

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 18, 2011, 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, 2011. 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's 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.

Form 51 may also be used to make payments of 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 your check.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but can't file by April 18, 2011, send Form 51 with your payment. Your payment must be postmarked by April 18, 2011.

B. TAX PAYMENT WORKSHEET

1. Total tax on your 2009 return, Form 40, line 36 less lines 31, 32, 34, 46, and 47;
Form 43, line 56 less lines 51, 52, 54, 64, and 65 1. _____
2. Tax on your 2010 estimated taxable income. Form 40, line 20; Form 43, line 42 2. _____
3. Estimated additional income taxes for 2010. Form 40, lines 31 and 33; Form 43, lines 51 and 53 3. _____
4. Estimated income tax credits for 2010. Form 40, line 27; Form 43, lines 43 through 47 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 48; Form 43, line 66 8. _____
9. Tentative payments 9. _____
10. 2010 income tax credits. Form 40, lines 45 and 46; 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
R EFO00092
M 09-10-10

ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

This payment is for tax year: <input type="checkbox"/> 2010 <input type="checkbox"/> 2011	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 _____				