxes for 2018. Form 40, lines 30 and 32; Form 43, lines 49 and 51 | 3. _____ |
| 4. Estimated income tax credits for 2018. Form 40, lines 26, 43, 44, and 49; Form 43, lines 42
through 45, 62, 63, and 68 | 4. _____ |
| 5. Add lines 2 and 3, then subtract line 4 | 5. _____ |
| 6. Multiply line 5 by 80% | 6. _____ |
| 7. Enter the lesser of line 1 or line 6 | 7. _____ |
| 8. Idaho income tax withheld on your 2017 return. Form 40, lines 45 and 47; Form 43, lines 65 and 67 | 8. _____ |
| 9. Tentative payments on your 2017 return. Form 40, line 46; Form 43, line 66 | 9. _____ |
| 10. Add amounts listed on lines 8 and 9 | 10. _____ |
| 11. Payment Due. Line 10 minus line 7. Enter "0" if the difference is a negative number. | 11. _____ |

Payment of the amount on line 11 is the minimum amount required for a valid extension of time to file. To reduce the amount of interest you'll owe when the return is filed, you can pay more than the estimated amount. Enter the additional amount on line 12.

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| 12. Additional amount | 12. _____ |
| 13. TOTAL. Add lines 11 and 12. Enter the amount here and on the Form 51 below | 13. _____ |

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ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

Mail to: Idaho State Tax Commission • PO Box 83784 • Boise, ID 83707-3784

This payment is for tax year: <input type="checkbox"/> 2018 <input type="checkbox"/> 2019	Tax code 01	Tran code 10	Amount paid \$	00
Your first name and initial _____ Last name _____		Your Social Security number _____		
If a joint return, spouse's first name and initial _____ Last name _____		Spouse's Social Security number _____		
Address (number, street, and apartment number) _____				
City, state, and ZIP Code _____				