FORM **48** EFO00159 07-14-11

IDAHO KILOWATT HOUR (KWH) LICENSE TAX STATEMENT

TAX ON HYDROELECTRIC ENERGY GENERATED IN IDAHO FOR BARTER, SALE, OR EXCHANGE

FOR THE MONTH ENDING _____, _____
(Month) (Year)

Name of Producer	Social Security Number or EIN
Business mailing address	
City, state and ZIP Code	

COMPUTATION OF TAX DUE

1. Total adjusted KWH from Idaho hydroelectric power plants. Amount from line 5, page 2	1	
2. KWH sold to Idaho customers	2	
3. Percentage of total adjusted KWH from Idaho hydroelectric power plants to KWH sold to Idaho customers. Line 1 divided by line 2	3	%
4. Less exemptions:		
a. KWH used to irrigate land in Idaho	4a	
b. KWH for industrial use in Idaho	4b	
c. Total KWH exemptions. Add lines 4a and 4b	4c	
5. Net irrigation and industrial KWH exemption. Multiply line 4c by line 3	5	
6. Net taxable KWH. Line 1 minus line 5	6	
7. Tax due. Multiply line 6 by 1/2 mil (.0005)	7	
8. Interest from due date	8	
9. Penalty	9	
10. Total due. Add lines 7, 8, and 9	10	

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete.

SIGN HERE	Signature of officer/owner	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Phone number	Address and phone number	

This statement is to be filed with the Idaho State Tax Commission on or before the last day of the month following the end of the reporting month. Payment of the total due must be enclosed.

MAIL TO: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410

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07-14-11

METHOD OF DETERMINING KILOWATT HOURS (KWH) GENERATED FOR BARTER, SALE, OR EXCHANGE

Supplemental Statement

Idaho Hydroelectric Power Plants	KWH Generated	KWH Used During Generated Period	KWH Transformer Loss During Generated Period	Idaho Hydroelectric KWH to System
TOTALS:				1

2. Total KWH to interconnected systems	2	
3. KWH bartered, sold or exchanged	3	
4. Percentage of total KWH in interconnected system to KWH bartered, sold, or exchanged. Line 3 divided by line 2	4	
5. Total adjusted KWH from Idaho hydroelectric power plants. Line 1 multiplied by line 4. Enter here and on line 1, page 1.	5	