

Instructions for Idaho Form 51

(Return this form only if you are making a payment.)

A. GENERAL INFORMATION

If you can't file your Idaho tax return by April 15, 2008, you will be allowed an automatic six-month extension without filing a written request. To qualify for an automatic extension, you must file your tax return by October 15, 2008. However, an extension of time to file your return isn't an extension of time to pay your tax. To avoid penalties, you must pay 80% of your current year income tax liability or 100% of the income tax reported on your income tax return for the preceding year, if one was filed. If you will owe \$50 or less, a payment isn't required in order to have a valid extension of time to file your return. However, interest will be charged.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but can't file by April 15, 2008, send Form 51 with your payment. Your payment must be postmarked by April 15, 2008.

B. TAX PAYMENT WORKSHEET

1. Total tax on your 2006 return, Form 40, line 35 less lines 30, 31, 41, 42, and 43;
Form 43, line 56 less lines 51, 52, 62 and 63 1. _____
2. Tax on your 2007 estimated taxable income. Form 40, line 22; Form 43, line 45 2. _____
3. Estimated additional income taxes for 2007. Form 40, lines 33 and 35; Form 43, lines 54 and 56 3. _____
4. Estimated income tax credits for 2007. Form 40, line 29; Form 43, lines 46 through 50 4. _____
5. Add lines 2 and 3 and 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. Form 40, line 46; Form 43, line 66 8. _____
9. Tentative payments 9. _____
10. 2007 income tax credits. Form 40, lines 42 through 44; Form 43, lines 63 and 64 10. _____
11. Add amounts listed on lines 8, 9 and 10 11. _____
12. Payment Due. Subtract line 11 from line 7 12. _____

Payment of the amount on line 12 is the minimum amount required for a valid extension of time to file. To reduce the amount of interest you will owe when the return is filed, you may make a larger payment than required.

13. Additional amount 13. _____
14. TOTAL. Add lines 12 and 13. Enter the result here and on the Form 51 below 14. _____

DON'T return this form if you aren't making a payment.
If you are making a payment, mail this form with your payment to:

**Idaho State Tax Commission
PO Box 83784
Boise, ID 83707-3784**

CUT HERE

F 51
O R M EFO00092
6-29-07

ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

This payment is for tax year: <input type="checkbox"/> 2007 <input type="checkbox"/> 2008		Amount paid
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		