

# Instructions for Idaho Form 51

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

## A. GENERAL INFORMATION

If you cannot file your Idaho tax return by April 15, 2005, 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 17, 2005. However, an extension of time to file your return is not 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 is not required; however, interest will be charged.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 15, 2005, use Form 51 below to mail in your payment. Your payment must be postmarked by April 15, 2005.

## B. TAX PAYMENT WORKSHEET

1. Total tax on your 2003 return, Form 40, line 42 less lines 36, 37, 46, 47, and 48 ; Form 40EZ, lines 9 and 11 less line 14; Form 43, line 61 less lines 57, 58, 65 and 66. .... 1. \_\_\_\_\_
2. Tax on your 2004 estimated taxable income. Form 40, line 22; Form 43, line 45 ..... 2. \_\_\_\_\_
3. Estimated additional income taxes for 2004. Form 40, lines 38 through 41; Form 43, lines 59 and 60 ..... 3. \_\_\_\_\_
4. Estimated income tax credits for 2004. Form 40, line 34; Form 43, lines 46 through 55 ..... 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 50; Form 43, line 68 ..... 8. \_\_\_\_\_
9. Tentative payments ..... 9. \_\_\_\_\_
10. 2004 income tax credits. Form 40, lines 46 through 48; Form 43, lines 65 and 66 ..... 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. \_\_\_\_\_

**If no payment is being made, DO NOT return this form.**

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TC51040  
7-19-04

## ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

This payment is for tax year: <input type="checkbox"/> 2004 <input type="checkbox"/> 2005		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		

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